

Lake County, Florida

Board of County Commissioners

Annual Budget

Fiscal Year 2008



LAKE COUNTY
FLORIDA



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LAKE COUNTY, FLORIDA
ADOPTED BUDGET
FISCAL YEAR 2008

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LAKE COUNTY
COUNTY MANAGER'S OFFICE

October 1, 2007

Honorable Board of County Commissioners and the Citizens of Lake County, Florida:

It is my pleasure to submit to you the Lake County Adopted Budget for FY 2007/08 which totals \$564,153,249. Three, unique events occurred in 2007 which impacts the dollars reflected in the FY 2007/08 budget and complicates a year-by-year comparison of budget totals.

First, Lake County successfully launched an ambitious vertical construction program, highlighted by plans to construct a 286,000 square foot addition to our courthouse, refurbishment of the existing 120,100 square foot courthouse, a 28,000 square foot building to house constitutional officers, and a 1,574 space parking garage. Revenue bonds issued to fund the construction of the buildings, totaling \$87,455,000, were issued in April 2007. These bonds will be repaid from sales tax revenues that we receive from the State. The total bonds so far represent about half of the funds ultimately needed to complete the downtown Tavares project.

Second, in 2004 Lake County voters approved by referendum the issuance of \$34.7 million of bonds, secured by property taxes, to acquire and develop environmentally sensitive lands. This program is well underway, with nine properties acquired as of October 1, 2008, and several properties under consideration. These bonds also were issued in April 2007.

It is worthwhile to note that, as a part of the bond issuance process, Lake County secured A and AA ratings from the three primary bond rating agencies for both bond issues, resulting in excellent costs of issuance of the bonds and demonstrating our sound financial condition.

Third, the adopted budget complies with the direction set by the State legislative session of 2007 during which legislation was passed to reduce local governments' revenues collected from property taxes. Property taxes in Lake County support such operations as the Sheriff's Office, libraries, parks and recreation, road resurfacing, stormwater management, social programs, public transportation, economic development, emergency management, growth management, and general government and support functions. The FY 2007/08 Adopted Budget reduces property tax revenues to a level slightly exceeding nine percent below the roll-back tax rate.

The Legislature mandated a 9% reduction from the rollback rate, and the FY 2007/08 adopted millage rate of 4.7410 complies with that mandate reflecting a 9.3% reduction. As a result, FY 2007/08 General Fund property tax revenues total \$100.7 million, a \$2.7 million reduction from FY 2006/07.

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Despite the reduction of \$2.7 million in property tax revenues, the budget absorbs ongoing operating expenditures related to increases in prices, salaries, health care, and fuel. Some relief was provided by additional tax revenues associated with new construction that was not on the property tax roll in FY 2006/07. Approximately \$7.6 million in tax revenues generated by new construction is included in the total \$100.7 million estimate. Under the theory that growth must pay for itself, new construction values were exempt from the nine percent mandated reduction.

Identifying reductions across all functions was a difficult exercise to undertake. However, every department cut dollars from their initial budget request and eliminated most enhancement personnel requests. Constitutional Officers also contributed to the budget reductions by streamlining and reducing their budget needs as much as possible. Final balancing of the General Fund is attributable to the reductions made throughout the County; beginning a phased approach to establish the Solid Waste fund as a true enterprise fund supported by user fees and independent from General Fund supplements; and a reduction in our reserve accounts which still honors the minimum required reserves established by policy of the Board of County Commissioners.

This budget message presents many positive attributes of the FY 2007/08 Adopted Budget, as well as enumerates some of the reductions.

I. Budget Summary

The tax base for the FY 2007/08 budget demonstrated strong growth despite the recent downturn in economic activity. The increase in the tax base totaled 18 percent, of which 11 percent was due to revaluation of current property and 7 percent due to new construction. As mentioned earlier, the proposed millages reflect the reductions in revenue collection as required by recent State legislation. It should be noted that the Ambulance and EMS revenue was only reduced by 3 percent, consistent with the legislation, and the voter-approved debt millage for environmental lands acquisition was exempt from reductions.

<i>Millage</i>		
	<i>FY 2007 Adopted</i>	<i>FY 2008 Adopted</i>
Countywide	5.7470	4.7410
Stormwater, Roads and Parks	0.6000	0.4984
Ambulance and EMS	0.5289	0.4651
Voter-approved	0.2000	0.2000
Environmentally Sensitive Lands		

The FY 2007/08 Budget includes an increase in the Fire/Rescue assessment rate from \$171 to \$197 annually, an increase of \$26. The Fire/Rescue assessment reflects cost of living adjustments for fire protection and rescue operations as well as six months funding for the opening of a new station south of Clermont.

<i>Assessment Rates</i>		
	<i>FY 2007 Adopted</i>	<i>FY 2008 Adopted</i>
Fire Rescue	\$171	\$197
Solid Waste	\$174	\$174

The FY 2007/08 adopted budget totals \$564,153,249, an increase of \$109,328,819 or 24% from the FY 2006/07 adopted budget. Of this amount, \$102,333,172 reflects the re-budget of the balance from the original \$122.2 million in bonds sold in June 2007 for construction projects associated with the Public Lands Capital Project and Facilities Expansion Capital Project funds. Excluding these funds, the increase in the budget totals \$6,995,647, or 1.5%. The following table identifies the total budget by major fund:

<i>Budget by Major Funds</i>		
	<i>FY 2007 Adopted</i>	<i>FY 2008 Adopted</i>
General Fund	\$183,414,443	\$191,452,158
Transportation Trust	19,035,458	16,117,651
Landfill Enterprise Fund	30,172,000	28,730,398
County Fire Rescue Fund	23,119,409	21,059,801
Stormwater, Parks and Roads	11,667,579	10,544,537
Public Lands Capital Project	-0-	17,484,000
Facilities Expansion		
Capital Projects	-0-	84,849,172
Renewal Sales Tax		
Capital Projects	17,766,006	16,160,334
Road Impact Fee Funds	41,839,881	41,980,205
All Other Funds	<u>127,809,654</u>	<u>135,774,993</u>
Total Budget	\$454,824,430	\$564,153,249

In FY 2006/07, general obligation bonds totaling \$34,720,000 million were issued for the purpose of purchasing environmentally sensitive lands. As of October 1, 2008, nine properties have been acquired. The projected funding remaining for FY 2007/08 to purchase additional lands totals \$17,484,000.

Also in FY 2006/07, revenue bonds totaling \$87,455,000 were issued for the purpose of constructing government facilities including renovations to the Courthouse and Jail, expansion of the Central Energy Plant, and construction of a parking garage in Tavares, expansion of the Judicial Center, and construction of a new Jail facility, Sheriff's facility

and a facility to house constitutional officers. The majority of these funds were carried over and re-budgeted in FY 2007/08 for these multi-year projects. The projected balance of these funds, including interest income, for FY 2007/08 totals \$84,849,172.

The General Fund budget for FY 2007/08 totals \$191,452,158, an increase of \$8,037,715 or 4.4% from the FY 2006/07 adopted budget totaling \$183,414,443, and primarily reflects additional carry forward revenues (fund balance). The Sheriff and Supervisor of Elections account for \$7,755,726 of the General Fund expenditure increases. These increases are discussed in more detail under the list of enhancements below.

With the high price of fuel, gas tax revenues in the County Transportation Trust Fund have stagnated. Gas taxes are charged per gallon, so revenue based on numbers of gallons purchased are typically lower as gas prices increase. Numerous reductions have been made to the transportation program in response to reduced revenues from voted sales tax, gas tax and impact fees. Further reductions in the transportation program were necessary because of higher road construction and maintenance costs.

Some capital projects related to stormwater, roads and parks are funded through property taxes and property tax revenues associated with these programs were mandated by the State to be reduced by nine percent. No enhancements are included for these tax-supported projects, although funding was shifted among the categories to place roads at a higher priority in the FY 2007/08 budget than in FY 2006/07.

The following list highlights enhancements and reductions in the proposed budget.

1. The adopted budget includes an increase of \$6.3 million for the Sheriff's Office which will support 25 new positions of which 21 are sworn deputies. Funding for new patrol cars of \$1.2 million also is provided for Sheriff's operations.
2. An increase of \$1.4 million for the Supervisor of Elections is budgeted. Of this amount approximately \$500,000 is associated with the Presidential Preference and primary elections to be held in 2008. Another \$900,000 is budgeted for the replacement of voting equipment mandated by the State. This cost is partially offset by \$629,475 in grant funds from the State. In addition, \$528,487 is budgeted for voting equipment in the Renewal Sales Tax fund, bringing the total cost for replacing voting equipment to \$1,432,962.
3. The Countywide 800 MHz program is under development. This \$34.4 million project will provide essential communication among all public safety departments within Lake County, as well as with our neighboring counties. This critical need was clearly evident during the response to the tragic Groundhog Day tornadoes. Two new positions are included in the budget for implementation and on-going operation and maintenance of the system.
4. Grants to programs such as We Care, Children's Services, and Lifestream were reduced.

5. Cagans Crossing Library is scheduled to open in February 2008. Since no new positions were added for its operation, it is likely that library hours throughout the library system may have to be adjusted to staff this facility.
6. A new fixed route added to the transportation system is funded by grants for FY 2007/08. However, General Fund supported trips for the transportation disadvantage program will be prioritized and reduced.
7. New funding for the jobs growth incentive program and the jobs for the disabled incentive program has been eliminated. However, both programs have sufficient carryover funding from prior fiscal years to support the programs in FY 2007/08. One new position is included in the Economic Growth and Redevelopment Department to manage activity associated with planned CRAs, provide oversight of our commerce park DRI obligations, and to assist in outreach programs to promote business expansion and retention.
8. Numerous reductions for ongoing maintenance and repair of county facilities were made in the FY 2007/08 budget. However, one new position is included in the budget to assist in construction oversight associated with the County's increased facility construction projects.

II. New Positions

In addition to the 25 positions (of which 21 are sworn deputies) funded in the Sheriff's Office, the FY 2007/08 Budget includes eight new positions in the General Fund, one in the Public Transportation Fund, four in the Landfill Enterprise Fund, and twelve in the County Fire Rescue Fund. The 12 firefighter and paramedic positions will provide staffing for two new fire stations, one located south of the Clermont/Groveland area and one in the Bay Lake area south of Mascotte. The following table identifies the 13 new positions in the other funds:

<u>Department</u>	<u>Purpose</u>
<u>General Fund</u>	
Economic Growth and Redevelopment	
1 Senior Planner	Community Redevelopment Agency (CRA) and Development of Regional Impact (DRI) workload
Facilities Development and Management	
1 Facilities Development Manager	Capital Construction Project oversight
Judicial	
1 Court Facilities Assistant	5 th Judicial Circuit Judge support
1 Automated Systems Specialist	Public Defender's Office

Public Safety

1 Communications Specialist	800 MHz Radio System
1 Radio Services Technician	800 MHz Radio System
2 Animal Control Officers	Service for City of Leesburg

Public Transportation Fund**Community Services**

1 Financial Analyst	Fixed Route Public Transportation System
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Landfill Enterprise Fund**Environmental Services**

1 Office Associate	Materials Recycling Facility
3 Equipment Operators	Materials Recycling Facility

III. Department Highlights

The following narrative provides budget/program highlights for each department. The departmental section of the budget document provides additional highlights, as well as detail of their adopted budgets for FY 2007/08.

Budget

In April 2007, the County issued two series of bonds to fund the expansion of various government facilities and to fund the purchase of environmentally sensitive lands. The Budget Office worked with the County's Financial Advisor in the issuance of the bonds. The Budget staff will work closely with Facilities to ensure the timing of future bond issues to provide adequate funding and cash flow for upcoming facilities expansion projects. A second bond issue for the facilities projects is anticipated in FY 2008/09.

The Budget Office will compile data for capital projects planned over the next 5 years, updating projects in the Departments of Public Works, Facilities, Public Safety, Environmental Services and Information Technology. The comprehensive Capital Improvements Program will be integrated with the Capital Improvements Element of the Comprehensive Plan to ensure the financial feasibility of the plan.

The Budget staff continues to work with the County's new integrated financial system to modify current operating practices and procedures in order to streamline the budget development and monitoring processes. Increased efficiency and excellent customer service, both internally and externally, are key goals.

Community Services

The Cagans Crossings Community Library in the Four Corners area of South Lake County will open in February 2008. This library will be a quality facility that will offer programs and services not only to the citizens of Lake County but also to the citizens of Orange, Osceola, and Polk counties. Inter-local agreements with these counties will provide operational dollars for the library. Planning continues for construction of a new library in partnership with Lake-Sumter Community College in Clermont.

The Agricultural Extension Services, Office of Soil and Water Conservation District staff implemented the Mobile Irrigation Lab program. Services provided to commercial citrus groves and nurseries have enabled these businesses to effectively conserve water. The Lab inspects irrigation systems and recommends enhancements and efficiencies to save water and money.

2007 witnessed the re-birth of a fixed route bus system. With funding through a Federal Transit Administration grant, services began in May 2007. Average daily riders quickly exceeded expectations. It is expected the fixed route bus system will become a popular mode of travel along the main HWY 441 and HWY 27 corridor from Lady Lake to the Eustis/Mt. Dora area. It is anticipated that the fixed route bus system will serve a portion of the clients who currently rely on the Transportation Disadvantaged Program.

The Groundhog Day tornadoes devastated the Lady Lake and Lake Mack areas. The Department of Community Services, Division of Housing and Community Development's CDBG program made down payment assistance available to mobile home owners. Staff also assisted in arranging repair work to their homes and the installation of new water wells and septic systems when necessary. The CDBG Program has earmarked \$200,000 to assist tornado victims. The Division of Housing and Community Development also requested and received \$5 million to implement a repair and home replacement program in both impacted areas. The two-year program will target homeowners who meet the requirements of the SHIP Program.

The NACO Prescription Card Program, from July 2006 through May 2007, has saved uninsured County residents over \$1 million, or an average of 16.15% on each prescription they have filled at participating pharmacies.

Economic Growth and Redevelopment

The Department of Economic Growth and Redevelopment has processed the application for approval of Jobs Growth Incentive Trust funds for two existing Lake County companies: Restor Telecom, Inc. and Sundrop Systems, Inc. Both of these companies added 15 high-wage positions each. Restor Telecom, Inc. is located in Leesburg, FL and it provides an electronic depot repair service to telecom/information technology industries. Sundrop Systems, Inc. is located in Mount Dora, FL and it is a software manufacturer for digital advertising.

Department staff coordinated and worked closely with a consulting firm in preparing an Economic Development Strategic Plan for Lake County. The purpose of the Plan is to provide a realistic vision and roadmap for the county to diversity its economy and tax base. This was a countywide collaborative effort and two visioning seminars were held in Leesburg and Clermont.

The Department has been involved in seven "industry visits" to businesses within the County to obtain a more accurate view of what types of businesses we have and how the Department can assist them in achieving their goals.

Economic Growth and Redevelopment staff continues to update its section of the County website by including available industrial properties for sale or lease, which allows outside business prospects to obtain a clearer picture of what Lake County has to offer.

FY 2007/08 initiatives include continuing to work with the LSCC Business Resource Center in expanding entrepreneurship training to small businesses in Lake County; increasing Lake County's high tech business participation in the Florida High Tech Corridor Council; continuing to assist existing businesses to promote retention and expansion; actively implementing the Lake County Economic Development Strategic Plan; and encouraging targeted industries to locate their businesses in Lake County.

Employee Services

The Office of Employee Services offers programs which are beneficial to both employees and the County such as:

1. "Lake County BCC University" offers a wide variety of employee and supervisory development programs, such as Effective Presentation Skills (already a big hit!).
2. The Employee Wellness Incentive Program rewards employees for making positive choices toward their health, and offers programs on topics such as smoking cessation, osteoporosis, breast and prostate cancer and diabetes.
3. The Employee Wellness and Safety Expo provides employees with a means to obtain valuable health and safety information and participate in numerous health screenings.
4. Comprehensive management of the County's workers' compensation, property and liability and drug free workplace programs.

The recruiting process was further streamlined and automated to be more user-friendly and efficient for both hiring departments and for applicants. The Office is updating, revising, and where necessary, initiating new employment policies and procedures. New and revised policies and procedures will provide employees and supervisors a better framework within which to conduct the County's work efforts.

In FY 2007/08, the goals of Employee Services include offering employees payroll data via the web with MUNIS Self-Service, developing an internship program, and developing recruiting relationships with local high schools, technical centers and colleges. Additional goals include the design and implementation of a new performance management system, the automation of the annual insurance open enrollment process and the design and initial establishment of a cafeteria-style benefits election process.

Environmental Services

The Department of Environmental Services obtained a permit modification for the Phase II landfill to increase the existing disposal capacity by 168,000 cubic yards. This extended the life of the Phase II landfill by 27 months which will allow enough time for the construction of the proposed Phase III, Class I municipal solid waste (MSW) and ash

landfills. The Phase III MSW cell will comprise 18.7 acres of land for approximately 1,500,000 cubic yards of disposal capacity. The Phase III ash monofill cell will comprise 4.6 acres of land for approximately 240,000 cubic yards of incinerator ash disposal capacity. It is anticipated that these two cells will be completed in 2008 and will meet the solid waste capacity needs of Lake County for the next five to six years. Ultimate build out of the Phase III landfill will provide up to 11.5 million cubic yards of disposal capacity for MSW and ash and will enable Lake County to meet the disposal needs of its citizens until the year 2025.

In cooperation with the Florida Sunshine Chapter of the Solid Waste Association of North America (SWANA), Lake County was chosen to host, on May 11-12, 2007, the Florida Sunshine Chapter's 25th Annual Competition for Equipment Operators and Mechanics. Over 200 individuals attended the competition and observed more than 60 solid waste employees from various locations throughout the state of Florida demonstrate their skills.

The Department of Environmental Services played a major role in the recovery efforts from the 2007 Groundhog Day tornadoes. The County's management team, monitoring consultant and debris collection contractor were onsite within seven (7) hours and debris collection operations began within 36 hours after the storm hit the Lady Lake and Lake Mack areas of Lake County. Over 151,000 cubic yards of debris were collected. This amount of debris would cover a regulation football field to a height of seventy-one (71) feet.

The Department of Environmental Services is pleased with the early results of the Hydrilla Management Plan initiated in 2004. Minimal hydrilla treatments have been conducted during 2007 compared to the past three years. Desirable native vegetation is expanding in areas where severe hydrilla infestations were previously treated and brought under control. However, affirmation of definitive success is premature at this time. Continual assessment of Lake County water bodies during pre- and post-drought conditions for potential hydrilla re-infestations and new growth will be conducted.

During FY 2007/08, the Department of Environmental Services will oversee the construction of a remediation system that will initiate the next phase of the clean-up effort at the Astatula refueling facility. Mid-2008 will see the construction of the phase I system for free and dissolved product, as well as operation and maintenance. This will be the first year of what is anticipated to be a 7-10 year project.

Effective October 1, 2007, Lake County assumed management of the Materials Recycling Facility (MRF) from an outside contractor. An Office Associate and three Equipment Operator positions were added to manage the facility. The Solid Waste Programs Division expects to increase net revenues, as well as the recycling participation rate. The program includes a revenue sharing arrangement with municipalities and commercial entities. An important component will be the employment, through the offices of Sunrise Arc, of developmentally disabled individuals to serve as recycling workers.

Facilities Development and Management

In FY 2007/08, the Department will continue its efforts to find new and innovative ways to deliver services at the best possible cost.

Many existing facilities have received new roofs, paint, and other improvements to increase their lifespan, usefulness, and aesthetic appeal to citizens. The multi-year program to install water-saving devices at County facilities will continue as part of the Department's overall focus on conserving our natural resources in new and existing buildings, as well as educating employees on ways that they can do likewise at work and at home. The County's janitorial contract was re-bid this past year, resulting in an annualized savings of \$250,000 and now includes additional services such as carpet care. The savings from this contract are being used for needs in other areas, including modernization of the locking system for the jail.

Construction projects expected to be completed in FY 2007/08 include the new Cagans Crossings Community Library, an expanded Umatilla Health Clinic, and the Lake Jem Fire Station which will serve as a prototype for future stations to be built around the county. Several smaller renovation and construction projects are planned for the year to reduce overcrowding and increase customer service levels. A new Horticultural Learning Center is planned at the County Agricultural Center in Tavares which will allow for educational and other activities to be held, and this building will be partially funded by donations from the community.

Planning and design will continue for the County Services Complex in South Tavares, and ground will be broken in the Fall of 2007 for Phase I of the Downtown Tavares expansion projects, which includes an Administration and Customer Service Building for the Property Appraiser and Tax Collector's Offices, a new Parking Garage, and a Central Energy Plant with related infrastructure to serve these and future planned facilities.

In FY 2007/08, efforts will continue to maintain a long-term budgeting and financial planning process which is designed to project revenues and major project expenditures for the next twenty years. These planning activities will allow for identification of future needs and cash flow projections.

For FY 2007/08 and beyond, the Facilities Management staff is preparing for the continuing challenge of maintaining the County's facilities with limited funding. Numerous major construction projects are in the design stage, including fire stations, libraries, and a major expansion of the Judicial Center in Tavares.

Growth Management

The Department of Growth Management strengthened its commitment to better performance and service during FY 2006/07 and will continue this commitment in the upcoming fiscal year.

Continued focus on customer service has resulted in several improvements, including maximized cooperation between Public Works and Growth Management on the subdivision process and integration of the new stormwater programs. Physical improvements in the Department include the addition of self-serve kiosks for customers

in the waiting areas on the fifth floor and the addition of visual screens indicating a customer's place in the application process.

Internal improvements in the Division of Building Services include the incorporation of lot grading into the plan review process. On-going customer improvements include the development of an enhanced web-based permitting functionality to allow certain residential permits to be applied for and issued electronically.

The Division of Zoning's outreach proved to be extremely successful as the demand for and attendance of zoning classes continues to increase for real estate agents throughout the County. The Division has developed Land Development Regulation changes to expedite the process for sign and cell tower approvals, as well as working closely with Information Technology to develop the applications for on-line permitting. The Division's staff continues to strive towards improving customer service through its new program called "ZAP MAP" (Zoning and Permitting Map). Scanning documents associated with parcels and inputting them into the computer will allow user access to these documents through the GIS system. The Zoning staff will continue to update the many digital "layers" of information making them available on the GIS system.

The Division of Planning and Community Design increased its level of service to the community by adding a landscape architect to enhance development review. The development review process also was enhanced through the application of new procedures to greatly reduce the amount of time required for customers to receive approvals for minor development and re-zonings. Both the Divisions of Planning and Community Design and Zoning continue to work on LDR amendments to simplify, and where necessary, strengthen these regulations.

The Office of Public Lands Management continued the Board of County Commissioners' and tax-payers' commitment to purchase lands for environmental protection through the identification and acquisition of nine properties as of October 1, 2008, including participation in the multi-agency purchase of the Neighborhood Lakes property in the Wekiva River Basin.

The Impact Fee Office coordinated the review of school and road impact fees and the revisions to Chapter 22 governing impact fees. A redesign of the prepayment program, including enhanced use of technology, will streamline the process and allow the County to realize a cost savings while offering enhanced customer service.

The Department of Growth Management looks forward to a challenging and promising 2007/08 fiscal year. The commitment to constantly improve its operations includes the re-write and adoption of a new Comprehensive Plan, the re-write and adoption of revised Land Development Regulations (LDRs) and revised processes for subdivisions.

Information Outreach

Continuing their mission of enhancing the presence and perception of the County through internal and external communication, the Office of Information Outreach has some new and exciting projects being developed for FY 2007/08, starting with a redesign of the County's Property Appraiser web site. The newly revised site will enhance what is

currently being offered by adding additional features and information about residential and commercial properties within the County. Some other key projects include implementing online permitting, developing a whiteboard website for the Emergency Operations Center and completing the final phase of the online traffic camera web tools.

By offering design services internally, the Office of Information Outreach has been instrumental in overhauling the visual aids that represent the County. Some projects slated for completion this fiscal year include the 2007 Annual Report – “A Picture of Success”, a Vacation Guide, Economic Development marketing materials and new brochures and guides for the Department of Tourism and Business Relations, such as a “Wedding Guide” and the “Wild Places and Wildflowers” brochure.

Information Technology

In FY 2006/07, the Office of Information Technology took the first step toward automating business processes leading to better government. Through the combined efforts of the County Manager’s Office and Information Outreach, the Board of County Commissioner’s agenda process was automated. The agenda has now become an electronic document available on the web. In the coming year, Information Technology will be involved in automating the zoning agenda, online permitting and payment, and upgrading the Geographic Information Systems web portal. Each project will improve the delivery of services and information to the citizens of Lake County.

The creation of an automated telephone service request system has improved repair time on telephone service requests. The migration of GIS applications to a Citrix delivery platform has improved response time to users allowing them to be more productive. Increased Internet bandwidth is available to government offices and to libraries allowing employees and citizens enhanced access to services and information.

Information Technology’s efforts have focused on standardization, security, stability, and service. An important goal is the identification of areas where significant cost savings can be produced. Recently, Information Technology staff negotiated new telephone rates and have been working with Embarq to bring all county offices under these new rates.

Procurement Services

Procurement policies and procedures have been refined and simplified to ensure all County purchases fully comply with applicable regulations, represent high value in terms of quality and cost, and respond to department requirements.

The number of requisitions and purchase orders processed by Procurement Services in FY 2006/07 was roughly 15% above the FY 2005/06 workload volume. This additional workload was completed within standard timeframes, with current staffing levels, and with a high level of success in regards to the quality and pricing of contracted goods and services. At the same time, supported departments routinely expressed satisfaction with the qualitative level of support provided by Procurement Services. A smaller increase is anticipated for FY 2007/08 workload levels. However, an increase in relatively complex acquisition activity is projected due to heavier involvement of Procurement Services in actions that were historically processed in alternate manners. Increased competition levels were realized across-the-board in the FY 2006/07 acquisition program, and this

trend will continue in FY 2007/08.

The County's P-Card program was aggressively monitored and administered during FY 2006/07 and will be continued in FY 2007/08. This pro-active monitoring effort emphasizes restriction of P-Card use to only the most essential purchases, and has resulted in award of competitive term and supply contracts for items that were previously ordered via P-Card procedures. These contracts generally provide for better pricing and commodity control than can be realized using the P-Card process. Two major objectives for the P-Card program during FY 2007/08 include the transition to a more capable software system to enable more timely and comprehensive management reviews, and the preparation/issuance of a revised P-Card Manual that clarifies various P-Card procedures, most notably the management of emergency P-Cards.

The Fixed Asset Management function was very successful in FY 2006/07, with additional positive results anticipated for FY 2007/08. The previous record for asset disposal sales was doubled in calendar year 2007 by actively working with user departments to identify assets that were operating at non-productive levels. Procurement has now assumed inventory entry responsibilities with the intent of maintaining consistent "real time" accuracy of the asset database. In addition, revised procedures that have resulted in increased accuracy and timeliness in the annual inventory process have been established.

Within the reprographics function, the "cost-per-copy" pricing structure implemented during FY 2006/07 has continued to prove its worth with increased productivity and lower overall costs for the County's centralized and departmental copying functions. This was accomplished by placing higher capacity multi-purpose document processors with greater functionality throughout the organization, thus eliminating the need for separate printer, fax, and scanner equipment.

Public Safety

Lake County Animal Services (LCAS) opened its in-house spay/neuter clinic during the first quarter of 2006. Adoptions rates increased significantly reaching a 70% increase for the year. In May 2007, LCAS put its wildfire evacuation plan to the test for livestock and domestic pets during the fires in the Sorrento area. Numerous letters and donations soon followed thanking Animal Services for being there to protect their animal family members. The FY 2007/08 budget provides for the addition of two Animal Control Officers to expand services to the City of Leesburg. Animal Control services are now provided to 10 of the County's 14 municipalities.

Communications Systems/E9-1-1 continues to seek funding to update the current E9-1-1 System in order to handle Next Generation 9-1-1 (VoIP and Phase II Wireless). In addition, the addressing function will require new addressing software in FY 2008/09 as the current system is outdated and no longer supportable. The existing addressing software is in a degenerative mode and is at the end of its life cycle.

Acquisition of a Countywide Radio Program began in FY 2006/07. The Groundhog Day tornadoes of 2007 severely damaged the existing radio network in the northern half of the County when the Royal Trails commercial tower was destroyed. After ten months and the

expenditure of \$2.4 million, a new, 450-foot tower went into service located next to the new Fire Station 13 building site in Paisley. The FY 2007/08 Countywide Radio Program budget focuses on maintaining the existing system while building/implementing the 700/800 MHz system that will serve all public safety agencies throughout Lake County. The FY 2007/08 budget provides for two new positions, a Radio Service Technician and a Communications Specialist, to support implementation, maintenance and operation of the system.

Emergency Management completed many projects aimed at improving the functionality of the Lake County Emergency Operations Center (EOC) including the capital acquisition plan of a computer and phone at each workstation, as well as acquiring equipment to locally host conference calls. The Emergency Operations Center was activated for two months during 2007 to coordinate activities related to the Groundhog Day tornadoes. EOC staff also assisted with coordination of wildland fire operations. The Division's regional activities included hosting the 2007 Local Emergency Planning Council's annual exercise. In FY 2007/08 the Division will be working to incorporate the lessons learned during the various disasters and exercises into the Comprehensive Emergency Management Plan.

During FY 2006/07, Public Safety's Fire Rescue Division expanded its field emergency response capabilities. Remodeling and upgrading of several existing fire stations continue. A relocation project to move the crews from Minneola to the Ferndale area is complete. Seven new firefighting units were placed in service as part of the annual fleet replacement program. Mutual aid agreements for fire rescue services were signed with the City of Montverde and the City of Tavares. The FY 2007/08 budget includes funding for firefighter and paramedic staffing for two new fire stations, one located south of the Clermont /Groveland area and one in the Bay Lake area south of Mascotte.

Public Works

Hancock Road and Johns Lake Road intersection improvement and signalization project and the South Clermont Connector project are currently underway, funded through impact fees. In August 2007, the Department of Public Works presented and the Board of County Commissioners approved the 2008-2012 Transportation Construction Program. Construction projects for FY 2007/08 include:

- CR-42 and SR-19 intersection realignment
- CR-466 Segment A
- CR-44 widening and resurfacing
- CR-44A and Estes Road intersection improvements
- Hartwood Marsh Phase I widening and resurfacing
- Lane Park Cutoff Road sidewalk
- Max Hooks Road rebuilding, widening and resurfacing

Engineering and Stormwater accomplishments in FY 2006/07 included:

- The Countywide Drainage Improvement Project Phase II involving Live Oak Avenue, Sunburst Estates Subdivision, and CR-439 Bridge
- Oversight of lot grading and illicit discharge issues by two (2) Stormwater Inspectors
- Major Basin Studies for Astor and Royal Trails
- Hollondel Rd regional stormwater pond and Old Chisholm Trail drainage improvements

Road Operations staff accomplishments included: building Dwights Road at a considerably cheaper cost in-house than through outsourcing; receiving a FACERS Team Award for the construction and cost savings related to the Hilltop Subdivision Road Construction project, and completing the first year of contractual roadside tree trimming on 47.9 miles of county roads.

Many contractual services remain funded in FY 2007/08, such as roadway mowing, herbicide treatment, monthly street sweeping, tree trimming along various roadways, build up of clay roads and tree removal.

To enhance the recreational opportunities for the residents of Lake County, the Parks and Trails Division has begun construction of the North Lake Community Park. The Twin Lakes Park capital improvements will be completed by the end of this calendar year. PEAR Park capital improvements are underway. The completion of the Ferndale Preserve parking lot will enable the park to open to the public before the end of the fiscal year. The new Park Ranger Educational Program is well underway and has been received very favorably by Lake County Residents.

The first year of the new Fleet Management Division has been extremely successful. The vehicle procurement process was revised to direct all vehicle requests through the Fleet Director. A revised fuel reconciliation process established 99% inventory accuracy. Automated fuel tank monitoring was installed at Mineola, Leesburg and Umatilla. Revised vehicle use and assignment policies and procedures will ensure the consistent and efficient use of our rolling stock. Further processes to standardize equipment and reduce costs will be implemented in FY 2007/08. In addition, video cameras will be installed at fuel locations.

Tourism and Business Relations

The Tourism and Business Relations staff has worked with business and event planners to increase the number of events, as well as event days resulting in higher “heads in beds” and revenues. Staff coordinates the County’s sponsorship of local events, advertises events on radio and television and in the Orlando Sentinel Calendar and Daytona Beach Go Journal entertainment publications, and promotes targeted areas and niches in related publications, as well as sponsors sporting events in cooperation with the Central Florida Sports Commission. The staff also assists local organizations through in-kind support including printing of programs, posters, brochures, invitations, etc. Targeted areas for marketing in FY 2007/08 include echo-tourism, sports, kayaking, boating, bird watching, camping, as well as family reunions and wedding planning.

Partnerships are extremely important to the Department because they allow Lake County to “get more bang for the buck”. The County was fortunate this year to partner with Lake-Sumter Community College (LSCC) and the National Training Center for the construction of a large sports facility on the South Lake Campus of LSCC. This facility will prove to be a great asset in advancing sporting activities in Lake County. Having such a facility will allow for larger and more varied tournaments. The Sleepy Hollow Sports Complex, which was a partnership with the City of Leesburg, has been completed and is now home to high school and Pop Warner football teams and has 15 baseball tournaments scheduled this year.

A new endeavor created by the Board of County Commissioners is the Lake County Arts and Cultural Alliance. The Alliance will work with staff to promote cultural and artistic programs funded by revenues from the sale of state license plates for the arts. Other partnerships include the national organization Americans for the Arts, the Florida Association of Local Arts Agencies, Florida Alliance for Arts Education, United Arts of Central Florida, Florida Festival and Events Association and the Leesburg Partnership. Activities include stakeholder surveys, grant workshops and event sponsorship training to enable Lake County organizations to secure funding for local cultural and art programs.

Efforts will continue in FY 2007/08 to enhance the use of the Lake County Fairgrounds by seeking to schedule events at the facility from out-of-county and out-of-state organizations. The Farmers Market on Thursday mornings has been and continues to be a successful and profitable operation.

The Historical Museum is known as one of the “Top 100 Museums” in the State. The Museum Curator continues partnerships with the other Historical Societies in Lake County and the State to increase opportunities for our visitors and residents alike to experience Lake County’s history.

IV. Conclusion

As is evident above, Lake County continues to place the highest regard for the delivery of services on meeting the needs of our citizens. From ensuring safety and security for residents, employees and visitors; to protecting our environment; to planning for the future well-being of the County; our elected officials, staff and citizens share a common vision. The FY 2007/08 budget includes measures to progress towards the realization of that vision.

I would be remiss, however, in not mentioning that serious challenges in the provision of services and infrastructure remain. As a County that has grown quickly, we have simply not been able to keep up with roadway construction to meet our transportation needs, libraries and parks to meet the quality of life desired by the citizens, governmental facilities to adequately handle the business of government, and programs to ensure that as we grow we preserve the beauty and health of the natural environment that is the essence of Lake County. Pressure and legislation from the State to restrict funding capability at the local level adds to the complexity of the solutions.

I have every confidence, however, that together with the Board of County Commissioners, Lake County's talented and professional staff will find creative methods to further initiatives proposed and desired by the Board on behalf of their constituents. I would like to express my sincere appreciation to all employees of Lake County as we work together in providing the programs and services to the County's residents and visitors that are funded in the FY 2007/08 budget. It is an honor to be a part of this dedicated group of individuals. I look forward to the opportunity to work with them, the Board of County Commissioners, and the citizens of Lake County in meeting the challenges that lie ahead.

Sincerely,

A handwritten signature in cursive script that reads "Cindy Hall". The signature is written in black ink and is positioned below the word "Sincerely,".

Cindy Hall
County Manager

Overview

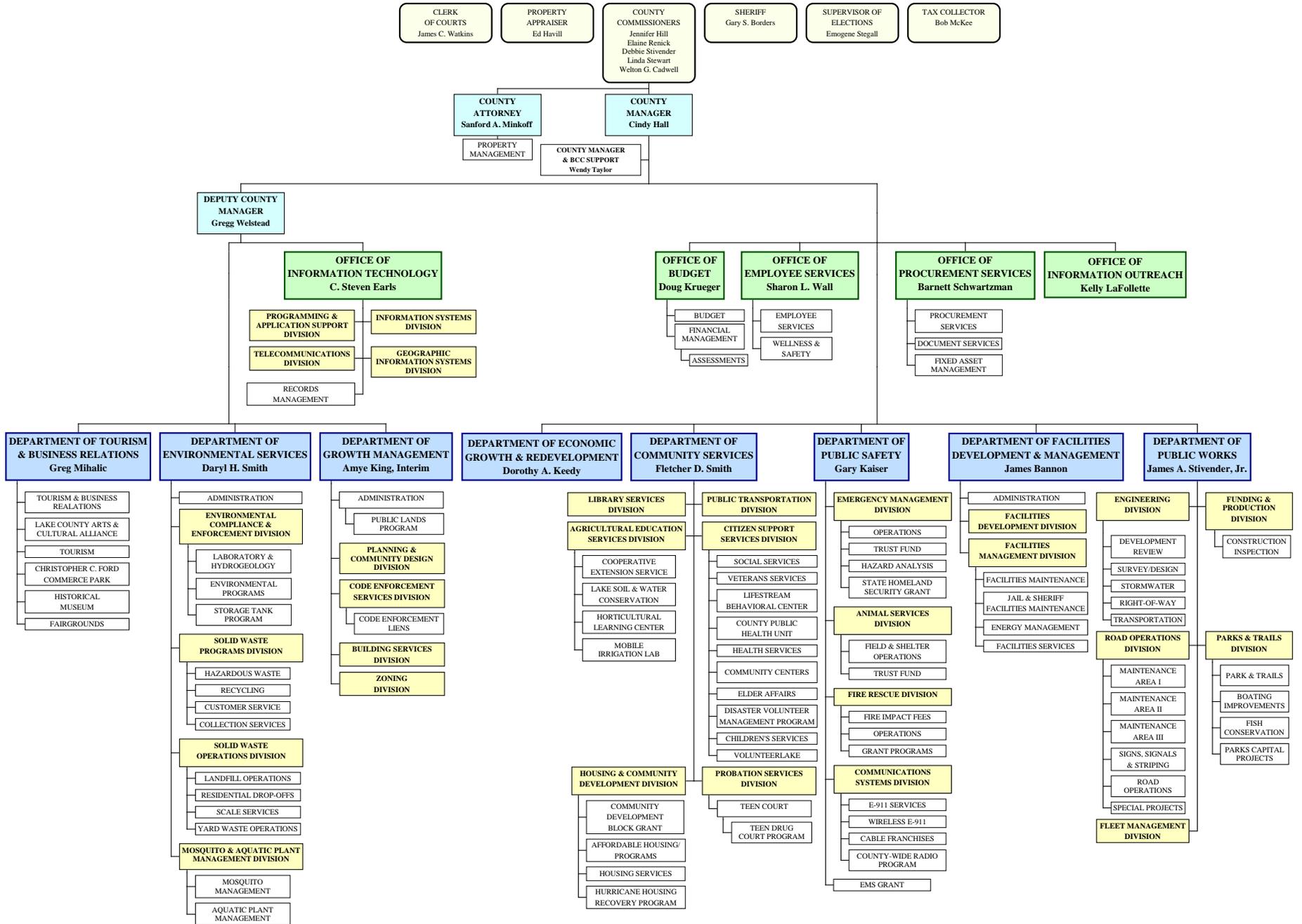
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ORGANIZATIONAL CHART OF LAKE COUNTY GOVERNMENT

Fiscal Year 2008

CITIZENS OF LAKE COUNTY





2008 Commissioner Goals and Focus Areas

Lake County focused on innovation, progress, and long-term solutions when the Board of County Commissioners established eight long-term goals in January 2006. Lake County Government's direction for the next 25 years will travel down a path designed to ensure that the citizens' desired lifestyle is attainable. Departments have been commissioned to develop strategies and implement programs geared toward achieving the specific goals which answer the question, "What do we want Lake County to be in 25 years?" Lake County is taking active steps to reach the following goals by 2030.

A. Lake County is a High Performance Organization

- Excellent customer service is expected and delivered.
 - Excellent and consistent telephone etiquette is routine.
- Effective internal communication strengthens the organization.
 - People are accessible and information is accurate.
- Effective external communication strengthens the community.
- Innovative change occurs from within.
- Internal service departments spark energy within the organization.
- Business processes are innovative and effective.
- Old is integrated with new.

B. Lake County is a Leader in Multi-jurisdictional Cooperation

- Strong, centralized county government realizes consistency of vision, regulation and direction.
- Lake County takes the lead in facilitating countywide cooperation across all entities.
- Regional cooperation is effective and constant.

C. The Economy of Lake County is Strong, Diversified, and Sustainable

- The residential and commercial tax bases are equitably balanced.
- High-end business centers are strategically placed along major corridors.
- Lake County has a good balance of jobs and housing opportunities.
- Targeted industries recognize Lake County as business-friendly and seek Lake County as their destination.

D. Lake County Offers a Quality, Reliable Transportation Network in a Multi-modal System

- The transportation network includes well-placed pathways for roads, bicycles, pedestrian walkways, buses and rail.

E. Social Services are Provided to Those in Need Throughout the Entire County

- Lake County coordinates the provision of social services and affordable housing through the private sector and through non-profit organizations.



2008 Commissioner Goals and Focus Areas

F. Lake County Preserves Environmental Resources

- Major systems, such as lakes and wetlands, are preserved.
- The County offers a network of resource-based recreation: i.e. trails and hiking.
- County infrastructure and structures reflect maximum energy efficiency.

G. Urban Development is Well Planned and Implemented

- Distinctive, small towns or communities are preserved.
- Responsible utility services are available outside of municipal boundaries through partnerships with private and public providers and wholesale agreements.
- Urban form is designed (outlined) by green space and density and clustering is appealing.

H. Appearance of Lake County is Esthetically Pleasing and Well Designed

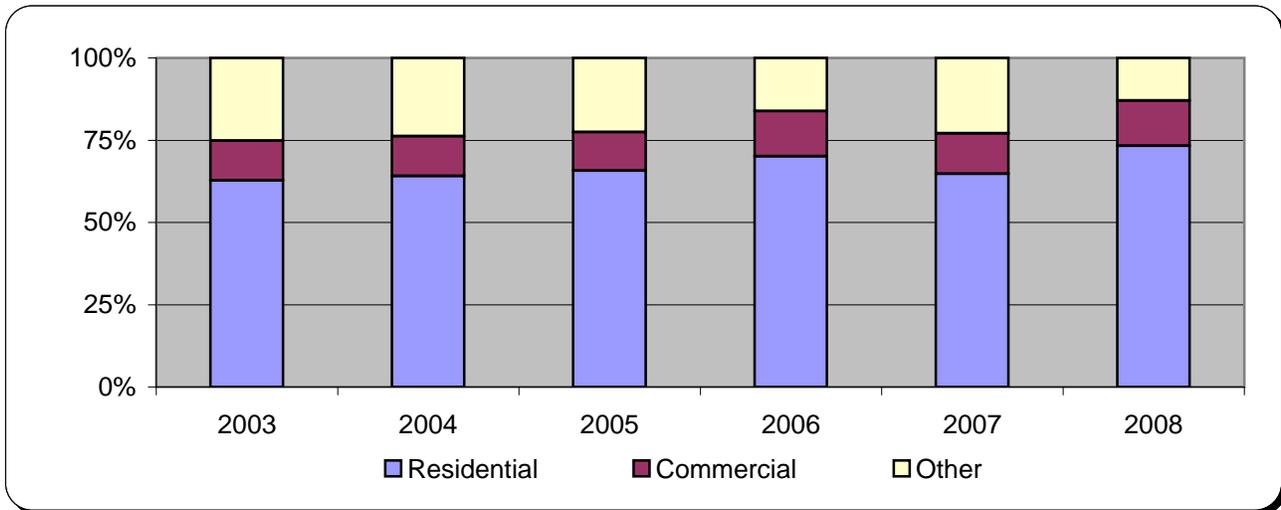
- Uniform countywide design standards are applied along major corridors.



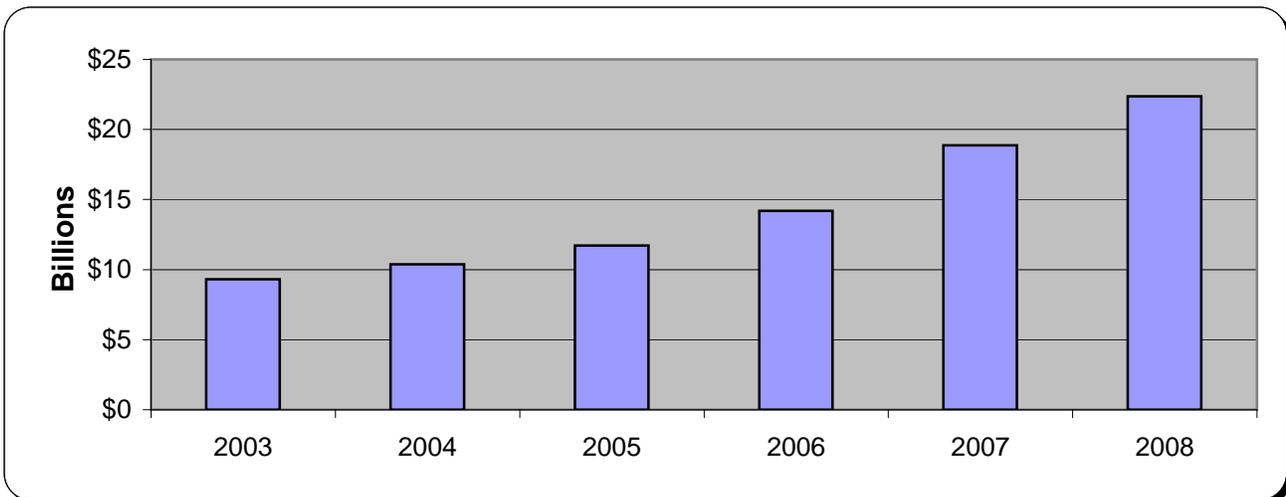
Property Tax Highlights

Lake County Millage History						
	2003 Adopted	2004 Adopted	2005 Adopted	2006 Adopted	2007 Adopted	2008 Adopted
General Fund	5.9170	5.9170	5.8170	5.7970	5.7470	4.7410
Emergency Medical Services MSTU	0.5289	0.5289	0.5289	0.5289	0.5289	0.4651
Stormwater, Parks and Roads MSTU	0.4000	0.5000	0.5000	0.5000	0.6000	0.4984
Public Lands Debt Service (voter approved)	NA	NA	NA	NA	0.2000	0.2000

Composition of Assessed Property Value

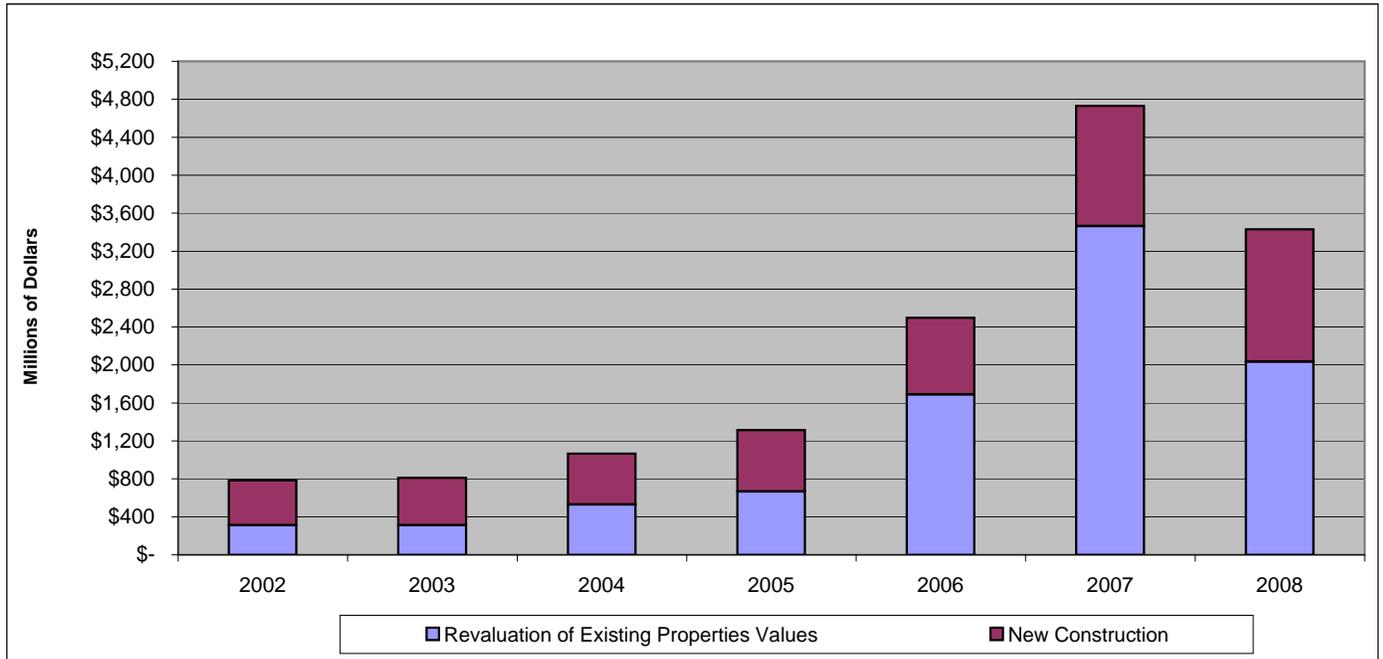


Total Taxable Property Value





Increase in Gross Taxable Value Over Prior Year



	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
New Construction	\$ 473,821,526	\$ 500,201,820	\$ 535,689,696	\$ 648,864,776	\$ 809,784,473	\$ 1,268,616,667	\$ 1,397,087,041
Revaluation of Existing Properties Values	\$ 310,401,441	\$ 312,551,038	\$ 530,602,523	\$ 667,230,827	\$ 1,688,279,164	\$ 3,409,204,435	\$ 2,034,309,573
Total Increase in Gross Taxable Value	\$ 784,222,967	\$ 812,752,858	\$ 1,066,292,219	\$ 1,316,095,603	\$ 2,498,063,637	\$ 4,677,821,102	\$ 3,431,396,614

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
% Increase Due to New Construction	6.17%	5.90%	5.76%	6.25%	6.92%	8.93%	7.38%
% Increase Due to Revaluation	4.04%	3.69%	5.70%	6.42%	14.43%	24.01%	10.75%
Total % Increase	10.21%	9.58%	11.46%	12.67%	21.35%	32.94%	18.12%

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Millage Rate	5.1170	5.9170	5.9170	5.8170	5.7970	5.7470	4.7410
Ad Valorem Taxes	\$ 41,178,785	\$ 54,989,061	\$ 58,296,739	\$ 64,673,998	\$ 77,925,882	\$ 108,498,491	\$ 106,028,076
Net New Dollars	\$ 9,478,838	\$ 13,810,276	\$ 3,307,678	\$ 6,716,584	\$ 13,251,883	\$ 30,572,608	\$ (2,470,416)

FY 2008 - 1 mill is expected to net \$22,364,074

Budget Summary By Fund



All Funds		2006	2007	2008
Fund		Actual	Adopted	Adopted
0010	General Fund	\$ 113,040,830	\$ 183,414,443	\$ 191,452,158
1070	Library Impact Fee Trust	\$ 151,753	\$ 3,405,684	\$ 2,467,248
1081-1083	Parks Impact Fee	\$ 564,571	\$ 1,374,924	\$ 570,737
1120	County Transportation Trust	\$ 15,884,272	\$ 19,035,458	\$ 16,117,651
1140	Christopher C. Ford Commerce Park	\$ 95,860	\$ 6,367,847	\$ 2,649,616
1151-1156	Road Impact Fees	\$ 13,638,224	\$ 41,839,881	\$ 41,980,205
1160	Mosquito Management (FY07 included in General Fund)	\$ 963,807	\$ -	\$ -
1170	Law Library	\$ 263,631	\$ 314,986	\$ 366,677
1180	Aquatic Plant Management (FY07 included in General Fund)	\$ 396,559	\$ -	\$ -
1190	Fish Conservation	\$ 88,186	\$ 64,447	\$ 22,462
1200	Community Development Block Grant	\$ 728,254	\$ 988,033	\$ 1,006,762
1210	Public Transportation	\$ 3,991,483	\$ 5,223,784	\$ 7,269,376
1220	Lake County Ambulance	\$ 7,555,006	\$ 11,950,391	\$ 12,398,224
1230-1232	MSTU - Stormwater, Parks and Roads	\$ 2,236,470	\$ 11,667,579	\$ 10,554,537
1240	Emergency 911	\$ 930,130	\$ 3,031,605	\$ 3,286,300
1250	Resort/Development Tax	\$ 3,081,065	\$ 4,007,832	\$ 4,015,734
1260	Affordable Housing Assistance Trust	\$ 1,271,607	\$ 5,191,359	\$ 13,778,353
1270	Section 8	\$ 2,682,254	\$ 2,892,032	\$ 2,714,868
1280	Hurricane Housing Recovery Program	\$ 139,865	\$ 547,232	\$ 369,112
1290	Greater Hills MSBU	\$ 188,949	\$ 286,478	\$ 264,242
1330	Law Enforcement Trust	\$ 52,888	\$ 10,980	\$ 825,000
1370	Greater Groves MSBU	\$ 148,455	\$ 223,348	\$ 220,244
1410	Infrastructure Sales Tax Revenue	\$ 11,025,393	\$ 11,445,000	\$ 10,455,000
1430	Village Green Street Lighting	\$ 9,848	\$ 13,322	\$ 16,305
1450	Greater Pines Municipal Services	\$ 256,696	\$ 260,311	\$ 252,079
1460	Picciola Island Street Lighting	\$ 2,742	\$ 4,223	\$ 4,446
1470	Valencia Terrace Street Lighting	\$ 5,227	\$ 9,288	\$ 8,263
1500	Environmental Recovery	\$ 72,864	\$ 75,519	\$ 122,293
1510	Lake County Code Enforcement Lien	\$ 22,137	\$ 211,563	\$ 303,183
1520	Building Services	\$ 6,829,123	\$ 8,606,886	\$ 5,032,625
1680	County Fire Rescue	\$ 15,963,422	\$ 23,119,409	\$ 21,059,801
1690	Fire Services Impact Fee Trust	\$ 135,368	\$ 4,081,705	\$ 4,651,823
1800	Employees Benefit	\$ 6,139	\$ 2,250	\$ 1,665
1850	Animal Shelter Sterilization Trust	\$ 55,927	\$ 136,080	\$ 154,546
1900	County Library System	\$ 4,978,521	\$ 5,801,246	\$ 6,288,455
2510	Pari-Mutuel Revenues Replacement Bonds	\$ 339,892	\$ 2,523,946	\$ 362,676
2610	Renewal Sales Tax LOC Debt Service	\$ -	\$ 51,569	\$ 1,554,047

Budget Summary By Fund



All Funds		2006	2007	2008
Fund		Actual	Adopted	Adopted
2710	Public Lands Program Debt Service	\$ -	\$ 3,634,539	\$ 6,513,174
2810	Expansion Projects Debt Service	\$ -	\$ 4,014,625	\$ 6,376,264
3010	Sales Tax Capital Projects	\$ 9,331,021	\$ 986,954	\$ -
3020	Parks Capital Projects	\$ 443,350	\$ 6,578,555	\$ 2,810,253
3030	Renewal Sales Tax Capital Projects	\$ 8,071,653	\$ 17,766,006	\$ 16,160,334
3710	Public Lands Capital Program	\$ -	\$ -	\$ 17,484,000
3810	Facilities Expansion Capital Projects	\$ -	\$ -	\$ 84,849,172
4200	Landfill Enterprise	\$ 28,526,991	\$ 30,172,000	\$ 28,730,398
4210	Solid Waste Capital Projects (FY07 combined w/ Fund 420)	\$ 268,192	\$ -	\$ -
4220	Solid Waste Closures and Long Term Care	\$ 77,672	\$ 4,893,576	\$ 5,590,166
4230	Solid Waste Long-Term Capital Projects	\$ 2,522	\$ 7,249,903	\$ 8,057,113
5200	Property and Casualty	\$ 1,879,673	\$ 6,381,756	\$ 8,117,579
5300	Employee Group Benefits	\$ 8,509,389	\$ 10,549,639	\$ 13,731,936
5400	Fleet Management	\$ 2,399,914	\$ 4,416,237	\$ 3,136,147
TOTAL BUDGET		\$ 267,307,795	\$ 454,824,430	\$ 564,153,249

Beginning Fund Balances

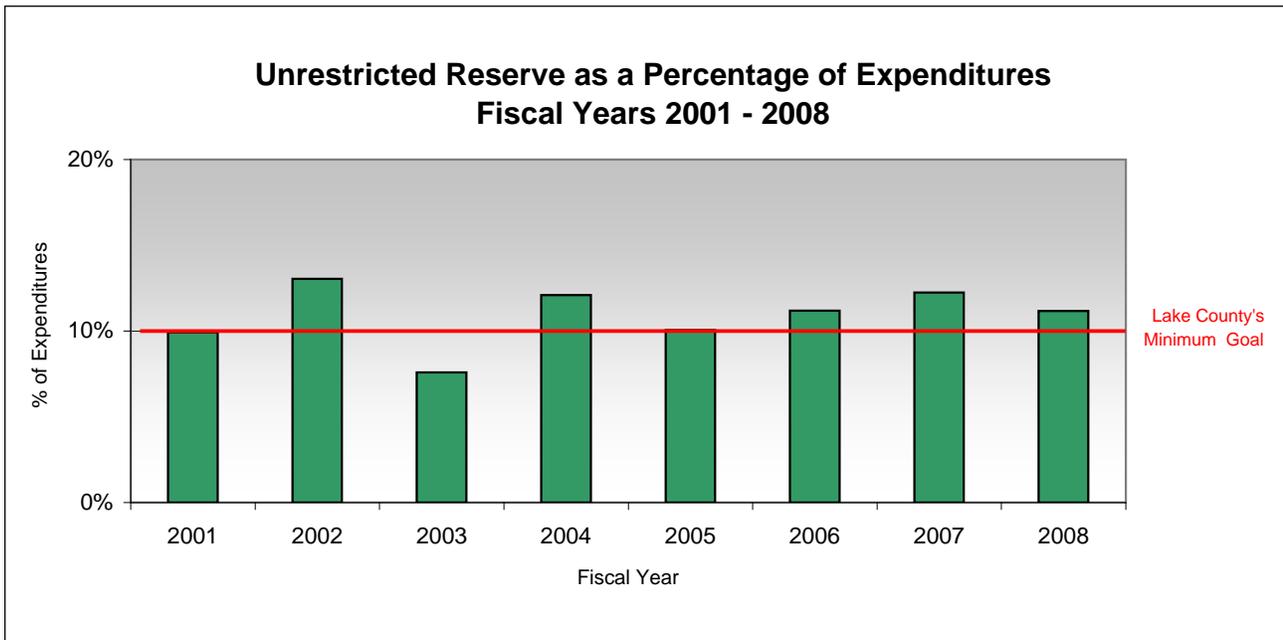


All Funds		2007 Actual	2008 Adopted
0010	General Fund	\$ 54,223,285	\$ 50,557,640
1070	Library Impact Fee Trust	\$ 2,453,944	\$ 1,952,943
1081-1083	Parks Impact Fee	\$ 1,171,241	\$ 307,483
1120	County Transportation Trust	\$ 7,107,722	\$ 3,700,000
1140	Christopher C. Ford Commerce Park	\$ 6,250,516	\$ 1,700,566
1151-1156	Road Impact Fees	\$ 42,393,572	\$ 30,426,141
1160	Mosquito Management (FY07 included in General Fund)	\$ 33,416	\$ -
1170	Law Library	\$ 21,950	\$ 17,500
1180	Aquatic Plant Management (FY07 included in General Fund)	\$ 37,503	\$ -
1190	Fish Conservation	\$ 45,959	\$ 2,512
1200	Community Development Block Grant	\$ 3,848	\$ -
1210	Public Transportation	\$ 466,766	\$ 144,815
1220	Lake County Ambulance	\$ 2,620,415	\$ 2,310,000
1230-1232	MSTU - Stormwater, Parks and Roads	\$ 8,607,483	\$ 4,413,693
1240	Emergency 911	\$ 2,392,417	\$ 1,810,000
1250	Resort/Development Tax	\$ 1,398,223	\$ 795,196
1260	Affordable Housing Assistance Trust	\$ 8,533,754	\$ 11,025,557
1270	Section 8	\$ 48,188	\$ 34,813
1280	Hurricane Housing Recovery Program	\$ 649,481	\$ 359,612
1290	Greater Hills MSBU	\$ 100,991	\$ 63,374
1330	Law Enforcement Trust	\$ 886,959	\$ 801,250
1370	Greater Groves MSBU	\$ 67,787	\$ 51,552
1410	Infrastructure Sales Tax Revenue	\$ 2,535,998	\$ 250
1430	Village Green Street Lighting	\$ 1,699	\$ 3,300
1450	Greater Pines Municipal Services	\$ 83,440	\$ 59,288
1460	Picciola Island Street Lighting	\$ 1,688	\$ 1,556
1470	Valencia Terrace Street Lighting	\$ 4,226	\$ 4,305
1500	Environmental Recovery	\$ 101,165	\$ 103,293
1510	Lake County Code Enforcement Lien	\$ 233,233	\$ 262,333
1520	Building Services	\$ 2,507,632	\$ 1,417,961
1680	County Fire Rescue	\$ 5,395,243	\$ 1,902,548
1690	Fire Services Impact Fee Trust	\$ 3,174,774	\$ 3,799,854
1800	Employees Benefit	\$ 1,332	\$ 1,000
1850	Animal Shelter Sterilization Trust	\$ 121,190	\$ 117,496
1900	County Library System	\$ 514,470	\$ 520,515
2510	Pari-Mutuel Revenues Replacement Bonds	\$ 2,195,291	\$ 75,142
2610	Renewal Sales Tax LOC Debt Service	\$ 52,047	\$ 54,047

Beginning Fund Balances

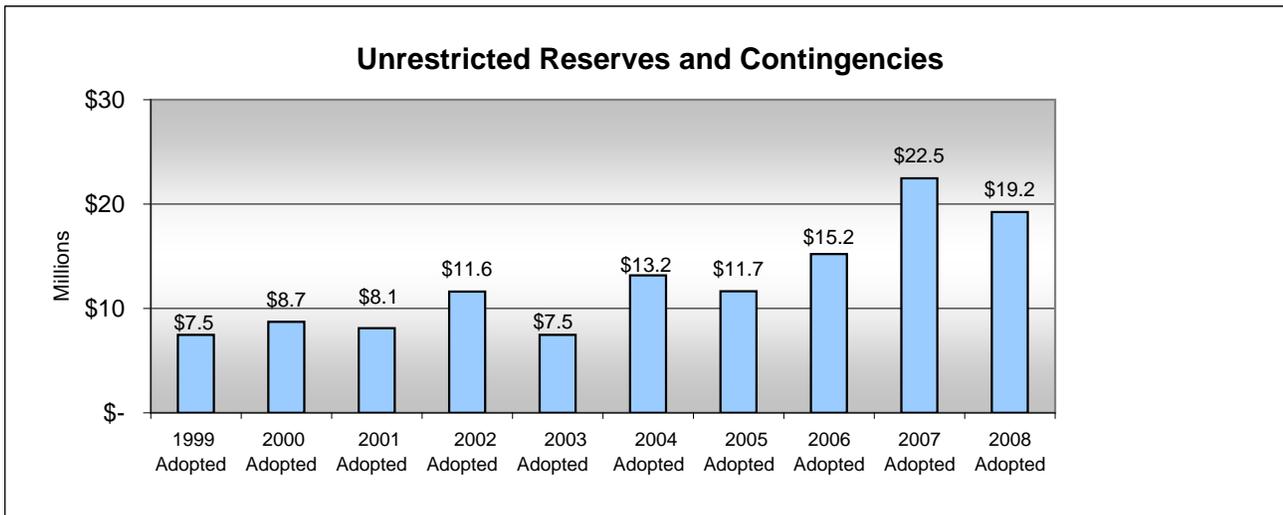


All Funds		2007 Actual	2008 Adopted
2710	Public Lands Program Debt Service	\$ -	\$ 2,182,300
2810	Expansion Projects Debt Service	\$ -	\$ 1,541,464
3010	Sales Tax Capital Projects	\$ 915,735	\$ -
3020	Parks Capital Projects	\$ 228,959	\$ 45,353
3030	Renewal Sales Tax Capital Projects	\$ 14,061,214	\$ 9,009,303
3710	Public Lands Capital Program	\$ -	\$ 16,800,000
3810	Facilities Expansion Capital Projects	\$ -	\$ 82,949,172
4200	Landfill Enterprise	\$ 6,838,507	\$ 5,509,830
4210	Solid Waste Capital Projects (FY07 combined w/ Fund 420)	\$ (217,040)	\$ -
4220	Solid Waste Closures and Long Term Care	\$ 3,578,800	\$ 5,178,666
4230	Solid Waste Long-Term Capital Projects	\$ 5,777,955	\$ 7,548,113
5200	Property and Casualty	\$ 4,294,440	\$ 5,092,570
5300	Employee Group Benefits	\$ 1,479,790	\$ 2,223,411
5400	Fleet Management	\$ 480,780	\$ 287,357
TOTAL BEGINNING FUND BALANCES		\$ 193,877,988	\$ 257,165,074



Unrestricted Reserves as a Percentage of Expenditures								
Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008
Unrestricted Reserves	9.9%	13.0%	7.6%	12.1%	10.1%	11.2%	12.3%	11.2%

Note: Budget Best Practices recommend that an unrestricted reserve equal to two months of expenditures be maintained (10% - 17% of total budgeted expenditures). Board Policy LCC-51 recommends an economic stabilization reserve balance of no less than 10% of the total budget be maintained in the General Fund. In Fiscal Year 2008, the economic stabilization reserve and other unrestricted reserves are shown as a percentage of total expenditures plus designated reserves. In prior years, the percentages shown are of total fund budget, which includes unrestricted reserves.



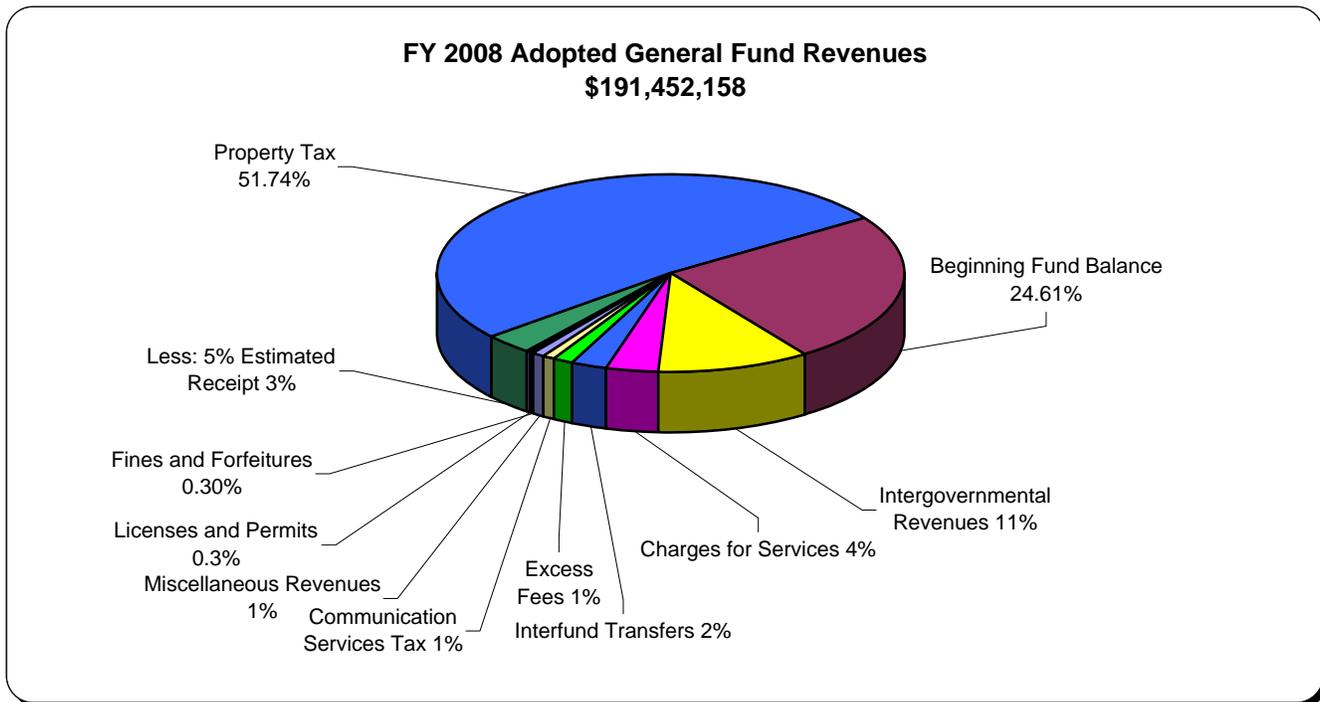
Reserves and Contingencies



All Funds		2007 Adopted	2008 Adopted
0010	General Fund	\$ 26,002,491	\$ 20,537,585
1070	Library Impact Fee Trust	\$ 2,823,034	\$ 1,836,098
1120	County Transportation Trust	\$ 957,042	\$ 934,347
1140	Christopher C. Ford Commerce Park	\$ 622,897	\$ 1,312,826
1170	Law Library	\$ 10,377	\$ 11,000
1190	Fish Conservation	\$ -	\$ 16,412
1200	Community Development Block Grant	\$ 20,000	\$ 41,229
1210	Public Transportation	\$ 200,000	\$ 100,060
1220	Lake County Ambulance	\$ 2,128,539	\$ 726,142
1230-1232	MSTU - Stormwater, Parks and Roads	\$ 4,917,138	\$ 504,359
1240	Emergency 911	\$ 1,802,110	\$ 2,060,707
1250	Resort/Development Tax	\$ 245,723	\$ 7,204
1270	Section 8	\$ 187,611	\$ 200,455
1280	Hurricane Housing Recovery Program	\$ 28,388	\$ -
1290	Greater Hills MSBU	\$ 95,166	\$ 63,374
1370	Greater Groves MSBU	\$ 62,647	\$ 51,551
1430	Village Green Street Lighting	\$ 867	\$ 3,298
1450	Greater Pines Municipal Services	\$ 77,134	\$ 59,288
1460	Picciola Island Street Lighting	\$ 916	\$ 1,132
1470	Valencia Terrace Street Lighting	\$ 3,337	\$ 2,305
1500	Environmental Recovery	\$ 74,969	\$ 95,693
1520	Building Services	\$ 1,235,517	\$ 340,385
1680	County Fire Rescue	\$ 2,491,452	\$ 1,045,686
1690	Fire Services Impact Fee Trust	\$ 1,705	\$ 1,823
1850	Animal Shelter Sterilization Trust	\$ 62,580	\$ 71,046
1900	County Library System	\$ 68,505	\$ 51,140
2510	Pari-Mutuel Revenues Replacement Bonds	\$ -	\$ 62,280
2610	Renewal Sales Tax LOC Debt Service	\$ -	\$ 54,047
2710	Public Lands Program Debt Service	\$ -	\$ 3,652,602
2810	Expansion Projects Debt Service	\$ -	\$ 1,760,673
3020	Parks Capital Projects	\$ 42,801	\$ 87,253
3030	Renewal Sales Tax Capital Projects	\$ 77,766	\$ 50,000
4200	Landfill Enterprise	\$ 1,971,709	\$ 1,628,360
4220	Solid Waste Closures and Long-Term Care	\$ 3,188,544	\$ 5,152,566
4230	Solid Waste Long-Term Capital Projects	\$ 246,903	\$ 1,158,113
5200	Property and Casualty	\$ 3,584,197	\$ 5,554,108
5300	Employee Group Benefits	\$ 1,500,783	\$ 2,796,050
5400	Fleet Management	\$ 182,244	\$ 112,916
TOTAL RESERVES AND CONTINGENCIES - ALL FUNDS		\$ 54,915,092	\$ 52,144,113



General Fund Revenues by Source



Historical General Fund Revenue Sources

	FY 2006	FY 2007	FY 2008
	Actual	Adopted	Adopted
Property Tax	\$ 79,534,910	\$ 108,748,491	\$ 106,278,076
Beginning Fund Balance	-	40,204,393	50,557,640
Intergovernmental Revenues	22,257,420	21,577,052	21,712,821
Charges for Services	8,430,586	7,383,500	7,511,683
Interfund Transfers In	4,990,167	5,296,811	4,815,287
Excess Fees	5,061,553	3,495,893	2,950,354
Communication Services Tax	1,987,882	1,700,000	1,800,000
Miscellaneous Revenues	4,135,426	1,167,550	1,669,050
Fines and Forfeitures	704,612	417,350	607,900
Licenses and Permits	556,898	498,000	523,000
Less: 5% Estimated Receipt	-	(7,074,597)	(6,973,653)
	<u>\$ 127,659,454</u>	<u>\$ 183,414,443</u>	<u>\$ 191,452,158</u>

The reduction in property tax revenue complies with the direction set by the State legislative session of 2007 requiring local governments to reduce revenues collected from property taxes to 9% below the rollback rate.

Beginning fund balance increased in FY 2008 and is a combined function of revenue collections in excess of budgeted amounts and expenditures lower than budgeted.

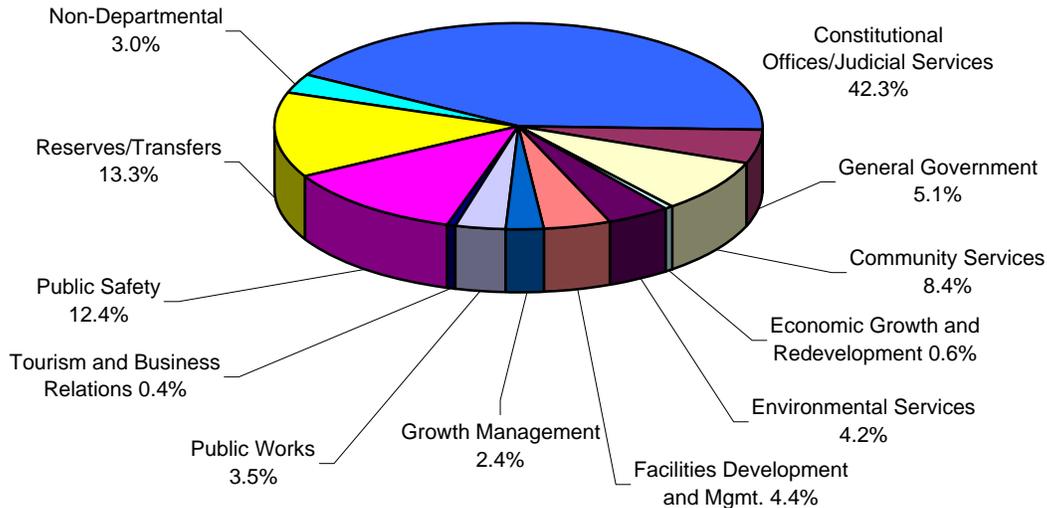
Miscellaneous revenues increased in FY 2008 and include \$125,000 anticipated from the fruit harvest from citrus groves in county parks, a \$123,414 contribution made to the Horticultural Learning Center and additional interest earnings.



General Fund Expenditures by Use

FY 2008 Adopted General Fund Expenditures

\$191,452,158



Historical General Fund Expenditures

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Adopted
Constitutional Offices/Judicial Services	\$ 62,495,456	\$ 72,795,323	\$ 80,972,123
General Government	6,166,475	8,263,888	9,767,091
Community Services	14,399,056	16,634,015	16,133,354
Economic Growth and Redevelopment	41,901	1,547,702	1,158,455
Environmental Services	9,968,303	10,961,934	8,069,919
Facilities Development and Management	5,797,914	7,477,365	8,378,709
Growth Management	3,946,637	6,434,045	4,653,624
Public Works	1,951,383	3,489,132	6,680,349
Tourism and Business Relations	833,628	804,559	750,385
Public Safety	3,822,210	8,717,665	23,671,705
Reserves/Transfers	-	30,179,116	25,532,295
Non-Departmental	3,617,867	16,109,699	5,684,149
	<u>\$ 113,040,830</u>	<u>\$ 183,414,443</u>	<u>\$ 191,452,158</u>

Constitutional Officers/Judicial Services represents 42% of the General Fund budget. The FY 2008 budget includes an increase of \$6.3 million for the Sheriff's Office which will support 25 new positions of which 21 are sworn deputies.

The increase in the department of Public Safety reflects the carryforward of \$12 million project dollars for the Countywide 800Mhz radio system which was previously budgeted under Non-Departmental.

Reductions to the adopted budget include grants to programs such as We Care, Children's Services and Lifestream reflected in the Community Services budget and the elimination of new funding for the Jobs Growth Incentive (JGI) program shown in the Economic Growth and Redevelopment budget.

**Constitutional Offices
Judicial Services
BCC**



**General Fund Appropriation Comparison FY 2008
Constitutional Officers / Judicial Services / Board of County Commissioners**

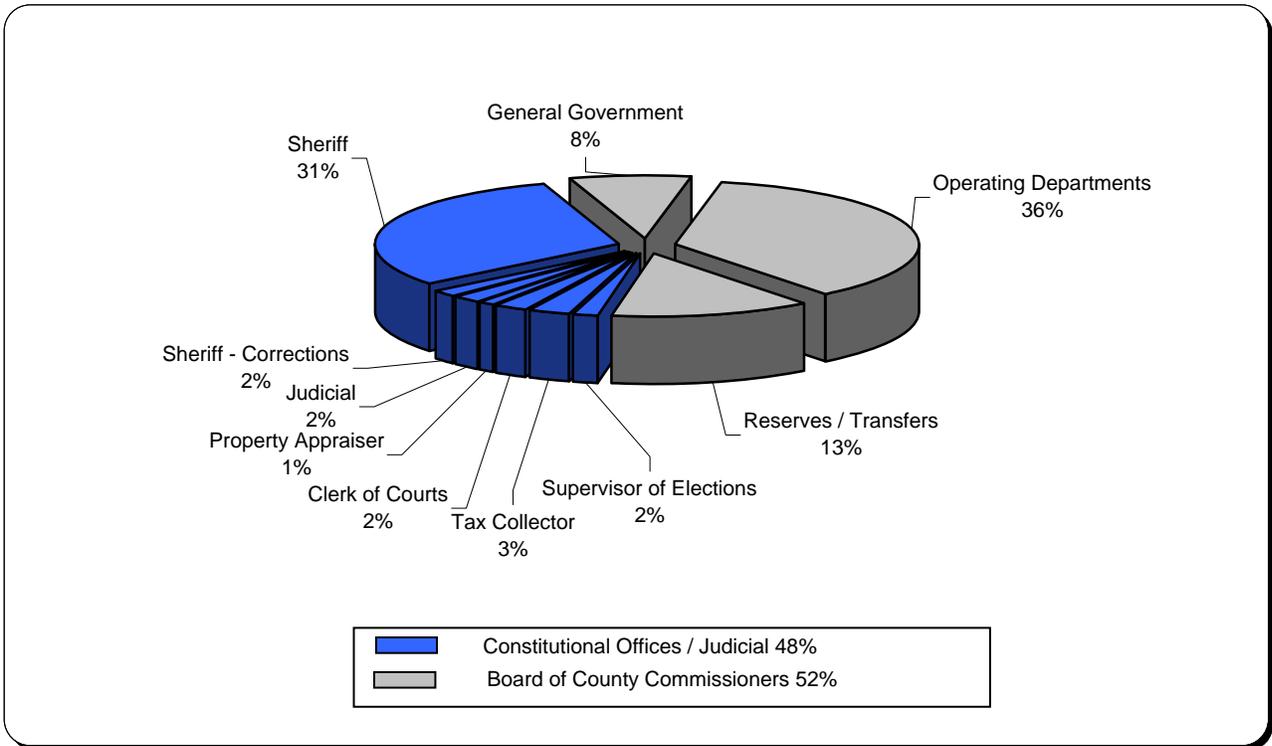
Constitutional Officers / Judicial Services

Supervisor of Elections	\$ 3,342,003
Tax Collector	5,068,294
Clerk of Courts	4,148,518
Property Appraiser	2,525,739
Judicial	3,384,258
Sheriff - Corrections	3,494,693
Sheriff	59,008,618
Total Constitutional / Judicial	\$ 80,972,123

Board of County Commissioners

General Government	\$ 15,451,240
Operating Departments	69,496,500
Reserves / Transfers	25,532,295
Total BCC	\$ 110,480,035

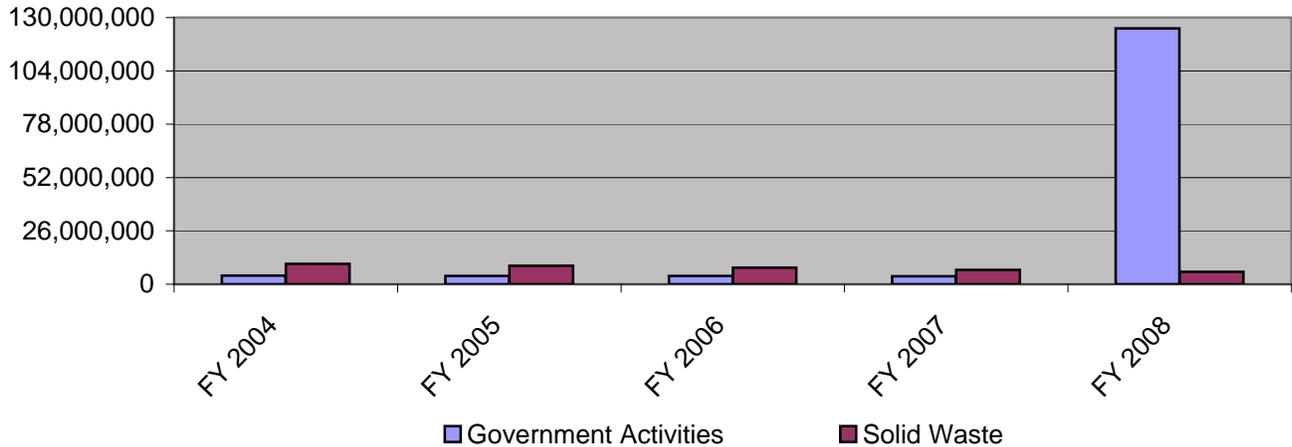
Total General Fund \$ 191,452,158



Summary of Current Debt Obligations



Lake County Long Term Debt as of October 1, 2007



Lake County has four current debt issues outstanding:

Government Activities:

As of October 1, 2008, the County has \$3,830,000 in outstanding bonds being repaid from the pari-mutuel revenues. These bonds were issued to fund county-wide recreation projects.

The County also has two new outstanding bonds that were issued in FY 2007. Under the provisions of a 2004 referendum, Lake County issued \$34,720,000 worth of bonds for the purchase of environmentally sensitive lands, of which \$33,485,000 are outstanding as of October 1, 2007. Revenue to pay for this debt is received from a levy of up to .33 mills property tax. The FY 2008 budget includes a levy of 0.20 mills. The County also issued \$87,455,000 worth of bonds to acquire, construct and equip County facilities. The first principal payment due on this issue will be in FY 2008. These bonds are secured by and payable from the local government half-cent sales tax proceeds received from the State of Florida.

Solid Waste:

As of October 1, 2007, the County has an outstanding bank loan of \$6,000,000 that is secured by the solid waste system net revenues.



Lake County Board of County Commissioners
New Positions - By Department

	Qty.	Personal Services	Operating Expenses	Capital Outlay	Total
<u>Community Services:</u>					
Financial Analyst	1	\$ 52,388	\$ 6,074	\$ -	\$ 58,462
Total Community Services	1	\$ 52,388	\$ 6,074	\$ -	\$ 58,462
<u>Economic Growth and Redevelopment:</u>					
Senior Planner	1	\$ 76,353	\$ 4,500	\$ -	\$ 80,853
Total Economic Growth and Redevelopment	1	\$ 76,353	\$ 4,500	\$ -	\$ 80,853
<u>Environmental Services:</u>					
Office Associate IV	1	\$ 36,666	\$ 4,275	\$ -	\$ 40,941
Equipment Operator II	2	74,710	1,470	-	76,180
Equipment Operator IV	1	46,220	735	-	46,955
Total Environmental Services	4	\$ 157,596	\$ 6,480	\$ -	\$ 164,076
<u>Facilities Development and Management:</u>					
Facilities Development Manager *	1	\$ 45,704	\$ 11,010	\$ 18,000	\$ 74,714
Total Facilities Development and Management	1	\$ 45,704	\$ 11,010	\$ 18,000	\$ 74,714
<u>Public Defender (Article V):</u>					
Automated System Specialist	1	\$ 62,183	\$ -	\$ -	\$ 62,183
Total Public Defender (Article V)	1	\$ 62,183	\$ -	\$ -	\$ 62,183
<u>Circuit Judges (Article V):</u>					
Court Facilities Operations Assistant	1	\$ 44,146	\$ 10,000	\$ -	\$ 54,146
Total Circuit Judges (Article V)	1	\$ 44,146	\$ 10,000	\$ -	\$ 54,146
<u>Public Safety:</u>					
<u>County-wide Radio Program:</u>					
Communications Specialist	1	\$ 51,291	\$ -	\$ 6,474	\$ 57,765
Radio Services Technician	1	58,656	-	14,097	72,753
<u>Fire Rescue:</u>					
Firefighter Lieutenant	3	204,933	3,093	-	208,026
Firefighter/Paramedic	3	205,290	3,093	-	208,383
Firefighter/EMT	6	354,780	6,186	-	360,966
<u>Animal Services:</u>					
Animal Control Officers	2	100,000	-	-	100,000
Total Public Safety	16	\$ 974,950	\$ 12,372	\$ 20,571	\$ 1,007,893
Total - All Departments	25	\$ 1,413,320	\$ 50,436	\$ 38,571	\$ 1,502,327

* Note: Facilities Development Manager is funded for 6 months.

Historical Personnel Summary

**SUMMARY OF AUTHORIZED FULL-TIME POSITIONS
LAST TEN FISCAL YEARS***

FY	BCC	Supervisor of Elections	Clerk	Tax Collector	Property Appraiser	Law Enforcement	Corrections	Judicial Bailliffs	Total
1999	515	6	143	57	29	277	242	16	1,285
2000	591	6	150	57	29	298	242	16	1,389
2001	643	6	165	58	30	313	243	16	1,474
2002	662	7	192	59	30	325	247	16	1,538
2003	684	8	204	59	33	333	247	17	1,585
2004	698	9	204	59	33	346	267	17	1,633
2005	735	9	202	62	35	355	254	18	1,670
2006	796	9	218	64	38	384	306	21	1,836
2007	862	10	229	64	39	411	307	21	1,943
2008	887	10	231	64	39	428	314	22	1,995

*Does not include Medical Examiner's Office or MPO.

The decrease in the Clerk's Office from FY 2004 to FY 2005 is due to the Article V legislation.

**HISTORY OF AUTHORIZED FULL-TIME POSITIONS
CONSTITUTIONAL OFFICES AND BOARD OF COUNTY COMMISSIONERS**

<u>CONSTITUTIONAL OFFICES</u>	<u>ADJUSTED FY 2003</u>	<u>ADJUSTED FY 2004</u>	<u>ADJUSTED FY 2005</u>	<u>ADJUSTED FY 2006</u>	<u>ADJUSTED FY 2007</u>	<u>ADOPTED FY 2008</u>
Supervisor of Elections	8	9	9	9	10	10
Clerk of Courts	204	204	202	218	229	231
Tax Collector	59	59	62	64	64	64
Property Appraiser	33	33	35	38	39	39
Sheriff	597	630	627	711	739	764
Subtotal	901	935	935	1,040	1,081	1,108
<u>BCC DEPARTMENTS</u>	684	698	735	796	862	887
Total	1,585	1,633	1,670	1,836	1,943	1,995
Net New Positions	47	48	37	166	107	52

Departmental Expenditure Summary by Fund



Department/Fund	2006 Actual	2007 Adopted	2008 Adopted
General Government			
Office of Budget			
General	\$ 627,467	\$ 832,288	\$ 818,915
Greater Hills MSBU	188,949	286,478	264,242
Greater Groves MSBU	148,455	223,348	220,244
Village Green Street Lighting	9,848	13,322	16,305
Greater Pines Municipal Services	256,696	260,311	252,079
Picciola Street Lighting	2,742	4,223	4,446
Valencia Terrace Street Lighting	5,227	9,288	8,263
Total Expenditures	\$ 1,239,384	\$ 1,629,258	\$ 1,584,494
County Attorney's Office			
General	\$ 695,835	\$ 877,253	\$ 938,737
Total Expenditures	\$ 695,835	\$ 877,253	\$ 938,737
Office of Employee Services			
General	\$ 890,774	\$ 1,066,532	\$ 1,069,108
Property and Casualty	1,879,673	6,381,756	8,117,579
Employee Group Benefits	8,509,389	10,549,639	13,731,936
Employees Benefit	6,139	2,250	1,665
Total Expenditures	\$ 11,285,975	\$ 18,000,177	\$ 22,920,288
Legislative and Executive			
General	\$ 1,293,574	\$ 1,318,756	\$ 1,369,339
Total Expenditures	\$ 1,293,574	\$ 1,318,756	\$ 1,369,339
Office of Information Outreach			
General	\$ 266,328	\$ 398,325	\$ 378,981
Total Expenditures	\$ 266,328	\$ 398,325	\$ 378,981
Office of Information Technology			
General	\$ 1,869,714	\$ 2,969,839	\$ 4,301,078
Total Expenditures	\$ 1,869,714	\$ 2,969,839	\$ 4,301,078
Office of Procurement Services			
General	\$ 522,783	\$ 800,895	\$ 890,933
Total Expenditures	\$ 522,783	\$ 800,895	\$ 890,933
Department of Community Services			
General	\$ 14,399,056	\$ 16,634,015	\$ 16,133,354
Library Impact Fee	151,753	3,405,684	2,467,248
Community Development Block Grant	728,254	988,033	1,006,762
Public Transportation	3,991,483	5,223,784	7,269,376
Affordable Housing Assistance Trust	1,271,607	5,191,359	13,778,353
Section 8	2,682,254	2,892,032	2,714,868
Hurricane Housing Recovery Program	139,865	547,232	369,112
County Library System	4,978,521	5,801,246	6,288,455
Total Expenditures	\$ 28,342,793	\$ 40,683,385	\$ 50,027,528

Departmental Expenditure Summary by Fund



Department/Fund	2006 Actual	2007 Adopted	2008 Adopted
Department of Economic Growth and Redevelopment			
General	\$ 41,901	\$ 1,547,702	\$ 1,158,455
Christopher C. Ford Commerce Park	95,860	6,367,847	2,649,616
Total Expenditures	\$ 137,761	\$ 7,915,549	\$ 3,808,071
Department of Environmental Services			
General	\$ 9,968,303	\$ 10,961,934	\$ 8,069,919
Mosquito Management	963,807	-	-
Aquatic Plant Management	396,559	-	-
Environmental Recovery Fund	72,864	75,519	122,293
Landfill Enterprise Fund	28,526,991	30,172,000	28,730,398
SW Capital Projects	268,192	-	-
SW Closures and Long Term Care	77,672	4,893,576	5,590,166
SW Long Term Capital Projects	2,522	7,249,903	8,057,113
Total Expenditures	\$ 40,276,910	\$ 53,352,932	\$ 50,569,889
Department of Facilities Development and Management			
General Fund	\$ 5,797,914	\$ 7,477,365	\$ 8,378,709
Sales Tax Capital Projects	9,331,021	986,954	-
Renewal Sales Tax Capital Projects	1,954,767	12,840,165	7,626,818
Facilities Expansion Capital Projects	-	-	84,849,172
Total Expenditures	\$ 17,083,702	\$ 21,304,484	\$ 100,854,699
Department of Growth Management			
General	\$ 3,946,637	\$ 6,434,045	\$ 4,653,624
Lake County Code Enforcement Lien	22,137	211,563	303,183
Building Services	6,829,123	8,606,886	5,032,625
Public Lands Capital Program	-	-	17,484,000
Total Expenditures	\$ 10,797,897	\$ 15,252,494	\$ 27,473,432
Department of Public Safety			
General	\$ 3,822,210	\$ 8,717,665	\$ 23,671,705
Lake County Ambulance	7,555,006	11,950,391	12,398,224
Emergency 911	930,130	3,031,605	3,286,300
County Fire Rescue	15,963,422	23,119,409	21,059,801
Fire Services Impact Fee Trust	135,368	4,081,705	4,651,823
Animal Shelter Sterilization Trust	55,927	136,080	154,546
Total Expenditures	\$ 28,462,063	\$ 51,036,855	\$ 65,222,399
Department of Public Works			
General	\$ 1,951,383	\$ 3,489,132	\$ 6,680,349
Parks Impact Fee Trust	564,571	1,374,924	570,737
County Transportation Trust	15,884,272	19,035,458	16,117,651
Road Impact Fees	13,638,224	41,839,881	41,980,205
Fish Conservation	88,186	64,447	22,462
MSTU - Stormwater/Parks/Roads	2,236,470	11,667,579	10,554,537
Parks Capital Projects	443,350	6,578,555	2,810,253
Renewal Sales Tax Capital Projects	5,367,624	3,718,133	6,855,029
Fleet Management	2,399,914	4,416,237	3,136,147
Total Expenditures	\$ 42,573,994	\$ 92,184,346	\$ 88,727,370

Departmental Expenditure Summary by Fund



Department/Fund	2006 Actual	2007 Adopted	2008 Adopted
Department of Tourism and Business Relations			
General	\$ 833,628	\$ 804,559	\$ 750,385
Resort/Development Tax	3,081,065	4,007,832	4,015,734
Total Expenditures	\$ 3,914,693	\$ 4,812,391	\$ 4,766,119
Constitutional Offices			
Clerk of the Circuit Court			
General	\$ 3,471,003	\$ 3,822,614	\$ 4,148,518
Total Expenditures	\$ 3,471,003	\$ 3,822,614	\$ 4,148,518
Property Appraiser			
General	\$ 2,079,442	\$ 2,406,346	\$ 2,525,739
Total Expenditures	\$ 2,079,442	\$ 2,406,346	\$ 2,525,739
Sheriff			
General	\$ 49,045,499	\$ 56,200,830	\$ 62,503,311
Law Enforcement Trust	52,888	10,980	825,000
Total Expenditures	\$ 49,098,387	\$ 56,211,810	\$ 63,328,311
Supervisor of Elections			
General	\$ 1,592,393	\$ 1,888,758	\$ 3,342,003
Total Expenditures	\$ 1,592,393	\$ 1,888,758	\$ 3,342,003
Tax Collector			
General	\$ 3,948,146	\$ 5,156,742	\$ 5,068,294
Total Expenditures	\$ 3,948,146	\$ 5,156,742	\$ 5,068,294
Judicial Services			
General	\$ 2,358,973	\$ 3,320,033	\$ 3,384,258
Law Library	263,631	314,986	366,677
Total Expenditures	\$ 2,622,604	\$ 3,635,019	\$ 3,750,935
Debt Service			
Public Lands Debt Service	\$ -	\$ 3,634,539	\$ 6,513,174
Pari-Mutuel Revenues Replacement Bonds	339,892	2,523,946	362,676
Facilities Expansion Debt Service	-	4,014,625	6,376,264
Renewal Sales Tax Line of Credit	-	51,569	1,554,047
Total Expenditures	\$ 339,892	\$ 10,224,679	\$ 14,806,161
Non-Departmental			
General	\$ 3,617,867	\$ 46,288,815	\$ 31,216,444
Renewal Sales Tax Capital Projects	749,262	1,207,708	1,678,487
Total Expenditures	\$ 4,367,129	\$ 47,496,523	\$ 32,894,931
Infrastructure Sales Tax			
Infrastructure Sales Tax	\$ 11,025,393	\$ 11,445,000	\$ 10,455,000
Total Expenditures	\$ 11,025,393	\$ 11,445,000	\$ 10,455,000
TOTAL DEPARTMENTAL EXPENDITURES	\$ 267,307,795	\$ 454,824,430	\$ 564,153,249

General Government



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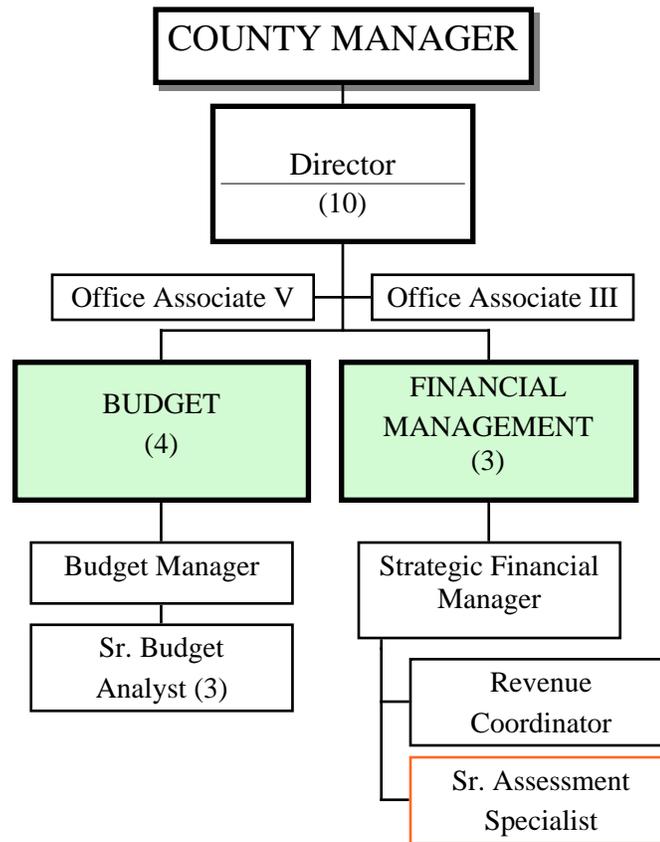
General Government



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Office of Budget Organization Chart Fiscal Year 2008



- Legend:
- Division
 - () Current number of full-time positions
- Funding Sources:
- General Fund
 - County Fire Control Fund

Department Highlights Office of Budget

In April 2007, the County issued two series of bonds, one to fund the expansion of various government facilities and one to fund the purchase of environmentally sensitive lands. The Budget Office worked with the County's Financial Advisor in all aspects of issuing those bonds and will continue to monitor them and ensure funding is available to pay the debt service. Budget will also work closely with Facilities to ensure the timing of future bond issues will provide adequate cash flow for additional upcoming facilities expansion projects. A second bond issue for the facilities projects is currently anticipated for 2009.

The Budget Office will continue to compile all data for capital projects planned over the next five years, updating projects in the Departments of Public Works, Facilities, Public Safety, Environmental Services and Information Technology. The comprehensive Capital Improvements Program will be integrated with the Capital Improvements Element of the Comprehensive Plan ensuring the financial feasibility of the plan and will be presented to the Board at a later date.

Budget continues to work with the County's new integrated financial system and reviewing current operating practices and procedures in order to streamline processes whenever possible helping to increase efficiency while providing excellent customer service both internally and externally.

The Assessments section of the Budget Office is working with consultants to update the County's Fire Rescue Assessment study in order to ensure that the fees charged are appropriate for the services provided. The results will be presented to the Board for consideration, adoption and implementation in the spring of Fiscal Year 2008.

Department Summary				
All Funds				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 627,447	\$ 832,288	\$ 818,915	-1.61%
Greater Hills MSBU	\$ 188,949	\$ 286,478	\$ 264,242	-7.76%
Greater Groves MSBU	\$ 148,455	\$ 223,348	\$ 220,244	-1.39%
Village Green Street Lighting	\$ 9,848	\$ 13,322	\$ 16,305	22.39%
Greater Pines Municipal Services	\$ 256,696	\$ 260,311	\$ 252,079	-3.16%
Picciola Island Street Lighting	\$ 2,742	\$ 4,223	\$ 4,446	5.28%
Valencia Terrace Street Lighting	\$ 5,227	\$ 9,288	\$ 8,263	-11.04%
Department Total	\$ 1,239,364	\$ 1,629,258	\$ 1,584,494	-2.75%
<i>Full-Time Positions</i>	9	10	10	
<p>The specifics for each of the funds above are detailed on individual pages following this summary.</p>				

General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Financial Management	\$ 70,159	\$ 75,082	\$ 92,653	23.40%
Revenues	\$ 70,159	\$ 75,082	\$ 92,653	23.40%
<i>Expenditures</i>				
Budget	\$ 487,937	\$ 659,652	\$ 726,262	10.10%
Impact Fee Coordinator	\$ 87,823	\$ 115,106	\$ -	-100.00%
Financial Management	\$ 51,707	\$ 57,530	\$ 92,653	61.05%
Expenditures	\$ 627,467	\$ 832,288	\$ 818,915	-1.61%
<i>Full-Time Positions</i>	9	10	10	

The specifics for each of the cost centers above are detailed on individual pages following this summary.

General Fund Budget				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 468,968	\$ 598,327	\$ 684,510	14.40%
Operating Expenses	\$ 18,969	\$ 55,825	\$ 41,752	-25.21%
Capital Outlay	\$ -	\$ 5,500	\$ -	-100.00%
Expenditures	\$ 487,937	\$ 659,652	\$ 726,262	10.10%
<i>Full-Time Positions</i>	7	8	7	

Adopted Budget Highlights

Expenditures

- FY 2008 Operating Expenses decreased since cubicle furniture and walls for a new position is no longer needed.
- Due to budget reductions, Travel and Per Diem, Office Supplies, and Printing and Binding have been decreased for the FY 2008 Adopted budget. Employees will attend classes/courses for required certification only. In addition, the division will reduce the number of books produced and workshop and document supplies.

General Fund				
Impact Fee Coordination				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 85,330	\$ 99,976	\$ -	-100.00%
Operating Expenses	\$ 2,493	\$ 15,130	\$ -	-100.00%
Expenditures	\$ 87,823	\$ 115,106	\$ -	-100.00%
<i>Full-Time Positions</i>	<i>1</i>	<i>1</i>	<i>0</i>	

Adopted Budget Highlights

Expenditures

- During FY 2007, the Impact Fee Division was transferred from the Office of Budget to the Department of Growth Management.

General Fund				
Financial Management				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Other Sources	\$ 70,159	\$ 75,082	\$ 92,653	23.40%
Revenues	\$ 70,159	\$ 75,082	\$ 92,653	23.40%
<i>Expenditures</i>				
Personal Services	\$ 50,354	\$ 54,800	\$ 89,663	63.62%
Operating Expenses	\$ 1,354	\$ 2,730	\$ 2,990	9.52%
Expenditures	\$ 51,707	\$ 57,530	\$ 92,653	61.05%
<i>Full-Time Positions</i>	1	1	3	

Adopted Budget Highlights

Revenues

- Other Sources includes transfers from the Fire Rescue Fund and each of the MSBU's.

Expenditures

- FY 2008 Personal Services has increased due to a change in the allocation of the Strategic Financial Manager's salary. In previous years, 67% of the Strategic Financial Manager's salary was charged to the Budget Division and 33% was charged directly to the County Fire Control Fund. In FY 2008, the Strategic Financial Manager's salary that is charged to the Budget Division will remain the same; no charges will be made directly to the County Fire Control Fund; and 33% will be charged to the Financial Management Division.

MSBU's Funds Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Greater Hills MSBU	\$ 199,443	\$ 286,478	\$ 264,242	-7.76%
Greater Groves MSBU	\$ 155,135	\$ 223,348	\$ 220,244	-1.39%
Village Green Street Lighting	\$ 7,749	\$ 13,322	\$ 16,305	22.39%
Greater Pines Municipal Services	\$ 182,606	\$ 260,311	\$ 252,079	-3.16%
Picciola Island Street Lighting	\$ 2,737	\$ 4,223	\$ 4,446	5.28%
Valencia Terrace Street Lighting	\$ 5,736	\$ 9,288	\$ 8,263	-11.04%
Revenues	\$ 553,406	\$ 796,970	\$ 765,579	-3.94%
<i>Expenditures</i>				
Greater Hills MSBU	\$ 188,949	\$ 286,478	\$ 264,242	-7.76%
Greater Groves MSBU	\$ 148,455	\$ 223,348	\$ 220,244	-1.39%
Village Green Street Lighting	\$ 9,848	\$ 13,322	\$ 16,305	22.39%
Greater Pines Municipal Services	\$ 256,696	\$ 260,311	\$ 252,079	-3.16%
Picciola Island Street Lighting	\$ 2,742	\$ 4,223	\$ 4,446	5.28%
Valencia Terrace Street Lighting	\$ 5,227	\$ 9,288	\$ 8,263	-11.04%
Expenditures	\$ 611,917	\$ 796,970	\$ 765,579	-3.94%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

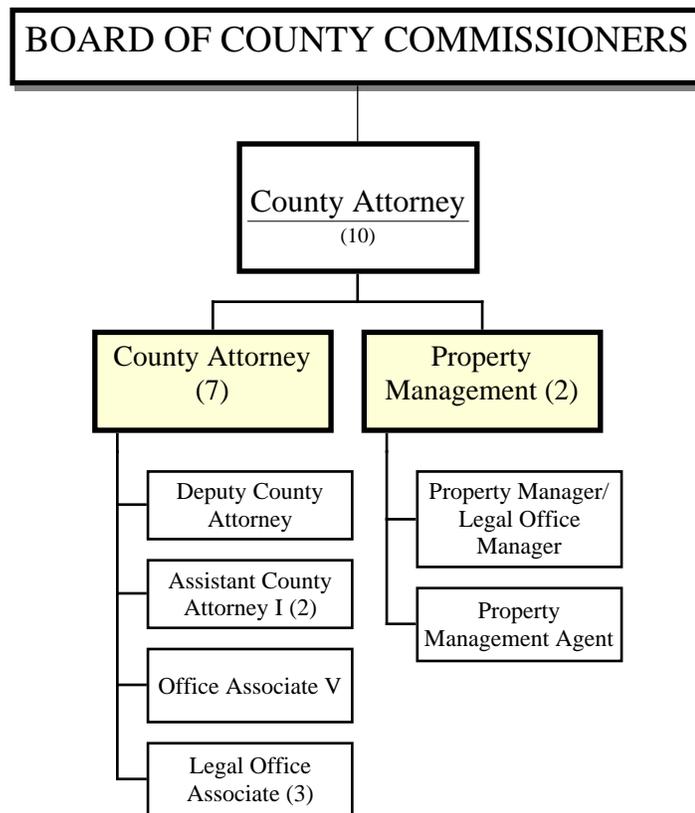
- Lake County receives a 3% administrative fee based on the anticipated revenues for each of the six funds above. The funds for each of these non-ad valorem assessments are retained in a separate fund within the Lake County financial accounting system. Any interest that accumulates from the assessment funds are prorated and posted to each fund monthly. The non-ad valorem assessments apply to parcels in the associated subdivisions only (named above).
- The assessments for Greater Hills, Greater Groves and Greater Pines are for the provision of maintenance services for the common areas within each subdivision. The annual budget for these services is established by the homeowners' associations (HOA) within each subdivision for the sole benefit of the individuals in each subdivision.
- Lake County establishes the budgets for the three subdivisions associated with street lighting (Village Green, Picciola Island and Valencia Terrace) based on the current electric invoices, plus an inflationary factor. The County remits the payments to the associated electric company monthly.

Office of Budget



Department Summary			
Workload Measures			
Work Activity	2006	2007	2008
	Actual	Anticipated	Projected
<u>Budget:</u>			
Review all budget transfers for proper accounting, availability of funds and approval levels.	329	345	370
Review all agenda items for current and future financial implications.	887	985	1,035
Coordinate a comprehensive Capital Improvement Program ensuring financial feasibility.	N/A	1	1
<u>Financial Management:</u>			
Prepare an annual Financial Condition Analysis Report.	1	1	1
Prepare reports which analyze revenue streams to ensure the County's financial stability.	4	4	4
Certification of MSBU and Fire non-ad valorem assessment rolls for all applicable parcels:			
Number of Residential Fire Assessments Certified	79,015	79,800	8,200
Number of Non-Residential Fire Assessments Certified	2,549	2,590	2,600
Number of MSBU Units Certified	2,071	2,071	2,071

County Attorney Organization Chart Fiscal Year 2008



Legend:
 Section
 () Current number of full-time positions
Funding Source:
 General Fund



Department Highlights
County Attorney's Office

The County Attorney's Office provides legal counsel to the Lake County Board of County Commissioners, County Manager, County Department and Division heads and other governmental subdivision in all matters of civil law relating to Lake County, Florida. Legal assistance is also provided to other Constitutional Officers when requested.

General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
County Attorney's Office	\$ 695,836	\$ 877,253	\$ 775,997	-11.54%
Property Management	\$ -	\$ -	\$ 162,740	100.00%
Expenditures	\$ 695,836	\$ 877,253	\$ 938,737	7.01%
Full-Time Positions	9	10	10	

Significant Budget Changes

Expenditures

- Beginning in FY 2008, Property Management functions of the County Attorney's Office will be segregated with their own section. The two employees that deal with property management and their general operating expenses will now be funded out of that section.

County Attorney's Office



General Fund				
County Attorney's Office				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
Personal Services	\$ 649,302	\$ 816,578	\$ 733,758	-10.14%
Operating Expenses	\$ 46,533	\$ 60,675	\$ 42,239	-30.38%
Expenditures	\$ 695,835	\$ 877,253	\$ 775,997	-11.54%
Full-Time Positions	9	10	8	

Significant Budget Changes

Expenditures

- Beginning in FY 2008, Property Management functions of the County Attorney's Office will be segregated with their own section. The two employees that deal with property management and their general operating expenses will now be funded out of that section

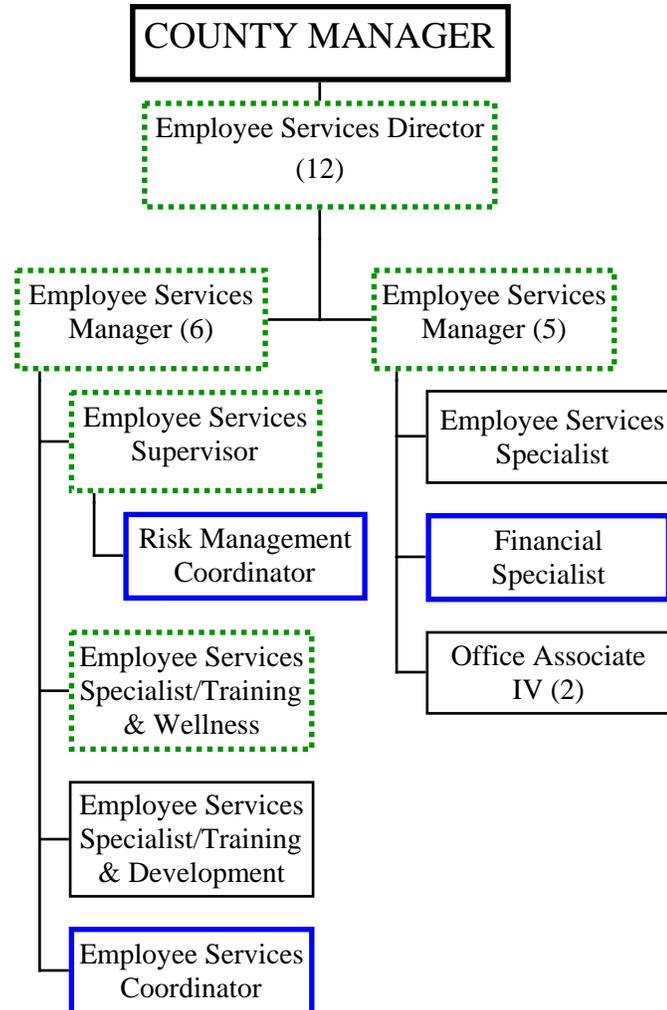
General Fund				
Property Management Section				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 147,740	n/a
Operating Expenses	\$ -	\$ -	\$ 15,000	n/a
Expenditures	\$ -	\$ -	\$ 162,740	n/a
<i>Full-Time Positions</i>	0	0	2	

Adopted Budget Highlights

Expenditures

- Beginning in FY 2008, Property Management functions of the County Attorney's Office will be segregated with their own section. The two employees that deal with property management and their general operating expenses will now be funded out of this section.

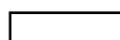
Office of Employee Services Organization Chart Fiscal Year 2008



Legend:

() Current number of full-time positions

Funding Sources:



General Fund



Property & Casualty Fund (50%),
Employee Group Benefits Fund (50%)



General Fund (50%), Property & Casualty Fund (25%),
Employee Group Benefits Fund (25%)

Department Highlights ***Office of Employee Services***

The Office of Employee Services will continue to offer programs which are important and beneficial to both employees and the County. Highlights of some of these programs include:

- Development and promotion of the “Lake County BCC University” which offers a wide variety of employee and supervisory development programs, such as Legal Perils: 8 Management Mistakes to Avoid.
- Promoting employee health through the Employee Wellness Program, including education on such topics as smoking cessation, osteoporosis, breast and prostate cancer, diabetes and offering the annual employee Wellness and Safety Expo.
- Comprehensive management of the County’s Workers’ Compensation, Property & Liability and Drug Free Workplace Programs.
- Administration of compensation and benefits programs which attract and maintain a talented and valuable workforce.

The Office will also further enhance the professional and thorough manner in which it processes and handles all personnel matters. For example, the recruiting process has been further streamlined and automated as well as made more user-friendly and efficient for both hiring departments and for applicants.

This year was a busy year for Employee Services. Major accomplishments included conducting and implementing a comprehensive pay and classification study for County employees; designing and putting into operation the automated HR function through MUNIS; and implementing the change to Blue Cross Blue Shield as the County’s health care administrator.

The Office is continuing to conduct a comprehensive review of employment policies and procedures, including updating, revising, and creating new policies and procedures where necessary. The goal of this effort is to provide employees and supervisors with a clear framework in which to conduct County work efforts.

This next year promises to yield many opportunities for the Office of Employee Services to provide outstanding service to the employees and Lake County. Some of these opportunities include:

- Instituting MUNIS Self-Services which will make employees’ payroll data available to them via the web.
- Enhancing recruiting efforts to include the creation of an internship program and developing recruiting relationships with educational institutions.
- Developing and facilitating Customer Service training to all employees emphasize Lake County’s commitment to customer service.
- Developing an employee benefits cafeteria plan allowing employees the flexibility to customize their benefit selections and create a benefits package that is most suitable to their needs.

Through these efforts Employee Services will continue to assist the County in achieving its goal of becoming a high performance organization.

All Funds				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 890,774	\$ 1,066,532	\$ 1,069,108	0.24%
Property and Casualty Fund	\$ 1,879,673	\$ 6,381,756	\$ 8,117,579	27.20%
Employee Group Benefits Fund	\$ 8,509,389	\$ 10,549,639	\$ 13,731,936	30.16%
Employees Benefit Fund	\$ 6,139	\$ 2,250	\$ 1,665	-26.00%
Department Total	\$ 11,285,975	\$ 18,000,177	\$ 22,920,288	27.33%
<i>Full-Time Positions</i>	<i>11</i>	<i>12</i>	<i>12</i>	

The specifics for each of the funds above are detailed on individual pages following this summary.

General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Wellness and Safety	\$ 378,057	\$ 417,117	\$ 430,942	3.31%
Revenues	\$ 378,057	\$ 417,117	\$ 430,942	3.31%
<i>Expenditures</i>				
Employee Services	\$ 465,646	\$ 542,629	\$ 555,069	2.29%
Labor and Employee Relations	\$ 89,260	\$ 68,969	\$ 65,522	-5.00%
Training and Development	\$ 10,593	\$ 37,817	\$ 17,575	-53.53%
Wellness and Safety	\$ 325,275	\$ 417,117	\$ 430,942	3.31%
Expenditures	\$ 890,774	\$ 1,066,532	\$ 1,069,108	0.24%
<i>Full-Time Positions</i>	11	12	12	

The specifics for each of the cost centers above are detailed on individual pages following this summary.

General Fund				
Wellness and Safety				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Other Sources	\$ 378,057	\$ 417,117	\$ 430,942	3.31%
Revenues	\$ 378,057	\$ 417,117	\$ 430,942	3.31%
<i>Expenditures</i>				
Personal Services	\$ 292,470	\$ 357,661	\$ 408,616	14.25%
Operating Expenses	\$ 18,633	\$ 59,456	\$ 22,326	-62.45%
Capital Outlay	\$ 14,172	\$ -	\$ -	-
Expenditures	\$ 325,275	\$ 417,117	\$ 430,942	3.31%
<i>Full-Time Positions</i>	6	6.5	6.5	

Adopted Budget Highlights

Revenues

- Equal transfers from the Property and Casualty Fund and the Employee Group Benefits Fund contribute towards 100% of Wellness and Safety's expenses.

Expenditures

- Operating Expenses decreased to eliminate the expense of flu shots that are made available to County employees. The shots are now covered under the County's Blue Cross and Blue Shield health insurance.
- Due to budget reductions, overtime for the division (\$2,000), travel and per diem (\$1,250), and Books, Publications, and Dues (\$3,750) were removed from the FY 2008 Adopted budget.

General Fund				
Employee Services				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 364,229	\$ 426,849	\$ 456,113	6.86%
Operating Expenses	\$ 100,096	\$ 115,780	\$ 98,956	-14.53%
Capital Outlay	\$ 1,321	\$ -	\$ -	-
Expenditures	\$ 465,646	\$ 542,629	\$ 555,069	2.29%
<i>Full-Time Positions</i>	5	5.5	5.5	

Adopted Budget Highlights

Expenditures

- Due to budget reductions, overtime for the division (\$500), temporary labor (\$2,000), reprographic services (\$2,751), catering of the employee holiday luncheon (\$4,000), and Books, Publications, and Dues (\$7,308) were removed from the FY 2008 Adopted budget.

General Fund				
Labor and Employee Relations				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 8,806	\$ 20,000	\$ 17,000	-15.00%
Operating Expenses	\$ 80,454	\$ 48,969	\$ 48,522	-0.91%
Expenditures	\$ 89,260	\$ 68,969	\$ 65,522	-5.00%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Expenditures

- Personal Services in the Labor and Employee Relations cost center is for Unemployment Compensation for the entire General Fund. All other Funds must budget for their Unemployment Compensation separately. FY 2008 Adopted budget has been reduced based on historical trends.
- Based on budget reductions, holiday food certificates (\$6,000) that were distributed to employees in the fall have been removed from the FY 2008 Adopted budget.

General Fund				
Training and Development				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Operating Expenses	\$ 10,593	\$ 37,817	\$ 17,575	-53.53%
Expenditures	\$ 10,593	\$ 37,817	\$ 17,575	-53.53%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Background

- The Training and Development cost center provides for the County-wide tuition reimbursement program, and New Hire Orientation.

Expenditures

- Due to budget reductions, reprographic charges (\$4,575), Other Current Charges and Obligations (\$1,500), which provided snacks and giveaways at training, and Toastmaster membership start-up fees (\$2,000) were removed from the FY 2008 Adopted budget.

Property and Casualty Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 2,169,184	\$ 2,829,301	\$ 2,977,509	5.24%
Miscellaneous Revenues	\$ 244,316	\$ 40,000	\$ 50,000	25.00%
Beginning Fund Balance	\$ -	\$ 3,514,455	\$ 5,092,570	44.90%
5% Statutory Receipts	\$ -	\$ (2,000)	\$ (2,500)	25.00%
Revenues	\$ 2,413,500	\$ 6,381,756	\$ 8,117,579	27.20%
<i>Expenditures</i>				
Operating Expenses	\$ 1,690,644	\$ 2,589,000	\$ 2,348,000	-9.31%
Transfers	\$ 189,029	\$ 208,559	\$ 215,471	3.31%
Reserves	\$ -	\$ 3,584,197	\$ 5,554,108	54.96%
Expenditures	\$ 1,879,673	\$ 6,381,756	\$ 8,117,579	27.20%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Revenues

- This fund is used to support the Workers' Compensation and Property and Liability Insurance.
- Charges for Services include insurance contributions for Property and Liability that are pre-determined by Employee Services and are budgeted accordingly by each BCC department, the Clerk of Court, the Tax Collector and the Property Appraiser. In addition, Workers' Compensation insurance contributions are included in this account.
- Miscellaneous Revenues include interest income.

Expenditures

- There is a 9.31% decrease in Operating Expenses. Attorney legal fees, Workers' Compensation and Property and Liability claims were all budgeted less than previous years. The FY 2008 Adopted budget is based on historical trends.
- The transfer from this fund to the General Fund covers 50% of the expenses associated with the Wellness and Safety program. The remaining 50% of the Wellness and Safety transfer is funded from Employee Group Benefits Fund.

Employee Group Benefits Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 8,142,926	\$ 9,664,800	\$ 11,413,525	18.09%
Miscellaneous Revenues	\$ 657,790	\$ 40,000	\$ 100,000	150.00%
Beginning Fund Balance	\$ -	\$ 846,839	\$ 2,223,411	162.55%
5% Statutory Receipts	\$ -	\$ (2,000)	\$ (5,000)	150.00%
Revenues	\$ 8,800,716	\$ 10,549,639	\$ 13,731,936	30.16%
<i>Expenditures</i>				
Operating Expenses	\$ 8,320,361	\$ 8,840,298	\$ 10,720,415	21.27%
Transfers	\$ 189,028	\$ 208,558	\$ 215,471	3.31%
Reserves	\$ -	\$ 1,500,783	\$ 2,796,050	86.31%
Expenditures	\$ 8,509,389	\$ 10,549,639	\$ 13,731,936	30.16%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Background

- This fund is used to support the County's self-insured Group Benefits Fund. Blue Cross and Blue Shield of Florida administers medical and pharmacy benefits to employees.

Revenues

- Charges for Services includes employer and employee contributions to the County's self funded insurance plan. FY 2007 included Employer contributions of \$9,500 per employee. FY 2008 includes \$10,925 per authorized employee for a net increase of 15%.
- Miscellaneous Revenues include interest income and reinsurance reimbursements. Reimbursements are included in actuals but are not budgeted.
- The Beginning Fund Balance increased due to the lower than expected medical and pharmacy claims.

Expenditures

- The increase in Operating Expenses is a product of rising medical and pharmacy claim costs as well as the increase in administration costs.
- The transfer from the Property and Casualty Fund to the General Fund covers 50% of the expenses associated with the Wellness and Safety program. The remaining 50% of the Wellness and Safety transfer is funded from the Employee Group Benefits Fund. The FY 2008 Adopted Budget reflects Reserves as 25% of claims. The actuarial recommends a reserve between 15-25%.

Employees Benefit Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenues	\$ 612	\$ 740	\$ 700	-5.41%
Beginning Fund Balance	\$ -	\$ 1,547	\$ 1,000	-35.36%
5% Statutory Receipts	\$ -	\$ (37)	\$ (35)	-5.41%
Revenues	\$ 612	\$ 2,250	\$ 1,665	-26.00%
<i>Expenditures</i>				
Operating Expenses	\$ 6,139	\$ 2,250	\$ 1,665	-26.00%
Expenditures	\$ 6,139	\$ 2,250	\$ 1,665	-26.00%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Background

- This fund is used for employee incentives and activities as determined by the Employee Benefits Committee.

Revenues

- Revenues for this fund are derived from County-wide concession machines.
- Miscellaneous Revenues also include interest income.

Office of Employee Services



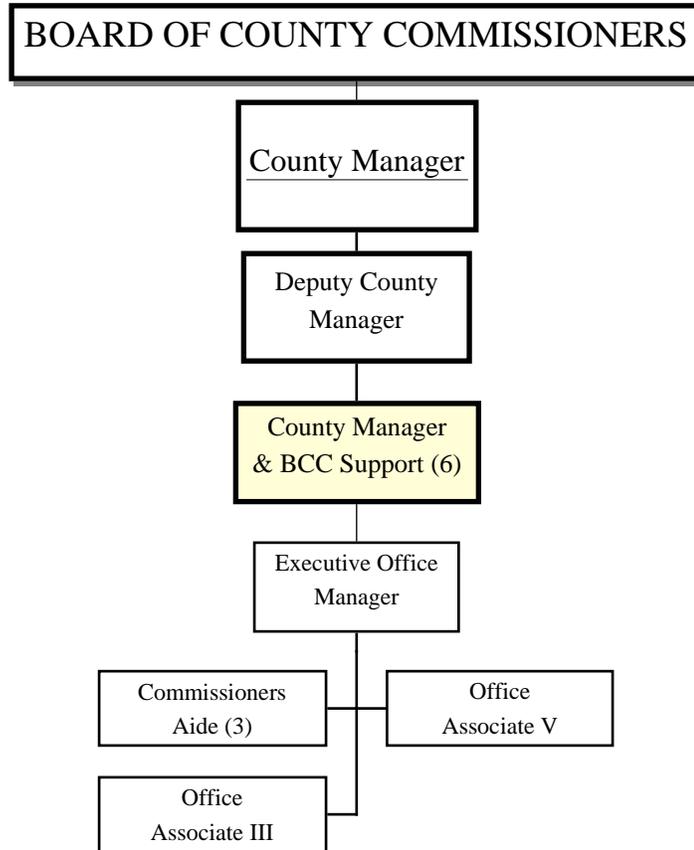
Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Employee Services:</u>			
Workforce Recruitment Initiatives job postings	245	170	160
Individuals applying for positions	5,361	6,205	6,000
Job applications received	13,137	14,500	13,800
New employees recruited	223	200	175
<u>Wellness and Safety:</u>			
Safety Action Team (SAT) meetings held	11	7	11
Participants in the meetings	128	110	185
Wellness education classes offered	15	29	29
Participants in the classes	97	268	300
Wellness education class hours	154	268	300
Safety topics developed, presented, coordinated or coached	39	25	50
Participants in the presentations	350	500	1,500
Unit safety training hours	350	500	1,500
Workers' Compensation, Property & Liability incident reports	290	158	240
Workers' Compensation, Property & Liability claims paid	121	80	100
Wellness Incentive Program activities	N/A	100	150
Amount of Wellness Incentive paid out	N/A	\$8,000	\$15,000
Wellness activities, events and screenings	3	10	12
Participants in the Wellness activities, events and screenings	272	300	400
<u>Training and Development:</u>			
Supervisory skills orientation program, team training for supervisor team meetings, teamwork topics offered for employees - sessions offered	N/A	4	7
Participants attending	N/A	220	350
Unit training hours	N/A	450	650
Supervisory briefings/training and other training applicable to all employees (not including team/teamwork training) - sessions offered	N/A	5	8
Participants attending	N/A	500	700
Unit training hours	N/A	500	700

Office of Employee Services



Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Employee Group Benefits:</u>			
New Employee Orientation (NEO) programs offered	10	8	12
Employees oriented	189	250	360
Unit training hours	1,228	1,625	2,340
Employee benefit briefings for new employees during open enrollment	47	50	49
Participants attending benefit briefings	211	385	330
Retirement, Disability and FMLA (Family Medical Leave Act) customer contacts	77	90	140
Additions and changes made to employee insurance elections during new employee processing and annual open enrollment	450	500	575

Legislative & Executive Organization Chart Fiscal Year 2008



Advisory Committees:
County Manager: Sales Surtax Oversight Advisory Committee
 Women's Hall of Fame Selection Committee
 Transportation Alternative Funding Task Force

Legend:
 Section
 () Current number of full-time positions
Funding Source:
 General Fund



Legislative & Executive Offices

General Fund				
Department Summary				
Expenditures By Fund	2006 Actual	2007 Adopted	2008 Adopted	% Change
Board Operations	\$ 482,009	\$ 517,907	\$ 547,142	5.64%
County Manager	\$ 475,978	\$ 533,146	\$ 568,124	6.56%
Administrative Support	\$ 335,587	\$ 267,703	\$ 254,073	-5.09%
Expenditures By Fund	\$ 1,293,574	\$ 1,318,756	\$ 1,369,339	3.84%

Expenditures By Major Object	2006 Actual	2007 Adopted	2008 Adopted	% Change
Personal Services**	\$ 1,195,290	\$ 1,206,630	\$ 1,276,459	5.79%
Operating Expenses	\$ 98,284	\$ 112,126	\$ 92,880	-17.16%
Capital Outlay	\$ -	\$ -	\$ -	100.00%
Grants & Aids	\$ -	\$ -	\$ -	100.00%
Expenditures By Major Object	\$ 1,293,574	\$ 1,318,756	\$ 1,369,339	3.84%
<i>Full-Time Positions**</i>	<i>10</i>	<i>9</i>	<i>9</i>	

**Personal Services includes Executive Salaries for five (5) County Commissioners, but positions are not included in the Full-Time Position count.

Legislative and Executive Offices



General Fund				
Board Operations/County Commission				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 463,255	\$ 485,507	\$ 522,392	7.60%
Operating Expenses	\$ 18,754	\$ 32,400	\$ 24,750	-23.61%
Expenditures	\$ 482,009	\$ 517,907	\$ 547,142	5.64%
<i>Full-Time Positions</i>	5	5	5	

Significant Budget Changes

Expenditures

- This budget includes Executive Salaries for the County Commissioners which are set by the legislature. It also includes general operating and travel expenses for the commissioners.
- Reductions to the 2008 budget include decreases in travel and books, publications, and dues.

Legislative and Executive Offices



General Fund				
County Manager's Office				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 440,496	\$ 493,696	\$ 533,844	8.13%
Operating Expenses	\$ 35,482	\$ 39,450	\$ 34,280	-13.11%
Expenditures	\$ 475,978	\$ 533,146	\$ 568,124	6.56%
<i>Full-Time Positions</i>	4	4	4	

Significant Budget Changes

Expenditures

- Reductions to the 2008 budget include decreases in travel, books, publications, and dues and a decrease in communications and freight.

Legislative and Executive Offices



General Fund				
Administrative Support				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenues	\$ 8,585	\$ 2,800	\$ -	-100.00%
Revenues	\$ 8,585	\$ 2,800	\$ -	-100.00%
<i>Expenditures</i>				
Personal Services	\$ 291,539	\$ 227,427	\$ 220,223	-3.17%
Operating Expenses	\$ 44,048	\$ 40,276	\$ 33,850	-15.95%
Expenditures	\$ 335,587	\$ 267,703	\$ 254,073	-5.09%
<i>Full-Time Positions</i>	6	5	5	

Significant Budget Changes

Revenues

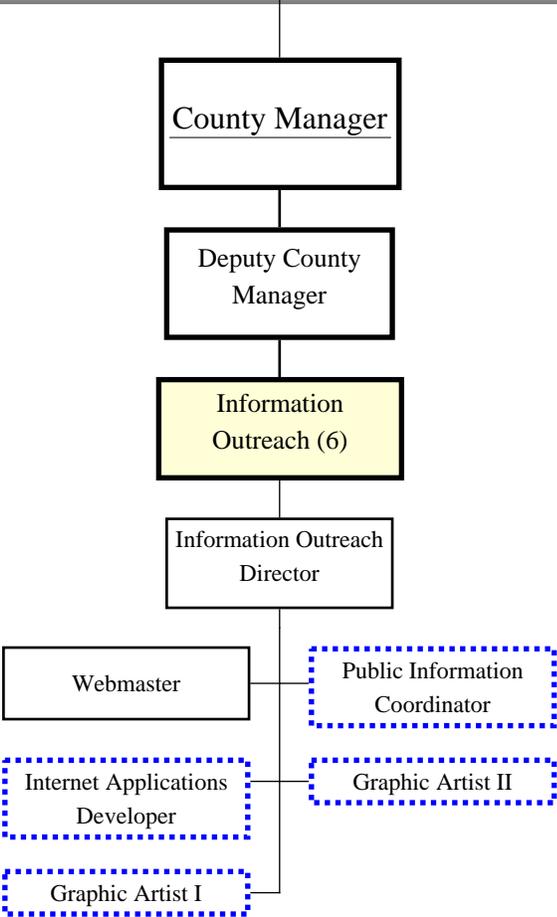
- Revenues in FY 2007 include donations for the State of the County event. This event will not be continued in FY 2008.

Expenditures

- Personal Services reflects a 3.17% decrease due to one employee opting out of the County Insurance Program in 2008.
- Operating Expenses in FY 2008 reflects a 15.95% decrease due to a reduction in printing and binding of materials, travel, and books, publications and dues, as well as a \$2,800 deduction for the State of the County event.

Information Outreach Organization Chart Fiscal Year 2008

BOARD OF COUNTY COMMISSIONERS



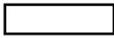
Legend:



Section

() Current number of full-time positions

Funding Source:



General Fund



General Fund (50%),
Resort Development Tax (50%)

Department Highlights

Department of Information Outreach

The Office of Information Outreach is tasked with assisting the four offices and eight departments within the Lake County Board of County Commissioners in expanding internal and external communications. This is accomplished through three key areas: Web and multimedia development, graphic design and communication with the media.

The office works as a team similar to an advertising agency as it uses the creative skills of all its members to create ingenious solutions to a variety of communication-based projects. From preparing the State of the County presentation and annual report to helping inform the public of life-safety issues during times of disasters, Information Outreach has helped provide a consistent, powerful and professional image to citizens.

Continuing its current mission of enhancing the presence and perception of the County through internal and external communication, some new and exciting projects are being developed for next year. Starting with a redesign of the County's Property Appraiser web site, the newly revised site will act as a portal for residents interested in accessing information about residential and commercial properties within the County. By working with the Property Appraiser's office and the County's Geographic Information Systems Division, Information Outreach has been able to update the functionality and ease of use for the end user.

By offering design services internally, the Office of Information Outreach has been instrumental in overhauling the visual aids that represent the County. Last year, this was seen with the development of new brochures, presentations, posters, maps and newsletters. In an effort to continue the visual enhancements of the County, Information Outreach will continue working with Departments to develop items such as a Vacation Guide, Economic Development marketing materials and guides for the Department of Tourism and Business Relations, such as a "Wedding Guide" and the "Wild Places and Wildflowers" brochure.

General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 240,155	\$ 279,491	\$ 327,134	17.05%
Operating Expenses	\$ 26,173	\$ 117,634	\$ 49,847	-57.63%
Capital Outlay	\$ -	\$ 1,200	\$ 2,000	66.67%
Expenditures	\$ 266,328	\$ 398,325	\$ 378,981	-4.86%
<i>Full-Time Positions</i>	5	6	6	

Adopted Budget Highlights

Expenditures

- The creation and printing of the Annual Citizen Newsletter was eliminated in FY 2008 (\$55,000).

Department of Information Outreach



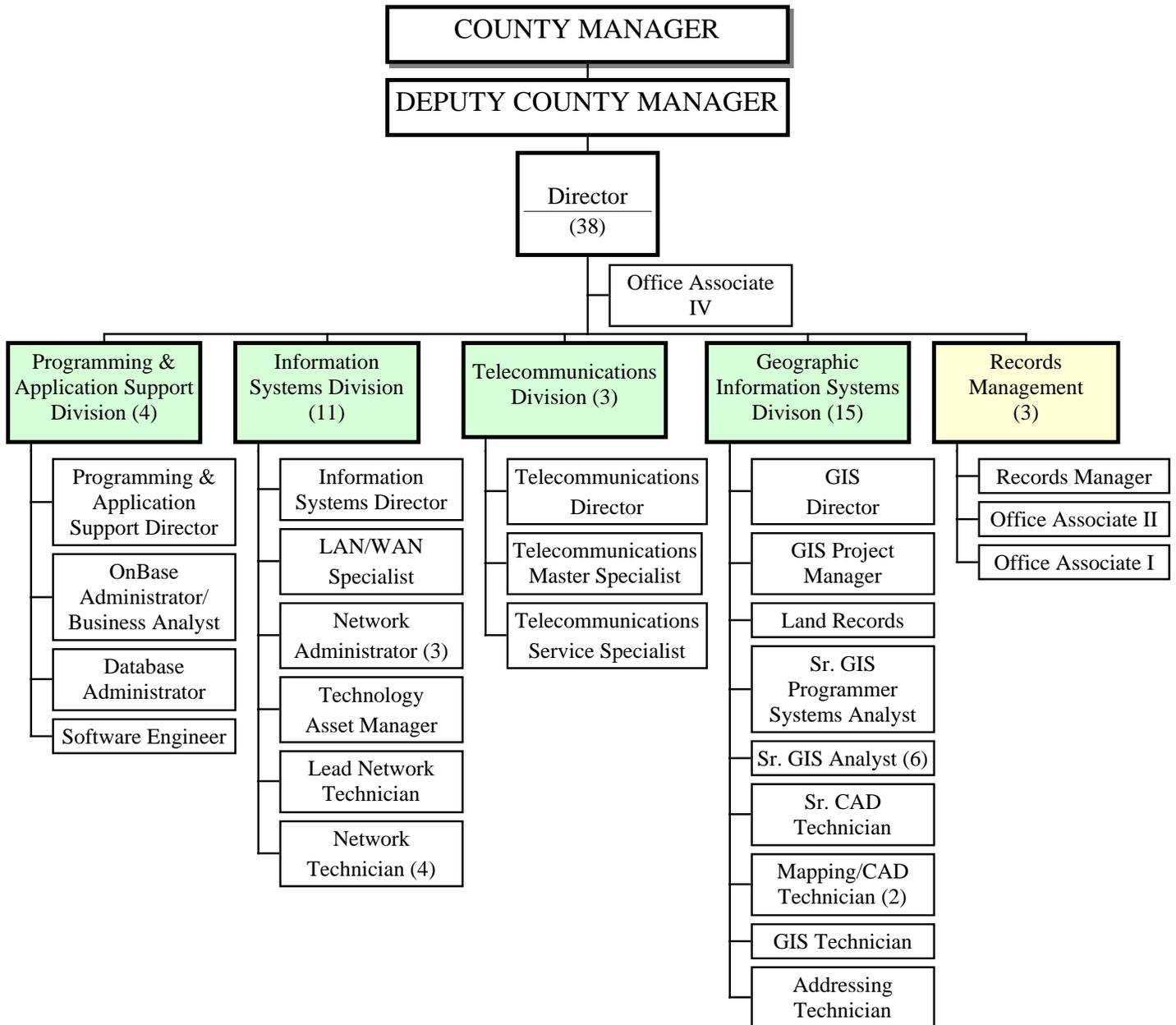
Department Summary	
Capital Outlay	
	2008 Adopted
General Fund	
0109100 Information Outreach	
860640 Machinery and Equipment	\$ 26,173
Upgrade of Mini-Google website search engine software	\$ 2,000
Total Capital Outlay - Department of Information Outreach	\$ 28,173

Information Outreach



Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
Increase services and content offered on the County website (www.lakegovernment.com) to increase visitation.	821,285 Visitors	1,270,275 Visitors	1,718,682 Visitors
Encourage public awareness of County events and programs by generating news and media releases	247	260	273

Office of Information Technology Organization Chart Fiscal Year 2008



- Legend:**
- Division
 - Section
 - () Current number of full-time positions
- Funding Sources:**
- General Fund

Department Highlights

Office of Information Technology

This year, the Office of Information Technology took the first step toward automating business processes leading to better government. Through combined efforts with the County Manager's Office and Information Outreach, the Board of County Commissioner's agenda process was automated. The agenda has now become an electronic document available on the web. Agenda items appear complete with all of the documents associated with each item. This was a major accomplishment that included electronic forms processing, document imaging, automated workflow, and agenda creation. In the coming year, IT will be involved in automating the zoning agenda and online permitting process to add convenience and increase efficiency.

IT continues to build on delivering high quality services to the departments of the Board of County Commissioners and the constitutional offices. The creation of an automated telephone service request system has improved repair time on telephone service requests. The migration of GIS applications to a Citrix delivery platform has improved response time to the users allowing them to be more productive. Increased Internet bandwidth is available to government offices and to the Libraries allowing employees and citizens access to services and information. The implementation of biometric user authentication has locked down computer access adding another layer of security to protect critical data. Databases have been converted to a single standard allowing better management and reducing overall support costs.

IT has been focusing on standardization, security, stability, and service. One new goal is to identify areas in which we can produce a significant savings. Recently, we negotiated new telephone rates and have been working with Embarq to bring all county offices under these new rates. Together with the Office of Procurement Services, IT is being frugal when it comes to spending technology dollars and will continually be on the lookout for new areas of savings.

2008 introduces a brand NEW Information Technology Department. With the addition of the county's Geographical Information Systems (GIS) division, IT has a new look and a new mission: geographers and technologists integrating GIS into major business applications. Their goal: create a 24/7 information portal providing all the information necessary for strategic and emergency planning, available to elected officials, staff, and the public. 2008 is going to be another exciting year for Lake County IT!

Office of Information Technology



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Revenues				
Information Technology Administration	\$ 26,716	\$ 26,717	\$ 4,983	-81.35%
Graphic Information Systems	\$ -	\$ -	\$ 32,000	-
Revenues	\$ 26,716	\$ 26,717	\$ 36,983	38.42%
Expenditures				
Information Technology Administration	\$ 657,719	\$ 847,557	\$ 264,161	-68.83%
Records Management	\$ 190,378	\$ 223,384	\$ 184,061	-17.60%
Computer Repair and Replacement	\$ 73,208	\$ 102,998	\$ 126,712	23.02%
Information Systems	\$ 670,922	\$ 1,348,939	\$ 1,202,918	-10.82%
Telecommunications	\$ 277,486	\$ 446,961	\$ 457,948	2.46%
Programming & Application Support	\$ -	\$ -	\$ 477,840	-
Graphic Information Systems	\$ -	\$ -	\$ 1,587,438	-
Expenditures	\$ 1,869,714	\$ 2,969,839	\$ 4,301,078	44.83%
Full-Time Positions	17	23	23	

The specifics for each of the cost centers above are detailed on individual pages following this summary.

Office of Information Technology



General Fund				
Information Technology Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Revenues				
Intergovernmental Revenue	\$ 26,716	\$ 26,717	\$ 4,983	-81.35%
Revenues	\$ 26,716	\$ 26,717	\$ 4,983	-81.35%
Expenditures				
Personal Services	\$ 245,590	\$ 382,513	\$ 164,136	-57.09%
Operating Expenses	\$ 311,448	\$ 455,044	\$ 100,025	-78.02%
Capital Outlay	\$ 100,681	\$ 10,000	\$ -	-100.00%
Expenditures	\$ 657,719	\$ 847,557	\$ 264,161	-68.83%
Full-Time Positions	3	6	2	

Adopted Budget Highlights

Revenues



The Intergovernmental Revenue is from the Property Appraiser for computer support and Microsoft licenses.

Expenditures



The FY 2008 Personal Services, Operating and Capital Budgets reflect decreases due to the transfer of employees from the Information Technology section to the newly created Programming and Application Support (PASS) division. The Information Technology section is now named Information Technology Administration.

General Fund				
Records Management				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
Personal Services	\$ 119,133	\$ 138,900	\$ 149,607	7.71%
Operating Expenses	\$ 48,976	\$ 84,484	\$ 34,454	-59.22%
Capital Outlay	\$ 22,270	\$ -	\$ -	-
Expenditures	\$ 190,378	\$ 223,384	\$ 184,061	-17.60%
Full-Time Positions	3	3	3	

Adopted Budget Highlights

Expenditures

- The FY 2008 Operating Expense Budget decreased due to the elimination of previously needed funding to scan documents into the OnBase system for the Building Services department. Any future scanning expense for departments utilizing OnBase, will be budgeted in that department.

General Fund				
Computer Repair and Replacement				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
Operating Expenses	\$ 30,929	\$ 38,160	\$ 48,012	25.82%
Capital Outlay	\$ 42,279	\$ 64,838	\$ 78,700	21.38%
Expenditures	\$ 73,208	\$ 102,998	\$ 126,712	23.02%
Full-Time Positions	0	0	0	

Adopted Budget Highlights

Expenditures

- The Operating Expenses in this cost center consist of repair and maintenance of computers, the purchase of 22 replacement desktop computers, 3 new desktop computers and RAM upgrades for 187 computers to prolong their lives.
- The FY 2008 Capital Outlay Budget consists of new and replacement laptops, replacement servers, and website search engine hardware.

General Fund				
Information Systems				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
Personal Services	\$ 594,808	\$ 756,043	\$ 830,938	9.91%
Operating Expenses	\$ 51,949	\$ 287,996	\$ 326,947	13.52%
Capital Outlay	\$ 24,164	\$ 304,900	\$ 45,033	-85.23%
Expenditures	\$ 670,922	\$ 1,348,939	\$ 1,202,918	-10.82%
Full-Time Positions	9	11	11	

Adopted Budget Highlights

Expenditures

- The FY 2008 Operating Expense Budget has increased, in part, due to the addition of maintenance contracts that were paid out of the Information Technology section that will now be paid out of the Information Systems division in FY 2008.
- The FY 2008 Capital Expense Budget has decreased because projects that were funded in FY 2007 were completed and were one time expenditures.

General Fund				
Telecommunications				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
Personal Services	\$ 109,084	\$ 119,270	\$ 219,528	84.06%
Operating Expenses	\$ 160,241	\$ 309,091	\$ 168,484	-45.49%
Capital Outlay	\$ 8,161	\$ 18,600	\$ 69,936	276.00%
Expenditures	\$ 277,486	\$ 446,961	\$ 457,948	2.46%
<i>Full-Time Positions</i>	2	3	3	

Adopted Budget Highlights

Expenditures

- The FY 2008 Personal Services Budget has increased due to the addition of a Telecommunications Master Specialist position. This position was approved by the Board on March 2007 to have in-house support rather than utilizing a sub-contractor. The expense associated with the contractor has, in turn, decreased Operating Expenses.
- The FY 2008 Capital Outlay Budget includes a replacement for the voicemail system along with upgrades and an expansion of the phone system for the BCC Administration building. The voicemail system is expensive to maintain and needs to be expanded from 24 ports to 36 ports. The current voicemail system will be saved and will be used as a back up.

General Fund				
Programming & Application Support				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
Personal Services	\$ -	\$ -	\$ 361,842	-
Operating Expenses	\$ -	\$ -	\$ 115,998	-
Capital Outlay	\$ -	\$ -	\$ -	-
Expenditures	\$ -	\$ -	\$ 477,840	-
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>4</i>	

Adopted Budget Highlights

Expenditures



The Programming and Application Support division is being created in FY 2008 to move four (4) employees from the Information Technology section in order to separate costs associated with specific services provided to BCC departments. These services include Application, Database, Programming and OnBase support. Creating this new division will allow for a better differentiation of the services provided by this group. OnBase licensing for the County is being paid for out of this division. This expense was previously in the Information Technology section.

General Fund				
Geographic Information Systems				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ -	\$ -	\$ 12,000	-
Charges for Services	\$ -	\$ -	\$ 20,000	-
Revenues	\$ -	\$ -	\$ 32,000	-
<i>Expenditures</i>				
Personal Services			\$ 1,000,564	-
Operating Expenses			\$ 586,874	-
Capital Outlay			\$ -	-
Expenditures	\$ -	\$ -	\$ 1,587,438	-
<i>Full-Time Positions</i>	-	-	15	

Adopted Budget Highlights

- FY 2008 includes the addition of the county's Geographical Information Systems (GIS) division within the Information Technology Department.

Revenues

- Intergovernmental Revenue includes funds received from Lake Sumter Metropolitan Planning Organization (MPO) for GIS requests. Previously funds were received based on the costs for a GIS Analyst position to support the functions of Lake Sumter MPO. Lake Sumter MPO now reimburses Lake County for hourly work that is performed to support their operation.

Charges for Services include addressing fees that are collected at permitting and reimbursement for external GIS

- requests. The decrease is due to a decrease in the amount of permits being issued.

Expenditures

FY 2008 Operating Expenses include a Biannual Orthophoto update (\$230,000) and software license upgrades (\$57,500). FY 2007 included the cost for the LIDAR (Light Detection and Ranging) project and aerial photography for the development of topographic maps (\$722,000 budgeted in General Fund; \$800,000 in the Stormwater Management Fund), which is not included in the FY 2008 Baseline budget, resulting in a decrease in operating

- expenses.
- Due to budget reductions, overtime (\$30,000), out of state travel expenses (\$25,500), two projects [implementation of a request submission and tracking system (\$27,000) and Build A Batch Geocoding service (43,569)], plotting supplies (\$10,000), and general office supplies (\$2,000) have been removed from the FY 2008 budget. The projects will either be completed in FY 2007 or performed by staff.

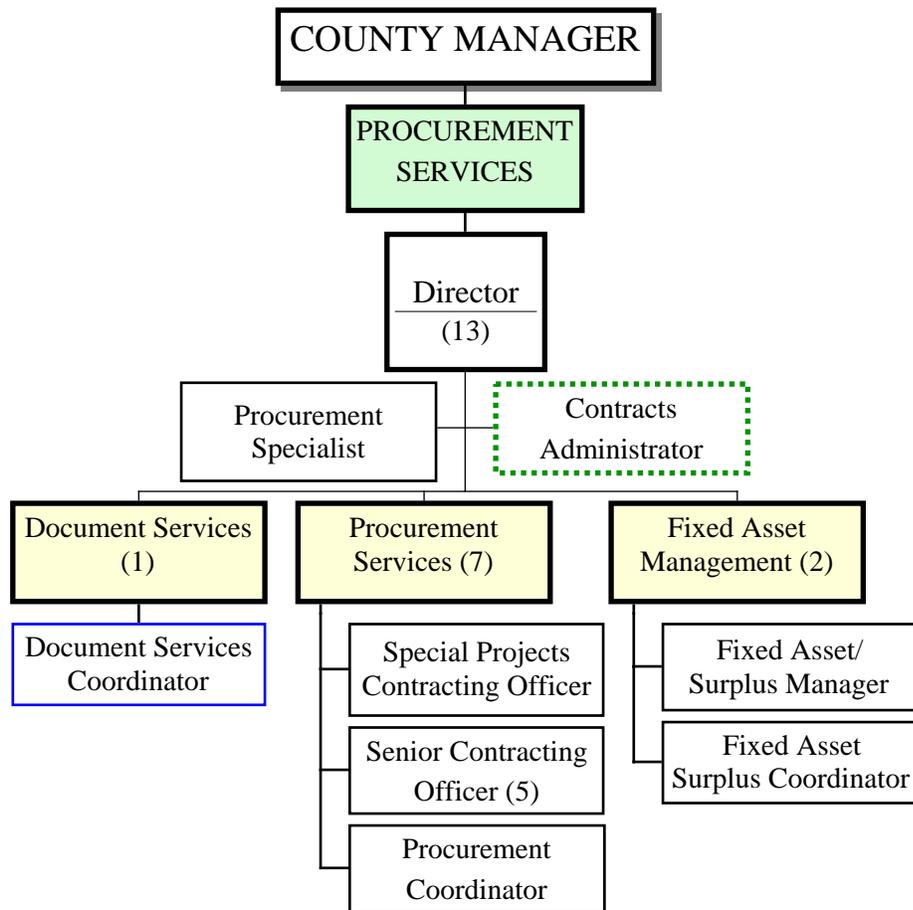
Department Summary	
Capital Outlay	
	2008 Adopted
General Fund	
<i>1885140 Information Systems</i>	
8600640 Machinery and Equipment	
LTO Back Up Drives	\$ 29,388
Storage Protection Server	\$ 12,645
Uninterrupted Power Supply	\$ 3,000
Total Capital Outlay - Information Systems	\$ 45,033
<i>1885120 Computer Repair and Replacement</i>	
8600640 Machinery and Equipment	
Replacement laptop computers - standard (6)	\$ 9,000
Replacement laptop computer - advanced (2)	\$ 5,150
Replacement Servers (3)	\$ 18,000
New laptop computers - standard (3)	\$ 4,500
New laptop computers - advanced (3)	\$ 11,400
New Positions - laptop computers - standard (2)	\$ 3,000
New Positions - laptop computers - advanced (3)	\$ 10,150
Website search engine hardware (upgrade of mini-google website)	\$ 2,000
Total Capital Outlay - Computer Repair and Replacement	\$ 63,200
<i>1887130 Telecommunications</i>	
8600640 Machinery and Equipment	
Upgrade of voicemail system in the Round Administration Building	\$ 60,636
New Cards / Upgrades for the BCC and the Judicial Center	\$ 18,600
Total Capital Outlay - Telecommunications	\$ 79,236
Total Capital Outlay - Office of Information Technology	\$ 187,469

Office of Information Technology



Information Technology			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Information Systems:</u>			
Install, configure and deploy a new hires computer for use on the new hire's first day of employment	64%	67%	75%
Install, configure and deploy all bulk orders within 30 days	N/A	35%	58%
Help Desk ticket response time	4 days	1 day	2 hours
Help Desk ticket resolution time	10 days	4 days	2 days
Help Desk user queue time	6 days	2 days	2 days
System Reliability - Typical average time to recover a file when users accidentally delete something from their home directory	3 hrs	2 hrs	10 minutes
System Reliability - Window between backups for users home directory data and SAN data	24 hrs	24 hrs	1 hr
<u>Geographic Information Services:</u>			
30 day Turnaround, Level of Service for Parcel input	120 days	30 days	30 days
Creation of addressing Spatial Geodatabase	0	0	1
<u>Records Management:</u>			
Reduce the amount of daily records request made to Records Management	1,968	1,164	1,117
Improve records keeping by providing virtual training assistance to Records Coordinators and key office personnel	46	46	60+
<u>Telecommunications:</u>			
Perform engineering study with Embarq to reduce phone lines	N/A	230 Lines	215 Lines
Reduce Work Order resolution times	4 - 7 days	4 - 7 days	2 days
<u>Programming & Applications Support:</u>			
Database Consolidation / Migration to SQL Server	1	6	8
Documents scanned or imported into DataOne (excluding email)	226,884	171,023	256,534

Office of Procurement Services Organization Chart Fiscal Year 2008



- Legend:**
- Division
 - Section
 - () Current number of full-time positions
- Funding Sources:**
- General Fund
 - All Funds Combined
 - General Fund (50%), Landfill Enterprise (50%)

Department Highlights ***Office of Procurement Services***

The Office of Procurement Services (OPS) is responsible for provision of high quality and responsive contracting, purchasing, fixed asset management, and reprographics support to all Lake County BCC departments. A similar range of services are provided to certain other governmental entities within the County as well. To fulfill these responsibilities, OPS has developed, and will continue to develop, an administrative infrastructure that enables the office to provide effective response to an ever-increasing volume and scope of service demands within its three general operating functions. During the course of FY 2006 and FY 2007, OPS simplified numerous procurement documents and established a new purchasing procedure manual within the purchasing function, initiated a new operational approach within the reprographics function, and instituted a detailed review process within the fixed asset management function. As a result of this developmental activity, OPS consistently performs its purchasing mission in an increasingly responsive and timely manner, fully implemented a “cost-per-copy” reprographics program that lowered overall program costs and increased operational capabilities within the departments, and coordinated a combined staff effort that reduced insurance costs and increased asset disposal revenue within the fixed asset management function.

Our overall plan for FY 2008 is to continue to re-structure expiring contracts to provide for quick reaction response to diversified needs, emphasize advance acquisition planning to ensure coordination in the early planning phases on major purchases, maximize the features and benefits of the newly-implemented MUNIS system, and further enhance our web-based procurement transaction and documentation system. A new and additional goal for FY 2008 is to effect and document savings that significantly or completely offset our budgetary costs. Beyond that, it has always been, and will always be, our continuous goal to be perceived by the department, vendor, and public communities as a “value added” organization that operates in an efficient and effective manner.

Beyond development and achievement of its internal goals, OPS has taken action to support two of the strategic “visions” of the County. One is to perform as a high-quality performing organization. Our endeavors, goals, and accomplishments in that regard are reflected above. The second goal in which we are participating is to assist in the economic development of the County. We are approaching this goal in two manners. First, we are ensuring that we provide appropriate support and opportunity to the vendor community to fully participate in the County’s procurement program. Second, we are working towards a very specific “strategic sourcing” initiative. Under this concept, a purchasing entity prepares a consolidated solicitation for a high volume good or service previously ordered on a decentralized basis within a region. The solicitation then states a desired socio-economic goal as a performance requirement. In our case, the desired socio-economic goal will be to initiate or expand operational presence within the County by businesses within selected commodity areas. Our first effort in this regard is currently underway (a solicitation for street sweeping services that involved inviting the participation of other governmental entities within the County). During the balance of FY 2007, OPS met with other purchasing entities within the County to identify appropriate commodities, and to process consolidated term and supply contracts to be used by all governmental activities in the County. Our goal in this regard for FY 2008 is to identify additional potential commodities for purchase on a “strategic sourcing” basis, and complete procurement activity on several such transactions.

General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Baseline	% Change
Revenues				
Charges for Services	\$ 9,294	\$ 4,000	\$ 5,500	37.50%
Revenues	\$ 9,294	\$ 4,000	\$ 5,500	37.50%
Expenditures				
Personal Services	\$ 585,023	\$ 783,922	\$ 912,897	16.45%
Operating Expenses	\$ 200,967	\$ 276,275	\$ 339,132	22.75%
Chargeback - Contra	\$ (279,408)	\$ (274,802)	\$ (364,096)	32.49%
Capital Outlay	\$ 16,201	\$ 15,500	\$ 3,000	-80.65%
Expenditures	\$ 522,783	\$ 800,895	\$ 890,933	11.24%
Full-Time Positions	12	13	13	

The specifics for each of the org codes above are detailed on individual pages following this summary.

General Fund				
Procurement Services				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 512,295	\$ 713,267	\$ 837,039	17.35%
Operating Expenses	\$ 54,354	\$ 68,128	\$ 48,394	-28.97%
Capital Outlay	\$ -	\$ 15,500	\$ -	-100.00%
Expenditures	\$ 566,649	\$ 796,895	\$ 885,433	11.11%
<i>Full-Time Positions</i>	10	12	12	

Significant Budget Changes

Expenditures

- Reductions made in the FY 2008 Operating Expenses are based on a reduction in travel costs and office supplies.

General Fund				
Document Services				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 9,294	\$ 4,000	\$ 5,500	37.50%
Revenues	\$ 9,294	\$ 4,000	\$ 5,500	37.50%
<i>Expenditures</i>				
Personal Services	\$ 72,728	\$ 70,655	\$ 75,858	7.36%
Operating Expenses	\$ 146,613	\$ 208,147	\$ 290,738	39.68%
Chargeback - Contra	\$ (279,408)	\$ (274,802)	\$ (364,096)	32.49%
Capital Outlay	\$ 16,201	\$ -	\$ 3,000	100.00%
Expenditures	\$ (43,865)	\$ 4,000	\$ 5,500	37.50%
<i>Full-Time Positions</i>	2	1	1	

Significant Budget Changes

Revenues

- Charges for services includes revenue from outside customers who utilize document services. The increase in FY 2008 is due to an increase in the amount of customer requests.

Expenditures

- Chargebacks from each department are applied to the Operating Expenses, which results in this division being self-supporting. Funds that are not utilized will be transferred to Reserve - Reprographics (General Fund) at year-end for future capital needs.
- Capital Outlay for FY 2008 includes a laminating machine (\$1,500) and a binding machine (\$1,500) to replace the equipment that is currently being used.

Office of Procurement Services



Department Summary	
Capital Outlay	
	2008 Adopted
General Fund	
<i>0911400 Document Services</i>	
860640 Machinery & Equipment	
Laminating machine	\$ 1,500
Binding machine	\$ 1,500
Total Capital Outlay-Office of Procurement Services	\$ 3,000

Office of Procurement Services



Procurement Services Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
Procurement Services:			
Total number of purchase orders issued	1,587	2,275	2,395
Total number of requisitions received	1,582	2,350	2,470
Total number of term and supply contracts managed	283	315	325
Total number of capital assets managed	7,969	7,271	7,562
Total dollar value of capital assets managed	\$56,000,489	\$69,211,754	\$72,672,341
Document Services:			
Total number of reproduction pages produced in support of user department requirements	2,584,390	2,450,000	2,450,000

Non-Departmental



General Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Ad Valorem Revenue	\$ 79,534,910	\$ 108,748,491	\$ 106,278,076	-2.27%
Communication Services Tax	\$ 1,987,882	\$ 1,700,000	\$ 1,800,000	5.88%
Licenses and Permits	\$ 430,656	\$ 375,000	\$ 400,000	0.00%
Intergovernmental Revenue	\$ 19,970,019	\$ 19,751,000	\$ 18,585,000	-5.90%
Charge for Services	\$ 1,101,795	\$ 830,192	\$ 406,590	-51.02%
Fines and Forfeitures	\$ 76,498	\$ 5,100	\$ 6,600	0.00%
Miscellaneous Revenues	\$ 3,253,999	\$ 757,000	\$ 1,037,000	36.99%
Other Sources	\$ -	\$ 29,972	\$ 30,870	3.00%
Administrative Fee	\$ 4,191,951	\$ 4,424,640	\$ 3,910,822	-11.61%
Beginning Fund Balance	\$ -	\$ 40,204,393	\$ 50,557,640	25.75%
5% Statutory Receipts	\$ -	\$ (7,074,597)	\$ (6,973,653)	-1.43%
Revenues	\$ 110,547,710	\$ 169,751,191	\$ 176,038,945	3.70%
<i>Expenditures</i>				
Personal Services - Salary Accrual	\$ 435,202	\$ 75,000	\$ -	-100.00%
Hurricane Frances Disaster Recovery	\$ 86,215	\$ -	\$ -	100.00%
Impact Fee Waivers for Tornado Victims	\$ -	\$ -	\$ 390,370	100.00%
Medical Examiner	\$ 621,411	\$ 720,000	\$ 740,000	2.78%
Operating Expenditures	\$ 142,177			
Financial Advisor	N/A	\$ 15,000	\$ 15,000	0.00%
Special Master - Value Adjustment Board	N/A	\$ 40,000	\$ 40,000	0.00%
Indigent Court Cases	N/A	\$ 30,000	\$ 30,000	0.00%
Federal Lobbyist	N/A	\$ 84,000	\$ 84,000	0.00%
State Lobbyist	N/A	\$ 30,000	\$ -	-100.00%
Grant Writing Services	N/A	\$ 50,000	\$ -	-100.00%
Plant Services Contract	N/A	\$ -	\$ 6,300	100.00%
Financial Software Consulting Services	N/A	\$ -	\$ 384,220	100.00%
Property and Liability Insurance	N/A	\$ 122,199	\$ 122,199	0.00%
Financial Software Maintenance Agreement	N/A	\$ 400,000	\$ 450,000	12.50%
Software Licensing and Training	N/A	\$ 18,000	\$ -	-100.00%
Citizen's Academy	N/A	\$ 4,000	\$ 4,000	0.00%
State of the County Address	N/A	\$ 3,500	\$ -	-100.00%
Tax Deed Certificates	N/A	\$ 5,000	\$ 5,000	0.00%
Legal Advertisements	N/A	\$ 500	\$ 1,000	100.00%
Credit Card Service Fees	N/A	\$ -	\$ 45,000	100.00%
FHP Radar Certification	N/A	\$ 3,500	\$ -	-100.00%
Miscellaneous Fees & Bank Service Charges	N/A	\$ -	\$ 15,000	100.00%
Employee Picnic	N/A	\$ 4,500	\$ 5,000	11.11%

Non-Departmental



General Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Vestiture	N/A	\$ 1,500	\$ -	-100.00%
League of Cities	N/A	\$ 600	\$ 700	16.67%
National Association of Counties	N/A	\$ 3,500	\$ 4,000	14.29%
Florida Association of Counties	N/A	\$ 26,700	\$ 25,360	-5.02%
Innovations Group	N/A	\$ 5,500	\$ -	-100.00%
Municipal Code Service	N/A	\$ 10,000	\$ 15,000	50.00%
Machinery and Equipment	\$ 778,431	\$ 12,000,000	\$ -	-100.00%
Grants and Aids	\$ 105,500			
St. John's River Alliance	N/A	\$ 5,000	\$ 5,000	0.00%
Trout Lake Nature Center	N/A	\$ 90,000	\$ 60,000	-33.33%
MyRegion.org	N/A	\$ 35,000	\$ -	-100.00%
Community Redevelopment Areas	\$ 1,448,929	\$ 2,326,700	\$ 3,237,000	39.12%
Interfund Transfer - 2810 Fund Debt Service	\$ -	\$ 3,976,625	\$ 4,794,710	20.57%
Reserves	\$ -	\$ 26,202,491	\$ 20,737,585	-20.86%
Expenditures	\$ 3,617,867	\$ 46,288,815	\$ 31,216,444	-32.56%



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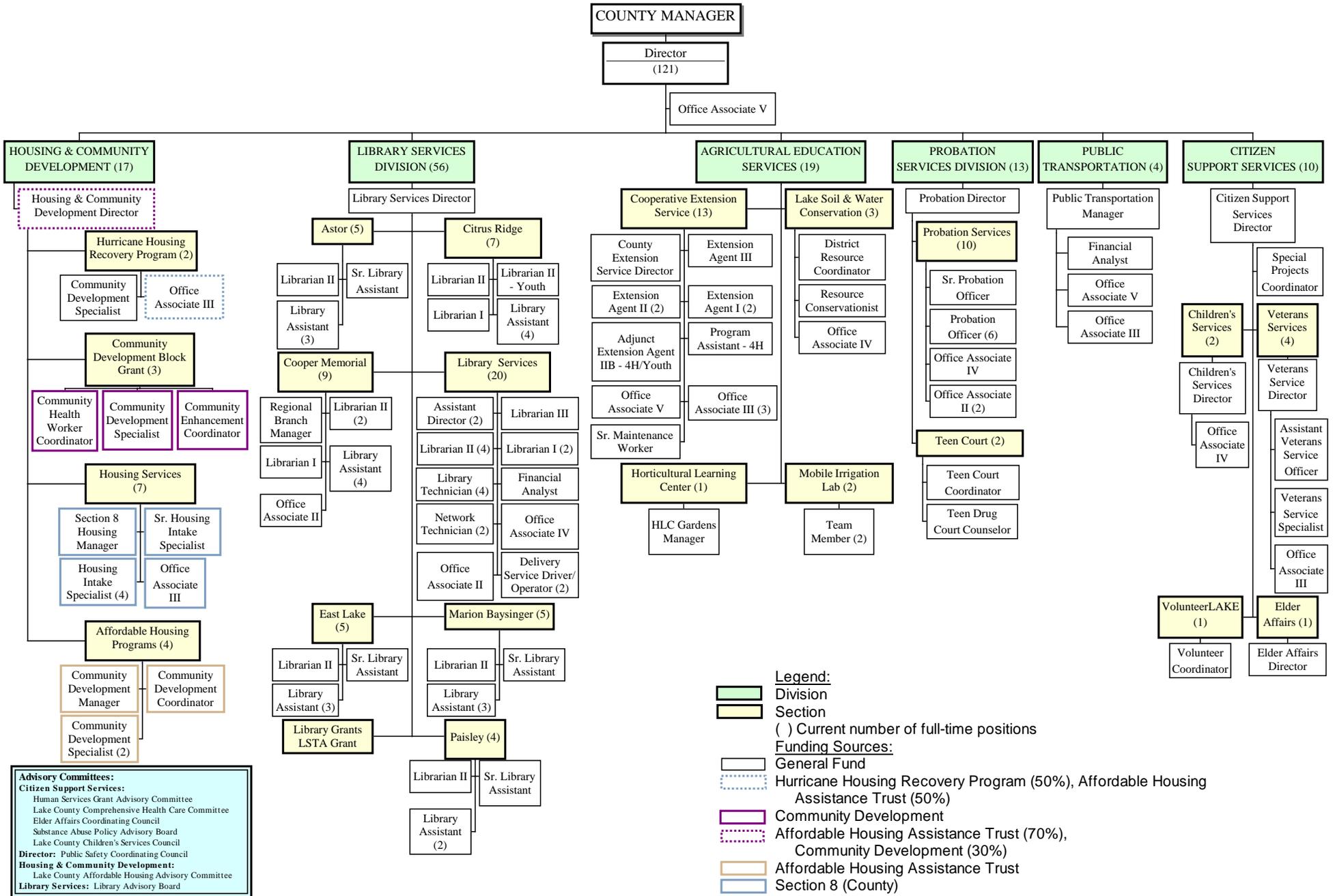
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Department of Community Services - Organization Chart

Fiscal Year 2008



Department Highlights

Department of Community Services

The past year, FY 2007, was a great year for the Board of County Commissioners and the Department of Community Services. Along with the many successful programs, we have faced numerous challenges preparing for the new funding/budgetary environment in FY 2008. We will be dedicated to providing the best possible services to our citizens.

The Cagan Crossings Community Library in the Four-Corner's area of South Lake County will be opening February 11, 2008. This library will be a beautiful facility that will offer top-notch programs and services to not only the citizens of Lake County, but citizens of Orange, Osceola, and Polk Counties as well. Planning will continue for the new joint use facility partnership with Lake Sumter Community College in Clermont.

The Agricultural Extension Services, Office of Soil & Water Conservation District staff implemented a truly worthwhile program during the past year - the Mobile Irrigation Lab (MIL) Program. The services provided to commercial citrus grove businesses and commercial nurseries have enabled these businesses to conserve an essential resource: water. Irrigation systems are inspected and enhancements/efficiencies are recommended at numerous commercial sites in Lake County. In 2008, it is anticipated that many more businesses will benefit from the services of the MIL and help conserve one of our most precious resources.

2007 also witnessed the re-birth of a "Fixed Route Bus System". Made possible through a Federal Transit Administration grant, services began in May 2007 and average daily riders quickly exceeded expectations. We expect the Fixed Route Bus System to quickly become a popular mode of travel along the main Highway 441 and Highway 27 corridor from Lady Lake to the Eustis/Mt. Dora area. It is also hoped that the Fixed Route Bus System will serve a portion of the clients who currently utilize the Public Transportation Program.

The February 2007 Groundhog Tornadoes that struck the Lady Lake and Lake Mack areas were devastating. The Department of Community Services, Division of Housing & Community Development CDBG Program quickly began making available to the victims of this event funding to assist in providing down payment assistance for mobile home owners, getting repair work done to their homes, as well as installation of new water wells and septic systems when necessary. In all, the CDBG Program has earmarked \$200,000 to assist these individuals. The Division of Housing & Community Development also requested and received \$5,000,000 to implement a repair and home replacement program in both impacted areas over the next two years for homeowners who meet the requirements of the SHIP Program. The Board of County Commissioners and the Department of Community Services are committed to the long-term recovery of citizens who were victims of this natural disaster.

An update to a program implemented in July 2006 - the NACo Prescription Card Program has, through May 2007, saved uninsured County residents \$1,000,000, or an average of 16.15% on each prescription they have filled at participating pharmacies.

Department of Community Services



Department Summary				
All Funds				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 14,399,056	\$ 16,634,015	\$ 16,133,354	-3.01%
Library Impact Fee Trust Fund	\$ 151,753	\$ 3,405,684	\$ 2,467,248	-27.55%
Community Development Block Grant Fund	\$ 728,254	\$ 988,033	\$ 1,006,762	1.90%
Public Transportation Fund	\$ 3,991,483	\$ 5,223,784	\$ 7,269,376	39.16%
Affordable Housing Assistance Trust Fund	\$ 1,271,607	\$ 5,191,359	\$ 13,778,353	165.41%
Section 8 Fund	\$ 2,682,254	\$ 2,892,032	\$ 2,714,868	-6.13%
Hurricane Housing Recovery Program Fund	\$ 139,865	\$ 547,232	\$ 369,112	-32.55%
County Library System Fund	\$ 4,978,521	\$ 5,801,246	\$ 6,288,455	8.40%
Less: Interfund Transfers	\$ (6,453,544)	\$ (6,931,795)	\$ (7,584,551)	9.42%
Department Total	\$ 21,889,249	\$ 33,751,590	\$ 42,442,977	25.75%
<i>Full-Time Positions</i>	115	121	121	

The specifics for each of the funds above are detailed on individual pages following this summary.

Department of Community Services



General Fund Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ 810,477	\$ 955,067	\$ 12,000	-98.74%
Charges for Services	\$ 527,419	\$ 453,200	\$ 645,174	42.36%
Fines and Forfeits	\$ 199,117	\$ 173,000	\$ 280,000	61.85%
Miscellaneous Revenues	\$ 11,333	\$ 2,500	\$ 2,500	0.00%
Revenues	\$ 1,548,346	\$ 1,583,767	\$ 939,674	-40.67%
<i>Expenditures</i>				
Administration	\$ 545,816	\$ 870,823	\$ 919,653	5.61%
Citizens' Support Services	\$ -	\$ 173,379	\$ 181,334	4.59%
Community Centers	\$ 16,464	\$ 21,705	\$ 20,459	-5.74%
Elder Affairs	\$ 105,351	\$ 125,509	\$ 29,071	-76.84%
VolunteerLAKE	\$ 95,640	\$ 103,205	\$ 109,840	6.43%
Disaster Volunteer Management Program	\$ 7,264	\$ -	\$ -	0.00%
Children's Commission	\$ 401,829	\$ 404,958	\$ 342,638	-15.39%
Social Services	\$ 291,513	\$ 447,870	\$ 361,723	-19.23%
Lifestream Behavioral	\$ 1,348,721	\$ 1,274,711	\$ 1,076,006	-15.59%
County Public Health Unit	\$ 858,367	\$ 937,980	\$ 915,502	-2.40%
Health Services	\$ 1,829,079	\$ 2,144,790	\$ 2,342,476	9.22%
Healthy Communities Access Program (HCAP) Grant	\$ 654,994	\$ 1,154,728	\$ -	-100.00%
Veterans' Services	\$ 209,981	\$ 226,702	\$ 250,792	10.63%
Teen Court	\$ 56,718	\$ 111,273	\$ 118,822	6.78%
Teen Court Drug Program	\$ 38,013	\$ -	\$ -	0.00%
Peer Mediation Program	\$ 7,603	\$ -	\$ -	0.00%
Probations	\$ 599,488	\$ 698,634	\$ 753,348	7.83%
Cooperative Extension	\$ 581,994	\$ 685,176	\$ 683,107	-0.30%
Soil and Water	\$ 200,828	\$ 200,026	\$ 211,196	5.58%
Mobile Irrigation Lab	\$ 15,120	\$ -	\$ 140,674	100.00%
Horticultural Learning Center	\$ 80,729	\$ 120,751	\$ 92,162	-23.68%
Transfer to Public Transportation	\$ 2,076,923	\$ 1,855,851	\$ 2,401,193	29.39%
Transfer to Libraries	\$ 4,376,621	\$ 5,075,944	\$ 5,183,358	2.12%
Expenditures	\$ 14,399,056	\$ 16,634,015	\$ 16,133,354	-3.01%
<i>Full-Time Positions</i>	<i>44</i>	<i>46</i>	<i>42</i>	

The Department's FY 2008 budget shows larger grant carryforwards (\$96,710) than FY 2007.

The specifics for significant changes in Operating Expenses are detailed on individual pages following this summary.

General Fund Community Services Administration Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Traffic Education Trust	\$ 122,439	\$ 100,000	\$ 163,000	63.00%
Alcohol & Drug Abuse Trust Fund	\$ 17,443	\$ 15,000	\$ 15,000	0.00%
Revenues	\$ 139,882	\$ 115,000	\$ 178,000	54.78%
<i>Expenditures</i>				
Personal Services	\$ 324,845	\$ 187,328	\$ 202,301	7.99%
Operating Expenses	\$ 140,317	\$ 265,045	\$ 237,332	-10.46%
Capital	\$ 51,566	\$ 12,000	\$ -	-100.00%
Grants and Aids	\$ 29,088	\$ 406,450	\$ 480,020	18.10%
Expenditures	\$ 545,816	\$ 870,823	\$ 919,653	5.61%
<i>Full-Time Positions</i>	4	2	2	

Adopted Budget Highlights

Expenditures

- In FY 2006, expenditures associated with the Citizens' Support Division were included in the budget for Community Services Administration. In FY 2007, the Citizens' Support Services Division established its own budget.
- The majority of funds budgeted in Operating Expenses is for the lease on the DCF building for the Community Services Department. The annual rent for FY 2008 is expected to be \$214,372, a 4% increase over the prior year.
- The budget reductions in Operating Expenses for FY 2008 include small decreases in communications, printing and binding, reprographic charges, office supplies, and books, publications, and dues. These reductions will mean less printed materials and mailings for the Community Health Care Worker Program.
- Each year, the budget for Grants and Aids includes large carryforwards of grant dollars: the FY 2008 budget includes an accumulated carryforward of \$286,276 in Dori Slosberg Driver Education Trust funds, as well as an accumulated carryforward of Alcohol and Drug Abuse Trust funds in the amount of \$15,744.

General Fund				
Citizens' Support Services Division Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Rents and Leases - Community Centers	\$ 763	\$ 500	\$ 500	0.00%
Donations - Elder Affairs	\$ 6,830	\$ -	\$ -	0.00%
Donations - Volunteer Program	\$ 1,550	\$ -	\$ -	0.00%
Choose Life License Plate Fees - Social Services	\$ 14,393	\$ 12,000	\$ 12,000	0.00%
HCAP Grant	\$ 654,955	\$ 932,141	\$ -	-100.00%
Revenues	\$ 678,491	\$ 944,641	\$ 12,500	-98.68%
<i>Expenditures</i>				
Citizens' Support Services	\$ -	\$ 173,379	\$ 181,334	4.59%
Community Centers	\$ 16,464	\$ 21,705	\$ 20,459	-5.74%
Elder Affairs	\$ 105,351	\$ 125,509	\$ 29,071	-76.84%
VolunteerLAKE	\$ 95,640	\$ 103,205	\$ 109,840	6.43%
Disaster Volunteer Management Program	\$ 7,264	\$ -	\$ -	0.00%
Children's Commission	\$ 401,829	\$ 404,958	\$ 342,638	-15.39%
Social Services	\$ 291,513	\$ 447,870	\$ 361,723	-19.23%
Lifestream Behavioral	\$ 1,348,721	\$ 1,274,711	\$ 1,076,006	-15.59%
County Public Health Unit	\$ 858,367	\$ 937,980	\$ 915,502	-2.40%
Health Services	\$ 1,829,079	\$ 2,144,790	\$ 2,342,476	9.22%
HCAP Grant	\$ 954,994	\$ 1,154,728	\$ -	-100.00%
Veterans' Services	\$ 209,981	\$ 226,702	\$ 250,792	10.63%
Expenditures	\$ 6,119,203	\$ 7,015,537	\$ 5,629,841	-19.75%
<i>Full-Time Positions</i>	<i>10</i>	<i>12*</i>	<i>8</i>	

*During FY 2007, positions were re-assigned or eliminated, resulting in a revised full-time position count of 10.

Adopted Budget Highlights

Expenditures

- Citizens' Support Services, VolunteerLAKE, and Veterans' Services - These divisions all have 2008 budgets greater than their 2007 budgets due to Personal Services increases. These increases are partially offset by decreases in general Operating Expenses, including travel, promotional items, and office supplies.
- Community Centers - In FY 2007, actual utility costs and communications expenses were less than the amount that was budgeted. Therefore, the FY 2008 budget was reduced to more accurately reflect actual costs in these areas.
- Elder Affairs - The FY 2008 budget reflects a 76.84% decrease due to the elimination of the Elder Affairs Director position. The position was consolidated and the duties of the position were moved to that of the Citizens' Support Services Director. This consolidation resulted in a \$91,630 decrease in the budget.
- Children's Commission - The 2008 budget reflects a \$62,320 reduction due to a decrease in grant funding for children's advocacy groups and a decrease in Personal Services due to restructuring of positions. Funding for children's advocacy groups was reduced to \$217,500 (a \$36,500 decrease from the prior year). Also, Personal Services decreased by \$18,000 due to the elimination of the vacant Children's Commission Director position. Because the Director's position was eliminated, the Office Associate IV position was upgraded to a Special Projects Coordinator position to handle the increase in duties. Total cost of the upgrade is \$9,970.

Adopted Budget Highlights (continued)

Expenditures (continued)

- Social Services - Well Florida and Health Services grant awards were reduced by \$12,000 in FY 2008. Also, the Hardship Program was reduced by \$81,633 to include funding for only those individuals at or less than 100% of the federal poverty level.
- Lifestream Behavioral - The FY 2008 reflects a 15.59% decrease due to two factors. The first factor is that funds were added in FY 2007 for the relocation of their Geriatric facility, and the FY 2008 budget reflects the absence of those funds. The second factor causing the 15.59% decrease is a reduced amount of funding given to Lifestream. The County had previously agreed to fund Lifestream in an amount equal to \$4, adjusted by the Consumer Price Index, multiplied by the County population. Lifestream agreed to a 10% reduction in funding, which equates to a \$125,471 decrease.
- County Public Health Unit - For FY 2008, the Health Department reduced their initial funding request by \$50,298. This decrease will mean an increased amount the State will have to fund for the Health Department's operations. A \$6,000 reduction has also been included in repairs and maintenance to the Mobile Health Clinic bus.
- Health Services - This budget funds Medicaid hospital and nursing home stays, as mandated by the State. Over the past couple of years, this program has shown large increases in costs for these services, and as such, the FY 2008 budget was increased to reflect historical trends. The FY 2008 budget shows a \$145,000 increase for hospital stays, a \$20,000 increase for nursing home stays, and a \$33,000 increase for the hospital services as required by the Health Care Responsibility Act. All increases are based on population estimates, as well as historical data.
- HCAP Grant - This federal grant was completed in May 2007. The reduction in full-time positions in FY 2008 reflects the absence of the two HCAP Grant staff.

General Fund Probation Services Division Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Teen Court User Fee	\$ 5,650	\$ 3,200	\$ 4,500	40.63%
Teen Court Ordinance Fee	\$ 59,236	\$ 58,000	\$ 102,000	75.86%
Probations - Other Charges	\$ 506,649	\$ 450,000	\$ 500,000	11.11%
Community Services - Insurance Fees	\$ 2,190	\$ 2,000	\$ 2,000	0.00%
Revenues	\$ 573,725	\$ 513,200	\$ 608,500	18.57%
<i>Expenditures</i>				
Teen Court	\$ 56,718	\$ 111,273	\$ 118,822	6.78%
Teen Court Drug Program	\$ 38,013	\$ -	\$ -	0.00%
Peer Mediation Program	\$ 7,603	\$ -	\$ -	0.00%
Probations	\$ 599,488	\$ 698,634	\$ 753,348	7.83%
Expenditures	\$ 701,822	\$ 809,907	\$ 872,170	7.69%
<i>Full-Time Positions</i>	13	13	13	

Adopted Budget Highlights

Revenues

- Teen Court - Revenues received from the Teen Court User Fee (\$4,500), the Teen Court Ordinance Fee (\$102,000), and Article V revenues entirely fund the Teen Court Division.

The Teen Court Ordinance Fee was first established in the middle of FY 2006; as such FY 2006 revenues represent six months of receipts. Revenue received in FY 2007 will exceed \$100,000.

- Probations - Revenues received represent misdemeanor probation costs of supervision levied within the County.

Expenditures

- Teen Court - This Division is entirely funded by fees and a portion of Article V revenues.
- Probations - The FY 2008 budget reflects a 7.83% increase due to increases in Personal Services. This increase was partially offset by a \$7,986 decrease in general operating supplies.

General Fund Agricultural Education Services Division Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Mobile Irrigation Lab	\$ 15,120	\$ 137,200	\$ 140,674	2.53%
Expenditures	\$ 15,120	\$ 137,200	\$ 140,674	2.53%
<i>Expenditures</i>				
Cooperative Extension	\$ 581,994	\$ 685,176	\$ 683,107	-0.30%
Soil and Water	\$ 200,828	\$ 200,026	\$ 211,196	5.58%
Mobile Irrigation Lab	\$ 15,120	\$ -	\$ 140,674	100.00%
Horticultural Learning Center	\$ 80,729	\$ 120,751	\$ 92,162	-23.68%
Expenditures	\$ 878,671	\$ 1,005,953	\$ 1,127,139	12.05%
<i>Full-Time Positions</i>	17	19	19	

Adopted Budget Highlights

Expenditures

- Cooperative Extension - Increases in Personal Services expenses have been offset by reductions in Operating Expenses, resulting in reduced funding for this section.
- Soil and Water - This Division made \$800 in reductions to promotional activities and travel. The FY 2008 operating budget for this Division is \$8,399, and as such could not absorb the Personal Services increases, resulting in a 5.58% increase in funding needed for this section.
- Mobile Irrigation Lab - The division is expected to receive over \$140,000 of state funding in FY 2008.
- Horticultural Learning Center - The FY 2007 budget includes the Trout Lake Nature Center funding, which is not included in FY 2008. The Division also made \$5,950 in reductions in their 2008 budget: reprographic charges, repair and maintenance, and operating supplies were all reduced. These reductions will mean a decrease in brochures for the Discovery Gardens, as well as decreased preventative maintenance on equipment.

Library Impact Fee Trust Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest, Incl. Profit on Investment	\$ 94,497	\$ 20,000	\$ 50,000	150.00%
Library Impact Fees	\$ 960,104	\$ 1,000,000	\$ 500,000	-50.00%
3% Collection Allowance - Cities	\$ (12,691)	\$ (30,000)	\$ (3,476)	-88.41%
3% Collection Allowance - County	\$ (36,322)	\$ (29,100)	\$ (5,150)	-82.30%
Beginning Fund Balance	\$ -	\$ 2,492,829	\$ 1,952,943	-21.66%
5% Statutory Receipts	\$ -	\$ (48,045)	\$ (27,069)	-43.66%
Revenues	\$ 1,005,588	\$ 3,405,684	\$ 2,467,248	-27.55%
<i>Expenditures</i>				
Operating Expenses	\$ 1,753	\$ -	\$ -	0.00%
Capital	\$ -	\$ -	\$ 200,000	100.00%
Grants and Aids	\$ 150,000	\$ 582,650	\$ 431,150	-26.00%
Reserves	\$ -	\$ 2,823,034	\$ 1,836,098	-34.96%
Expenditures	\$ 151,753	\$ 3,405,684	\$ 2,467,248	-27.55%

Adopted Budget Highlights

Revenues

- Impact Fees received in FY 2007 totaled approximately half of the amount budgeted. Because of this downturn in Impact Fee receipts, the FY 2008 budget was reduced accordingly.

Expenditures

- \$431,150 is budgeted in Grants and Aids as Impact Fee reimbursement to libraries for qualifying projects. In FY 2008, \$350,000 is budgeted as carryforward dollars for the City of Leesburg library project, \$69,150 is budgeted for the City of Leesburg for the purchase of 25 computers and one printer, and \$12,000 is budgeted for the W.T. Bland library for the purchase of 8 computers.
- Funds budgeted for FY 2008 in Capital represent a carryforward of an award made in FY 2007, which dedicated dollars to the completion of the Cagan Crossing Community Library.
- Funds are being accumulated in the Reserve account until specific library projects are identified for funding provisions.

Community Development Block Grant Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Community Development Block Grant	\$ 727,710	\$ 988,033	\$ 1,006,762	1.90%
Other Miscellaneous Revenues	\$ -	\$ 52,002	\$ 52,988	1.90%
5% Statutory Receipts	\$ -	\$ (52,002)	\$ (52,988)	1.90%
Revenues	\$ 727,710	\$ 988,033	\$ 1,006,762	1.90%
<i>Expenditures</i>				
Personal Services	\$ 195,622	\$ 179,509	\$ 225,217	25.46%
Operating Expenses	\$ 162,965	\$ 209,418	\$ 163,921	-21.73%
Capital	\$ 50,265	\$ 255,956	\$ -	-100.00%
Grants and Aids	\$ 319,402	\$ 323,150	\$ 576,395	78.37%
Reserves	\$ -	\$ 20,000	\$ 41,229	106.15%
Expenditures	\$ 728,254	\$ 988,033	\$ 1,006,762	1.90%
<i>Full-Time Positions</i>	3	3*	4	

* During FY 2007, positions were re-assigned resulting in a revised full-time position count of 4.

Adopted Budget Highlights

Revenues

- Funding in FY 2008 includes a carryforward of prior year dollars in the amount of \$20,000.

Expenditures

- Personal Services reflects a 25.46% increase in FY 2008 due to the re-allocation of the salary and benefits of the Community Health Care Coordinator position. This position was previously funded by the Healthy Communities Access Program (HCAP) Grant in FY 2007. The grant expired in May 2007; funding for this position will be provided by CDBG in FY 2008.
- Operating Expenses includes \$91,654 in Prescription Vouchers and \$36,360 for Weekend Meal Delivery.
- Grants and Aids awards for FY 2008 include \$90,900 to Lady Lake, \$36,360 to Astatula, \$36,360 to Montverde, and \$90,900 to the City of Tavares.

Public Transportation Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Medicaid Non-Emer. Transportation	\$ 1,043,983	\$ 1,015,392	\$ 1,015,000	-0.04%
FDOT - 5311 Operating	\$ 192,377	\$ 265,628	\$ 380,736	43.33%
Fedtransit Formula Grant	\$ -	\$ 317,119	\$ 1,452,670	358.08%
Public Transit Block Grant	\$ -	\$ 732,773	\$ 446,068	-39.13%
FDOT 5310 Grant	\$ 53,829	\$ -	\$ 385,000	100.00%
Shirley Conroy Grant	\$ 105,118	\$ 58,770	\$ 136,800	132.77%
FDOT - CTD Trips	\$ 512,542	\$ 484,081	\$ 504,991	4.32%
Mid-FL Community	\$ 188,915	\$ 166,480	\$ 166,480	0.00%
McCoy Care, Inc.	\$ -	\$ 1,400	\$ -	-100.00%
Contributions from Other Agencies	\$ -	\$ -	\$ 40,000	100.00%
Other Transportation Receipts	\$ 865	\$ 1,000	\$ 93,158	9215.80%
Medicaid Waiver Service Agreement	\$ 38,771	\$ 210,547	\$ 135,000	-35.88%
Interest, Incl. Profit on Investment	\$ -	\$ 5,000	\$ -	-100.00%
Surplus Furniture/Fixtures/Equip.	\$ 11,860	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ -	\$ 135,967	\$ 144,815	6.51%
Interfund Transfer	\$ 2,076,923	\$ 1,855,851	\$ 2,401,193	29.39%
Other Miscellaneous Revenues	\$ 34	\$ 143,880	\$ 216,064	50.17%
Less 5% Statutory	\$ -	\$ (170,104)	\$ (248,599)	46.15%
Revenues	\$ 4,225,217	\$ 5,223,784	\$ 7,269,376	39.16%
<i>Expenditures</i>				
Personal Services	\$ 113,815	\$ 159,456	\$ 322,096	102.00%
Operating Expenses	\$ 3,772,418	\$ 3,957,608	\$ 5,771,220	45.83%
Capital	\$ 105,250	\$ 906,720	\$ 1,076,000	18.67%
Reserves	\$ -	\$ 200,000	\$ 100,060	-49.97%
Expenditures	\$ 3,991,483	\$ 5,223,784	\$ 7,269,376	39.16%
<i>Full-Time Positions</i>	2	3	5	

Adopted Budget Highlights

Revenues

- To provide a fixed route service in FY 2008, the Division will receive the Fedtransit Formula Grant in the amount of \$1,452,670. All other grant awards that have been received in the past will continue to be used for paratransit services.
- The General Fund contribution for FY 2008 is estimated to be more than \$2.4 million. This amount, combined with all other grant funding, will provide 161,500 paratransit trips, the fixed route service, payments to Lynx for travel to Orlando, and buses necessary to operate the fixed route and paratransit services.

Adopted Budget Highlights (continued)

Expenditures

- Personal Services reflects a \$162,000 increase in FY 2008 due to the addition of two new positions and an upgrade of an existing position. With Lake County's growing transportation program, additional positions became necessary to maintain administrative management over the Fixed Route service, as well as the Public Transportation service in general. Therefore, a Fixed Route Coordinator position (\$61,945) and a Financial Coordinator position (\$52,388) were added in FY 2008. In addition, the Public Transportation Manager position was upgraded due to the increased responsibilities that have come with the rapidly-growing Division. To accommodate these funding increases, two positions in the General Fund were eliminated, leaving General Fund dollars available to be transferred to this Division to support the position increases.
- Operating Expenses include the estimated cost of providing paratransit trips (\$2.1 million), the fixed route service, Lynx service in South Lake to Orlando (\$297,188), stretcher transportation (\$468,400), and fuel (\$741,934). The funding for Lynx was not provided in FY 2007, and as such, the transfer from the General Fund is greater in FY 2008.
- The Capital account includes funding received from three capital grants for the purchase of buses: the 5307 Grant, the 5310 Grant, and the Shirley Conroy grant. All three grants require a 10% County match, which is included in the transfer from the General Fund.

Affordable Housing Assistance Trust Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
State Housing Initiative Partnership	\$ 2,441,416	\$ 2,386,988	\$ 2,497,791	4.64%
Other Miscellaneous Revenues	\$ 258	\$ 119,350	\$ 124,890	4.64%
Interest, Incl. Profit on Investment	\$ 292,870	\$ 50,000	\$ 175,000	250.00%
Recaptured Revenue	\$ 1,306,449	\$ 100,000	\$ 100,000	0.00%
Beginning Fund Balance	\$ -	\$ 2,667,838	\$ 11,025,557	313.28%
5% Statutory Receipts	\$ -	\$ (132,817)	\$ (144,885)	9.09%
Revenues	\$ 4,040,993	\$ 5,191,359	\$ 13,778,353	165.41%
<i>Expenditures</i>				
Personal Services	\$ 171,117	\$ 293,688	\$ 520,074	77.08%
Operating Expenses	\$ 30,409	\$ 63,769	\$ 410,974	544.47%
Capital	\$ -	\$ 1,667	\$ 17,954	977.02%
Grants and Aids	\$ 1,070,081	\$ 4,832,235	\$ 12,829,351	165.50%
Expenditures	\$ 1,271,607	\$ 5,191,359	\$ 13,778,353	165.41%
<i>Full-Time Positions</i>	4	4	6	

Adopted Budget Highlights

Revenues

- SHIP funds are received from the State for the creation of local housing partnerships for the production of affordable housing. Amounts remitted to Lake County are based on a percentage of Documentary Stamp collections. The FY 2008 budget amount is based on estimated receipts for FY 2007.
- Under certain conditions, when previous recipients refinance their homes, SHIP assistance payments must be returned to the County. Recaptured Revenue represents funds that have been returned. A decrease is expected in upcoming years.
- At the end of FY 2007, the SHIP program received notification that the State was awarding them \$5 million to be used for housing assistance for victims of the Groundhog Day tornados. The full allocation was received in FY 2007; only \$36,700 of the allocation was spent in FY 2007. Therefore, the Beginning Fund Balance in FY 2008 reflects the carryforward of the unused grant funds (\$4.9 million).

Expenditures

- The 2008 budget for Personal Services reflects a 77.08% increase primarily due to the addition of two new limited-term Community Development Specialist positions that were added to the budget as part of the funding received from SHIP for the Groundhog Day tornado grant funds. Total salary and benefits for these positions is \$108,697. Another factor contributing to the increase in Personal Services in FY 2008 is the change in funding allocation for two employees. One employee had been funded 20% out of Affordable Housing, but will be funded 70% in FY 2008. Another employee was previously funded entirely within the Hurricane Housing Recovery Program, but will be 50% funded from Affordable Housing beginning in FY 2008.
- The budget for Grants and Aids represents all dollars available for assistance to low-income individuals under the SHIP Program. Any funds not spent during the year are carried forward into the next fiscal year.

Department of Community Services



Section 8 Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
County Program	\$ 2,691,725	\$ 2,678,399	\$ 2,680,055	0.06%
Interest, Incl. Profit on Investment	\$ 1,474	\$ -	\$ -	0.00%
Other Miscellaneous Revenues	\$ 101	\$ 140,969	\$ 141,056	0.06%
Beginning Fund Balance	\$ -	\$ 213,633	\$ 34,813	-83.70%
5% Statutory Receipts	\$ -	\$ (140,969)	\$ (141,056)	0.06%
Revenues	\$ 2,693,300	\$ 2,892,032	\$ 2,714,868	-6.13%
<i>Expenditures</i>				
Personal Services	\$ 253,582	\$ 365,313	\$ 356,026	-2.54%
Operating Expenses	\$ 65,609	\$ 58,455	\$ 35,601	-39.10%
Capital	\$ -	\$ 5,000	\$ -	-100.00%
Grants and Aids	\$ 2,363,063	\$ 2,275,653	\$ 2,122,786	-6.72%
Reserves	\$ -	\$ 187,611	\$ 200,455	6.85%
Expenditures	\$ 2,682,254	\$ 2,892,032	\$ 2,714,868	-6.13%
<i>Full-Time Positions</i>	6	7	6	

Adopted Budget Highlights

Revenues

- The FY 2008 budget for Section 8 funding includes the estimated State allocation of \$2,371,944 and Administration Fee revenue of \$308,111. The exact amount of the State allocation will be known in October 2007; expenses will be adjusted accordingly. Administration Fee revenue is earned based on the number of units that are leased during the year.

Expenditures

- The slight decrease in Personal Services is due to the change in the funding allocation of the Housing and Community Development Coordinator. This position was split-funded between the Community Development Block Grant Fund, the Affordable Housing Assistance Trust Fund, and the Section 8 Fund. Beginning in FY 2008, this position will only be funded by the Community Development Block Grant Fund and the Affordable Housing Assistance Trust Fund.
- Operating Expenses in FY 2008 reflects a 39.1% decrease due to the budgeting of rental space for the division in FY 2007. Now that the division is located at the DCF building with the rest of the department, the rental expense is being paid from the Administration division within Community Services.

Hurricane Housing Recovery Program Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Hurricane Housing Recovery Program	\$ 776,674	\$ 527,232	\$ -	-100.00%
Other Miscellaneous Revenues	\$ -	\$ 27,749	\$ -	-100.00%
Interest, Incl. Profit on Investment	\$ 12,673	\$ -	\$ 10,000	100.00%
Beginning Fund Balance	\$ -	\$ 20,000	\$ 359,612	1698.06%
5% Statutory Receipts	\$ -	\$ (27,749)	\$ (500)	-98.20%
Revenues	\$ 789,347	\$ 547,232	\$ 369,112	-32.55%
<i>Expenditures</i>				
Personal Services	\$ 70,091	\$ 66,478	\$ 77,480	16.55%
Operating Expenses	\$ 842	\$ 17,494	\$ 5,190	-70.33%
Capital	\$ -	\$ 1,667	\$ -	-100.00%
Grants and Aids	\$ 68,932	\$ 433,205	\$ 286,442	-33.88%
Reserves	\$ -	\$ 28,388	\$ -	-100.00%
Expenditures	\$ 139,865	\$ 547,232	\$ 369,112	-32.55%
<i>Full-Time Positions</i>	2	2	2	

Adopted Budget Highlights

Revenues

- The Hurricane Housing Recovery Program is a \$1,060,923 program funded through a federal grant. The grant award began in FY 2005, and will end during FY 2008.

Expenditures

- The budget for Grants and Aids includes the assistance provided to low-income individuals for home repair due to hurricane damage. The amount in this account is the balance of the award dollars remaining after Personal Services and Operating Expenses have been paid.

County Library System Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
LSTA Library Grant	\$ 67,500	\$ -	\$ -	0.00%
Aids to Libraries	\$ 333,518	\$ 350,000	\$ 350,000	0.00%
Intergovernmental Revenue	\$ -	\$ -	\$ 200,000	100.00%
Non-Resident Library Fees	\$ 411	\$ 350	\$ 350	0.00%
Library Fines	\$ 59,350	\$ 30,000	\$ 35,000	16.67%
Interest, Incl. Profit on Investment	\$ 31,149	\$ 10,000	\$ 15,000	50.00%
Donations	\$ 77	\$ -	\$ -	0.00%
Reimbursements	\$ 27,000	\$ -	\$ -	0.00%
Interfund Transfer	\$ 4,376,621	\$ 5,075,944	\$ 5,183,358	2.12%
Other Miscellaneous Revenues	\$ 20,458	\$ 31,420	\$ 15,000	-52.26%
Beginning Fund Balance	\$ -	\$ 324,620	\$ 520,515	60.35%
5% Statutory Receipts	\$ -	\$ (21,088)	\$ (30,768)	45.90%
Revenues	\$ 4,916,084	\$ 5,801,246	\$ 6,288,455	8.40%
<i>Expenditures</i>				
Personal Services	\$ 2,531,858	\$ 2,931,183	\$ 3,168,561	8.10%
Operating Expenses	\$ 1,897,593	\$ 2,213,449	\$ 2,426,750	9.64%
Capital	\$ 540,099	\$ 588,109	\$ 642,004	9.16%
Grants and Aids	\$ 8,971	\$ -	\$ -	0.00%
Reserves	\$ -	\$ 68,505	\$ 51,140	-25.35%
Expenditures	\$ 4,978,521	\$ 5,801,246	\$ 6,288,455	8.40%
<i>Full-Time Positions</i>	54	56	56	
Adopted Budget Highlights				
Revenues				
<ul style="list-style-type: none"> ➤ Library funding consists mostly of a transfer from the General Fund. The transfer increased by 2.12% in FY 2008, and is estimated to be over \$5.1 million. ➤ The County Library System Fund also receives revenue each year in aid from the State of Florida (\$350,000). ➤ In FY 2007, the County received notification that their grant application to the Florida Department of State, Division of Library and Information Services, had been approved in the amount of \$500,000. This construction grant will be used for the development of the Cagan Crossing Community Library. Partial funds were received in FY 2007; the remaining funds (\$200,000) were carried forward and budgeted in FY 2008. 				
Expenditures				
<ul style="list-style-type: none"> ➤ Library Services made numerous reductions in their budget to keep the General Fund contribution from significantly increasing in FY 2008. These reductions include: less funding for books and periodicals for all libraries (\$52,825), reduced dollars for workshop fees and travel for librarians (\$10,875), and less funding for office supplies (\$7,000) and promotional items (\$4,000). 				

Department of Community Services



Department Summary	
Capital Outlay	
	2008 Adopted
<u>General Fund:</u>	
2043200 Mobile Irrigation Lab	
860640 Machinery and Equipment	
Irrigation equipment for Mobile Irrigation Lab	\$ 6,000
Total Capital Outlay - General Fund	\$ 6,000
<u>Library Impact Fee Trust Fund:</u>	
2038200 Library Impact Fees	
860620 80060 Buildings - Cagan Crossing Community Library	
Cagan Crossing Community Library Project	\$ 200,000
Total Capital Outlay - Library Impact Fee Trust Fund	\$ 200,000
<u>Public Transportation Fund:</u>	
2027220 Public Transportation Capital	
860640 Machinery and Equipment	
5 23-foot cutaway buses (5310 Grant funding)	\$ 385,000
2 buses (Shirley Conroy Grant funding)	152,000
7 23-foot cutaway buses (FedTransit Formula Grant funding)	539,000
Total Capital Outlay - Public Transportation Fund	\$ 1,076,000
<u>Affordable Housing Assistance Trust Fund:</u>	
2082450 Disaster Administration	
860640 Machinery and Equipment	
Undesignated Capital	\$ 17,954
Total Capital Outlay - Affordable Housing Assistance Trust Fund	\$ 17,954
<u>County Library System Fund:</u>	
2038300 Library Services	
860660 Books, Publications, and Library Materials	
Circulation professional collection	\$ 1,000
2038320 Citrus Ridge County Library	
860620 80060 Buildings - Cagan Crossing Community Library	
Cagan Crossing Community Library building	200,000
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	50,000

Department of Community Services



Department Summary	
Capital Outlay	
	2008 Adopted
2038320 Citrus Ridge County Library (continued)	
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	\$ 6,500
2038330 Marion Baysinger Library	
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	24,214
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	3,500
2038340 East Lake County Library	
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	24,214
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	3,500
2038350 Paisley Library	
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	22,214
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	3,500
2038360 Astor Library	
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	22,214
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	3,000
2038380 Cooper Memorial Library	
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	40,000
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	5,300

Department of Community Services



Department Summary	
Capital Outlay	
	2008 Adopted
2038630 State Aid to Libraries 2007	
860640 Machinery and Equipment	
Automation and network upgrades for the member libraries	\$ 16,261
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	7,000
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	14,587
2038640 State Aid to Libraries 2008	
860640 Machinery and Equipment	
Automation and network upgrades for the member libraries	50,000
860660 Books, Publications, and Library Materials	
Books, videos, cd's, dvd's, cassette tapes	20,000
860661 Library Materials - Not Inventoried	
Periodicals and subscriptions	125,000
Total Capital Outlay - County Library System Fund	\$ 642,004
Total Capital Outlay - Department of Community Services	\$ 1,924,004

Department of Community Services



Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Citizens' Support Services:</u>			
Human Service Grant	8	10	9
Grants, special fund and contract management	9	9	9
<u>Elder Affairs:</u>			
"Elder Ledger" newsletters published	700	900	1,000
Attendees at Annual Elder Symposium	210	250	275
<u>VolunteerLAKE:</u>			
Volunteer-based community leadership, capacity-building, development/training regarding disaster and social service issues	64	175	600
Background checks completed for new volunteers	144	937	180
<u>Children's Services:</u>			
Lake County Children's Voice newsletters - to provide education, resources, and information	N/A	N/A	400
Lake County CSC Resource Directory - to provide education, resources, and information	200	400	500
Participation in children/family educational events: 4 Baby Shower Pre-natal Education events, Back-to-School Safety Fair, Kid Fest Expo, Step-Up Florida, Child Protection Conference and others	4	7	10
<u>Veterans' Services:</u>			
Clients served in Tavares main office, including walk-ins, telephone contacts, and home visits	12,798	13,421	13,954
Clients served at the outreach office at the Leesburg VA Clinic	432	448	455
<u>Teen Court:</u>			
Cases heard in Teen Court	185	215	250
Volunteer training program	15	24	36
<u>Probation Services:</u>			
Days spent supervising misdemeanor offenders on house arrest program as ordered by the court system	6,901	9,704	10,950
New cases placed on probation	2,180	2,208	2,296
<u>Public Transportation:</u>			
Billing process - trips billed	241,177	265,180	300,000
Improve billing of funding partners - days between billings	180	120	10
Federal Transit Administration (FTA) grants - riders using fixed routes	0	13,125	35,000

Department of Community Services



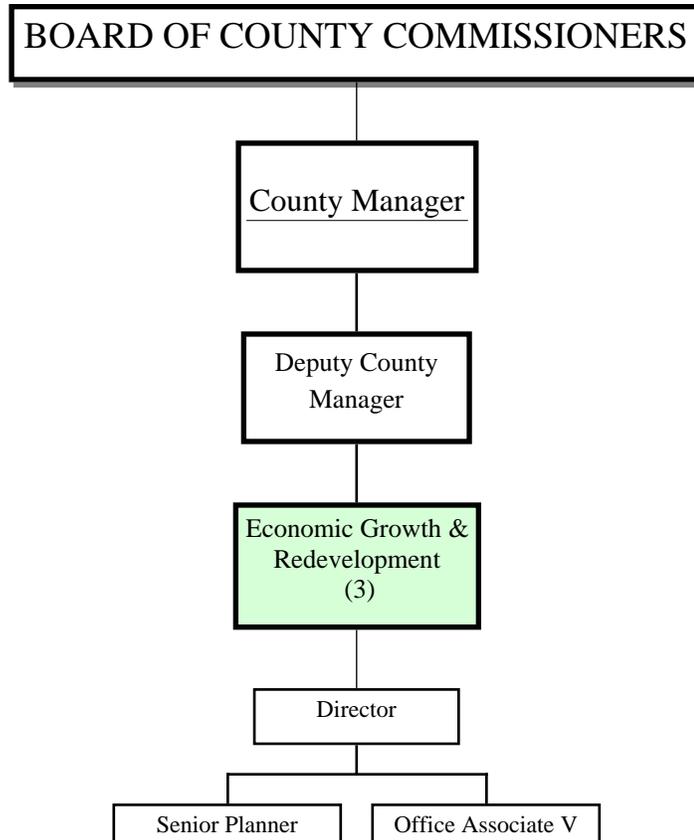
Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Community Development - Community Health Worker</u>			
<u>Program:</u>			
Training for Community Health Workers	N/A	20	40
Community outreach education	N/A	432	768
Maintain expenditure rates	N/A	N/A	2,680,055
<u>Library Services:</u>			
Branch library circulation	672,068	700,000	735,000
Number of items cataloged	20,648	18,000	19,000
Branch library reference transactions	101,104	102,000	105,000

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Economic Growth and Redevelopment Organization Chart Fiscal Year 2008



Advisory Committees:
 Economic Growth & Redevelopment:
 Industrial Development Authority

Legend:
 Division
 () Current number of full-time positions
Funding Source:
 General Fund

Department Highlights
Department of Economic Growth and Redevelopment

The Board of County Commissioners continues to emphasize its commitment to ensure that Lake County meets the needs of its citizens by diversifying the county's tax base. The Board is striving to continue to seek high-value commercial and industrial centers that will ultimately balance the residential communities, which will ease the strain on our transportation network and will allow the citizens of Lake County the opportunity to work near their homes. The Department of Economic Growth and Redevelopment will continue to achieve these goals for Fiscal Year 2008 by:

- ◆ Continuing to work with the Lake-Sumter Business Resource Center to provide assistance to Lake County businesses through seminars and training.
- ◆ Beginning implementation of the Economic Development Strategic Plan.
- ◆ Coordinating the second annual Lake County Community Redevelopment Agencies (CRA) Summit focusing on urban design and implementation.
- ◆ Increasing participation in the Florida High-Tech Corridor Council.
- ◆ Developing an outreach program for existing businesses to promote retention and expansion.
- ◆ Becoming an active member of the International Economic Development Commission.
- ◆ Continuing incentive programs to encourage new industries and businesses for the creation of new jobs and enhancing the tax base.

Department of Economic Growth and Redevelopment



Department Summary

All Funds

	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 41,901	\$ 1,547,702	\$ 1,158,455	-25.15%
Christopher C. Ford Commerce Park Fund	\$ 95,860	\$ 6,367,847	\$ 2,649,616	-58.39%
Department Total	\$ 137,761	\$ 7,915,549	\$ 3,808,071	-51.89%
<i>Full-Time Positions</i>	1	2	3	

The specifics for each of the funds above are detailed on individual pages following this summary.

Department of Economic Growth and Redevelopment



General Fund				
Economic Growth and Redevelopment				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 33,274	\$ 194,214	\$ 270,615	39.34%
Operating Expenses	\$ 7,378	\$ 426,748	\$ 405,100	-5.07%
Grants and Aids	\$ 1,249	\$ 926,740	\$ 482,740	-47.91%
Expenditures	\$ 41,901	\$ 1,547,702	\$ 1,158,455	-25.15%
<i>Full-Time Positions</i>	1	2	3	

Adopted Budget Highlights

Expenditures

- This Division was established in the middle of FY 2006. As such, the actual totals for FY 2006 reflect only a few months of expenditures.
- The budget for Personal Services increased in FY 2008 due to the addition of a new position: a senior planner, with salary, benefits, and other operating expenses totaling \$80,853. This position is authorized to begin in March 2008.
- FY 2008 Operating Expenses include \$30,000 in funding for web consulting and Community Redevelopment Agency (CRA) projects, \$26,000 in sponsorships for economic activities, and \$23,500 in printing and binding of brochures, letterhead, etc.
- Funding for the Metro Orlando Economic Development Commission was \$310,728 in FY 2007; this amount was reduced to \$300,000 in FY 2008.
- New funding for the Jobs Growth Incentive (JGI) Program was eliminated in FY 2008. The Grants and Aids total of \$482,740 represents a carryforward of JGI funds in prior years that are unawarded.

Christopher C. Ford Commerce Park Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest, Incl. Profit on Investment	\$ 208,063	\$ 30,000	\$ 30,000	0.00%
Other Land Sales	\$ 3,946,105	\$ 969,000	\$ 969,000	0.00%
Beginning Fund Balance	\$ -	\$ 5,418,797	\$ 1,700,566	-68.62%
5% Statutory Receipts	\$ -	\$ (49,950)	\$ (49,950)	0.00%
Revenues	\$ 4,154,168	\$ 6,367,847	\$ 2,649,616	-58.39%
<i>Expenditures</i>				
Operating Expenses	\$ 30,110	\$ 145,000	\$ 186,840	28.86%
Capital	\$ -	\$ 50,000	\$ 100,000	100.00%
Transfers	\$ 65,750	\$ 5,549,950	\$ 1,049,950	-81.08%
Reserves	\$ -	\$ 622,897	\$ 1,312,826	110.76%
Expenditures	\$ 95,860	\$ 6,367,847	\$ 2,649,616	-58.39%

Adopted Budget Highlights

Revenues

- There are four available lots within the Christopher C. Ford Commerce Park; only one is currently available for sale: a lot consisting of 26 acres.

Expenditures

- Operating Expenses in this Fund include contractual services for mowing (\$45,840), utility costs for street lights (\$15,000), closing costs for land sales (\$50,000), and expenses for studies performed on the Park (\$75,000). These studies include the annual Development of Regional Impact study, and a study on forming a Landowners' Association, necessary since the County is now a minority owner of Park parcels, and as such is no longer responsible for coordination of Park facilities.
- Capital Expenses typically include costs necessary to make parcels marketable. Road improvements of \$50,000 are budgeted for FY 2008, as well as signage improvements of \$50,000.
- The Board approved a loan to be made to the Resort/Development Tax Fund in FY 2007 in the amount of \$1 million, to be given to the Lake Sumter Community College for the development of their Sports Complex. The grant will not be made in FY 2007, therefore, the transfer has been budgeted again in FY 2008.



Department Summary	
Capital Outlay	
	2008 Adopted
Christopher C. Ford Commerce Park Fund:	
1260400 Capital Improvements	
860630 Improvements Other than Buildings	
Road improvements within Commerce Park	\$ 50,000
Signage improvements within Commerce Park	50,000
Total Capital Outlay - Christopher C. Ford Commerce Park Fund	\$ 100,000
Total Capital Outlay - Department of Economic Growth and Redevelopment	\$ 100,000

Department Summary			
Workload Measurements			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Economic Growth and Redevelopment:</u>			
Inquiries (phone and email)	30	80	100
Site visits for business location	18	54	66
Visits to businesses to develop an existing business outreach plan	N/A	N/A	30
Development of new Economic Development Incentive programs	N/A	N/A	1+
Meetings and conferences attended to increase participation in regional economic development activities	N/A	20	35
Community Redevelopment Area (CRA) projects	N/A	2	2



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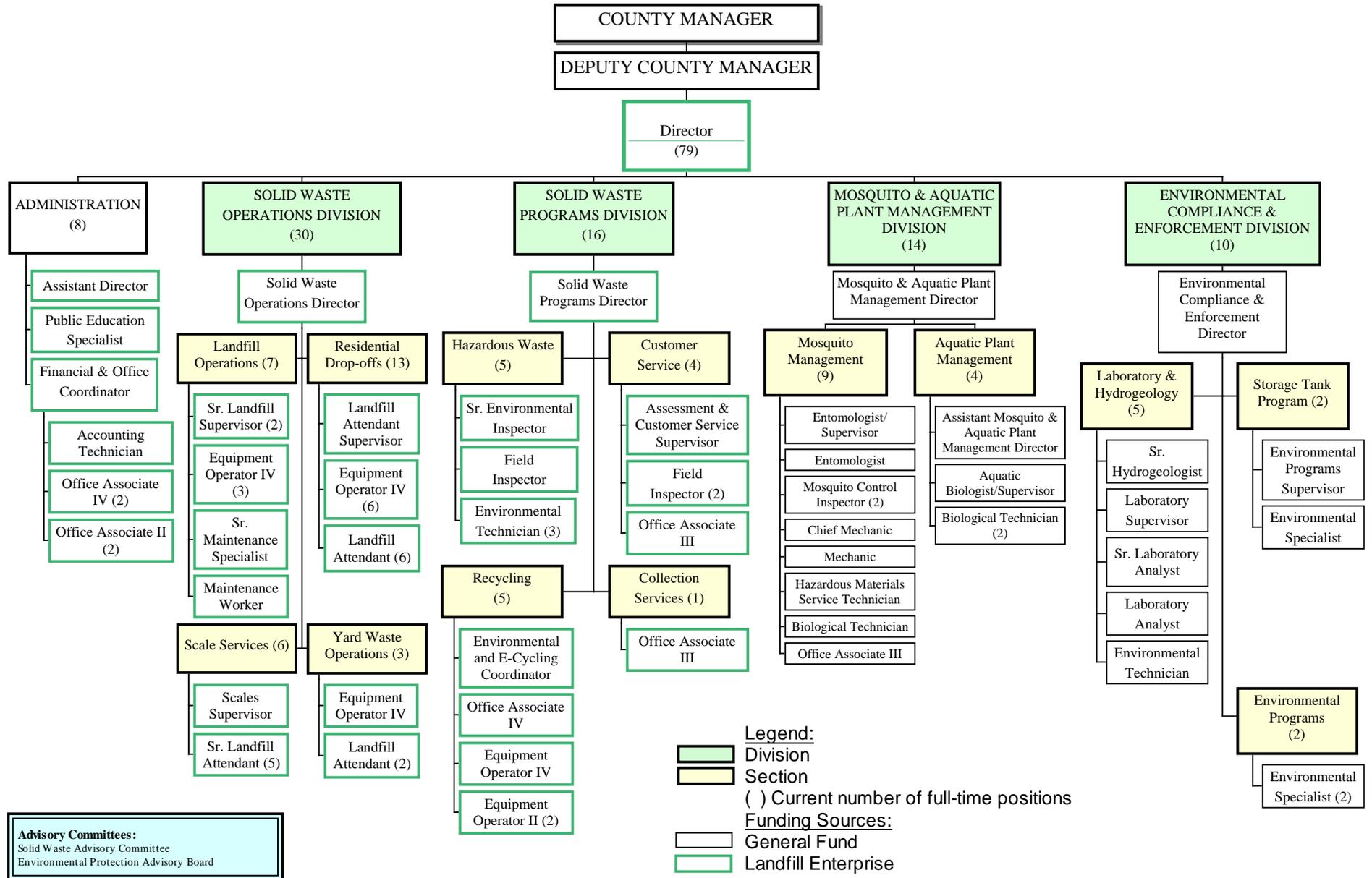
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Department of Environmental Services Organization Chart Fiscal Year 2008



Department Highlights

Department of Environmental Services

The Department of Environmental Services (DES) is committed to enhancing and preserving the delicate balance of the environment as Lake County meets the challenges of a developing community.

The capacity to meet Lake County's growing solid waste stream will be realized through the Phase III Landfill Expansion. The Florida Department of Environmental Protection (FDEP) has issued a final permit for the expansion. With the approval of this permit, Lake County can proceed with the phased construction of a landfill facility that is estimated to meet the County's needs until 2025. In addition, the Solid Waste Operations Division has also received a FDEP permit for the vertical expansion of the existing Phase II Landfill.

Following the "Groundhog Day" tornadoes that devastated the Lady Lake and Lake Mack areas of Lake County, the Solid Waste Operations Division played a significant role in the removal of over 151,000 cubic yards of storm debris.

Lake County has over 1,000 lakes and valuable resources that we must preserve and maintain. A critical component in preserving and maintaining these lakes is minimizing the intrusion of invasive plants into the lakes. The Mosquito Control and Aquatic Plant Management Division has successfully brought the water hyacinth and water lettuce populations under a maintenance level of control and hydrilla is showing some indication that it may be successfully moving toward a maintenance level.

The Board of County Commissioners has approved a significant enhancement to the Lake County Water Resource Atlas that will result in improved reliability, improved quality of searches, enhanced information, quality enhancements that meet the standard that has been established in the water atlases presented by other surrounding counties, an updated Stormwater component, impaired waters mapping interface, and a real time data component.

In order to be better aligned with its responsibilities, the Water Resources Management Division was renamed the Environmental Compliance and Enforcement Division (EC&ED). In keeping with this name change, the EC&ED successfully completed and received the closure release from the FDEP for a number of environmental clean-ups including the Minneola Barn, the Pear Park clean-up, and the fuel spill on Route 33.

To enhance the public's understanding of the active programs being presented by Lake County in support of the environment, the DES has sponsors and appears monthly on the radio station WLBE program "In Your Backyard". This included the development of a public services announcement which is a regular component of the WLBE programming.

To enhance the monitoring of the various services provided and information maintained by the DES, the DES has successfully converted a number of databases from Access to SQL server, including the hydrology and scale system databases. It is anticipated that the laboratory information management system will be converted in the near future.

As of October 1st, 2007, Lake County took over the management of the Materials Recycling Facility (MRF) from an outside contractor. In assuming control of the recycling activities, the Solid Waste Programs Division expects to increase net revenues as well as the recycling participation rate. The program includes a revenue share arrangement with municipalities and commercial entities. An important component will be the hiring of developmentally disabled individuals as recycling workers through the good offices of Sunrise Arc.

Department of Environmental Services



Department Summary				
All Funds				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 2,274,777	\$ 2,824,934	\$ 3,182,919	12.67%
Lake County Pollution Recovery Fund	\$ 72,864	\$ 75,519	\$ 122,293	61.94%
Landfill Enterprise Fund	\$ 28,526,991	\$ 30,172,000	\$ 29,005,530	-3.87%
Solid Waste Closures & LT Care Fund	\$ 77,672	\$ 4,893,576	\$ 5,590,166	14.23%
Solid Waste Capital Projects Fund	\$ 2,522	\$ 7,249,903	\$ 8,057,113	11.13%
Department Total	\$ 30,954,827	\$ 45,215,932	\$ 45,958,021	1.64%
<i>Full-Time Positions</i>	<i>70</i>	<i>75</i>	<i>79</i>	

The specifics for each of the funds above are detailed on individual pages following this summary.

Department of Environmental Services



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Storage Tank Contract	\$ 143,027	\$ 140,000	\$ 141,300	0.93%
Environmental Programs	\$ 156,071	\$ 151,250	\$ 118,500	-21.65%
Laboratory & Hydrogeology	\$ -	\$ -	\$ 78,000	100.00%
Mosquito Control - State Aid	\$ 37,822	\$ 37,000	\$ 37,000	0.00%
Mosquito Control - Surplus FFE Sales	\$ 5,226	\$ 1,550	\$ 1,550	0.00%
Aquatic Weed Control	\$ 109,389	\$ 105,000	\$ 100,000	-4.76%
Aquatic Plant Management - Reimb.	\$ 359	\$ 500	\$ -	-100.00%
Revenues	\$ 451,894	\$ 435,300	\$ 476,350	9.43%
<i>Expenditures</i>				
Storage Tank Contract	\$ 154,110	\$ 173,697	\$ 143,500	-17.38%
Environmental Programs	\$ 738,173	\$ 811,060	\$ 259,165	-68.05%
Laboratory & Hydrogeology	\$ -	\$ -	\$ 654,292	100.00%
Mosquito Control - State Aid	\$ 53,682	\$ 38,550	\$ 38,550	0.00%
Mosquito Management	\$ 910,125	\$ 1,159,784	\$ 1,195,786	3.10%
Aquatic Plant Management	\$ 396,559	\$ 391,843	\$ 413,531	5.53%
Astatula Fuel Cleanup	\$ 22,128	\$ 250,000	\$ 478,095	91.24%
Transfer to the Landfill Enterprise Fund*	\$ 7,958,049	\$ 8,137,000	\$ 4,887,000	-39.94%
Expenditures	\$ 10,232,826	\$ 10,961,934	\$ 8,069,919	-26.38%
<i>Full-Time Positions</i>	22	24	24	

*This amount is not included in the All Funds Summary under the General Fund, as it is included in the Landfill Enterprise Fund.

The specifics for each of the cost centers above are detailed on individual pages following this summary.

General Fund				
Storage Tank Contract				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Storage Tank Charges	\$ 143,027	\$ 140,000	\$ 141,300	0.93%
Revenues	\$ 143,027	\$ 140,000	\$ 141,300	0.93%
<i>Expenditures</i>				
Personal Services	\$ 154,062	\$ 167,463	\$ 131,483	-21.49%
Operating Expenses	\$ 48	\$ 6,234	\$ 12,017	92.77%
Expenditures	\$ 154,110	\$ 173,697	\$ 143,500	-17.38%
<i>Full-Time Positions</i>	0	0	2	

Significant Budget Changes

Revenues

- Storage Tank Contract revenues are received from the State in a fixed amount each year. The FY 2008 estimate is based on prior years' receipts; the budget amount will be adjusted once the actual award is known.

Expenditures

- The Personal Services budget reflects a 21.49% decrease, due to the reallocation of funding for three positions.
 1. The Environmental Programs Supervisor will be 80% funded by Storage Tank Contract and 20% funded by Environmental Programs;
 2. The Environmental Compliance & Enforcement Director will be 90% funded by Environmental Programs and 10% funded by Storage Tank Contract
 3. The Environmental Specialist position will be 100% funded by the Storage Tank Contract. The full-time position count is located on the Environmental Programs page for FY 2006 and FY 2007.
- Operating Expenses reflects a \$5,813 increase due to the inclusion of operating supplies that had previously been funded entirely by Environmental Programs.

General Fund				
Environmental Programs				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Contributions from Other Agencies	\$ 12,500	\$ 12,500	\$ -	-100.00%
Charges for Services	\$ 143,571	\$ 138,750	\$ 118,500	-14.59%
Revenues	\$ 156,071	\$ 151,250	\$ 118,500	-21.65%
<i>Expenditures</i>				
Personal Services	\$ 570,421	\$ 584,519	\$ 219,264	-62.49%
Operating Expenses	\$ 167,752	\$ 218,891	\$ 23,401	-89.31%
Capital Outlay	\$ -	\$ 7,650	\$ 16,500	115.69%
Expenditures	\$ 738,173	\$ 811,060	\$ 259,165	-68.05%
<i>Full-Time Positions</i>	11	10	3	

Significant Budget Changes

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Revenues

- Due to a departmental reorganization in FY 2007, revenues for Contributions from Other Agencies is now located Laboratory and Hydrogeology.
- Charges for Services include Mine Order Inspections, Sludge Inspections, and Environmental Management Fees. The decrease in revenues is due to Water Resource Management Fees being moved to Laboratory and Hydrogeology.

Expenditures

- The Personal Services budget reflects a decrease due to five positions being moved to Laboratory and Hydrogeology and two positions being moved to Storage Tank.
- The Operating Expenses budget reflects a decrease due to costs associated with the Lake County Water Atlas being moved to Laboratory and Hydrogeology. In addition, the budgeted amount for Orlando Conditional Use Permit (CUP) legal fees has decreased by \$50,000 for FY 2008.
- The FY 2008 Capital Outlay includes the replacement of a vehicle and a computer.

General Fund				
Laboratory and Hydrogeology				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Contributions from Other Agencies	\$ -	\$ -	\$ 20,000	100.00%
Charges for Services	\$ -	\$ -	\$ 58,000	100.00%
Revenues	\$ -	\$ -	\$ 78,000	100.00%
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 403,587	100.00%
Operating Expenses	\$ -	\$ -	\$ 136,705	100.00%
Capital Outlay	\$ -	\$ -	\$ 114,000	100.00%
Expenditures	\$ -	\$ -	\$ 654,292	100.00%
<i>Full-Time Positions</i>	0	0	5	

Significant Budget Changes

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Revenues

- Contributions from Other Agencies represents the amount of funding expected to be received from the Water Authority for their shared cost of the Water Resource Atlas. The County is currently under contract with the University of South Florida to fund and host a portion of the Water Resource Atlas Program; the Lake County Water Authority is funding the other portion. For FY 2006, \$12,500 was received and \$20,000 is budgeted for the current year.
- Charges for Services include Water Resource Management Fees.

Expenditures

- The FY 2008 Personal Services budget includes the following five positions that were transferred from Environmental Programs: Laboratory Supervisor, Senior Laboratory Analyst, Laboratory Analyst, Senior Hydrogeologist, and Environmental Technician.
- The FY 2008 Capital Outlay includes an Organic Carbon Analyzer and Auto Sampler (\$38,000) and a Metals Analyzer and Auto Sampler (\$76,000) to replace outdated equipment.

General Fund				
Astatula Fuel Cleanup				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Operating Expenses	\$ 22,128	\$ 250,000	\$ 478,095	91.24%
Expenditures	\$ 22,128	\$ 250,000	\$ 478,095	91.24%
<i>Full-Time Positions</i>	0	0	0	

Significant Budget Changes

Expenditures

- The FY 2008 Operating Expenses includes funds that were allocated in FY 2007 budget and not utilized for the continuing design, permitting, and cleanup of the fuel facility plus an additional \$250,000 that will be used for Phase II of the design, well construction, and operating costs of the fuel facility.

General Fund				
Mosquito Control - State				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Mosquito Control - State Aid	\$ 37,822	\$ 37,000	\$ 37,000	0.00%
Surplus Furniture/Fixtures/Equipment	\$ 5,226	\$ 1,550	\$ 1,550	0.00%
Revenues	\$ 43,048	\$ 38,550	\$ 38,550	0.00%
<i>Expenditures</i>				
Operating Expenses	\$ 31,682	\$ 5,450	\$ 12,750	133.94%
Capital Outlay	\$ 22,000	\$ 33,100	\$ 25,800	-22.05%
Expenditures	\$ 53,682	\$ 38,550	\$ 38,550	0.00%
<i>Full-Time Positions</i>	0	0	0	

Significant Budget Changes

Revenues

- FY 2008 Revenues includes \$37,000 that is received from the State.

Expenditures

- FY 2008 Operating Expenses increased due to the inclusion of the division's educational costs (travel expenses, per diem, membership dues, and registration fees) since they are allowable expenses and can be funded by the State.
- The FY 2008 Capital Outlay includes a replacement truck (\$17,800) and a spray system (\$8,000) that disperses the insecticides that controls mosquitoes.

General Fund				
Mosquito Control				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 535,312	\$ 704,825	\$ 743,894	5.54%
Operating Expenses	\$ 285,135	\$ 330,209	\$ 361,132	9.36%
Capital Outlay	\$ 89,678	\$ 124,750	\$ 90,760	-27.25%
Expenditures	\$ 910,125	\$ 1,159,784	\$ 1,195,786	3.10%
<i>Full-Time Positions</i>	8	10	10	

Significant Budget Changes

Expenditures

- Operating expenses increased due to an increase in the cost of fuel, chemicals, solvents, and additives needed for FY 2008.
- The FY 2008 Capital Outlay includes a replacement printer/plotter (\$7,000), a portable droplet system (\$7,900), equipment (\$40,260) for the renovations of the Entomology/Limnology laboratory, a truck replacement (\$17,800), and a new truck (\$17,800). The portable droplet system, which is required by law, is an electronic machine that measures the volume of mist that is dispersed out of the spray system.

General Fund				
Aquatic Plant Management				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Aquatic Weed Control	\$ 109,389	\$ 105,000	\$ 100,000	-4.76%
Reimbursements	\$ 359	\$ 500	\$ -	-100.00%
Revenues	\$ 109,748	\$ 105,500	\$ 100,000	-5.21%
<i>Expenditures</i>				
Personal Services	\$ 227,312	\$ 287,395	\$ 312,494	8.73%
Operating Expenses	\$ 77,821	\$ 98,770	\$ 101,037	2.30%
Capital Outlay	\$ 91,426	\$ 5,678	\$ -	-100.00%
Expenditures	\$ 396,559	\$ 391,843	\$ 413,531	5.53%
<i>Full-Time Positions</i>	3	4	4	

Significant Budget Changes

Expenditures

- The majority of Operating Expenses are composed of costs for fuel and oil (\$18,850), aquatic herbicides and adjuvants (\$55,911), and safety and protective equipment for employees (\$3,180).

Environmental Recovery Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Pollution Control Fines	\$ 11,500	\$ 10,000	\$ 15,000	50.00%
Interest, Incl. Profit on Investment	\$ 4,666	\$ 1,000	\$ 5,000	400.00%
Beginning Fund Balance	\$ -	\$ 65,069	\$ 103,293	58.74%
5% Statutory Receipts	\$ -	\$ (550)	\$ (1,000)	81.82%
Revenues	\$ 16,166	\$ 75,519	\$ 122,293	61.94%
<i>Expenditures</i>				
Operating Expenses	\$ 22,201	\$ -	\$ 25,600	100.00%
Capital Outlay	\$ 50,113	\$ -	\$ -	0.00%
Administration Costs	\$ 550	\$ 550	\$ 1,000	81.82%
Reserves	\$ -	\$ 74,969	\$ 95,693	27.64%
Expenditures	\$ 72,864	\$ 75,519	\$ 122,293	61.94%
<i>Full-Time Positions</i>	0	0	0	

Significant Budget Changes

Revenues

- These revenues are collected as civil penalties and through enforcement actions against violators of Chapters 6 and 9 of the Land Development Regulations. Revenues obtained are to be used to restore the polluted area to its former condition, enhance pollution control activities in the County, or purchase pollution control equipment. The re-establishment of the environmental regulations within the Lake County code is expected to prompt the issuance of additional pollution fines, which will generate more revenue.

Expenditures

- Dollars in this Fund are budgeted as needed for the Home Heating Oil Recovery Program and pollution control equipment. FY 2008 includes contractual services for the on-call home heating oil recovery/pump-outs.

Landfill Enterprise Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Marketable Recyclables	\$ -	\$ 515,000	\$ 1,633,470	217.18%
Operating Income - Landfill	\$ 4,756,964	\$ 5,200,000	\$ 4,814,400	-7.42%
Disposal Assessment Fee	\$ 10,770,722	\$ 10,400,000	\$ 11,292,698	8.58%
Interest, Tax Collector	\$ 17,705	\$ -	\$ 18,000	0.00%
Interest, Incl. Profit on Investment	\$ 694,238	\$ 200,000	\$ 375,000	87.50%
Surplus Furn/Fix/Equip. Sales	\$ (1,550)	\$ 10,000	\$ 10,000	0.00%
Other Miscellaneous Revenues	\$ 184,070	\$ 190,000	\$ 190,000	0.00%
Interfund Transfer (from Gen Fund)	\$ 7,958,049	\$ 8,137,000	\$ 4,887,000	-39.94%
Beginning Fund Balance	\$ -	\$ 5,520,000	\$ 5,509,830	-0.18%
Revenues	\$ 24,380,198	\$ 30,172,000	\$ 28,730,398	-4.78%
<i>Expenditures</i>				
Personal Services	\$ 2,033,559	\$ 2,731,755	\$ 2,968,198	8.66%
Operating Expenses	\$ 19,291,289	\$ 18,993,298	\$ 19,358,551	1.92%
Capital	\$ -	\$ 564,966	\$ 1,542,930	173.10%
Debt Service	\$ 1,295,200	\$ 1,227,550	\$ 1,221,400	100.00%
Grants and Aids	\$ 92,922	\$ 120,000	\$ 275,000	129.17%
Transfers (Other Funds)	\$ 4,818,305	\$ 3,508,604	\$ 480,500	-86.31%
Transfers (Prop Appraiser & Tax Coll)	\$ 198,996	\$ 243,868	\$ 338,781	38.92%
Administration Costs	\$ 796,720	\$ 810,250	\$ 916,678	13.14%
Reserves	\$ -	\$ 1,971,709	\$ 1,628,360	-17.41%
Expenditures	\$ 28,526,991	\$ 30,172,000	\$ 28,730,398	-4.78%
<i>Full-Time Positions</i>	48	51	55	

Significant Budget Changes

Expenditures

- Debt Service reflects principal payment (\$1M) on the Environmental Services line of credit, as well as interest payable (\$221,400).

Landfill Enterprise Fund				
Environmental Services Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 196,812	\$ 406,938	\$ 507,901	24.81%
Operating Expenses	\$ 6,175	\$ 23,855	\$ 94,156	294.70%
Capital Outlay	\$ -	\$ -	\$ 23,500	100.00%
Grants and Aids	\$ 92,922	\$ 120,000	\$ -	-100.00%
Expenditures	\$ 295,909	\$ 550,793	\$ 625,557	13.57%
<i>Full-Time Positions</i>	2	7	9	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Expenditures

- The FY 2008 Personal Services includes nine (9) positions, which were transferred from the Solid Waste Administration Division.
- The FY 2008 increase in operating expenses is due to the expenses being transferred from the Solid Waste Administration division.
- The FY 2008 Capital Outlay includes a replacement laptop (\$1,500) for the Public Education Specialist and a replacement vehicle for the Department Director (\$22,000).

Landfill Enterprise Fund				
Covanta Contract Management				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interfund Transfers	\$ 7,958,049	\$ 8,137,000	\$ 4,887,000	-39.94%
Revenues	\$ 7,958,049	\$ 8,137,000	\$ 4,887,000	-39.94%
<i>Expenditures</i>				
Personal Services	\$ 47,556	\$ 47,377	\$ 50,983	7.61%
Operating Expenses	\$ 8,718,724	\$ 8,245,640	\$ 7,631,099	-7.45%
Expenditures	\$ 8,766,280	\$ 8,293,017	\$ 7,682,082	-7.37%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Revenues

- The Interfund Transfer is the amount that is transferred from the General Fund to the Landfill Enterprise Fund for the debt associated with Covanta. The amount for FY 2008 is \$3.25M less than the amount that was transferred in FY 2007 due to a phased in approach to establish this fund as a true enterprise operation. This revenue was previously reported in Landfill Operations.

Expenditures

- The FY 2008 Personal Services includes 50% of the Contract Administrator's salary and benefits. The other 50% is charged to Procurement Services (General Fund). This position (located in and partially funded by Procurement Services) has primary responsibility for monitoring contract compliance for the Covanta contract.
- The majority of the operating expenses is for the operations of the Covanta plant (\$7,517,425) and the consultants for Covanta (\$97,000).
- In FY 2008, the following four Covanta revenue credits will be received and accounted for in the monthly invoice:
 - Covanta Waste (\$169,075) - Lake County charges Covanta for the waste that they bring in
 - Interest Earned (\$354,000) - Since all monies are handled through a trustee, interest is earned on the trust accounts
 - 90% Electric Revenue Credit-Capacity (\$6,045,718) - Progress Energy credit for electric payment, which is required by law since Progress Energy does not own the incinerator
 - 90% Electric Revenue -Generated (\$1,957,282) - Revenue credit received from energy that is produced and sold to Progress Energy

Landfill Enterprise Fund				
Recycling				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Marketable Recyclables	\$ -	\$ -	\$ -	0.00%
Revenues	\$ -	\$ -	\$ -	0.00%
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 64,259	100.00%
Operating Expenses	\$ -	\$ -	\$ 134,132	100.00%
Capital Outlay	\$ -	\$ -	\$ 56,500	100.00%
Grants & Aids	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ -	\$ -	\$ 254,891	100.00%
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>1</i>	

Adopted Budget Highlights

Expenditures

- The FY 2008 Personal Services includes salary and benefits for the Environmental and E-Cycling Coordinator. This position was transferred from the Hazardous Waste section.
- The majority of the operating expenses (\$90,000) is for curbside recycling bins that are distributed to Lake County citizens.
- FY 2008 Capital Outlay includes ten large recycling bins (\$40,000) to replace bins that are damaged or no longer suitable for use and a replacement vehicle (\$16,500).

Landfill Enterprise Fund Recycling Facility				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Marketable Recyclables	\$ -	\$ -	\$ 1,607,470	100.00%
Revenues	\$ -	\$ -	\$ 1,607,470	100.00%
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 157,596	100.00%
Operating Expenses	\$ -	\$ -	\$ 262,680	100.00%
Capital Outlay	\$ -	\$ -	\$ 132,000	100.00%
Grants & Aids	\$ -	\$ -	\$ 275,000	100.00%
Expenditures	\$ -	\$ -	\$ 827,276	100.00%
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>4</i>	

Adopted Budget Highlights

Beginning in FY 2008, the Solid Waste Program assumed management of the Materials Recycling Facility (MRF) from an outside contractor. It is expected that this management change will increase net revenues for the program as well as the recycling participation rate among Lake County residents.

Revenues

- Marketable Recyclables consists of revenues received from recyclable material that is received and processed within the County.

Expenditures

- The FY 2008 Personal Services includes salary and benefits for four (4) new positions including two Equipment Operators II, an Equipment Operator IV, and a Office Associate IV.
- The majority of the operating expenses (\$102,800) are to pay for the cost of contractual labor including Sunrise ARC clients and (\$101,400) for repair and maintenance for the vehicles.
- FY 2008 Capital Outlay includes (\$40,000) for a Skid Steer Loader; (\$50,000) for repairs to the trailer; (\$13,000) for an office trailer; and (\$29,000) for recycling equipment.
- Grants and Aids includes the 50/50 recycling revenue share that is paid to the Lake County School District and local businesses (per interlocal agreement) for participating in the recycling program.

Landfill Enterprise Fund				
Collection Services				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Disposal Assessment Fee	\$ 10,770,722	\$ 10,400,000	\$ 11,292,698	8.58%
Revenues	\$ 10,770,722	\$ 10,400,000	\$ 11,292,698	8.58%
<i>Expenditures</i>				
Personal Services	\$ 86,189	\$ 92,368	\$ 147,189	59.35%
Operating Expenses	\$ 7,910,183	\$ 8,600,518	\$ 8,718,582	1.37%
Expenditures	\$ 7,996,372	\$ 8,692,886	\$ 8,865,771	1.99%
<i>Full-Time Positions</i>	1	1	2	

Adopted Budget Highlights

Revenues

- The Disposal Assessment Fee for FY 2008 is based an assessment rate of \$174 per residential household in the unincorporated area of Lake County. This revenue was previously reported in Landfill Operations.

Expenditures

- FY 2008 Personal Services includes salary and benefits for the Solid Waste Programs Director and an Office Associate III position that has been transferred from Customer Services.
- FY 2008 Operating Expenses includes associated expenses for the above listed positions and \$8,700,000 for the three haulers that are contracted to perform curbside garbage collection for Lake County citizens in the unincorporated area.

Landfill Enterprise Fund				
Hazardous Waste				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Marketable Recyclables	\$ -	\$ 515,000	\$ 26,000	-94.95%
Revenues	\$ -	\$ 515,000	\$ 26,000	-94.95%
<i>Expenditures</i>				
Personal Services	\$ 217,220	\$ 295,217	\$ 259,319	-12.16%
Operating Expenses	\$ 220,084	\$ 247,258	\$ 248,085	0.33%
Capital Outlay	\$ -	\$ -	\$ 62,300	100.00%
Expenditures	\$ 437,304	\$ 542,475	\$ 569,704	5.02%
<i>Full-Time Positions</i>	5	6	5	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Revenues

- Charges for services consists of revenue received from the sale of used car batteries and used oil. FY 2007 Marketable Recyclables includes revenue that is received from recyclable material that is collected within the County and processed by an outside contractor, which will now be accounted for in Recycling.

Expenditures

- FY 2008 Personal Services has decreased due to the benefits and salary for the Environmental & E-Cycling Coordinator position being transferred to Recycling.
- FY 2008 Operating Expenses includes \$134,100 for Hazardous Waste Cleanout and hazardous waste disposal.
- FY 2008 Capital Outlay includes a laptop computer (\$4,000) that will be used for onsite environmental inspections and (\$58,300) for three replacement vehicles.

Landfill Enterprise Fund				
Customer Service				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest, Tax Collector	\$ 17,705	\$ -	\$ 18,000	100.00%
Revenues	\$ 17,705	\$ -	\$ 18,000	100.00%
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 215,434	100.00%
Operating Expenses	\$ -	\$ -	\$ 45,129	100.00%
Expenditures	\$ -	\$ -	\$ 260,563	100.00%
<i>Full-Time Positions</i>	0	0	4	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Revenues

- FY 2008 Revenues includes \$18,000 in interest income from the Tax Collector's office which was transferred from Landfill Operations.

Expenditures

- FY 2008 Personal Services includes salary and benefits for four (4) positions, which were transferred from Solid Waste Administration, which is being eliminated.
- FY 2008 Operating Expenses includes associated expenses for the above listed positions and \$36,650 for recycling education and awareness efforts to be implemented in FY 2008.

Landfill Enterprise Fund				
Landfill Operations				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Operating Income - Landfill	\$ 4,756,964	\$ 5,200,000	\$ 4,814,400	-7.42%
Disposal Assessment Fee	\$ -	\$ -	\$ -	0.00%
Interest, Tax Collector	\$ -	\$ -	\$ -	0.00%
Surplus Furn/Fix/Equip. Sales	\$ (2,198)	\$ -	\$ 10,000	0.00%
Miscellaneous Revenues	\$ -	\$ -	\$ -	0.00%
Interfund Transfers	\$ -	\$ -	\$ -	0.00%
Revenues	\$ 4,754,766	\$ 5,200,000	\$ 4,824,400	-7.22%
<i>Expenditures</i>				
Personal Services	\$ 896,811	\$ 1,156,386	\$ 537,045	-53.56%
Operating Expenses	\$ 2,261,329	\$ 1,653,444	\$ 1,614,655	-2.35%
Capital Outlay	\$ -	\$ 563,466	\$ 610,510	8.35%
Expenditures	\$ 3,158,140	\$ 3,373,296	\$ 2,762,210	-18.12%
<i>Full-Time Positions</i>	23	24	8	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Revenues

- Due to the reorganization, the Disposal Assessment Fee and Interest from the Tax Collector has been transferred to Collection Service and Customer Service respectively; Miscellaneous Revenue has been transferred to Residential Drop-Off, and the Transfer from the General Fund (Interfund Transfer) has been transferred to Covanta Contract Management.

Expenditures

- Decreases in FY 2008 Personal Services and Operating Expenses are due to the reorganization of the department. Salary and benefits for sixteen (16) positions and associated expenses have been transferred to other areas.
- FY 2008 Capital Outlay includes the replacement of two leachate storage tanks (\$416,700); the purchase of an emergency power generator (\$128,810) and the replacement of a semi-truck (\$65,000).

Landfill Enterprise Fund				
Residential Drop-offs				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenues	\$ 184,070	\$ 190,000	\$ 190,000	0.00%
Revenues	\$ 184,070	\$ 190,000	\$ 190,000	0.00%
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 613,776	100.00%
Operating Expenses	\$ -	\$ -	\$ 276,606	100.00%
Capital Outlay	\$ -	\$ -	\$ 395,620	100.00%
Expenditures	\$ -	\$ -	\$ 1,286,002	100.00%
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>13</i>	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Revenues

- Miscellaneous Revenue consists of revenue received from scrap metal and white goods (appliances). The budget for these revenues was in Landfill Operations and the anticipated revenue has not changed for FY 2008.

Expenditures

- FY 2008 Personal Services includes thirteen positions, which were transferred from Landfill Operations.
- FY 2008 Operating Expenses includes associated expenses for the above listed positions.
- FY 2008 Capital Outlay includes modifications to the Loghouse Residential Drop-off (\$80,000), modifications to the Paisley Residential Drop-off (\$40,000), two (2) roll-off truck replacements (\$273,120) and a hand-held computer (\$2,500) that will be used for customer tracking. The computer will be used as a pilot program, with hopes of reducing and/or eliminating the use of residential drop-offs by commercial customers.

Department of Environmental Services



Landfill Enterprise Fund				
Yard Waste Operations				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 131,829	100.00%
Operating Expenses	\$ -	\$ -	\$ 192,681	100.00%
Expenditures	\$ -	\$ -	\$ 324,510	100.00%
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>3</i>	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Expenditures

- FY 2008 Personal Services includes an Equipment Operator IV position and two (2) Landfill Attendant positions. These positions were transferred from Landfill Operations.
- FY 2008 Operating Expenses includes associated expenses for the above listed positions, \$136,900 for wood grinding, and \$35,040 for the lease of a front end loader.

Landfill Enterprise Fund				
Scale Services				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 282,867	100.00%
Operating Expenses	\$ -	\$ -	\$ 140,746	100.00%
Capital Outlay	\$ -	\$ -	\$ 262,500	100.00%
Expenditures	\$ -	\$ -	\$ 686,113	100.00%
<i>Full-Time Positions</i>	0	0	6	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Expenditures

- FY 2008 Personal Services includes a Scales Supervisor and five (5) Senior Landfill Attendant positions. These positions were transferred from Solid Waste Administration, which no longer exists.
- FY 2008 Operating Expenses includes associated expenses for the above listed positions. Approximately 49% of the operating expenses is contributable to repair and maintenance costs, which includes maintenance and calibration of the landfill scales, building, and vehicle maintenance.
- FY 2008 Capital Outlay includes funding to refurbish and repair the Landfill scales (\$250,000) and the replacement of a truck (\$12,500).

Department of Environmental Services



Landfill Enterprise Fund Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 647,155	\$ 688,321	\$ -	-100.00%
Operating Expenses	\$ 174,794	\$ 222,583	\$ -	-100.00%
Capital Outlay	\$ -	\$ 1,500	\$ -	-100.00%
Expenditures	\$ 821,948	\$ 912,404	\$ -	-100.00%
<i>Full-Time Positions</i>	<i>17</i>	<i>13</i>	<i>0</i>	

Adopted Budget Highlights

A reorganization of the Department of Environmental Services was approved in FY 2007, which results in revenues and expenditures being changed to reflect the current location and/or function.

Expenditures

- FY 2008 Personal Services and associated operating expenses were moved to Environmental Services Administration, Customer Services, and Scale Services.

Solid Waste Closures and Long-Term Care				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest, Incl. Profit on Investment	\$ 151,568	\$ 88,000	\$ 140,000	59.09%
Interfund Transfer In (from Fund 4200)	\$ 518,305	\$ 1,608,604	\$ 271,500	-83.12%
Beginning Fund Balance	\$ -	\$ 3,196,972	\$ 5,178,666	61.99%
Revenues	\$ 669,873	\$ 4,893,576	\$ 5,590,166	14.23%
<i>Expenditures</i>				
Umatilla Post Closure	\$ 17,956	\$ 16,912	\$ 14,800	-12.49%
Lady Lake Post Closure	\$ 45,919	\$ 97,994	\$ 80,100	-18.26%
Central Landfill Phase I Closure	\$ 18,739	\$ 28,541	\$ 29,000	1.61%
Central Landfill Phase II Closure	\$ (10,802)	\$ 1,541,793	\$ 216,800	-85.94%
Loghouse Post Closure	\$ (5,194)	\$ 15,392	\$ 15,400	0.05%
C & D Landfill	\$ 6,591	\$ -	\$ 10,000	100.00%
Central Landfill Phase III Closure	\$ -	\$ -	\$ 64,500	100.00%
Administration Costs	\$ 4,463	\$ 4,400	\$ 7,000	59.09%
Reserves	\$ -	\$ 3,188,544	\$ 5,152,566	61.60%
Expenditures	\$ 77,672	\$ 4,893,576	\$ 5,590,166	14.23%

Adopted Budget Highlights

➤ The County currently has two active disposal units (Central Landfill Phase II and C & D Landfill) and four closed disposal units in the long-term care period Central Landfill Phase I, Lady Lake, Umatilla, and Loghouse). In addition, the county is in the process of constructing Central Landfill Phase III. FDEP requires a certain level of funding for closing and long-term care costs, and this level is based on each landfill's capacity, current percentage filled, years remaining, etc.

Expenditures

- Operating expenses include accounting fees for an annual audit. The budget for Capital costs include those annual expenses required for long-term care and closure. Prior year funding for capital included closure costs for Phase II.
- The Reserve account represents the expected accrued expenses for long-term care of the disposal units. The financial responsibility for long-term care and closure is \$4,186,786. The amount in Reserve is adequate to cover the expenses required by the FDEP.

Solid Waste Long-Term Capital Projects Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest, Incl. Profit on Investment	\$ 173,720	\$ 60,000	\$ 300,000	400.00%
Interfund Transfer In (from Fund 4200)	\$ 4,300,000	\$ 1,900,000	\$ 209,000	-89.00%
Beginning Fund Balance	\$ -	\$ 5,289,903	\$ 7,548,113	42.69%
Revenues	\$ 4,473,720	\$ 7,249,903	\$ 8,057,113	11.13%
<i>Expenditures</i>				
Operating Expenses	\$ -	\$ 400,000	\$ -	-100.00%
Capital Outlay	\$ -	\$ 6,600,000	\$ 6,884,000	4.30%
Administration Costs	\$ 2,522	\$ 3,000	\$ 15,000	400.00%
Reserves	\$ -	\$ 246,903	\$ 1,158,113	369.06%
Expenditures	\$ 2,522	\$ 7,249,903	\$ 8,057,113	11.13%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Revenues

- This Fund is used to accumulate dollars for the construction of a new landfill cell. In FY 2006, \$4.3 million was transferred from the Landfill Enterprise Fund for construction of the new cell; and \$1,900,000 was transferred in FY 2007. Initial pricing estimates indicate the construction of the new cell will reach \$7 million. As such, an additional transfer of \$209,000 is needed in FY 2008 to pay for future cell construction.

Expenditures

- Capital Outlay includes construction costs for Central Landfill Phase III. Funds for the new cell, including the design and permitting were not be encumbered in FY 2007; therefore, the funds (\$6.6M) were carried forward into FY 2008. In addition, construction of seven groundwater monitoring wells (\$84,000) and a landscape buffer and general site improvements (\$200,000) are included in FY 2008.

Department Summary	
Capital Outlay	
	2008 Adopted
General Fund:	
41320 Environmental Programs	
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases Replacement Vehicle (1)	\$ 16,500
41325 Laboratory and Hydrogeology	
860640 Machinery & Equipment Organic Carbon Analyzer & Auto Sampler	38,000
Metals Analyzer & Auto Sampler	76,000
59240 Mosquito Control - State Aid	
860640 Machinery & Equipment ULV spray system - for truck (purchased with State Aid dollars)	8,000
860640 0001 Machinery & Equipment - County Wide Vehicle Purchases Truck - Replacement (mid-size) (purchased with State Aid dollars)	17,800
59250 Mosquito Control	
860640 Machinery & Equipment Equipment for renovations of the Entomology/Limnology laboratory	40,260
Printer/Plotter - Replacement (repair costs exceeds value)	7,000
Portable droplet system (required by federal law)	7,900
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases Truck - Replacement (mid-size)	17,800
Truck - New (mid-size)	17,800
Total Capital Outlay - General Fund	\$ 247,060
Landfill Enterprise Fund:	
46460 Environmental Services Administration	
860640 Machinery & Equipment Laptop - Replacement for Public Education Specialist	\$ 1,500
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases Replacement Vehicle (1)	22,000
68100 Recycling	
860640 Machinery & Equipment Ten (10) large recycling bins - replacements	40,000
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases Replacement Vehicle (1)	16,500

Department Summary	
Capital Outlay	
	2008 Adopted
68110 Recycling Facility	
860640 Machinery & Equipment	
Office Trailer	\$ 13,000
Baler Repairs	50,000
MRF Equipment	29,000
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases	
Skid Steer Loader	40,000
68600 Hazardous Waste	
860640 Machinery & Equipment	
Laptop computer to be used for onsite environmental inspections	4,000
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases	
Truck (pickup) - Replacement	16,800
Vehicle - Replacement	16,500
Forklift - Replacement	25,000
69100 Landfill Operations	
860630 25004 Improvements Other than Buildings - Leachate Tank Replacement	
Two (2) Leachate storage tanks - Replacements	416,700
860630 25005 Improvements Other than Buildings - Landfill Emergency Generator Project	
Emergency power generator	128,810
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases	
Semi-truck - Replacement	65,000
69110 Residential Drop-offs	
860630 25001 Improvements Other than Buildings - Loghouse Residential Drop-off	
Loghouse Residential Drop-off - Modifications	80,000
860630 25002 Improvements Other than Buildings - Paisley Residential Drop-off	
Paisley Residential Drop-off - modifications	40,000
860640 Machinery & Equipment	
Hand-held computer for customer tracking; will reduce and/or eliminate the use of residential drop-offs by commercial customers (Pilot program)	2,500
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases	
Two (2) Trucks/Roll-off - Replacement (\$136,560 each)	273,120

Department Summary	
Capital Outlay	
	2008 Adopted
69185 Scales Services	
860620 70030 Buildings - Scalehouse Renovations (ES)	
Refurbish and repair landfill scales	\$ 250,000
860640 00001 Machinery & Equipment - County Wide Vehicle Purchases	
Truck - Replacement	12,500
Total Capital Outlay - Landfill Enterprise Fund	\$ 1,542,930
<u>Solid Waste Closures and Long-Term Care Fund:</u>	
46110 Umatilla Post Closure	
860635 Landfill Post Closure	
Annual long-term care costs, per FDEP	\$ 14,800
46120 Lady Lake Post Closure	
860630 Improvements Other than Buildings	
On-site migration	59,100
860635 Landfill Post Closure	
Annual long-term care costs, per FDEP	21,000
46130 Central Landfill Phase I	
860635 Landfill Post Closure	
Annual long-term care costs, per FDEP	29,000
46140 Central Landfill Phase II	
860634 Landfill Closure	
Closure costs for Central Landfill Phase II	150,000
860635 Landfill Post Closure	
Annual long-term care costs, per FDEP	66,800
46160 Loghouse Post Closure	
860635 Landfill Post Closure	
Annual long-term care costs, per FDEP	15,400
46180 C & D Landfill	
860635 Landfill Post Closure	
Annual long-term care costs, per FDEP	10,000

Department Summary	
Capital Outlay	
	2008 Adopted
46190 Central Landfill Phase III Closure	
860634 Landfill Closure	
Closure Costs for Central Landfill Phase III (prorated for 4 months)	\$ 32,000
860635 Landfill Post Closure	
Annual long-term care costs (prorated for 4 months)	32,500
Total Capital Outlay - Solid Waste Closures and Long-Term Care Fund	\$ 430,600
<u>Solid Waste Long-Term Capital Projects Fund:</u>	
46395 Phase III Landfill	
860630 25003 Improvements Other than Buildings - Central Landfill Phase III Construction	
Construction of seven (7) groundwater monitoring well clusters (two wells per cluster)	\$ 84,000
Landscaping buffer and general site improvements for Phase III Landfill	200,000
Construction of Phase III Landfill	6,600,000
Total Capital Outlay - Solid Waste Long-Term Capital Projects Fund	\$ 6,884,000
Total Capital Outlay - Department of Environmental Services	\$ 9,104,590

Department of Environmental Services



Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Water Resources:</u>			
Number of samples collected/received by the Water Resources Management Lab	15,952	17,164	1,800
Enforcement of the Land Development Regulations and Comprehensive Plan by citizen complaints and development requirements	194 complaint inspections	200-250 compl. Inspections	225-275 compl. Inspections
Monitoring reports for Landfills (required by the Florida Department of Environmental Protection under the landfill regulatory permit)	1 semiannual 2 biennial 4 quarterly	2 semiannual 2 biennial 4 quarterly	2 semiannual 2 biennial 4 quarterly
<u>Mosquito Control:</u>			
Service requests	652	1,000	1,462
	3.93	3.82	4.15
Acres sprayed for adult mosquitoes per Lake County resident			
Field hours worked per Lake County resident	0.0064	0.0087	0.0086
Mosquito spray calibrations	98	100	200
Mosquito Management vehicles and spray units	42	52	53
<u>Aquatic Plant Management:</u>			
Service requests	231	250	321
Acres treated for aquatic plants	3,446.6	1,000.0	1,971.2
	15	18	18
Aquatic Plant Management vehicles, boats, and spray units			
<u>Special Programs:</u>			
Spent (used) oil recycling	18,544	18,000 gal.	17,000 gal.
Conditionally Exempt Small Quantity generator (SQG) collections for waste processing (Revenues)	\$17,470	\$9,000	\$9,000
Freon removal from refrigerators and other appliances	1,150 units	1,600 units	2,000 units
Inspections of Small Quantity generators (SQG)	155	120	150
<u>Hazardous Waste:</u>			
Hazardous waste picked up and processed	180,990 lbs.	180,000 lbs.	200,000 lbs.
E-cycling picked up and processed	93,050 lbs.	250,000 lbs.	250,000 lbs.
<u>Solid Waste Disposal Operations:</u>			
Average tons/load of Class III waste transported to outside permitted facilities from County Landfill	10.86 tons/load	11.85 tons/load	12.00 tons/load
Percentage of Non-Diverted Waste-to-Energy(WTE) waste as compared to total Landfill waste	1803.0%	10.6%	11.5%

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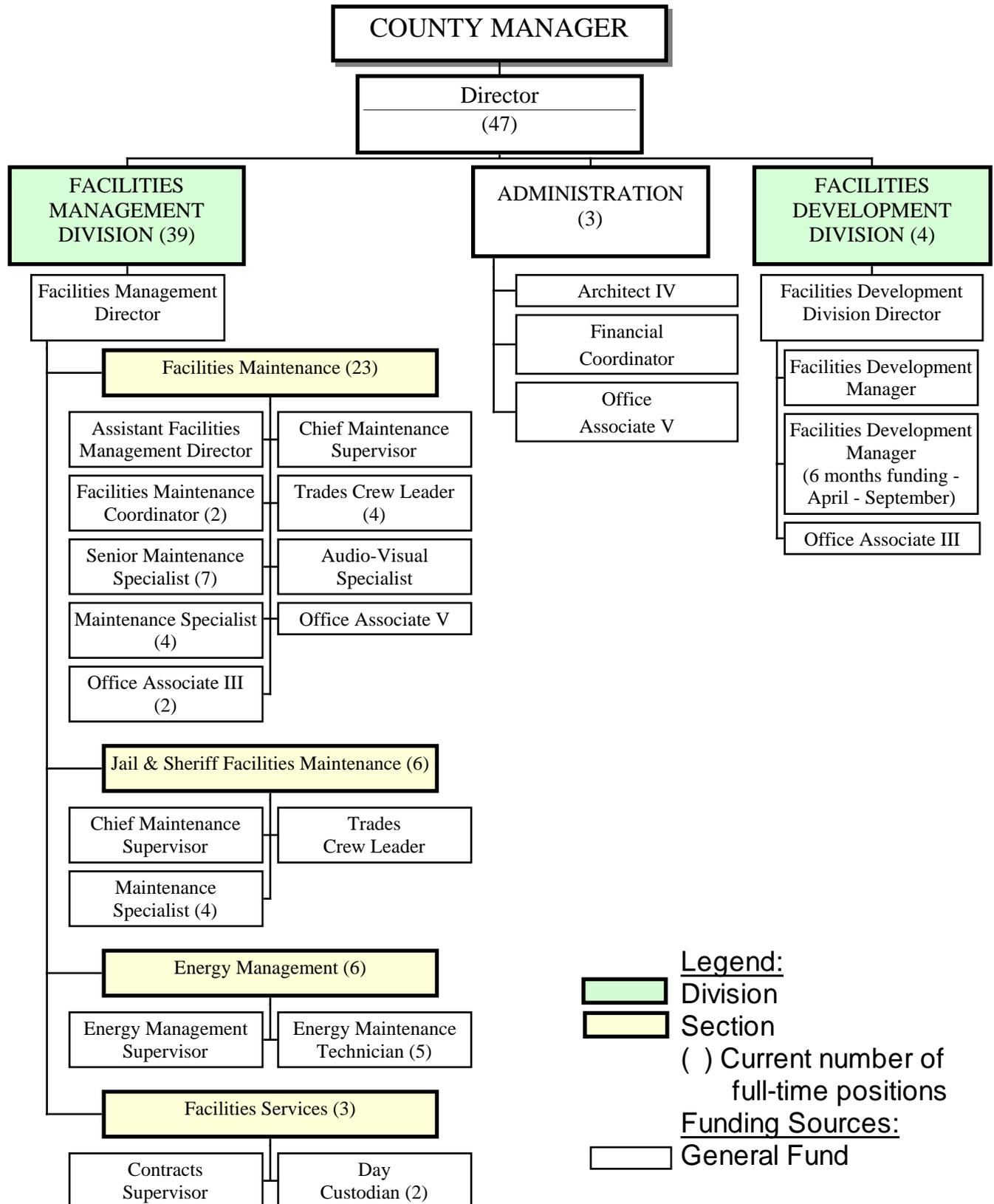


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Department of Facilities Development and Management

Organization Chart

Fiscal Year 2008



Department Highlights
Department of Facilities Development and Management

The Department plans to continue its efforts to find new and innovative ways to deliver services to our customers at the best possible cost.

Many existing facilities have received new roofs, paint, and other improvements to increase their lifespan, usefulness, and aesthetic appeal to citizens. The multi-year program to install water-saving devices at County facilities will continue as part of the Department's overall focus on conserving our natural resources in new and existing buildings, as well as educating employees on ways that they can do likewise at work and at home. The County's janitorial contract was re-bid this past year, resulting in an annualized savings of \$250,000 and now includes additional services such as carpet care. The savings from this contract are being used for needs in other areas, including modernization of the locking system for the jail.

Construction projects expected to be completed in FY 2007/08 include the new Cagans Crossings Community Library, an expanded Umatilla Health Clinic, and the Lake Jem Fire Station which will serve as a prototype for future stations to be built around the county. Several smaller renovation and construction projects are planned for the year to reduce overcrowding and increase customer service levels. A new Horticultural Learning Center is planned at the County Agricultural Center in Tavares which will allow for educational and other activities to be held, and this building will be partially funded by donations from the community.

Planning and design will continue for the County Services Complex in South Tavares, and ground will be broken in Fall 2007 for Phase One of the Downtown Tavares expansion projects, which includes an Administration and Customer Service Building for the Property Appraiser and Tax Collector's Offices, a new Parking Garage, and a Central Energy Plant with related infrastructure to serve these and future planned facilities.

Department of Facilities Development and Management



Department Summary				
All Funds				
	2006 Actual	2007 Adopted	2008 Baseline	% Change
General Fund	\$ 5,797,914	\$ 7,477,365	\$ 8,378,709	12.05%
Sales Tax Capital Projects	\$ 9,331,021	\$ 986,954	\$ -	-100.00%
Renewal Sales Tax Capital Projects (Facilities Portion Only)	\$ 1,954,767	\$ 12,840,165	\$ 7,626,818	-40.60%
Facilities Expansion Capital Projects	\$ -	\$ -	\$ 84,849,172	100.00%
Department Total	\$ 17,083,702	\$ 21,304,484	\$ 100,854,699	373.40%
<i>Full-Time Positions</i>	46	46	47	

The specifics for each of the funds above are detailed on individual pages following this summary.

Department of Facilities Development and Management



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Revenues				
Facilities Maintenance	\$ 4,612	\$ 3,000	\$ 3,000	0.00%
Revenues	\$ 4,612	\$ 3,000	\$ 3,000	0.00%
Expenditures				
Facilities Dev & Mgmt Administration	\$ 386,504	\$ 439,555	\$ 777,188	76.81%
Facilities Maintenance	\$ 2,099,178	\$ 2,731,525	\$ 2,381,207	-12.82%
Jail and Sheriff Facilities Maintenance	\$ 619,816	\$ 868,090	\$ 652,894	-24.79%
Facilities Services	\$ 606,944	\$ 1,014,871	\$ 795,252	-21.64%
Energy Management	\$ 1,858,663	\$ 2,144,406	\$ 2,231,628	4.07%
Facilities Development Administration	\$ 226,809	\$ 278,918	\$ 415,540	48.98%
Facilities Capital Projects	\$ -	\$ -	\$ 1,125,000	100.00%
Expenditures	\$ 5,797,914	\$ 7,477,365	\$ 8,378,709	12.05%
<i>Full-Time Positions</i>	46	46	47	

General Fund				
Facilities Development & Management Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 350,482	\$ 385,868	\$ 420,048	8.86%
Operating Expenses	\$ 33,085	\$ 53,687	\$ 345,540	543.62%
Capital Outlay	\$ 2,937	\$ -	\$ 11,600	100.00%
Expenditures	\$ 386,504	\$ 439,555	\$ 777,188	76.81%
<i>Full-Time Positions</i>	4	4	4	

Adopted Budget Highlights

Expenditures

- The majority of the FY 2008 operating expenses are attributed to the following:
 - Professional Services* - architectural and engineering consulting services for investigations and proposals for capital project requests.
 - Communications and Freight* - Nextel services, postage and document delivery.
 - Travel and Per Diem* - primarily to ensure architects maintain proper certifications
 - Reprographic Charges* - for anticipated increases in project documentation
 - Books, Publications and Dues* - to include funding for professional licensure compliance activities, continuing education and professional conferences. This area also includes funding for publications, codification documents and other materials to remain current on professional standards and innovative processes and materials related to design, construction and maintenance of facilities.
- The FY 2008 Capital Outlay includes one replacement vehicle.

General Fund				
Facilities Maintenance				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Reimbursements	\$ 4,612	\$ 3,000	\$ 3,000	0.00%
Revenues	\$ 4,612	\$ 3,000	\$ 3,000	0.00%
<i>Expenditures</i>				
Personal Services	\$ 1,046,582	\$ 1,341,600	\$ 1,367,724	1.95%
Operating Expenses	\$ 962,097	\$ 1,367,925	\$ 916,033	-33.03%
Capital Outlay	\$ 90,499	\$ 22,000	\$ 97,450	342.95%
Expenditures	\$ 2,099,178	\$ 2,731,525	\$ 2,381,207	-12.82%
<i>Full-Time Positions</i>	22	24	24	

Adopted Budget Highlights

The Facilities Management Division is separated into sections by functionality. This section handles all building maintenance issues not assigned to other sections.

Expenditures

- The FY 2008 Operating Expenses includes \$637,462 for scheduled repair and maintenance projects such as re-roofing, elevator repair, painting, carpentry, furniture repair, drywall repair, plumbing, and electrical repairs to various county buildings. Vehicle and equipment repair is also included.
- The FY 2008 Capital Outlay includes a new generator-60 KW (\$30,000) mounted on a trailer that will be used as a back up for Public Works and other departments, a new ground resistance test meter (\$2,100), and a new dust collector system (\$1,650) for the carpentry work area, a 22' dual axel tilt trailer to transport a scissor lift (\$4,500), two cargo vans (\$36,000) and two compact vehicles for Facilities Maintenance coordinators (\$23,200).

General Fund				
Jail and Sheriff Facilities Maintenance				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 254,450	\$ 302,321	\$ 314,491	4.03%
Operating Expenses	\$ 294,593	\$ 430,769	\$ 299,403	-30.50%
Capital Outlay	\$ 70,773	\$ 135,000	\$ 39,000	100.00%
Expenditures	\$ 619,816	\$ 868,090	\$ 652,894	-24.79%
<i>Full-Time Positions</i>	8	6	6	

Adopted Budget Highlights

The Facilities Management Division is separated into sections by functionality. This section handles the function for the maintenance of all the Jail and Sheriff facilities.

Expenditures

- FY 2008 Capital Outlay includes improvements to the Sheriff's Marine Patrol Floating Docking (\$39,000).

General Fund				
Facilities Services				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 119,516	\$ 130,676	\$ 130,698	0.02%
Operating Expenses	\$ 487,428	\$ 884,195	\$ 647,104	-26.81%
Capital Outlay	\$ -	\$ -	\$ 17,450	100.00%
Expenditures	\$ 606,944	\$ 1,014,871	\$ 795,252	-21.64%
<i>Full-Time Positions</i>	3	3	3	

Adopted Budget Highlights

The Facilities Management Division is separated into sections by functionality. This section is responsible for contracted maintenance for County facilities, such as custodial services, carpet cleaning, pest and termite services, and lawn care.

Expenditures

- The 27% decrease in Operating Expenses is due to the rebidding of the custodial contract at the beginning of FY 2007. The Adopted FY 2007 budget reflected an anticipated increase of 48% which did not materialize and has since been adjusted accordingly.
- Outside of the Custodial Contract, the majority of expenditures in the Operating budget are for repair and maintenance. Services such as lawn maintenance, landscaping, termite protection, pest control, pressure washing, tree removal, and window cleaning are estimated to cost approximately \$218,000 in FY 2008.
- FY 2008 Capital Outlay includes a new carpet pile lifter (\$2,550) and one replacement vehicle (\$14,900).

General Fund				
Energy Management				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 330,820	\$ 379,345	\$ 390,727	3.00%
Operating Expenses	\$ 1,527,843	\$ 1,765,061	\$ 1,825,901	3.45%
Capital Outlay	\$ -	\$ -	\$ 15,000	100.00%
Expenditures	\$ 1,858,663	\$ 2,144,406	\$ 2,231,628	4.07%
<i>Full-Time Positions</i>	6	6	6	

Adopted Budget Highlights

The Facilities Management Division is separated into sections by functionality. This section is responsible for monitoring and paying County utilities and converting to energy saving fixtures where applicable.

Expenditures

- The majority of the increase in Operating Expenses for this section is due to the increase in utility prices that occurred in FY 2007. A 9% increase in utility costs is budgeted in FY 2008.
- Outside of utility costs, the major Operating Expenses in this budget are for repair and maintenance. The HVAC and Chiller maintenance contracts, as well as other repair and maintenance are budgeted at \$88,154 in FY 2008.
- Capital Outlay includes the purchase of a hydraulic crane for use on an existing utility truck (\$15,000).

General Fund				
Facilities Development Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 204,548	\$ 246,049	\$ 299,260	21.63%
Operating Expenses	\$ 22,261	\$ 32,869	\$ 99,780	203.57%
Capital Outlay	\$ -	\$ -	\$ 16,500	100.00%
Expenditures	\$ 226,809	\$ 278,918	\$ 415,540	48.98%
<i>Full-Time Positions</i>	3	3	4	

Adopted Budget Highlights

Expenditures

- The FY 2008 Personal Services budget includes 6 months' funding for salary and benefits of a new Facilities Development Manager (\$50,708).
- The Operating Expenses for FY 2008 reflect an increase for the new Facilities Development Manager including additional travel, communications and freight, vehicle repairs, office and operating supplies.
- The FY 2008 budget includes contracted office help (\$2,070) to assist with administrative tracking of Facilities' projects, if needed.
- Capital Outlay of \$16,500 is budgeted for the purchase of a Ford Escape for the new Facilities Development Manager.
- Funds for the purchase of a laptop PC for the new Facilities Development Manager position were budgeted in the Office of Information Technology.

General Fund				
Facilities Capital Projects				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Capital Outlay	\$ -	\$ -	\$ 1,125,000	100.00%
Expenditures	\$ -	\$ -	\$ 1,125,000	100.00%
<i>Full-Time Positions</i>				

Adopted Budget Highlights

Expenditures



The BCC approved \$1.6M for a 13,200 square foot expansion of the BCC Warehouse. This will provide 3,200 square feet of storage for the Office of Information Technology and 10,000 square feet for the Clerk of the Courts. \$1.125M was appropriated through the annual budget development process; the remaining \$275,000 will be appropriated through the carryover budget amendment that will occur after October 1, 2007.

Sales Tax Capital Projects				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ 77,571	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ -	\$ 986,954	\$ -	-100.00%
Interest	\$ 150,401	\$ -	\$ -	0.00%
Revenues	\$ 227,972	\$ 986,954	\$ -	-100.00%
<i>Expenditures</i>				
Capital Outlay	\$ 4,331,021	\$ 29,591	\$ -	-100.00%
Aids To Government Agencies	\$ 5,000,000	\$ -	\$ -	0.00%
Transfers	\$ -	\$ 957,363	\$ -	100.00%
Reserves	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ 9,331,021	\$ 986,954	\$ -	-100.00%

Adopted Budget Highlights

Revenues

- One third of the sales tax revenue collected in the Infrastructure Sales Tax Revenue Fund was transferred to the Sales Tax Fund to be used for infrastructure projects or public safety equipment. The final transfer occurred in FY 2004 after which time the sales tax revenues were transferred to the Sales Tax Renewal Fund 3030.

Expenditures

- The FY 2007 Capital Outlay amount above (\$29,591) is for a plotter/scanner for the Department of Facilities Development and Management.
- The \$5M request from Lake Sumter Community College for a joint library project is reflected in the FY 2006 Aids To Government Agencies above.
- By 9/30/06 all projects were completed. Remaining cash balances in the fund were appropriated for North Lake Community Park and the fund was closed.

Renewal Sales Tax Capital Projects				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenues	\$ 571,361	\$ 250,000	\$ 250,000	0.00%
Interfund Transfer - Fund 1410	\$ 10,175,143	\$ 6,844,750	\$ 6,913,531	1.00%
Voting Systems Assistance	\$ 451,538	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ -	\$ 10,683,756	\$ 9,009,303	-15.67%
5% Statutory Receipts	\$ -	\$ (12,500)	\$ (12,500)	0.00%
Revenues	\$ 11,198,042	\$ 17,766,006	\$ 16,160,334	-9.04%
<i>Expenditures</i>				
Capital Outlay - Facilities	\$ 1,954,767	\$ 12,840,165	\$ 7,626,818	-40.60%
Capital Outlay - Road-Type Projects	\$ 5,367,626	\$ 3,718,133	\$ 6,855,029	84.37%
Capital Outlay - Non-Departmental	\$ 749,260	\$ 1,079,942	\$ 1,628,487	50.79%
Aids To Government Agencies	\$ -	\$ 50,000	\$ -	-100.00%
Reserves	\$ -	\$ 77,766	\$ 50,000	-35.70%
Expenditures	\$ 8,071,653	\$ 17,766,006	\$ 16,160,334	-9.04%

Significant Budget Changes

Revenues

- One third of the sales tax revenues collected in the Infrastructure Sales Tax Revenue Fund are transferred to the Renewal Sales Tax Fund to be used for infrastructure projects or public safety equipment.

Expenditures

- Based on the direction of the BCC, half of the revenue allocated to this fund is to be used for road-type projects. This fund is also used for Sheriff vehicles and equipment (\$600,000) and voting machines (\$528,487) and park land acquisition (\$500,000).

- Facilities and other type projects budgeted in FY 2008 for the Sales Tax Renewal Fund include:

	<u>Project #</u>	<u>FY 2008</u>
Animal Services Building Renovation	80055	\$ 1,250,000
BCC-LSCC Joint Use Library	80052	1,000,000
BCC Warehouse Expansion	80054	200,000
BCC Warehouse - Sheriff's Storage Area	80050	250,000
Cagan Crossings Community Library	80060	658,966
Fairgrounds Improvements	80040	1,250,000
Historic Courthouse Re-roof	80080	252,000
Traffic Operations Compound (Pole Barn)	70020	346,586
Umatilla Health Clinic	80070	2,213,581
Water Resources Lab Addition	80053	167,984
Unallocated Project Funding	N/A	37,701
Total Facilities and Other Type Projects		\$ 7,626,818

Facilities Expansion Capital Projects				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Bond Proceeds	\$ -	\$ -	\$ -	0.00%
Bond Premium	\$ -	\$ -	\$ -	0.00%
Interest Incl. Profit on Investment	\$ -	\$ -	\$ 2,000,000	100.00%
Beginning Fund Balance	\$ -	\$ -	\$ 82,949,172	100.00%
Less 5% Statutory Receipts	\$ -	\$ -	\$ (100,000)	100.00%
Revenues	\$ -	\$ -	\$ 84,849,172	100.00%
<i>Expenditures</i>				
Buildings	\$ -	\$ -	\$ 84,849,172	100.00%
Cost of Issuance	\$ -	\$ -	\$ -	0.00%
Reserves	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ -	\$ -	\$ 84,849,172	100.00%

Significant Budget Changes

Revenues

- In FY 2007, bonds in the amount of \$87,455,000 were issued to Lake County for the purpose of constructing government facilities.

Expenditures

- Projects budgeted for FY 2008 in the Facilities Expansion Capital Projects Fund include:

	<u>Project #</u>	<u>FY 2008</u>
Downtown and South Tavares Complexes	80010	\$ 400,000
Downtown Tavares - 320 W. Main Street	80022	14,358,871
Downtown Tavares - Central Energy Plant Exp.	80026	9,613,966
Downtown Tavares - Jail Renovation	80025	1,000,000
Downtown Tavares - Parking Garage	80021	22,929,995
Downtown Tavares Complex - A & E	80020	9,535,156
Judicial Center Expansion	80023	1,000,000
New Lake County Jail Facility	80130	3,000,000
Sheriff's Facility	80100	5,000,000
South Tavares Complex - A & E	80030	2,700,000
Unallocated Project Funding	N/A	15,311,184
		<u>\$ 84,849,172</u>



Department of Facilities Development and Management

Department Summary

Workload Measures

Work Activity	2006 Actual	2007 Anticipated	2008 Adopted
<u>Facilities Development & Management Administration:</u>			
Projects in pre-design/planning phase	8	18	21
Projects in pre-construction phase	9	10	19
Projects in construction phase	6	3	16
Assistance provided for non-departmental projects	3	14	12
<u>Facilities Management:</u>			
Percent of work orders for preventive maintenance	75	80	85
Percent of work orders for routine maintenance	25	20	15

Department of Facilities Development and Management



Departmental Summary	
Capital Outlay	
	2008 Adopted
<u>General Fund:</u>	
0819100 Facilities Development and Management Administration	
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases	
Ford Focus - Replacement (Property #15378)	\$ 11,600
0851110 Facilities Maintenance	
860640 Machinery & Equipment	
Test meter, clamp on, ground resistant, new	2,100
Dust collector system, new - to be used for carpentry work area	1,650
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases	
Generator (60 KW), trailer mounted, new - to be used as backup Countywide	30,000
Tilt trailer, 22ft. HD dual axel - for the transportation of a scissor lift	4,500
Cargo Van, Ford E250, extended body - Replacement (Property #15493)	18,000
Ford Focus - Two (2) Vehicles for Facilities Maintenance Coordinators (\$11,600/each)	23,200
Cargo Van, Ford E250, extended body - for use downtown	18,000
0851120 Jail and Sheriff Facilities Maintenance	
860640 70040 Machinery & Equipment - Sheriff's Marine Patrol Floating Dock	
Improvements to Sheriff's Marine Patrol Floating Dock	39,000
0851210 Facilities Services	
860640 Machinery & Equipment	
Carpet pile lifter, new	2,550
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases	
Ford Escape, 4 door, 4x2 - Replacement (Property #15288)	14,900

Department of Facilities Development and Management



Departmental Summary	
Capital Outlay	
	2008 Adopted
0851420 Energy Management	
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases	
Hydraulic Crane for Utility Truck	\$ 15,000
0857500 Facilities Development and Management	
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases	
Ford Escape, 4 door, 4x4 - New for Facilities Development Manager	16,500
0857610 Facilities Capital Projects	
860620 80054 Buildings - BCC Warehouse-2008 Expansion	
BCC Warehouse Expansion, 13,200 square foot addition for Clerk and BCC IT	1,125,000
Total Capital Outlay - General Fund	\$ 1,322,000
<u>Renewal Sales Tax Fund:</u>	
0857660 Capital Projects Facilities	
860620 70020 Improvements - Traffic Operations Compound (Pole Barn)	\$ 346,586
860620 80040 Improvements - Fairground Improvements	1,250,000
860620 80050 Improvements - BCC Warehouse - Sheriff's Storage Area	250,000
860620 80053 Improvements - Water Resource Lab Addition	167,984
860620 80054 Improvements - BCC Warehouse Expansion	200,000
860620 80055 Improvements - Animal Services Building Renovation	1,250,000
860620 80060 Improvements - Cagan Crossing Community Library	658,966
860620 80070 Improvements - Umatilla Health Clinic	2,213,581
860620 80080 Improvements - Historic Courthouse Re-roof	252,000
880810 80052 Aids to Government Agencies - BCC-LSCC Joint Use Library	1,000,000
860620 Improvements - Unallocated Project Funding	37,701
Total Capital Outlay - Renewal Sales Tax Fund	\$ 7,626,818

Department of Facilities Development and Management



Departmental Summary	
Capital Outlay	
	2008 Adopted
<u>Facilities Expansion Capital Projects Fund:</u>	
0857680 Facilities Expansion Capital	
860620 80010 Improvements - Downtown and South Tavares Complexes	\$ 400,000
860620 80020 Improvements - Downtown Tavares Complex - A & E	9,535,156
860620 80021 Improvements - Downtown Tavares - Parking Garage	22,929,995
860620 80022 Improvements - Downtown Tavares - 320 W. Main Street	14,358,871
860620 80023 Improvements - Judicial Center Expansion	1,000,000
860620 80025 Improvements - Downtown Tavares - Jail Renovation	1,000,000
860620 80026 Improvements - Downtown Tavares - Central Energy Plant Expansion	9,613,966
860620 80030 Improvements - South Tavares Complex - A & E	2,700,000
860620 80100 Improvements - Sheriff's Facility	5,000,000
860620 80130 Improvements - New Lake County Jail Facility	3,000,000
860620 Improvements - Unallocated Project Funding	15,311,184
Total Capital Outlay - Facilities Expansion Capital Projects Fund	\$ 84,849,172
Total Capital Outlay - Department of Facilities Development and Management	\$ 93,797,990

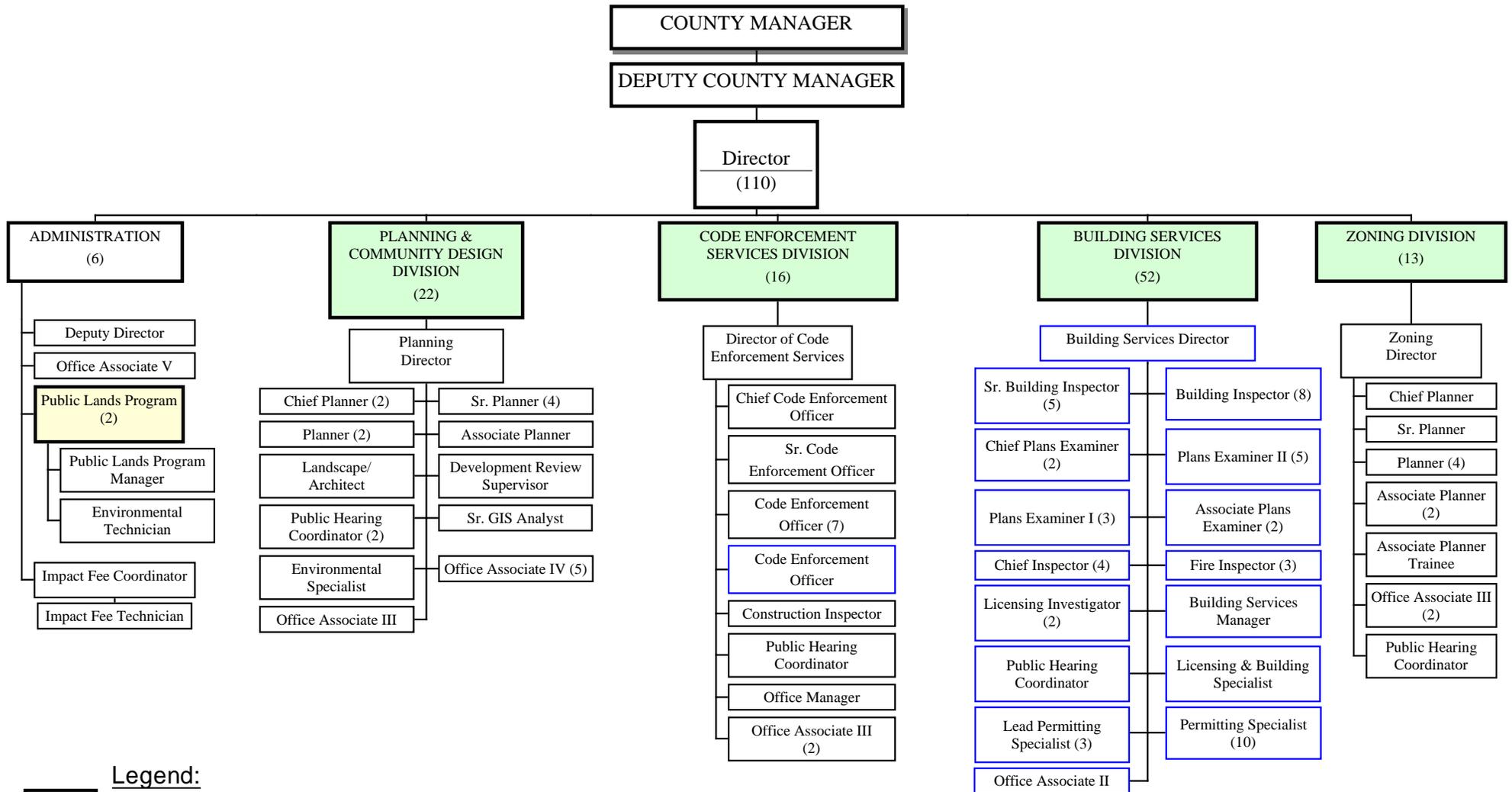
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Department of Growth Management - Organization Chart

Fiscal Year 2008



- Legend:**
- Division
 - Section
 - () Current number of full-time positions
- Funding Sources:**
- General Fund
 - Building Services

Advisory Committees:
Public Lands Program: Public Land Acquisition Advisory Council
Planning: Zoning Board
 Mt. Plymouth - Sorrento Planning Advisory Committee
 Local Planning Agency
Building Services: Board of Building Examiners
Zoning: Board of Adjustment
Impact Fee Coordination: Impact Fee Committee

Department Highlights

Department of Growth Management

The Public Lands Acquisition Program has completed development of the “Greenprint” model using computer mapping technology to help identify and evaluate lands for acquisition. As a result, Lake County is leading an effort to develop a regional greenprint as part of the *How Shall We Grow?* regional visioning process. The Public Lands Acquisition program acquired ten properties in 2007. These included Lake County’s participation in the acquisition of the Neighborhoods Lakes property in partnership with the St. Johns River Water Management District and the Florida Department of Environmental Protection and in the acquisition of a regional park in partnership with the City of Clermont. Management plans for acquired property will be developed along with volunteer programs to aid in land restoration, maintenance and public education.

The Planning and Community Design Division has focused on improving services through reorganizing the Development Review Services (DRS) process and added design capabilities, including landscape architecture. The comprehensive planning program has continued with the transmittal of the Wekiva amendments and continued work on the *Planning Horizon 2025 Plan*. The next Evaluation and Appraisal Report of the comprehensive plan is required in 2008. These efforts will be ongoing over the next year, along with preparation of revised land development regulations.

The Zoning Division, as part of the recognized parcels maps has implemented scanning documents into a digital data base to improve access to historical records. The Division has developed a program to educate realtors regarding zoning requirements and other helpful information. The Division is in the process of getting subdivision lot information into the computer to allow home builders to “skip” the zoning counter and to enable on-line permitting.

The Building Division’s budget was adjusted in 2007 to reduce expenditures and staffing levels based upon reduced development/construction activity. As part of the cost-cutting measures, the South Lake permitting office was closed permanently effective April 27th. The Building Division will continue to provide services for Clermont through the Tavares office. The Building Division continues to focus on quality customer service and on using technology to improve its efficiency and responsiveness at the Tavares office.

The Code Enforcement Division added two new code inspectors to provide the resources needed to maintain level of service in responding to code complaints, and to initiate a pro-active code enforcement program focused on the enforcement of sign-regulations in targeted areas. A new commercial site plan inspector was also added to conduct inspections of new development to ensure that all special requirements for commercial development, such as landscaping and buffering, are constructed in accordance with approved site plans.

Department of Growth Management



Department Summary

All Funds

	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 3,946,637	\$ 6,434,045	\$ 4,653,624	-27.67%
Lake County Code Enforcement Liens	\$ 22,137	\$ 211,563	\$ 303,183	43.31%
Building Services Fund	\$ 6,829,123	\$ 8,606,886	\$ 5,032,625	-41.53%
Public Lands Capital Program	\$ -	\$ -	\$ 17,484,000	100.00%
Department Total	\$ 10,797,897	\$ 15,252,494	\$ 27,473,432	80.12%
<i>Full-Time Positions</i>	137	143	110	

The specifics for each of the funds above are detailed on individual pages following this summary.

Department of Growth Management



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Revenues				
Public Lands	\$ 250	\$ -	\$ -	0.00%
Pilot Community	\$ 100,000	\$ -	\$ -	0.00%
Planning and Community Design	\$ 426,117	\$ 540,500	\$ 438,750	-18.83%
Code Enforcement	\$ 12,050	\$ 30,000	\$ 23,350	-22.17%
Zoning	\$ 393,485	\$ 448,600	\$ 366,800	-18.23%
Geographic Information Services	\$ 28,692	\$ 52,500	\$ -	-100.00%
Revenues	\$ 960,594	\$ 1,071,600	\$ 828,900	-22.65%
Expenditures				
Personal Services	\$ 2,961,012	\$ 3,901,607	\$ 3,651,127	-6.42%
Operating Expenses	\$ 863,393	\$ 2,337,444	\$ 913,836	-60.90%
Capital Outlay	\$ 64,300	\$ 134,500	\$ 25,000	-81.41%
Grants & Aids	\$ 57,932	\$ 60,494	\$ 63,661	5.24%
Expenditures	\$ 3,946,637	\$ 6,434,045	\$ 4,653,624	-27.67%
<i>Full-Time Positions</i>	62	68	55	

The specifics for each of the org codes above are detailed on individual pages following this summary.

- Revenue received from the Pilot Community in FY 2006 is associated with the school concurrency project, which was a grant funded program. The County no longer receives grant funds for this project.

General Fund				
East Central Florida Planning Council				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Grants & Aids	\$ 57,932	\$ 60,494	\$ 63,661	5.24%
Expenditures	\$ 57,932	\$ 60,494	\$ 63,661	5.24%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Expenditures

- This budget is for the Lake County Assessment to the East Central Florida Regional Planning Council. Funds are budgeted based on the latest official population estimates, using a rate per capita.

Department of Growth Management



General Fund				
Growth Management Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 162,583	\$ 297,382	\$ 317,263	6.69%
Operating Expenses	\$ 22,051	\$ 38,915	\$ 25,650	-34.09%
Capital Outlay	\$ 1,376	\$ -	\$ -	0.00%
Expenditures	\$ 186,010	\$ 336,297	\$ 342,913	1.97%
<i>Full-Time Positions</i>	2	3	3	

Adopted Budget Highlights

Expenditures

- Due to budget reductions, overtime for the division (\$600), Travel and per diem (\$2,100), reprographic charges (\$1,000), and Books, Publications, and Dues (\$2,300) were removed from the FY 2008 Adopted budget.

General Fund				
Public Lands Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenue	\$ 250	\$ -	\$ -	0.00%
Revenues	\$ 250	\$ -	\$ -	0.00%
<i>Expenditures</i>				
Personal Services	\$ 73,827	\$ 81,270	\$ 130,144	60.14%
Operating Expenses	\$ 75,444	\$ 485,105	\$ 371,524	-23.41%
Capital Outlay	\$ 2,219	\$ -	\$ 25,000	100.00%
Expenditures	\$ 151,490	\$ 566,375	\$ 526,668	-7.01%
<i>Full-Time Positions</i>	1	1	2	

Adopted Budget Highlights

The FY 2007 Adopted Budget for the Public Lands Division is equal to 0.030 mills, which is equivalent to 10% of the total millage cap of .330 mills for stewardship of the land, including maintenance and ongoing operations, and overall management of the program. FY 2008 Adopted budget is equal to approximately 0.0273 mills based on rolled-back requirements approved by the State Legislature.

Expenditures

- A vacant Building Inspector position was reclassified to an Environmental Technician, the salary and benefits for which are reflected in the FY 2008 personal services budget. This position is needed to assist the Public Lands Manager with land management, environmental issues, and document preparation associated with the program. The program anticipates increased workload due to the acquisition of new properties.
- FY 2008 Operating Expenses includes appraisals, surveys, and other consultants fees that will be needed as additional environmentally sensitive lands are acquired. In addition, operating expenses for the new Environmental Technician position are included. A mid-year adjustment will be done in FY 2008 to carryforward funds that were not utilized in FY 2007.
- FY 2008 Capital Outlay includes \$25,000 for fencing, mulch, kiosks, and picnic tables that will be installed after environmentally sensitive lands are purchased.

General Fund				
Impact Fee Coordination				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 124,595	100.00%
Operating Expenses	\$ -	\$ -	\$ 9,762	100.00%
Expenditures	\$ -	\$ -	\$ 134,357	100.00%
<i>Full-Time Positions</i>	<i>0</i>	<i>*0</i>	<i>2</i>	

**During FY 2007, positions were reassigned resulting in a revised full-time position count of 2.*

Adopted Budget Highlights

Expenditures

- During FY 2007, the Impact Fee Division was transferred from the Office of Budget to the Department of Growth Management. The FY 2008 Personal Services includes an increase due to the Impact Fee Technician position being moved to the Department of Growth Management. The FY 2007 Adopted budget for Personal Services was \$99,976. Previously, this position was partially funded in the Office of Budget. The net effect to the General Fund is \$0.
- FY 2007 Adopted budget for operating expenses was \$15,130. Due to budget reductions, consulting fees (\$2,500) and out of state travel expenses (\$1,350) were removed from the FY 2008 Adopted budget. It is anticipated that the majority of the impact fee study will be completed in FY 2007; therefore, those funds will not be needed.
- Historically, this section has been 100% funded by Administrative Fees that are transferred into the General Fund from the various impact fee funds.

General Fund				
Planning and Community Design				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 426,117	\$ 540,500	\$ 438,750	-18.83%
Revenues	\$ 426,117	\$ 540,500	\$ 438,750	-18.83%
<i>Expenditures</i>				
Personal Services	\$ 1,010,262	\$ 1,173,820	\$ 1,400,628	19.32%
Operating Expenses	\$ 190,276	\$ 431,625	\$ 288,214	-33.23%
Capital Outlay	\$ 7,899	\$ -	\$ -	-100.00%
Expenditures	\$ 1,208,437	\$ 1,605,445	\$ 1,688,842	5.19%
<i>Full-Time Positions</i>	19	19	20	

Adopted Budget Highlights

Revenues

- Charges for Services include Construction Review, Master Park Plans, Zoning Fees, Subdivision Applications, Site Plan Review, Planned Unit Development (PUD) Preliminary, Currency Tests, Development Review Staff (DRS) Presubmittals, Developers Agreements, Mining Plans, Wetlands/Uplands/Critical Habitat, Conditional Use Permits, Tree Removal/Site Plan, Conditional Use Permits, sale of maps, and Land Use Plan Amendments (LUPA's). The reduction in the number of permit applications has been partially offset by proposed adjustments in the fee schedule as recommended by the recent fee study.

Expenditures

- A vacant Building Inspector position was reclassified to an Environmental Specialist position to provide support for a proposed new program that would involve a countywide focus on tree protection, preservation, and education. The program would also address the tree and vegetative impacts associated with severe weather and emergency operations.
- Due to budget reductions, the Phase II Open Space master planning project (\$50,000) in addition to two special area plans (\$100,000), travel expenses (\$11,400), overtime for the division (\$6,000), and Books, Publications and Dues (\$5,100) were removed from the FY 2008 Adopted budget. Deletion of the Special Area plans will affect implementation of planning activities for the comprehensive plan. These planning activities are not statutorily required, but have been identified as a need by communities such as Mount Plymouth/Sorrento, Ferndale, Yalaha, and the LPA for protection of rural areas. The Open Space Master Planning project is a staff initiated project to address preservation of open space and rural vistas to complement the scenic byway and land acquisition programs.

General Fund				
Code Enforcement				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 12,050	\$ 30,000	\$ 23,350	-22.17%
Revenues	\$ 12,050	\$ 30,000	\$ 23,350	-22.17%
<i>Expenditures</i>				
Personal Services	\$ 524,668	\$ 760,421	\$ 884,055	16.26%
Operating Expenses	\$ 72,299	\$ 149,011	\$ 157,159	5.47%
Capital Outlay	\$ 21,637	\$ 125,000	\$ -	-100.00%
Expenditures	\$ 618,604	\$ 1,034,432	\$ 1,041,214	0.66%
<i>Full-Time Positions</i>	12	*16	15	

*During FY 2007, positions were reassigned resulting in a revised full-time position count of 15.

Adopted Budget Highlights

Revenues

- Charges for Services include Conditional Use Permits Inspections, which is expected to decrease in FY 2008 due to the permits no longer being needed and annexations.

Expenditures

- Stormwater Inspector position previously funded by the Stormwater Management Fund and located in this division, was transferred to the Stormwater Management Division. There is now a Code Enforcement Officer that is in this division, and funded by Building Services.

General Fund				
Zoning				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 393,485	\$ 448,600	\$ 366,800	-18.23%
Revenues	\$ 393,485	\$ 448,600	\$ 366,800	-18.23%
<i>Expenditures</i>				
Personal Services	\$ 352,869	\$ 633,813	\$ 794,442	25.34%
Operating Expenses	\$ 26,986	\$ 92,310	\$ 61,527	-33.35%
Expenditures	\$ 379,855	\$ 726,123	\$ 855,969	17.88%
<i>Full-Time Positions</i>	13	13	13	

Adopted Budget Highlights

Revenues

- Charges for Services include Roadway Vacation Reviews, Zoning Permits, Variances, Lot of Records, Lot Splits, Mobile Home Bonds, Boat Dock Permits, Tree Removal Permit Review, Administrative Conditional Use Permits, Average Setbacks. Reduction in permit applications is partially offset by the proposed adjustments in the fee schedule as recommended by the recent fee study.

Expenditures

- The increase in the FY 2008 Personal Services budget is due to the reallocation of two Office Associate III positions from the Building Services Fund to the General Fund due to a decrease in building services revenue resulting from the decline in building permits. These positions have always been located in Zoning, but were funded by Building Services.
- FY 2007 Operating Expenses included OnBase consulting fees for the GIS buildable parcel layer. (\$ 37,500)
- Due to budget reductions, overtime (\$500), general operating (\$2,480) and Books, Publications & Dues (\$2,774) were removed from the FY 2008 Adopted budget.

General Fund				
Geographic Information Systems				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ 10,644	\$ 26,000	\$ -	-100.00%
Charges for Services	\$ 18,048	\$ 26,500	\$ -	-100.00%
Revenues	\$ 28,692	\$ 52,500	\$ -	-100.00%
<i>Expenditures</i>				
Personal Services	\$ 836,803	\$ 954,901	\$ -	-100.00%
Operating Expenses	\$ 422,479	\$ 1,140,478	\$ -	-100.00%
Capital Outlay	\$ 31,169	\$ 9,500	\$ -	-100.00%
Expenditures	\$ 1,290,451	\$ 2,104,879	\$ -	-100.00%
<i>Full-Time Positions</i>	15	15	0	

Adopted Budget Highlights

In FY 2008, Geographic Information Systems (GIS) was moved to Information Technology.

Lake County Code Enforcement Lien Fund

Fund Summary

	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Fines and Forfeits	\$ 121,045	\$ 25,000	\$ 35,000	40.00%
Interest Incl. Profit on Investment	\$ 7,762	\$ 3,000	\$ 8,000	166.67%
Beginning Fund Balance	\$ -	\$ 184,963	\$ 262,333	41.83%
Less 5% Statutory Receipts	\$ -	\$ (1,400)	\$ (2,150)	53.57%
Revenues	\$ 128,807	\$ 211,563	\$ 303,183	43.31%
<i>Expenditures</i>				
Operating Expenses	\$ 16,726	\$ 210,163	\$ 301,033	43.24%
Capital Outlay	\$ 4,036	\$ -	\$ -	0.00%
Transfers	\$ 1,375	\$ 1,400	\$ 2,150	53.57%
Expenditures	\$ 22,137	\$ 211,563	\$ 303,183	43.31%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Revenues

- This fund is used to account for the revenue received from Code Enforcement fines.

Expenditures

- The FY 2008 Operating Expenses include undesignated expenses to be used for mowing, clearing, managing, and demolition of properties. In addition, funds are budgeted for special master fees associated with Code Enforcement cases.
- The FY 2008 Transfers includes Administration Fees of \$2,150.

Building Services Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Licenses and Permits	\$ 5,289,179	\$ 6,390,362	\$ 3,470,637	-45.69%
Charges for Services	\$ 370,630	\$ 384,552	\$ 300,472	-21.86%
Fines and Forfeits	\$ 24,450	\$ 19,764	\$ 8,800	-55.47%
Interest Incl. Profit on Investment	\$ 126,420	\$ 40,000	\$ 25,000	-37.50%
Beginning Fund Balance	\$ -	\$ 2,113,942	\$ 1,417,961	-32.92%
Less 5% Statutory Receipts	\$ -	\$ (341,734)	\$ (190,245)	-44.33%
Revenues	\$ 5,810,679	\$ 8,606,886	\$ 5,032,625	-41.53%
<i>Expenditures</i>				
Personal Services	\$ 4,470,548	\$ 5,049,271	\$ 3,688,426	-26.95%
Operating Expenses	\$ 897,097	\$ 1,207,396	\$ 691,921	-42.69%
Capital Outlay	\$ 433,436	\$ 89,500	\$ 7,500	-91.62%
Administration Costs	\$ 1,028,042	\$ 1,025,202	\$ 304,393	-70.31%
Reserves	\$ -	\$ 1,235,517	\$ 340,385	-72.45%
Expenditures	\$ 6,829,123	\$ 8,606,886	\$ 5,032,625	-41.53%
<i>Full-Time Positions</i>	75	*75	52	
<p><i>*During FY 2007, positions were reassigned resulting in a revised full-time position count of 72. Of the 72 authorized positions, 48 are funded and located in Building Services.</i></p> <p style="text-align: center;">Adopted Budget Highlights</p> <p>This fund is used to account for the revenue received from building permits and inspections. The full-time position count for FY 2008 includes positions that will not be funded due to the decrease in revenues for FY 2008.</p> <p>Revenues</p> <ul style="list-style-type: none"> ➤ Licenses and Permits consists of contractor licenses and building permits. There has been a decline in the construction industry in Lake County; therefore, there is a decrease in revenues for FY 2008 ➤ Charges for services consists of various inspection fees. Based on a decline in development, Protection Inspection and Miscellaneous Administrative Service Fees are expected to decrease in FY 2008. ➤ Fines and Forfeits includes fines and forfeitures for unlicensed contractors. <p>Expenditures</p> <ul style="list-style-type: none"> ➤ FY 2008 Personal Services full-time position count decreased by 23 due to the dynamics of the construction industry decline resulting in a reduction of Building Inspectors, Permitting Specialists and other related positions. ➤ The FY 2008 Capital Outlay budget includes three laptop computer replacements and a digital transcriber. ➤ Reserves represent approximately 7% of the Operating budget. 				

Public Lands Debt Service				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Taxes	\$ -	\$ 3,775,831	\$ 4,472,815	18.46%
Interest Incl. Profit on Investment	\$ -	\$ 50,000	\$ 80,000	60.00%
Interest - Tax Collector	\$ -	\$ -	\$ 6,000	100.00%
Beginning Fund Balance	\$ -	\$ -	\$ 2,182,300	100.00%
Less 5% Statutory Receipts	\$ -	\$ (191,292)	\$ (227,941)	19.16%
Revenues	\$ -	\$ 3,634,539	\$ 6,513,174	79.20%
<i>Expenditures</i>				
Debt Service	\$ -	\$ 3,521,263	\$ 6,378,990	81.16%
Transfers	\$ -	\$ 113,276	\$ 134,184	18.46%
Expenditures	\$ -	\$ 3,634,539	\$ 6,513,174	79.20%
<i>Full-Time Positions</i>	0	0	0	

Adopted Budget Highlights

Revenues

- This fund is used to account for revenue collected from the 0.20 mills of the 0.33 voted referendum for debt service associated with the bond issuance for the purpose of purchasing environmentally sensitive lands. The amounts above reflects an estimate based on levying 0.20 mills of the allowable 0.33 total and covers \$36 million of debt.

Expenditures

- FY 2008 Debt Service expenses include a principal payment (\$1,175,000), interest payments (\$1,531,388), and other costs (\$2,844,987) to be used in future years for principal and interest.
- FY 2008 Transfers includes the transfer to the Property Appraiser (\$44,728) and Tax Collector (\$89,456) based on estimated revenue collected.

Public Lands Capital Program				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Bond Proceeds	\$ -	\$ -	\$ -	0.00%
Interest Incl. Profit on Investment	\$ -	\$ -	\$ 720,000	100.00%
Beginning Fund Balance	\$ -	\$ -	\$ 16,800,000	100.00%
Less 5% Statutory Receipts	\$ -	\$ -	\$ (36,000)	100.00%
Revenues	\$ -	\$ -	\$ 17,484,000	100.00%
<i>Expenditures</i>				
Capital Outlay - Lands	\$ -	\$ -	\$ 17,484,000	100.00%
Cost of Issuance	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ -	\$ -	\$ 17,484,000	100.00%
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>0</i>	

Adopted Budget Highlights

Revenues

- In FY 2007, bonds in the amount of \$36M were issued to Lake County for the purpose of purchasing environmentally sensitive lands. FY 2008 Beginning Fund Balance reflects the amount that will be available after properties have been purchased in FY 2007.

Expenditures

- FY 2008 Capital Outlay reflects the amount available to purchase environmentally sensitive lands in FY 2008. In FY 2007, the County had acquired a total of ten properties, totaling \$18,607,473.

Department of Growth Management



Department Summary Capital Outlay	
	2008 Adopted
<u>General Fund:</u>	
1020260 Public Lands	
860630 Improvements Other than Buildings	
Fencing, mulch, kiosks, and picnic tables for County Parks	\$ 25,000
Total Capital Outlay - General Fund	\$ 25,000
<u>Building Services Fund:</u>	
1048310 Building Services	
860640 Machinery and Equipment	
Three (3) Laptop computer replacements (\$2,000 each)	\$ 6,000
Digital Transcriber (anticipated change in Board Room recorder)	1,500
Total Capital Outlay - Building Services Fund	\$ 7,500
<u>Public Lands Capital Projects Fund:</u>	
1020265 Public Lands Capital Projects	
860610 10001 Land - Public Land Purchases	
Purchase of Environmentally Sensitive Land	\$ 17,484,000
Total Capital Outlay - Public Lands Capital Projects Fund	\$ 17,484,000
Total Capital Outlay - Department of Growth Management	\$ 17,516,500

Department of Growth Management



Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Planning and Community Design:</u>			
Processing Development Applications requiring a Citizen Board (Local Planning Agency or Zoning Board) and/or BCC action	157	68	135
Processing Development Applications that require staff review and approval only (Site Plan, Preliminary Plat, Pre-Submittal, Site or Plat Amendment)	334	250	270
<u>Code Enforcement:</u>			
Active Code Enforcement Cases (Total Inspections)	10,876	12,500	13,500
<u>Building Services:</u>			
Customers Served	32,522	18,557	30,000
Inspections	132,523	87,841	100,000
Re-inspections	25,472	14,617	20,000
New Plans submitted for review	14,044	12,572	13,000
Plans reviewed	21,478	19,137	19,500
Permits issued	14,728	11,039	10,965
<u>Zoning:</u>			
Data input into the Recognized Parcel GIS Project	9,487	16,198	3,276
Input subdivision information into CDPlus (Total subdivisions - number of lots will vary)	N/A	124	133



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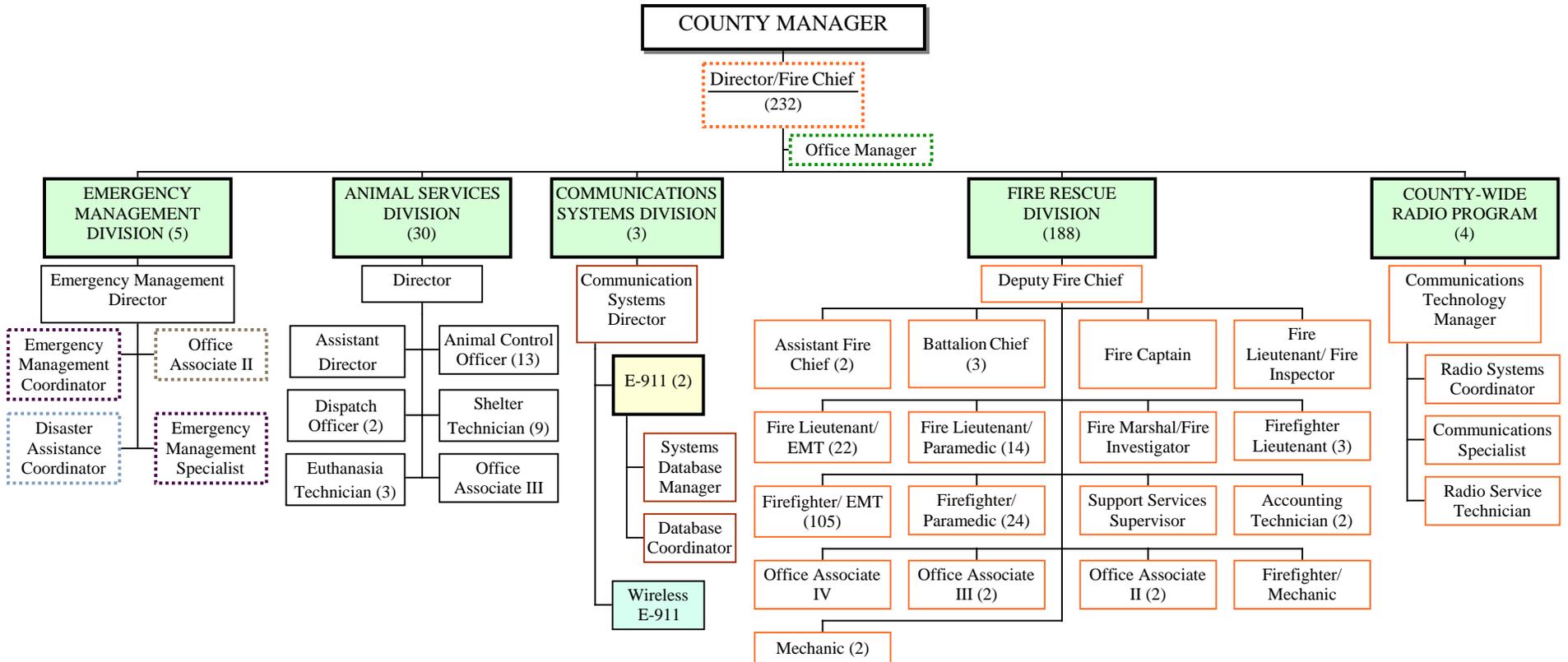
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Department of Public Safety - Organization Chart

Fiscal Year 2008



- Legend:**
- Division
 - Section
 - () Current number of full-time positions
- Funding Sources:**
- General Fund
 - Emergency 911
 - County Fire Control
 - General Fund (25%), County Fire Control (75%)
 - General Fund (50%), County Fire Control (50%)
 - General Fund (50%), Emergency Management Trust Fund Grant (50%)
 - Emergency Management Trust Fund Grant
 - State Homeland Security Grant

Department Highlights ***Department of Public Safety***

Animal Services

Lake County Animal Services (LCAS) opened its in-house spay/neuter clinic during the first quarter of 2007. Adoptions rates have increased significantly, with 2007 rates representing an approximate 30% increase over the prior year. LCAS added two additional animal transport units with heating/air conditioning to help protect animals being transported. Many citizens have commented favorably about the improvements for the animals. In June 2007, LCAS acquired a new County Animal Rescue Equipment (C.A.R.E.) vehicle, invaluable for large animal rescue. In May 2007, LCAS put its wildfire evacuation plan to the test for livestock and domestic pets during the fires in the Sorrento area. Numerous letters and donations followed soon after thanking Animal Services for being there to protect their animal family members. The proposed 2008 budget continues service to the nine municipalities at the 2007 equipment and staffing levels.

Communications Systems

Communications Systems assisted in the successful passage of sweeping E911 Legislation this session in Tallahassee. This legislation will increase revenues, provide State consulting assistance, and respond to changes in technology and ADA impacts. We also assisted in the installation of the new Tavares Police Department Answering Point. The Wireless Project is saving thousands of County dollars through oversight.

County-wide Radio Program

The County-wide Radio Program was developed in FY 2007 and a budget was implemented to support it. A new manager position, working together with the established Radio Systems Coordinator, accomplished existing system sustainment and new implementation strategies. The 2007 tornadoes took a toll on the system. This setback has consumed many man-hours with emergency response, restoration, planning, zoning, variance, and necessary support for the rebuilding and replacement of the site. The proposed 2008 Countywide Radio Program budget concentrates on sustainment of the existing system while directing resources to the planned County-wide Radio System.

Emergency Management

The Emergency Management Division completed several projects aimed at improving the functionality of the Lake County Emergency Operations Center (EOC). These include the second phase of the capital acquisition plan of computers and phones at each workstation along with the purchase of equipment to locally host conference calls. The EOC was activated for two months, coordinating activities relating to the Groundhog Day Tornadoes. In another instance, EOC staff assisted with the coordination of wildland fire operations. The Division's regional activities include hosting the 2007 Local Emergency Planning Council's annual exercise. For the next fiscal year, the Division will be working to incorporate the lessons learned during the various disasters and exercises into the Comprehensive Emergency Management Plan.

Fire Rescue

During 2007, Public Safety's Fire Rescue Division continued to build on several existing programs, along with maintaining collaborative efforts with other jurisdictions and determining future fire station locations. Remodeling and upgrading of several existing fire stations continued. A relocation project to move the crews from Minneola to the Ferndale area is almost complete.

Seven new additional firefighting units were placed in service as part of the annual fleet replacement program. Mutual aid agreements for fire rescue services were signed with the City of Montverde and the City of Tavares. The proposed 2008 budget includes funding for firefighter and paramedic staffing of two more fire stations located in the Dona Vista area and the south Clermont/Groveland area.

Department Summary				
All Funds				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 3,822,210	\$ 8,717,665	\$ 23,671,705	171.54%
Emergency 911 Fund	\$ 930,130	\$ 3,031,605	\$ 3,286,300	8.40%
County Fire Rescue Fund	\$ 15,963,422	\$ 23,119,409	\$ 21,059,801	-8.91%
Fire Services Impact Fee Trust Fund	\$ 135,368	\$ 4,081,705	\$ 4,651,823	13.97%
Animal Shelter Sterilization Trust Fund	\$ 55,927	\$ 136,080	\$ 154,546	13.57%
Less: Interfund Transfers	\$ (450,000)	\$ (662,411)	\$ (716,499)	8.17%
Department Total	\$ 20,457,057	\$ 38,424,053	\$ 52,107,676	35.61%
<i>Full-Time Positions</i>	<i>189</i>	<i>216</i>	<i>232</i>	

The specifics for each of the funds above are detailed on individual pages following this summary.

Department of Public Safety



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Emergency Management Operations	\$ 2,998	\$ -	\$ 1,100	100.00%
Emergency Management Trust Fund Grant	\$ 133,095	\$ 125,434	\$ 132,436	5.58%
State Homeland Security Grant	\$ 127,177	\$ 48,895	\$ 46,629	-4.63%
Hazardous Analysis Grant	\$ 11,738	\$ 11,738	\$ 12,257	4.42%
Emergency Operations Center Program	\$ -	\$ 112,852	\$ 1,176,815	942.79%
EMS Grant	\$ 55,434	\$ 50,000	\$ 50,000	0.00%
Animal Services	\$ 134,600	\$ 129,925	\$ 138,800	6.83%
Revenues	\$ 465,042	\$ 478,844	\$ 1,558,037	225.37%
<i>Expenditures</i>				
Public Safety Administration	\$ 67,519	\$ 72,883	\$ 78,355	7.51%
Emergency Management Operations	\$ 233,248	\$ 293,159	\$ 262,948	-10.31%
Emergency Management Trust Fund Grant	\$ 133,095	\$ 125,434	\$ 132,436	5.58%
State Homeland Security Grant	\$ 130,365	\$ 48,895	\$ 46,629	-4.63%
Hazardous Analysis Grant	\$ 11,669	\$ 11,738	\$ 12,257	4.42%
Emergency Operations Center Project	\$ -	\$ 150,000	\$ 1,176,815	684.54%
EMS Grant	\$ 49,102	\$ 50,000	\$ 50,000	0.00%
Animal Services	\$ 1,404,503	\$ 1,610,667	\$ 1,825,711	13.35%
County-wide Radio Program	\$ 1,337,266	\$ 5,669,322	\$ 19,358,699	241.46%
Cable Franchises	\$ 5,443	\$ 23,156	\$ 11,356	-50.96%
Transfer to County Fire Rescue Fund*	\$ 450,000	\$ 662,411	\$ 716,499	8.17%
Expenditures	\$ 3,822,210	\$ 8,717,665	\$ 23,671,705	171.54%
<i>Full-Time Positions</i>	32	34	38	

*This amount is not included in the All Funds Summary page in the General Fund, as it is included in the County Fire Control Fund.

The specifics for each of the divisions above are detailed on individual pages following this summary.

General Fund				
Public Safety Administration				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 57,129	\$ 61,923	\$ 67,505	9.01%
Operating Expenses	\$ 10,390	\$ 10,960	\$ 10,850	-1.00%
Expenditures	\$ 67,519	\$ 72,883	\$ 78,355	7.51%
<i>Full-Time Positions</i>	2	2	2	

Adopted Budget Highlights

Expenditures

- The Personal Services Budget includes 25% of the Senior Director's salary and 50% of the Staff Assistant's salary.

General Fund				
Emergency Management Operations				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 2,998	\$ -	\$ 1,100	100.00%
Revenues	\$ 2,998	\$ -	\$ 1,100	100.00%
<i>Expenditures</i>				
Personal Services	\$ 108,550	\$ 157,187	\$ 179,898	14.45%
Operating Expenses	\$ 65,926	\$ 77,427	\$ 78,050	0.80%
Capital Outlay	\$ 58,772	\$ 58,545	\$ 5,000	-91.46%
Expenditures	\$ 233,248	\$ 293,159	\$ 262,948	-10.31%
<i>Full-Time Positions</i>	1.75	2	2	

Adopted Budget Highlights

Expenditures

- The Emergency Management Operations division funds the Emergency Management Director as well as a portion of the Emergency Management Specialist position and the Emergency Management Operations Manager position.
- The FY 2008 Operating Budget is to supplement supplies for the Emergency Management division that cannot be funded by the Trust Fund Grant.
- Both FY 2006 and FY 2007 included funding for laptops, software and carts for the Emergency Operations Center (EOC). Laptops have now been purchased for each Emergency Support Function (ESF) in the EOC, thus reducing FY 2008 Capital expenditures.

General Fund				
Emergency Management Trust Fund Grant				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenues	\$ 133,095	\$ 125,434	\$ 132,436	5.58%
Revenues	\$ 133,095	\$ 125,434	\$ 132,436	5.58%
<i>Expenditures</i>				
Personal Services	\$ 98,705	\$ 112,199	\$ 126,810	13.02%
Operating Expenses	\$ 29,857	\$ 13,235	\$ 5,626	-57.49%
Capital Outlay	\$ 4,534	\$ -	\$ -	-
Expenditures	\$ 133,095	\$ 125,434	\$ 132,436	5.58%
<i>Full-Time Positions</i>	2.25	2	2	

Adopted Budget Highlights

Revenues

- Intergovernmental Revenues consist of State and Local Assistance (\$29,477) and Emergency Management Trust Fund Grant funding (\$102,959).

Expenditures

- The Emergency Management Operations division funds the Office Associate III position as well as a portion of the Emergency Management Specialist position and the Emergency Management Operations Manager position.
- Because Personal Services has increased, Operating Expenses were decreased to meet grant funding. The additional Operating Expenses needed by the division are in the Emergency Management Operations General Fund cost center.

General Fund				
State Homeland Security Grant				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ 127,177	\$ 48,895	\$ 46,629	-4.63%
Revenues	\$ 127,177	\$ 48,895	\$ 46,629	-4.63%
<i>Expenditures</i>				
Personal Services	\$ 13,594	\$ 34,562	\$ 39,231	13.51%
Operating Expenses	\$ 98,216	\$ 14,333	\$ 7,398	-48.38%
Capital Outlay	\$ 18,556	\$ -	\$ -	0.00%
Expenditures	\$ 130,365	\$ 48,895	\$ 46,629	-4.63%

Adopted Budget Highlights

Revenues

- The State Homeland Security Grant provides funding for eligible items and activities such as Emergency Operations Center enhancements, expansion in scope for the existing Continuity of Operations Plan and the County Terrorism Incident Response Annex, vulnerability assessments, training, etc.
- The State Homeland Security Grant was initiated in FY 2005, but was extended into FY 2006. The funding that was received in FY 2006 was utilized to start the program. Subsequent funding is to provide dollars to maintain the program.

Expenditures

- Personal Services includes a part-time temporary employee to accomplish tasks outlined in the State Homeland Security Grant Scope of Work.

General Fund				
Hazardous Analysis Grant				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Hazards Analysis Grant	\$ 11,738	\$ 11,738	\$ 12,257	4.42%
Revenues	\$ 11,738	\$ 11,738	\$ 12,257	4.42%
<i>Expenditures</i>				
Operating Expenses	\$ 6,804	\$ 8,238	\$ 8,757	6.30%
Capital Outlay	\$ 4,865	\$ 3,500	\$ 3,500	0.00%
Expenditures	\$ 11,669	\$ 11,738	\$ 12,257	4.42%

Adopted Budget Highlights

Revenues

- This grant funding is used to support County Hazardous Materials Emergency Planning by providing funds to inspect hazardous materials sites, to purchase clean-up supplies for use by the hazardous materials team and for the overall enhancement of the Hazardous Materials Program.

Expenditures

- The FY 2008 Capital Outlay Budget is undesignated, and will be used for the purchase of equipment depending on the type of hazardous incidents that occur during the fiscal year.

General Fund				
Emergency Operations Center Project				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ -	\$ 112,852	\$ 1,176,815	942.79%
Revenues	\$ -	\$ 112,852	\$ 1,176,815	942.79%
<i>Expenditures</i>				
Operating Expenses	\$ -	\$ 150,000	\$ -	-100.00%
Capital Outlay	\$ -	\$ -	\$ 1,176,815	100.00%
Expenditures	\$ -	\$ 150,000	\$ 1,176,815	684.54%

Adopted Budget Highlights

Revenues

- In FY 2007, Emergency Management received notification from the State of Florida that they were approved for two grant awards for the design of an Emergency Operations Center (EOC) in Lake County. The two grant awards, totaling \$1,176,815 were carried forward into FY 2008, and will be used when design and construction of the EOC is ready to begin.
- The Division is currently working to secure additional grant funds for this project.

Expenditures

- The expenditures for these grants is budgeted in the Buildings account, and will be used for design costs of the EOC.

General Fund				
EMS Grant				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Emergency Medical Service	\$ 55,434	\$ 50,000	\$ 50,000	0.00%
Revenues	\$ 55,434	\$ 50,000	\$ 50,000	0.00%
<i>Expenditures</i>				
Operating Expenses	\$ 37,215	\$ -	\$ -	0.00%
Capital Outlay	\$ 11,887	\$ 50,000	\$ 50,000	0.00%
Expenditures	\$ 49,102	\$ 50,000	\$ 50,000	0.00%

Adopted Budget Highlights

Background

- EMS grant funds are generated by traffic violations written by law enforcement. 45% of the violations collected are distributed back to Lake County. Lake County Fire Rescue then divides the grant among various local fire departments. Funds are used to purchase equipment and supplies to improve and enhance EMS response in Lake County.

General Fund				
Animal Services				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 134,600	\$ 129,925	\$ 138,800	6.83%
Revenues	\$ 134,600	\$ 129,925	\$ 138,800	6.83%
<i>Expenditures</i>				
Personal Services	\$ 986,171	\$ 1,175,813	\$ 1,423,680	21.08%
Operating Expenses	\$ 247,244	\$ 315,354	\$ 337,231	6.94%
Capital Outlay	\$ 171,088	\$ 119,500	\$ 64,800	-45.77%
Expenditures	\$ 1,404,503	\$ 1,610,667	\$ 1,825,711	13.35%
<i>Full-Time Positions</i>	26	28	30	

Adopted Budget Highlights

Revenues

- Revenue includes various penalties and fees charged by Animal Services for reclaimed animals and adoptions.

Expenditures

- Personal Services increased by 21.08% in FY 2008 due to the addition of two new Animal Control Officers. Salary and benefits for these positions total \$100,000.
- The FY 2008 Operating Budget increased by a modest 6.94% due to increases in food and vaccinations as a result of the increase in the number of animals housed at the shelter.
- The FY 2008 Capital Outlay Budget includes funding for replacement fencing around the shelter and night-drop area (\$21,800) as well as a replacement truck with animal transport unit (\$43,000).
- Currently, Lake County Animal Services has interlocal agreements with the City of Fruitland Park, the Town of Astatula, the Town of Howey-in-the-Hills, the City of Tavares, the City of Minneola, and the City of Montverde to provide animal control services at the same level as those provided to all unincorporated areas of Lake County.

General Fund				
County-wide Radio Program				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ -	\$ -	\$ 109,947	100.00%
Operating Expenses	\$ 287,796	\$ 613,122	\$ 751,491	22.57%
Capital Outlay	\$ 1,049,470	\$ 5,056,200	\$ 18,497,261	265.83%
Expenditures	\$ 1,337,266	\$ 5,669,322	\$ 19,358,699	241.46%
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>2</i>	

Adopted Budget Highlights

Expenditures

- The FY 2008 Personal Services budget includes funding for two new Radio Program positions: a Communications Specialist, with salary, benefits, and operating expenses of \$57,765, and a Radio Services Technician, with salary, benefits, and operating expenses totaling \$72,753.
- The FY 2008 Operating Expenses budget includes funding for public utility services for tower sites (\$25,236), recurring costs for property and equipment leases (\$63,768), and repair and maintenance on communications equipment and radio facilities (\$289,480).
- Capital Outlay in this Division includes \$4 million in new-year allocation, \$2.5 million in FY 2007 allocation \$9.4 million in undesignated project carryforward, and \$2.4 in surplus fund from the FY 2007 Facilities Debt Service. These funds are all budgeted for the creation of the 800 Mhz radio system. Additional funding budgeted for capital includes \$18,000 for generators, \$21,100 for mobile radio devices and radio control stations for two new employees, \$7,500 for a light trailer for equipment support and transport, and \$6,500 for a radio repeater necessary for conversion to standard-based operations.

General Fund				
Cable Franchises				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Operating Expenses	\$ 833	\$ 13,156	\$ 11,356	-13.68%
Grants and Aids	\$ 4,610	\$ 10,000	\$ -	-100.00%
Expenditures	\$ 5,443	\$ 23,156	\$ 11,356	-50.96%

Adopted Budget Highlights

Expenditures

- FY 2008 Operating Expenses includes funding for the joint agreement with the city of Leesburg for the connectivity to Florida cable for the broadcasting of the EOC and government access channels.
- 2007 funding in Grants and Aids included dollars for the potential repair, replacement or maintenance of cable connection hardware. Because this funding was not needed in FY 2007, it was removed from the budget in FY 2008.

Emergency 911 Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges for Services	\$ 1,420,648	\$ 1,308,000	\$ 1,524,000	16.51%
Miscellaneous Revenues	\$ 88,674	\$ 20,000	\$ 30,000	50.00%
Beginning Fund Balance	\$ -	\$ 1,770,005	\$ 1,810,000	2.26%
5% Statutory Receipts	\$ -	\$ (66,400)	\$ (77,700)	17.02%
Revenues	\$ 1,509,322	\$ 3,031,605	\$ 3,286,300	8.40%
<i>Expenditures</i>				
Personal Services	\$ 283,542	\$ 311,284	\$ 332,794	6.91%
Operating Expenses	\$ 488,162	\$ 723,239	\$ 718,915	-0.60%
Capital Outlay	\$ 33,070	\$ -	\$ 5,000	100.00%
Grants and Aids	\$ 125,356	\$ 165,000	\$ 138,014	-16.36%
Transfers & Reserves	\$ -	\$ 1,832,082	\$ 2,091,577	14.16%
Expenditures	\$ 930,130	\$ 3,031,605	\$ 3,286,300	8.40%
<i>Full-Time Positions</i>	3	3	3	

Adopted Budget Highlights

Revenues

- Charges for Services represents the revenue received for Emergency Service fees for E-911 and Wireless E-911 services. These revenues are collected by telephone companies as part of the customer's monthly telephone bill. Telephone companies remit the amount collected to the County, less an administration fee.
- Miscellaneous Revenues represents interest earned, which is budget to increase 50% in FY 2008.

Expenditures

- Grants and Aids includes purchases for municipal Public Safety Answering Points (PSAP), allowable under *Florida Statute 365.171; 13A*.
- Reserves for FY 2008 will be \$2,060,707, which represents 62% of the fund total.

County Fire Rescue Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ 267,769	\$ 91,199	\$ 36,000	-60.53%
Charges for Services	\$ 200,076	\$ 200,550	\$ 250,150	24.73%
Miscellaneous Revenues	\$ 12,651,502	\$ 16,977,387	\$ 19,125,171	12.65%
Interfund Transfer - General Fund	\$ 450,000	\$ 662,411	\$ 716,499	8.17%
Other Sources	\$ -	\$ 6,051,319	\$ 1,902,548	-68.56%
5% Statutory Receipts	\$ -	\$ (863,457)	\$ (970,567)	12.40%
Revenues	\$ 13,569,347	\$ 23,119,409	\$ 21,059,801	-8.91%
<i>Expenditures</i>				
Personal Services	\$ 10,314,192	\$ 13,596,217	\$ 14,774,415	8.67%
Operating Expenses	\$ 2,676,531	\$ 2,975,053	\$ 3,473,268	16.75%
Capital Outlay	\$ 2,024,459	\$ 2,821,174	\$ 355,801	-87.39%
Transfers & Reserves	\$ 948,240	\$ 3,726,965	\$ 2,456,317	-34.09%
Expenditures	\$ 15,963,422	\$ 23,119,409	\$ 21,059,801	-8.91%
<i>Full-Time Positions</i>	<i>154</i>	<i>179</i>	<i>191</i>	

Adopted Budget Highlights

Revenues

- This fund is used to account for the revenue received from Fire Rescue Assessments. The Board of County Commissioners adopted a new fee schedule in September 2007. Rates were increased to \$197 per residential unit. Assessment Fee revenue budgeted for FY 2008 is \$18,709,796, and is included in Miscellaneous Revenue.
- Intergovernmental Revenues include Firefighter Supplemental Compensation from the State of Florida for staff that have earned college degrees.
- Charges for Services include minimal amounts received from inspection fees, fire hydrant testing fees, and hazardous material incidents. Also included in Charges for Services is revenue received from Lake Sumter EMS in the amount of \$250,000 for the provision of Advanced Life Support Services.
- Miscellaneous Revenues is composed of Fire Assessment revenue, in addition to surplus sales, donations, reimbursements and fire apparatus bid re-use revenue.
- Interfund Transfers includes the General Fund subsidy for the 50% tax exempt portion of the institutional and governmental category of the Fire Assessment Certified Roll.
- Other Sources include the Beginning Fund Balance for FY 2008.

Expenditures - see next page.

Adopted Budget Highlights (continued)

Expenditures

- The FY 2008 Personal Services Budget increased due to the addition of 3 Firefighter Lieutenants, 3 Firefighter Paramedics, and 6 Firefighter EMTs. Total salary, benefits, and operating expenses for these positions is \$777,375.
- FY 2008 Operating Expenses increased primarily because of necessary repair and maintenance to existing fire stations. Re-roofs, radio system intercom upgrades, and garage door replacements are needed at several fire stations. In addition, \$370,000 has been budgeted for repairs to apparatus and other vehicles.

Other areas of increase in Operating Expenses include: increased utility costs (\$100,000), additional operating supplies such as fire bunker gear (\$150,000) and gas and oil for vehicles (\$250,000), and replacement equipment such as tools, uniforms, and hoses (\$291,213).

- There is an 87.39% decrease in Capital Outlay. Many tankers/vehicles were replaced in FY 2006 and 2007 as part of the Department's annual Vehicle Replacement Program. Only one pumper is budgeted to be replaced in FY 2008.
- Reserves in the fund are budgeted at \$1,045,686, which equates to approximately 4% of the operating budget.

Fire Services Impact Fee Trust Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenues	\$ 1,048,248	\$ 1,225,000	\$ 910,000	-25.71%
3% Collection Allowance - Cities	\$ (2,774)	\$ (36,000)	\$ (2,310)	-93.58%
3% Collection Allowance - County	\$ (48,689)	\$ (34,920)	\$ (10,880)	-68.84%
Beginning Fund Balance	\$ -	\$ 2,985,329	\$ 3,799,854	27.28%
5% Statutory Receipts	\$ -	\$ (57,704)	\$ (44,841)	-22.29%
Revenues	\$ 996,785	\$ 4,081,705	\$ 4,651,823	13.97%
<i>Expenditures</i>				
Operating Expenses	\$ 2,300	\$ -	\$ -	0.00%
Capital Outlay	\$ 133,068	\$ 4,080,000	\$ 4,650,000	13.97%
Reserves	\$ -	\$ 1,705	\$ 1,823	6.92%
Expenditures	\$ 135,368	\$ 4,081,705	\$ 4,651,823	13.97%

Adopted Budget Highlights

Revenues

- This fund is used to account for the revenue received from Fire Impact Fees.
- Miscellaneous Revenues includes Fire Impact Fee collections (\$860,000), as well as Interest earned (\$50,000). The budget for Impact Fee revenue was reduced based on low revenue collections in FY 2007.
- An increase is expected in the Beginning Fund Balance for FY 2008 due to budgeted projects in FY 2007 not being completed until the next fiscal year.

Expenditures

- The FY 2008 Capital Outlay budget includes funding for fire stations in each of the following locations:
 - Lake Jem (Station 78) - \$1,900,000 (funding began in FY 2007; amount represents remainder funding).
 - Paisley/Lake Kathryn (Station 13) - \$1,375,000 (partial funding).
 - Minneola (Station 90) - \$1,375,000 (partial funding).
- Reserves are kept at a minimum in this fund. FY 2008 Reserves are \$1,823.

Animal Shelter Sterilization Trust Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenues	\$ 29,839	\$ 22,000	\$ 39,000	77.27%
Beginning Fund Balance	\$ -	\$ 115,180	\$ 117,496	2.01%
5% Statutory Receipts	\$ -	\$ (1,100)	\$ (1,950)	77.27%
Revenues	\$ 29,839	\$ 136,080	\$ 154,546	13.57%
<i>Expenditures</i>				
Operating Expenses	\$ 31,733	\$ 73,500	\$ 83,500	13.61%
Capital Outlay	\$ 24,194	\$ -	\$ -	0.00%
Reserves	\$ -	\$ 62,580	\$ 71,046	13.53%
Expenditures	\$ 55,927	\$ 136,080	\$ 154,546	13.57%

Adopted Budget Highlights

Background

- In May 2006, the Board approved the use of these funds for the purpose of establishing and operating a spay / neuter program at Lake County Animal Services. This program would provide more services to the animal and new animal owner at a lower cost for both the County and the public.

Revenues

- Miscellaneous Revenues include donations received for the Animal Shelter Trust and proceeds from the sale of livestock, which is budgeted at \$35,000 in FY 2008. Also included in Miscellaneous Revenues is interest earned on investment, which is budgeted at \$4,000.

Expenditures

- FY 2008 Operating Expenses include neutering charges, educational materials and vet supplies. The budget for these expenses increased in FY 2008 due to a 28% increase in adoptions from the Animal Shelter.

Department Summary	
Capital Outlay	
	2008 Adopted
General Fund:	
2133120 Emergency Management Operations	
860640 Machinery and Equipment	
Undesignated Capital	\$ 5,000
2133130 Hazardous Analysis Grant	
860640 Machinery and Equipment	
Undesignated Capital	3,500
2133160 Emergency Operations Center Project	
860620 21004 Buildings - EOC State Emergency Management Mitigation Grant	
Emergency Operations Center Building	1,000,000
860620 21005 Buildings - EOC Grant	
Emergency Operations Center Building	176,815
2134150 EMS Grant	
860640 Machinery and Equipment	
Undesignated Capital	50,000
2139100 Animal Services	
860630 Improvements Other than Buildings	
Replacement Fencing along perimeter	16,000
Replacement Fencing around night drop-off area	3,000
Fencing to secure vehicles	2,800
860640 00001 Machinery and Equipment - County-wide Vehicle Purchase	
F250 extended cab truck	25,000
Swab animal transport unit for truck	18,000
2145220 County-wide Radio Program	
860630 21003 Improvements Other Than Buildings - County-Wide Radio Program	
Communications Infrastructure Components thru easements, right-of-ways, etc.	26,400

Department Summary	
Capital Outlay	
	2008 Adopted
<u>General Fund (continued):</u>	
2145220 County-wide Radio Program (continued)	
860640 21003 Machinery and Equipment - County-Wide Radio Program	
800 Mhz County-wide Radio Program	\$ 18,371,761
Generators for Mobile Maintenance and Work Center	18,000
Used Mobile Response Site Vehicle	8,500
Ham Radio Repeater	6,500
Light Trailer	7,500
Hilomast	16,500
Undesignated Capital - Law Enforcement Automation Grant (FY 2007)	21,000
Mobile Radio Devices - for two new positions	14,600
Radio Control Station - for one new position	6,500
Total Capital Outlay - General Fund	\$ 19,797,376
<u>Emergency 911 Fund:</u>	
2145310 E911	
860640 Machinery and Equipment	
Replacement 911 Server	\$ 5,000
Total Capital Outlay - Emergency 911 Fund	\$ 5,000
<u>County Fire Rescue Fund:</u>	
2136300 Fire Rescue	
860640 Machinery and Equipment	
Replacement Pumper	\$ 280,000
Electric Exhaust Fans	5,400
Gas Powered Exhaust Fans	3,900
Circular Rescue Saws	5,001
Replacement Air Bags	22,500
Replacement Extrication Equipment	36,000
Akron Master Stream Nozzles	1,500
Laptop	1,500
Total Capital Outlay - County Fire Rescue Fund	\$ 355,801

Department of Public Safety



Department Summary	
Capital Outlay	
	2008 Adopted
<u>Fire Services Impact Fee Trust Fund:</u>	
2136280 Fire Impact Fees	
860620 70010 Buildings - Lake Jem Fire Station	\$ 1,900,000
860620 70011 Buildings - Paisley/Lake Kathryn Fire Station (partial funding)	1,375,000
860620 70012 Buildings - Minneola Fire Station (partial funding)	1,375,000
Total Capital Outlay - Fire Services Impact Fee Trust Fund	\$ 4,650,000
Total Capital Outlay - Department of Public Safety	\$ 24,808,177

Department of Public Safety



Department Summary			
Workload Measurements			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Emergency Management:</u>			
National Incident Management System (NIMS) trainings	107	500	750
Emergency Mobile Field Support Units	0	0	1
<u>Animal Services:</u>			
Supervisor review of all service requests (within 5 days of completion) to assess closure of each case	13,422	15,290	18,252
Oral Rabies Vaccine (ORV) program for wildlife	40,680	32,000	42,000
Parvovirus vaccinations for incoming animals to lower disease incidence	15,220	16,300	18,400
<u>County-wide Radio Program:</u>			
Management of wireless devices development/training regarding disaster and social service issues	N/A	N/A	1,500
County-wide Radio - repairs and maintenance	N/A	N/A	1,000
<u>Communications Systems:</u>			
Accumulated Systems Databases figures processed: Master Street Address Guide - E911 changes, Master Street Address List - addresses, telephone numbers-E911, "Special Needs Forms" completed, cable complaints handled, Communications Services Tax records processed, 911 calls handled by the Public Safety Answering Points (PSAPs)	2,133,469	2,139,950	2,182,749
<u>Fire Rescue:</u>			
Increased call volume for Fire Rescue service	16,287	16,604	17,604
Update Automatic and First Response Agreements	2	3	3
Remodel, repair driveways, and repaint existing fire stations	2	2	5



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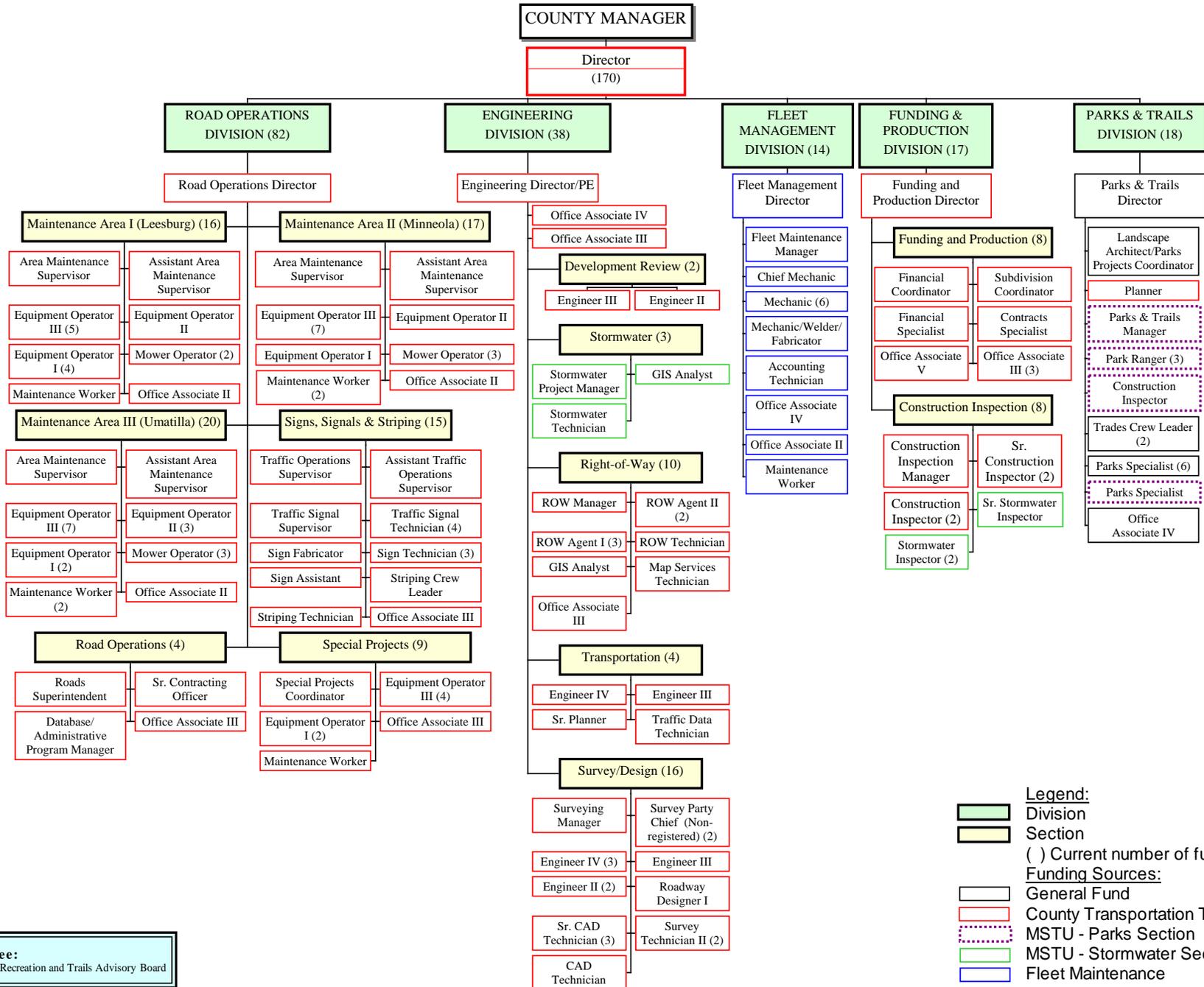
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Department of Public Works - Organization Chart

Fiscal Year 2008



Advisory Committee:
 Parks & Trails: Parks, Recreation and Trails Advisory Board

- Legend:**
- Division
 - Section
 - () Current number of full-time positions
 - Funding Sources:**
 - General Fund
 - County Transportation Trust
 - MSTU - Parks Section
 - MSTU - Stormwater Section
 - Fleet Maintenance

Department Highlights ***Department of Public Works***

Funding & Production Division:

The following projects, funded by Road Impact Fees, are underway in FY 2007: Hancock Road & Johns Lake Road Intersection Improvement and Signalization Project and the South Clermont Connector New Construction Project. In August 2007, the Department of Public Works presented the 2008-2012 Transportation Construction Program for approval by the Board of County Commissioners. Projects planned for FY 2008 include: CR-42 and SR-19 intersection realignment, CR-466 Segment A, CR-44 widening and resurfacing, CR-44A and Estes Road intersection improvements, and Hartwood Marsh Phase I widening and resurfacing.

Engineering Division/Stormwater Program:

The first Stormwater audit was successfully completed in FY 2007. The Countywide Drainage Improvement Project Phase II was funded which involves Live Oak Avenue, Sunburst Estates Subdivision, and CR-439 Bridge. Two Stormwater inspectors were hired to handle lot grading and illicit discharge issues. An Elevation Certificate Workshop was conducted for area surveyors. Major basin studies for Astor and Royal Trails are underway. Other Stormwater projects include Hollondel Road regional stormwater pond and Old Chisholm Trail drainage improvements, Land acquisitions include the Hollondel parcel, Lake Mack flood properties and the Dead River Road parcel.

Road Operations Division:

The State of the County Roads Document was completed which outlines the current state of our road network. Dwights Road was constructed in-house resulting in considerable savings, and also received the FACERS Team Award for construction and cost savings for the Hilltop Subdivision Road Construction. Despite budget cuts, the following contractual services are funded for fiscal year 2008: mowing 287 miles of roadway every five weeks; trimming 54 miles of trees along various roadways; hauling clay to build up 15 miles of clay roads; removing an estimated 70 trees; and mowing 29 different sidewalk locations every three weeks.

Parks & Trails Division:

To accommodate the recreational opportunities for the residents of Lake County, our Parks and Trails Division has begun construction of the North Lake Community Park. Twin Lakes Park capital improvements will be completed by mid- FY 2008. The PEAR Park capital improvements are underway in accordance with the approved Park Master Plan. The Ferndale Preserve parking lot will be completed shortly with the Preserve opened to the public before fiscal year end. The Arnold Brothers Boat Ramp has been completely renovated with a ribbon cutting occurring July 2007. The new Park Ranger Educational Program is well underway and has been received very favorably by Lake County Residents.

Fleet Management Division:

During FY 2007 the vehicle procurement process was revised requiring all vehicle requests to be approved through Fleet. Additionally, the fuel reconciliation process was improved. Inventory accuracy reached 99% and an automated Fuel tank monitoring system was installed. The Vehicle Use & Assignment Policy and Procedure was also revised. Fiscal year 2008 budget highlights include Fleet approval and control of all vehicle capital spending resulting in economies of scale and consistency in fleet specifications. Replacement of the fuel card system is proposed resulting in improved billing security, coupled with the installation of video cameras at fuel locations.

Department of Public Works



All Funds				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 1,951,383	\$ 3,489,132	\$ 6,680,349	91.46%
Parks Impact Fee Fund	\$ 564,571	\$ 1,374,924	\$ 570,737	-58.49%
County Transportation Trust Fund	\$ 15,884,272	\$ 19,035,458	\$ 16,117,651	-15.33%
Road Impact Fees Fund	\$ 13,638,224	\$ 41,839,881	\$ 41,980,205	0.34%
Fish Conservation Fund	\$ 88,186	\$ 64,447	\$ 22,462	-65.15%
Stormwater, Parks, Roads MSTU Fund	\$ 2,236,470	\$ 11,667,579	\$ 10,554,537	-9.54%
Parks Capital Projects Fund	\$ 443,350	\$ 6,578,555	\$ 2,810,253	-57.28%
Renewal Sales Tax Capital Projects (Public Works Portion Only)	\$ 5,367,624	\$ 3,718,133	\$ 6,855,029	84.37%
Fleet Maintenance Fund	\$ 2,399,914	\$ 4,416,237	\$ 3,136,147	-28.99%
Expenditures	\$ 42,573,994	\$ 92,184,346	\$ 88,727,370	-3.75%
<i>Full-Time Positions</i>	<i>156</i>	<i>167</i>	<i>170</i>	

The specifics for each of the funds above are detailed on individual pages following this summary.

The amounts above reflect the expenditures only for each funding source.

Department of Public Works



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
LAP Projects	\$ 136,974	\$ -	\$ 795,000	100.00%
Boating Improvements	\$ 126,242	\$ 123,000	\$ 123,000	0.00%
Parks and Trails	\$ 547,804	\$ 415,000	\$ 491,827	18.51%
Revenues	\$ 811,020	\$ 538,000	\$ 1,409,827	162.05%
<i>Expenditures</i>				
LAP Projects	\$ 136,974	\$ -	\$ 795,000	100.00%
All Abilities Playground	\$ 273,000	\$ -	\$ -	0.00%
Public Works Leased Facility	\$ 19,375	\$ 374,500	\$ 301,500	-19.49%
Boating Improvements	\$ 26,685	\$ 601,232	\$ 461,887	-23.18%
Parks and Trails	\$ 1,465,349	\$ 2,058,109	\$ 2,188,962	6.36%
Silver Glen Special Assessment	\$ -	\$ 34,515	\$ -	-100.00%
Transfers	\$ 30,000	\$ 420,776	\$ 2,933,000	597.05%
Expenditures	\$ 1,951,383	\$ 3,489,132	\$ 6,680,349	91.46%
<i>Full-Time Positions</i>	12	12	12	

The large increase in expenditures is a result of budgeting Local Agency Program (LAP) projects in the General fund. The LAP agreement is a reimbursable-type grant in which FDOT reimburses the County as expenses are incurred. The associated revenue and expense was formerly budgeted in the County Transportation Trust Fund. Additional details are provided in subsequent pages.

General Fund				
LAP Projects				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
LAP Project	\$ 136,974	\$ -	\$ 795,000	100.00%
Revenues	\$ 136,974	\$ -	\$ 795,000	100.00%
<i>Expenditures</i>				
Capital Outlay	\$ 136,974	\$ -	\$ 795,000	100.00%
Expenditures	\$ 136,974	\$ -	\$ 795,000	100.00%

Adopted Budget Highlights

Overview

On July 6, 2004, the Lake County BCC approved a Local Agency Program (LAP) agreement with Florida Department of Transportation (FDOT) for the S.R. 19 landscaping project based on an interlocal agreement with the City of Tavares (not LAP certified). The funds for the project were transferred from General Fund reserves in the amount of \$175,000.

The project was rebudgeted in full to FY 2005 since no costs were incurred until December 2004.

On May 3, 2005, the BCC approved the increase of this LAP agreement and funding in the amount of \$35,019 for a total of \$210,019. Landscaping improvements were started and partial costs incurred in FY 2005; the balance of work was completed in FY 2006.

The LAP agreement is a reimbursable-type grant. FDOT reimburses the County as expenses are incurred. The revenue as well as the offsetting expenses are posted to the General Fund.

In FY 2008 LAP projects formerly budgeted in the County Transportation Fund will now be budgeted in the General Fund.

Expenditures

- The FY 2008 Capital Outlay for Florida Department of Transportation (FDOT) approved LAP Projects:
 - \$ 50,000 - Design turn lanes for intersection of 44 and 19A
 - \$ 75,000 - Design intersection at 44 and Shelly Drive
 - \$ 670,000 - Design South Lake Trail, Section 1 from Clermont Trail to Groveland Trail

Department of Public Works



General Fund				
Public Works Leased Facility				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Operating Expenses	\$ 19,375	\$ 374,500	\$ 301,500	-19.49%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ 19,375	\$ 374,500	\$ 301,500	-19.49%

Adopted Budget Highlights

Expenditures

- The FY 2008 lease payments include the following:
 - 437 Ardice Avenue - annual cost is \$232,500 (\$19,375/mo.)
 - 31150 Industry Drive - annual cost is \$61,800 (\$5,150/mo.)
 - Embarq - T1 Fiber optic communication lines - annual cost is \$7,200 (\$600/mo.)

- The FY 2007 budget included \$82,000 for additional leased space in Eustis that is not required in FY 2008.

General Fund				
Transfers				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Transfer - CTT/Road Operations	\$ -	\$ 360,000	\$ 360,000	0.00%
Transfer - Special Assessments	\$ -	\$ 60,776	\$ -	-100.00%
Transfer - Parks Capital Projects	\$ -	\$ -	\$ 2,573,000	100.00%
Transfer - Fleet Maintenance	\$ 30,000	\$ -	\$ -	0.00%
Expenditures	\$ 30,000	\$ 420,776	\$ 2,933,000	597.05%

Adopted Budget Highlights

Expenditures

- The transfer from the General Fund to the County Transportation Trust Fund (CTT) was started in FY 2005 based on an internal audit performed on the Road Operations Division in the Department of Public Works.

In FY 2006, the transfer was not repeated. In FY 2007 and FY 2008, the transfer is budgeted to provide additional contracted services in the Road Operations Division. This transfer acknowledges the countywide impact of our transportation network.

- The FY 2007 Special Assessment transfer was authorized by the BCC to fund 10% of the Hilltop Road Paving Special Assessment.
- Beginning in FY 2008 all approved funding for new and replacement vehicles will be transferred to the Fleet Maintenance Fund except for Fire and grant funded vehicles. This is expected to result in economies of scale and consistency in fleet specifications. The Transfer to Fleet Maintenance is for vehicles approved for purchase from the General Fund.
- Transfer from General Fund to Parks Capital Projects for North Lake Community Park - \$ 2,573,000

General Fund				
Boating Improvements				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Licenses and Permits	\$ 126,242	\$ 123,000	\$ 123,000	0.00%
Revenues	\$ 126,242	\$ 123,000	\$ 123,000	0.00%
<i>Expenditures</i>				
Operating Expenses	\$ 13,765	\$ -	\$ 38,887	100.00%
Capital Outlay	\$ 12,920	\$ 601,232	\$ 423,000	-29.64%
Grants and Aids	\$ -	\$ -	\$ -	0.00%
Expenditures	\$ 26,685	\$ 601,232	\$ 461,887	-23.18%

Adopted Budget Highlights

Overview

The funding in this program is received as entitlement funds to Lake County from boating licenses. The use of the funds is restricted in nature. These funds are for the sole purpose of providing recreational channel marking, public launching facilities and other boating-related activities, for removal of vessels and floating structures deemed a hazard to public health and safety.

Expenditures

- Carryforward from prior years to FY 2008 is \$354,287.
- FY 2008 Capital Outlay includes:
 - Lake Jem Park - repairs to road into park, boat ramp and parking lot; replace port-o-let with prefab restrooms, install pavilions, picnic tables and trash receptacles.

General Fund				
Parks and Trails				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenue	\$ -	\$ 65,000	\$ 16,827	-74.11%
Miscellaneous Revenue	\$ 197,804	\$ -	\$ 125,000	100.00%
Interfund Transfer	\$ 350,000	\$ 350,000	\$ 350,000	0.00%
Revenues	\$ 547,804	\$ 415,000	\$ 491,827	18.51%
<i>Expenditures</i>				
Personal Services	\$ 445,964	\$ 535,794	\$ 584,317	9.06%
Operating Expenses	\$ 491,595	\$ 621,815	\$ 667,505	7.35%
Capital Outlay	\$ 42,584	\$ 75,500	\$ 455,766	503.66%
Grants and Aids	\$ 485,206	\$ 825,000	\$ 481,374	-41.65%
Expenditures	\$ 1,465,349	\$ 2,058,109	\$ 2,188,962	6.36%
<i>Full-Time Positions</i>	12	12	12	

Adopted Budget Highlights

Revenues

- The Intergovernmental Revenue consists of a U.S. Fish & Wildlife Service grant for Scrub Habitat Restoration.
- The Miscellaneous Revenue is generated by the fruit harvest at the following groves:
North Lake Community Park property - \$ 40,000 East Lake Community Park property - \$ 85,000
- The transfer in from Infrastructure Sales Tax in the amount of \$350,000 was the annual transfer for the park and recreation-type grant programs to municipalities and other organizations. In FY 2008 this transfer will be used to fund additional projects at County parks.

Expenditures

- The Division has budgeted \$170,000 for grounds maintenance at parks, cemeteries, boat ramps and bike trails. Additionally, \$85,000 is earmarked to improve amenities such as adding bike racks, benches, tables, pavilions, etc. in all County parks.
- Funding for perimeter grove care for the North Lake Community Park and East Lake Community Park is \$14,500 and \$23,890 respectively. Additional security fencing to be installed at Ferndale Preserve - \$ 10,000.
- FY 2008 Operating Expenses includes \$73,930 for the replacement of playground equipment in County parks.
- The FY 2008 Capital Outlay includes \$455,766 for countywide park improvements, \$350,000 of which is transferred from Infrastructure Sales Tax. Recommended projects include:

Astor Park	\$60,766
Haynes Creek	\$35,000
Lake Idamere	\$45,000
Lake Mack	\$45,000
Marsh Park	\$25,000
Paisley	\$25,000
Sorrento	\$125,000
Southlake Trail	\$25,000
Twin Lakes	\$70,000

- The Grants and Aids line reflects \$264,547 in rebudgets for grants awarded in prior years but not yet paid, \$ 200,000 for Recreational Assistance Programs, and the \$ 16,827 pass-through for Grant on Scrub habitat restoration by PEAR Park Association.

Parks Impact Fee Trust Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Parks Impact Fees				
North District	\$ 167,896	\$ 150,000	\$ 101,230	-32.51%
Central District	\$ 197,991	\$ 175,000	\$ 85,000	-51.43%
South District	\$ 108,241	\$ 110,000	\$ 78,500	-28.64%
Interest	\$ 51,673	\$ 15,000	\$ 18,000	20.00%
3% County Collection Allowance	\$ (24,588)	\$ (13,500)	\$ (5,620)	-58.37%
Beginning Fund Balance	\$ -	\$ 960,249	\$ 307,483	-67.98%
5% Statutory Deduction	\$ -	\$ (21,825)	\$ (13,856)	-36.51%
Revenues	\$ 501,213	\$ 1,374,924	\$ 570,737	-58.49%
<i>Expenditures</i>				
Operating Expenses	\$ 1,943	\$ 50,000	\$ -	-100.00%
Capital Outlay	\$ 212,628	\$ 1,324,924	\$ 570,737	-56.92%
Transfers	\$ 350,000	\$ -	\$ -	0.00%
Expenditures	\$ 564,571	\$ 1,374,924	\$ 570,737	-58.49%

Adopted Budget Highlights

Overview

Park Impact Fees were established by Ordinance 2003-99 on 11/18/2003 and implemented on 1/15/2004. These fees are imposed on all residential construction within the unincorporated area of Lake County at the time of issuance of a building permit. Revenues are used to fund the construction or improvement of the County Park System necessitated by growth. Three park districts segregate the collection and expenditure of funds. The monies shall be used solely for the construction or improvement of County parks within the district in which they were collected. The funds cannot be used for maintenance or repair expenses.

Expenditures

- In FY 2007 \$50,000 was budgeted in professional services for the design and environmental permitting of septic systems at Lake Jem Park and PEAR Park.
- No reserves are reflected in this fund because all revenues are receipted into their respective districts, as stipulated by Ordinance.
- FY 2008 Capital Outlay includes:
 - North Lake Community Park - Construction
 - Pear Park - Entry road, tennis courts, pickleball courts, etc.
 - Ferndale Preserve - Pavilions, benches, trash receptacles, fences, etc.

County Transportation Trust Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Taxes	\$ 6,992,219	\$ 6,951,000	\$ 6,986,000	0.50%
Intergovernmental Revenues	\$ 6,804,148	\$ 4,784,950	\$ 4,741,900	-0.90%
Charges For Services	\$ 1,137,611	\$ 654,759	\$ 593,416	-9.37%
Miscellaneous Revenues	\$ 466,528	\$ 116,500	\$ 21,700	-81.37%
Interest	\$ 256,882	\$ 100,000	\$ 100,000	0.00%
Transfers	\$ -	\$ 420,776	\$ 360,000	-14.44%
Loan Proceeds-Special Assessments	\$ -	\$ 652,425	\$ 236,786	-63.71%
Beginning Fund Balance	\$ -	\$ 5,985,408	\$ 3,700,000	-38.18%
Less 5% Statutory Deduction	\$ -	\$ (630,360)	\$ (622,151)	-1.30%
Revenues	\$ 15,657,388	\$ 19,035,458	\$ 16,117,651	-15.33%
<i>Expenditures</i>				
Personal Services	\$ 5,464,526	\$ 6,907,953	\$ 7,657,026	10.84%
Operating Expenses	\$ 4,527,401	\$ 6,876,835	\$ 5,170,656	-24.81%
Capital Outlay	\$ 4,118,165	\$ 2,913,268	\$ 980,971	-66.33%
Grants and Aids	\$ 982,571	\$ 750,000	\$ 752,500	0.33%
Transfers	\$ 5,000	\$ -	\$ -	0.00%
Administration Costs	\$ 786,609	\$ 630,360	\$ 622,151	-1.30%
Reserves	\$ -	\$ 957,042	\$ 934,347	-2.37%
Expenditures	\$ 15,884,272	\$ 19,035,458	\$ 16,117,651	-15.33%

Adopted Budget Highlights

Revenues

- FY 2008 budgeted revenues for Gas Tax are based on actual historical trends for this revenue.
- Local Agency Programs (LAP) revenue is budgeted based on annually approved FDOT projects. However, in FY 2008 revenues and expenses will be budgeted in the General Fund LAP Projects program. \$788K for LAP Projects is included in the FY 2007 adopted Intergovernmental Revenues.
- In FY 2006, the County received \$560,000 from FDOT to participate in a program to install and maintain street lights on a portion of Highway 441. The County contracted the City of Leesburg and SECO to provide the service in their respective jurisdictions (approx. \$46,000 annually). The initial funds received from FDOT are intended to provide the necessary funding for 10-12 years for this contracted service. FDOT is also providing additional maintenance funds in subsequent years. The FY 2008 additional revenue is approx. \$29,000. The funds held for subsequent years (approx. \$441,667) is reflected in Reserves.
- The FY 2008 Adopted budget for Transfers includes \$360,000 from the General Fund for contracted services in Road Operations.
- The FY 2008 Adopted budget includes a loan from the County's pooled cash to advance the funds for property owner's portion of road paving assessments.

County Transportation Trust Fund				
Road Operations				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 3,277,189	\$ 4,145,621	\$ 4,504,966	8.67%
Operating Expenses	\$ 4,003,463	\$ 6,016,875	\$ 4,499,803	-25.21%
Capital Outlay	\$ 1,149,814	\$ 1,515,080	\$ 588,585	-61.15%
Expenditures	\$ 8,430,466	\$ 11,677,576	\$ 9,593,354	-17.85%
<i>Full-Time Positions</i>	81	82	82	

Adopted Budget Highlights

Overview

The Road Operations Division is responsible for the maintenance and signage of all Lake County roads. There are approximately 1,236 miles of county-maintained roads, 135 miles of which are clay. The Special Projects Section performs non-routine road maintenance activities which allows regularly scheduled activities to continue without interruption. The Traffic Operations Section is responsible for the fabrication and /or installation of traffic control devices including signs, pavement markings and traffic signals.

Expenditures

- The FY 2008 operating expenses have been reduced by 32% and will impact the County's ability to maintain roads in unincorporated areas. Specific reductions as indicated:
 - (\$342,130) decrease in contractual services - rights-of-way maintenance, ditch cleaning, etc.
 - (\$1,378,888) road repairs
 - (\$139,500) road materials and supplies

Additionally, the training budget was reduced by \$14,080.

- The FY 2008 Capital Outlay includes:

Traffic Operations Building	\$ 151,375
Pole Barn	405,000
3 Mowers	30,210
Plate Compactor	2,000
	<hr/>
	\$ 588,585

County Transportation Trust Fund				
Engineering				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 1,419,147	\$ 1,623,307	\$ 1,931,082	18.96%
Operating Expenses	\$ 377,211	\$ 676,267	\$ 512,979	-24.15%
Capital Outlay	\$ 42,351	\$ 49,763	\$ 30,100	-39.51%
Grants and Aids	\$ 230,000	\$ -	\$ -	0.00%
Expenditures	\$ 2,068,709	\$ 2,349,337	\$ 2,474,161	5.31%
<i>Full-Time Positions</i>	32	35	35	

Adopted Budget Highlights

Overview

The Engineering Division supports the growth-related road construction by providing design, rights-of-way, surveying, development review, traffic studies and stormwater modifications and upgrades. The Survey/Design Section is responsible for all types of technical work concerning highway construction including project design and permitting, graphics and drafting. The Right-of-Way Section performs all research work pertaining to road construction and county owned property. The Transportation Section conducts traffic counts, studies & capacity analysis which determine placement of traffic signs and signals, speed limits, and turn lane configurations. Stormwater oversees drainage and floodplain management and works with consultants to complete basin studies and construct improvements to the County's drainage infrastructure. Finally, the Development Review Section reviews all new development and commercial site plans.

Expenditures

- The FY 2006 Personal Services budget was offset by \$213,010 for staff time and costs that were expensed directly to specific projects by Engineering staff, such as Road Impact Fee projects. The FY 2007 and 2008 budget amounts are offset by \$600,000 and \$500,000 respectively for Engineering as well as Construction Inspection staff time for projects.
- The FY 2008 Capital Outlay is for new and replacement equipment for this program including two laptop computers, a Ford Focus, a GPS upgrade to GLOSSNOSS, a GPS data collection station and three (3) flatscreen monitors.
- Due to budget reductions travel and training have been decreased by \$2,500 and \$7,500 respectively.

County Transportation Trust Fund				
Funding and Production				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 768,190	\$ 1,139,025	\$ 1,220,978	7.20%
Operating Expenses	\$ 146,727	\$ 182,693	\$ 156,874	-14.13%
Capital Outlay	\$ 2,050,700	\$ 128,000	\$ 7,500	-94.14%
Grants and Aids	\$ 752,571	\$ 750,000	\$ 752,500	0.33%
Expenditures	\$ 3,718,188	\$ 2,199,718	\$ 2,137,852	-2.81%
<i>Full-Time Positions</i>	10	10	10	

Adopted Budget Highlights

Overview

The Funding and Production Division has two sections that work together to ensure the timely and cost effective completion of road construction projects. The Funding Section monitors all Department budgets and programs and annually develops the Five-Year Transportation Construction Program. This includes projects funded by the County Transportation Trust Fund, Road Impact Fees, Infrastructure Sales Tax and other revenue sources.

The Construction Inspection Section monitors all subdivision and commercial sites in the unincorporated areas of Lake County to ensure that streets and drainage improvements are constructed to County standards, and ensure compliance with construction plans, applicable codes and engineering specifications. This Section also monitors the inspection and approval of all new road construction in unincorporated Lake County.

Expenditures

- LAP Projects formerly shown under Funding and Production Capital Outlay have been moved to the General Fund in the LAP Projects budget beginning in FY 2008. During FY 2006 approximately \$2M was spent on LAP Projects and the adopted project budget in FY 2007 was approximately \$1.4M.
- The Grants and Aids shown above is 50% of the estimated revenue from the 9th Cent Gas Tax payable to the 14 municipalities per interlocal agreements. Based on historical trends of the actual revenue collected, the FY 2008 revenue is projected to be \$1,505,000.
- Due to budget reductions travel and training in Funding and Production have been decreased by \$1,000 and \$2,000 respectively. Construction Inspection's training budget has been reduced by \$1,000.

County Transportation Trust Fund				
Special Assessments				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Operating Expenses	\$ -	\$ 1,000	\$ 1,000	0.00%
Capital Outlay	\$ 875,300	\$ 1,220,425	\$ 354,786	-70.93%
Expenditures	\$ 875,300	\$ 1,221,425	\$ 355,786	-70.87%

Adopted Budget Highlights

Expenditures

- The decrease in the Capital Outlay budget is due to the completion of the Hilltop Paving Project in FY 2007.
- The FY 2008 Capital Outlay budget is comprised of the cost of road improvements shown below. The property owner's share of the road improvements is collected through road paving assessments and is budget under Loan Proceeds - Special Assessments..

<u>Road Improvements</u>	<u>County Share</u>	<u>Property Owner Assessment</u>	<u>Total Improvements</u>
Lisa Drive, Venetian Village	\$ 78,000	\$ 156,786	\$ 234,786
W. Lakeside Drive	<u>40,000</u>	<u>80,000</u>	<u>120,000</u>
	\$ 118,000	\$ 236,786	\$ 354,786

County Transportation Trust Fund				
Non-Departmental				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Transfers	\$ 5,000	\$ -	\$ -	0.00%
Administration Costs	\$ 786,609	\$ 630,360	\$ 622,151	-1.30%
Reserves	\$ -	\$ 957,042	\$ 934,347	-2.37%
Expenditures	\$ 791,609	\$ 1,587,402	\$ 1,556,498	-1.95%

Adopted Budget Highlights

Expenditures

- Reserves budgeted for FY 2008 include approximately \$441,667 dedicated for future years' payments for the street lighting contract with FDOT.

Department of Public Works



Road Impact Fees Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenues	\$ 294,879	\$ -	\$ -	0.00%
Road Impact Fees				
Benefit District 1	\$ 340,172	\$ 300,000	\$ 227,600	-24.13%
Benefit District 2	\$ 4,085,405	\$ 2,500,000	\$ 2,689,000	7.56%
Benefit District 3	\$ 3,353,753	\$ 2,200,000	\$ 2,001,300	-9.03%
Benefit District 4	\$ 831,538	\$ 680,000	\$ 245,400	-63.91%
Benefit District 5	\$ 3,660,729	\$ 4,600,000	\$ 3,230,000	-29.78%
Benefit District 6	\$ 1,850,889	\$ 1,500,000	\$ 1,407,600	-6.16%
5% Statutory Deduction	\$ -	\$ (601,112)	\$ (548,045)	-8.83%
3% Municipality Collection Allowance	\$ (198,837)	\$ (107,586)	\$ (126,880)	17.93%
3% County Collection Allowance	\$ (528,022)	\$ (350,171)	\$ (103,130)	-70.55%
Loan Repayment - Fund 141	\$ -	\$ 3,000,000	\$ 1,141,219	-61.96%
Beginning Fund Balance	\$ -	\$ 27,418,750	\$ 30,426,141	10.97%
Interest	\$ 1,856,255	\$ 700,000	\$ 1,390,000	98.57%
Revenues	\$ 15,546,761	\$ 41,839,881	\$ 41,980,205	0.34%
<i>Expenditures</i>				
Operating Expenses	\$ 4,450	\$ -	\$ -	-100.00%
Capital Outlay	\$ 13,633,774	\$ 41,839,881	\$ 41,980,205	0.34%
Expenditures	\$ 13,638,224	\$ 41,839,881	\$ 41,980,205	0.34%

Adopted Budget Highlights

Revenues

- The revenues recorded in the Intergovernmental Revenues line item are grant funds from the State for assistance with specific road projects. The County began receiving revenue from this program in FY 2002. The grant funds are applied for and approved by the State in advance; these approved projects are not generally funded by the State. The County funds the remaining balance on each project by district. The revenue will vary each year depending on the projects under construction and various stages of completion. The funds are budgeted at year end on an actual dollar basis.
- FY 2006 had several road projects proposed to be funded from renewal sales tax that were moved to an accelerated program. To fund these projects at an accelerated rate, the dollars were budgeted using road impact fee funds. The repayment schedule from the Roads allocation of renewal sales tax began FY 2007 in the amount of \$3M for a total repayment of \$7.5M plus interest. This transfer is made directly from the Infrastructure Sales Tax Fund to this fund. Payments totaling \$ 1.1M are budgeted in FY 2008.

Department of Public Works



Road Impact Fees Fund

Fund Summary

	2006 Actual	2007 Adopted	2008 Adopted	% Change
Expenditures				
➤ Projects are proposed, approved and completed based on the revenue collected in each district in the county. All funds are allocated to each district annually based on projected revenue collections and carried forward each year by district. No reserves are kept in this fund.				
➤ In FY 2007, in excess of \$56 million was budgeted for road projects in all districts. The FY 2008 Capital Outlay budget is allocated according to revenues generated within each district.				

Fish Conservation Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Licenses and Permits	\$ 19,820	\$ 19,000	\$ 19,000	0.00%
Beginning Fund Balance	\$ -	\$ 44,421	\$ 2,512	-94.35%
Less 5% Statutory Deduction	\$ -	\$ (1,054)	\$ (1,050)	-0.38%
Interest	\$ 2,219	\$ 2,080	\$ 2,000	-3.85%
Revenues	\$ 22,039	\$ 64,447	\$ 22,462	-65.15%
<i>Expenditures</i>				
Operating Expenses	\$ -	\$ 20,000	\$ 5,000	-75.00%
Capital Outlay	\$ 87,186	\$ 43,393	\$ -	-100.00%
Grants and Aids	\$ -	\$ -	\$ -	0.00%
Administration Costs	\$ 1,000	\$ 1,054	\$ 1,050	-0.38%
Reserves	\$ -	\$ -	\$ 16,412	100.00%
Expenditures	\$ 88,186	\$ 64,447	\$ 22,462	-65.15%

Adopted Budget Highlights

Overview

The County receives an allocation for the additional levy on fishing licenses (\$1 per license) issued within Lake County. The ability to collect such a surcharge is derived from a 1967 Special Act, as amended in 1975. The County's receipts vary annually, but are usually less than \$20,000.

The Special Act states the funds can be used for fish conservation projects, which include vegetation control, habitat improvement and access improvement. However, funds can be used only with the prior approval of and in conjunction with Florida Fish and Wildlife Conservation (FFWC).

In the past, projects included stocking and purchase of fish tagging equipment, fishing dock repair and new fishing dock installation.

Revenues

- The decrease in Beginning Fund Balance is a result of the construction of the Lake Mack, Lake Jem and Arnold Brothers boat ramps.

Expenditures

- In FY 2008, \$5,000 is allocated for the addition of Blueways trails.

MSTU Funds - Stormwater, Parks and Roads				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Ad Valorem Revenue	\$ 3,815,610	\$ 6,382,104	\$ 6,138,063	-3.82%
Charges For Services	\$ 9,712	\$ 6,100	\$ 6,100	0.00%
Miscellaneous Revenues	\$ 390,240	\$ 116,000	\$ 318,200	174.31%
Other Sources	\$ 59,563	\$ 1,600	\$ 1,600	0.00%
Beginning Fund Balance	\$ -	\$ 5,486,985	\$ 4,413,693	-19.56%
Less 5% Statutory Deduction	\$ -	\$ (325,210)	\$ (323,119)	-0.64%
Revenues	\$ 4,275,125	\$ 11,667,579	\$ 10,554,537	-9.54%
<i>Expenditures</i>				
Personal Services	\$ 154,820	\$ 468,680	\$ 718,363	53.27%
Operating Expenses	\$ 1,109,900	\$ 2,992,166	\$ 3,463,655	15.76%
Capital Outlay	\$ 649,248	\$ 2,752,922	\$ 5,290,900	92.19%
Grants and Aids	\$ 12,000	\$ 20,000	\$ 70,000	250.00%
Transfers	\$ 106,270	\$ 191,463	\$ 184,141	-3.82%
Administrative Fee	\$ 204,232	\$ 325,210	\$ 323,119	-0.64%
Reserves	\$ -	\$ 4,917,138	\$ 504,359	-89.74%
Expenditures	\$ 2,236,470	\$ 11,667,579	\$ 10,554,537	-9.54%
<i>Full-Time Positions</i>	3	9 *	12	

* During FY 2007 three positions were reassigned resulting in a revised full-time position count of 12.

Adopted Budget Highlights

The MSTU Funds - Stormwater, Parks and Roads all receive proceeds from the assessment millage on the residents of unincorporated Lake County. This revenue is used to provide designated services to those residents.

The MSTU millage was scheduled to increase by 0.1 mill to 0.70 mills in FY 2008, however due to Legislative changes in June 2007 regarding the collection of ad valorem revenues, the MSTU millage will be reduced by 9% less than the roll-back rate (0.4984 mills).

The Department of Public Works recommends the following allocation of ad valorem proceeds:

<i>MSTU - Parks Section</i>	\$ 750,000
<i>MSTU - Roads Section</i>	\$ 750,000
<i>MSTU - Stormwater Section</i>	\$ 4,638,063

Revenues

- The decrease in ad valorem revenues is a result of the Property and Tax Reform Bill approved by the Florida Legislature in June 2007.

MSTU Funds - Stormwater, Parks and Roads				
MSTU - Stormwater Section				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Ad Valorem Revenue	\$ 3,815,610	\$ 5,319,253	\$ 4,638,063	-12.81%
Charges For Services	\$ 9,712	\$ 6,100	\$ 6,100	0.00%
Interest	\$ 390,240	\$ 116,000	\$ 303,000	161.21%
Other Sources	\$ 59,563	\$ 1,600	\$ 1,600	0.00%
Beginning Fund Balance	\$ -	\$ 5,486,985	\$ 4,252,315	-22.50%
Less 5% Statutory Deduction	\$ -	\$ (272,068)	\$ (247,359)	-9.08%
Revenues	\$ 4,275,125	\$ 10,657,870	\$ 8,953,719	-15.99%
<i>Expenditures</i>				
Personal Services	\$ 154,820	\$ 219,353	\$ 363,470	65.70%
Operating Expenses	\$ 1,109,900	\$ 2,663,878	\$ 2,722,337	2.19%
Capital Outlay	\$ 649,248	\$ 2,405,857	\$ 5,150,000	114.06%
Grants and Aids	\$ 12,000	\$ 20,000	\$ 20,000	0.00%
Transfers	\$ 106,270	\$ 159,576	\$ 139,141	-12.81%
Administrative Fee	\$ 204,232	\$ 272,068	\$ 247,359	-9.08%
Reserves	\$ -	\$ 4,917,138	\$ 311,412	-93.67%
Expenditures	\$ 2,236,470	\$ 10,657,870	\$ 8,953,719	-15.99%
<i>Full-Time Positions</i>	3	3 *	6	

* During FY 2007 three positions were reassigned resulting in a revised full-time position count of 6.

Adopted Budget Highlights

Expenditures

- The FY 2008 Personal Services budget includes two Stormwater Inspectors and one Senior Stormwater Inspector transferred from the Department of Growth Management during FY 2007.
- Operating Expenses for FY 2008 include \$2.365M for professional services as outlined in the 2008 CIP Plan. \$200,000 is budgeted for contractual street sweeping in compliance with NPDES requirements.
- Due to budget reductions, travel and training have been decreased by \$500 and \$1,500 respectively.
- The MSTU - Stormwater Section is contributing \$25,200 in FY 2008 toward the Lake County Water Atlas Project under development by the University of South Florida.
- Capital Outlay includes \$1.1M for land acquisition and \$4.05M for stormwater improvements as approved by the BCC.
- FY 2008 Grants and Aids consists of funding for the Watershed Action Volunteers to assist with the storm drain stenciling program.
- The Transfers budgeted in this fund are the required budgeted amounts for the Property Appraiser (1%) and Tax Collector (2%) based on the estimated revenues for the fund that may be collected for the administration of the revenue collections.

MSTU Funds - Stormwater, Parks and Roads				
MSTU - Parks Section				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Ad Valorem Revenue	\$ -	\$ 730,710	\$ 750,000	2.64%
Interest	\$ -	\$ -	\$ 9,000	100.00%
Other Sources	\$ -	\$ -	\$ -	-100.00%
Beginning Fund Balance	\$ -	\$ -	\$ 72,590	100.00%
Less 5% Statutory Deduction	\$ -	\$ (36,535)	\$ (37,950)	3.87%
Revenues	\$ -	\$ 694,175	\$ 793,640	14.33%
<i>Expenditures</i>				
Personal Services	\$ -	\$ 249,327	\$ 354,893	42.34%
Operating Expenses	\$ -	\$ 39,325	\$ 70,205	78.53%
Capital Outlay	\$ -	\$ 347,065	\$ 140,900	-59.40%
Grants and Aids	\$ -	\$ -	\$ 50,000	100.00%
Transfers	\$ -	\$ 21,923	\$ 22,500	2.63%
Administrative Fee	\$ -	\$ 36,535	\$ 37,950	3.87%
Reserves	\$ -	\$ -	\$ 117,192	100.00%
Expenditures	\$ -	\$ 694,175	\$ 793,640	14.33%
<i>Full-Time Positions</i>	0	6	6	

Adopted Budget Highlights

Expenditures

- FY 2008 Operating Expenses include \$17,000 for special event costs (printing, reprographics and rentals); \$5,200 for travel and training; \$18,000 for the replacement of small tools and equipment under \$1,000. Operating expenditures show a 56% decrease over the FY 2007 adopted budget.
 - The FY 2008 Capital Outlay includes \$121,000 for countywide park improvements. Recommended projects include:
 - Pear Park - ballfields, tennis, pickleball and tennis courts, paved trail and entry road
 - Sorrento Park - playground, pavilions, concrete walking trail
 - Haynes Creek - playground, pavilion
 - Astor Park - recreational lighting
 - Lake Idamere Park - pavilions
 - Ferndale Preserve - playground, pavilions, canoe launch, fishing pier
- The FY 2008 Capital Outlay also includes \$19,900 for the purchase of a vehicle for the Parks and Trails Manager.
- The Transfers budgeted in this fund are the required budgeted amounts for the Property Appraiser (1%) and Tax Collector (2%) based on the estimated revenues for the fund that may be collected for the administration of the revenue collections.

MSTU Funds - Stormwater, Parks and Roads				
MSTU - Roads Section				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Ad Valorem Revenue	\$ -	\$ 332,141	\$ 750,000	125.81%
Interest	\$ -	\$ -	\$ 6,200	100.00%
Beginning Fund Balance	\$ -	\$ -	\$ 88,788	100.00%
Less 5% Statutory Deduction	\$ -	\$ (16,607)	\$ (37,810)	127.68%
Revenues	\$ -	\$ 315,534	\$ 807,178	155.81%
<i>Expenditures</i>				
Operating Expenses	\$ -	\$ 288,963	\$ 671,113	132.25%
Transfers	\$ -	\$ 9,964	\$ 22,500	125.81%
Administrative Fee	\$ -	\$ 16,607	\$ 37,810	127.68%
Reserves	\$ -	\$ -	\$ 75,755	100.00%
Expenditures	\$ -	\$ 315,534	\$ 807,178	155.81%

Adopted Budget Highlights

Expenditures

- Allowable uses for this portion of the MSTU revenue include the construction of new roads or maintenance of existing roads in the unincorporated areas of the County.
- The FY 2008 Operating Expenses fund contracted road maintenance services to resurface and seal coat county roads.
- The Transfers budgeted in this fund are the required budgeted amounts for the Property Appraiser (1%) and Tax Collector (2%) based on the estimated revenues for the fund that may be collected for the administration of the revenue collections.

Parks Capital Projects Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Beginning Fund Balance	\$ -	\$ 36,442	\$ 45,353	24.45%
Grants	\$ 73,051	\$ 400,000	\$ 200,000	-50.00%
Interfund Transfer - General Fund	\$ -	\$ -	\$ 2,573,000	100.00%
Interfund Transfer - CCF Comm Pk	\$ -	\$ 6,132,363	\$ -	-100.00%
Interfund Transfer - Parks Imp Fee Fd	\$ 350,000	\$ -	\$ -	0.00%
Interest	\$ 20,354	\$ 31,316	\$ 2,000	-93.61%
Less 5% Statutory Deduction	\$ -	\$ (21,566)	\$ (10,100)	-53.17%
Revenues	\$ 443,405	\$ 6,578,555	\$ 2,810,253	-57.28%
<i>Expenditures</i>				
Operating Expenses	\$ 1,698	\$ 178,338	\$ 80,000	-55.14%
Capital Outlay	\$ 441,652	\$ 6,357,416	\$ 2,643,000	-58.43%
Reserves	\$ -	\$ 42,801	\$ 87,253	103.86%
Expenditures	\$ 443,350	\$ 6,578,555	\$ 2,810,253	-57.28%

Adopted Budget Highlights

Revenues

- The revenue in this fund (Fund 3020) is a combination of grant funds and transfers from County funds to be used as matching funds for various projects.
- Grant revenue is budgeted for receipt of grant awards upon anticipated project completion:
 - FY 2007 - Lake Idamere Park - \$200,000; Pine Forest Park - \$200,000
 - FY 2008 - Pine Forest Park - \$200,000
- The FY 2007 transfer in the amount of \$6.1 million from the Christopher C. Ford Commerce Park (partial funding) was for the construction of the North Lake Community Park. The total allocated funds are \$6 million with the remainder of the funds allocated in the Parks Impact Fee Fund - North District (\$400,000) and Sales Tax Funds (\$1.1 million). The FY 2008 transfer in the amount of \$ 2.573 million from the General Fund is also for this Project.

Expenditures

- A brief summary of the proposed park projects for FY 2008 are listed separately on the next page.

Parks Capital Projects Fund

Parks Projects Listing

FY 2008 Park Projects Listing

North Lake Community Park:

This 96-acre park land was acquired by the County in 2004 for future development as a community park. The area is intended for active facilities development. The park development will provide 4 ball fields, 3 soccer/football fields, 2 soccer/soccer jr. fields, 2 tennis courts, 2 basketball courts, picnic area, beach volleyball area, playground, recreational center, agricultural exhibit area, parking lot, restroom, landscaping and irrigation. The total buildout for park development is approx. \$15 million. The first phase began in FY 2007 and is funded for \$8.5 million.

Parks Capital Projects Fund	\$ 4,500,000
<i>(Transfer from Christopher C. Ford Commerce Park)</i>	
Sales Tax Funds	1,100,000
General Fund	2,573,000
Park Impact Fees	400,000
	\$ 8,573,000

Renewal Sales Tax Capital Projects Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest	\$ 571,360	\$ 250,000	\$ 250,000	0.00%
Interfund Transfer - Fund 141	\$ 10,175,143	\$ 6,844,750	\$ 6,913,531	1.00%
Voting Systems Assistance	\$ 451,538	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ -	\$ 10,683,756	\$ 9,009,303	-15.67%
5% Statutory Receipts	\$ -	\$ (12,500)	\$ (12,500)	0.00%
Revenues	\$ 11,198,041	\$ 17,766,006	\$ 16,160,334	-9.04%
<i>Expenditures</i>				
Capital Outlay - Facilities	\$ 1,954,767	\$ 12,840,165	\$ 7,626,818	-40.60%
Capital Outlay - Road-Type Projects	\$ 5,367,624	\$ 3,718,133	\$ 6,855,029	84.37%
Capital Outlay - Non-Departmental-Other	\$ 749,262	\$ 1,079,942	\$ 1,628,487	50.79%
Aids To Government Agencies	\$ -	\$ 50,000	\$ -	-100.00%
Reserves	\$ -	\$ 77,766	\$ 50,000	-35.70%
Expenditures	\$ 8,071,653	\$ 17,766,006	\$ 16,160,334	-9.04%

Adopted Budget Highlights

Revenues

- This fund is used to account for the revenue received from renewal sales tax.
- The renewal sales tax collections began January 2003 and are a three-way split between the School Board, municipalities and the County. (The original referendum was split 2/3 for the County and 1/3 for the municipalities.)

Expenditures

- Based on the direction of the BCC, almost half of the revenue allocated to this fund is to be used for road-type projects. Within that, 56% is allocated for resurfacing projects, 26% is allocated for road projects, and 18% for sidewalks.
- In FY 2005 the BCC approved the loan of Road Impact Fees to accelerate the timeline for road projects. The repayment of the \$5.28M loan (no interest) is allocated as a direct transfer from the Infrastructure Sales Tax Fund to the Road Impact Fee Trust Fund. In FY 2007 \$3M was repaid and payments totaling \$ 1.1M are budgeted in FY 2008.
- The Aids To Government Agencies in FY 2007 is the grant to the City of Tavares for streetscaping. In FY 2008 the grant is a contribution to the BCC-LSCC Joint Use Library.

Fleet Management Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Charges For Services	\$ 2,438,335	\$ 4,063,919	\$ 2,847,840	-29.92%
Miscellaneous Revenues	\$ 17,393	\$ -	\$ 1,000	100.00%
Interfund Transfer	\$ 35,000	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ -	\$ 352,318	\$ 287,357	-18.44%
5% Statutory Deduction	\$ -	\$ -	\$ (50)	-100.00%
Revenues	\$ 2,490,728	\$ 4,416,237	\$ 3,136,147	-28.99%
<i>Expenditures</i>				
Personal Services	\$ 519,375	\$ 740,075	\$ 763,804	3.21%
Operating Expenses	\$ 1,880,539	\$ 3,401,318	\$ 2,259,427	-33.57%
Capital Outlay	\$ -	\$ 92,600	\$ -	-100.00%
Reserves	\$ -	\$ 182,244	\$ 112,916	-38.04%
Expenditures	\$ 2,399,914	\$ 4,416,237	\$ 3,136,147	-28.99%
<i>Full-Time Positions</i>	12	14	14	

Adopted Budget Highlights

Revenues

- In FY 2007, Charge for Services increased in anticipation of the sale of fuel to the Public Transportation Division, however this is not included in the FY 2008 Adopted budget.
- All fuel customers are charged a fuel surcharge for each gallon purchased. The revenue is used to help offset the cost of operating the fuel sites. The FY 2008 surcharge is \$0.06 per gallon and is expected to generate \$34,560.

Expenditures

- Beginning in FY 2008 all approved funding for new and replacement vehicles will be transferred to the Fleet Management Fund except for Fire and grant funded vehicles. This is expected to result in economies of scale and consistency in fleet specifications.
- The price of fuel, through consolidated ordering, was estimated at \$3.00 per gallon for FY 2008.
- The Fleet Management Division has no capital expenditures for FY 2008. Capital Outlay for Countywide vehicle purchases can be found on the following page and in the Appendix.
- Due to budget reductions travel and training have been decreased by \$1,000 and \$5,000 respectively.

Countywide Vehicle Purchases



Countywide Vehicle Purchases Project 00001			2008 Adopted
<u>Department/Org Code</u>	<u>Description</u>	<u>Qty.</u>	
Environmental Services			
Environmental Programs	Ford Escape, 4x4, 2.3L	1	\$ 16,500
Mosquito Control - State	Ford Ranger, 4x4, extended cab, trailer package, bed liner	1	17,800
Mosquito Control	Ford Ranger, 4x4, extended cab, trailer package, bed liner	2	35,600
Facilities			
Facilities Development & Mgmt. Admin.	Ford Focus, 4 door	1	11,600
Facilities Maintenance	Ford Focus, 4 door	2	23,200
Facilities Maintenance	Trailer, tilt - 22ft. HD Dual Axle 12,000lb GVWR	1	4,500
Facilities Maintenance	Cargo Van, Ford E250, extended body, partition, bin system	2	36,000
Facilities Maintenance	Trailer Mounted 60kw Generator	1	30,000
Facilities Services	Ford Escape, 4 door, 4x2, HD mats	1	14,900
Facilities Development & Mgmt.	Ford Escape, 4x4, 2.3L	1	16,500
Facilities Development Admin.	Hydraulic Crane for utility truck	1	15,000
Public Safety			
Animal Control	F250 Ext Cab 4 x4 - Chassis Only	1	25,000
Animal Control	SWAB Animal Transport Unit ARF-95	1	18,000
General Fund 0010			\$ 264,600
County Transportation Trust Fund 1120			
Public Works			
Road Operations	Mowers	3	\$ 30,210
Engineering Operations	Ford Focus, 4 door	1	11,600
County Transportation Trust Fund 1120			\$ 41,810
Parks MSTU Fund 1231			
Public Works			
Parks Services	Ford Ranger, 4x4, extended cab, 5000lb trailer towing package	1	\$ 19,900
Parks MSTU Fund 1231			\$ 19,900
Landfill Enterprise Fund 4200			
Environmental Services			
Administration	Ford Explorer, 4x4, V-6	1	\$ 22,000
Recycling	Ford Escape, 4x4, 2.3L	1	16,500
Recycling Facility	Skid Steer Loader	1	40,000
Hazardous Waste	Ford F150 extended cab, 4x2, trailer package	1	16,800
Hazardous Waste	Ford Escape, 4x4, 2.3L	1	16,500
Hazardous Waste	Fork Lift, Diesel	1	25,000
Landfill Operations	Semi Truck Tractor, tandem axel, 80,000lbs, 6x4	1	65,000
Residential Drop-offs	Truck, roll-off	2	273,120
Scale Services	Ford Ranger, 4x2, extended cab	1	12,500
Landfill Enterprise Fund 4200			\$ 487,420
Total Capital Outlay - All Funds			\$ 813,730

Department of Public Works



Department Summary	
Capital Outlay	
	2008 Adopted
<u>General Fund:</u>	
5052100 Parks and Trails	
860630 Improvements Other Than Buildings	
Astor Park	\$ 60,766
Haynes Creek	35,000
Lake Idamere	45,000
Lake Mack	45,000
Marsh Park	25,000
Paisley	25,000
Sorrento	125,000
Southlake Trail	25,000
Twin Lakes	70,000
5052110 Boating Improvements	
860630 Improvements Other Than Buildings	
Lake Jem Park	423,000
5056140 LAP Projects	
860631 LAP	
	795,000
Total Capital Outlay - General Fund	
	\$ 1,673,766
<u>Park Impact Fee Trust Fund:</u>	
5052210 Parks Impact Fee - Central District	
860630 Improvements Other Than Buildings	
PEAR Park	\$ 335,999
5052220 Parks Impact Fee - North District	
860630 Improvements Other Than Buildings	
North Lake Community Park	98,876

Department of Public Works



Department Summary	
Capital Outlay	
	2008 Adopted
5052230 Parks Impact Fee - South District	
860630 Improvements Other Than Buildings	
Ferndale Reserve	\$ 135,862
Total Capital Outlay - Park Impact Fee Trust Fund	\$ 570,737
<u>County Transportation Trust Fund:</u>	
5053200 Road Operations	
860620 Buildings	
Sign Shop Garage improvements	\$ 151,375
Traffic Operations Compound	405,000
860640 Machinery & Equipment	
Plate Compactor	2,000
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases	
(3) - Mowers - new	30,210
5055100 Engineering	
860640 Machinery and Equipment	
Laptop PC - new for Engineering presentation & public meetings, pool use	1,500
Laptop PC - replacement	1,500
(3) - 30' Flat screen Monitors - replacements	4,500
Upgrade existing GPS system to GLOSSNOSS	7,000
Total station/GPS data collector - new	4,000
860640 00001 Machinery and Equipment - Countywide Vehicle Purchases	
Ford Focus, 4 door - replacement	11,600

Department of Public Works



Department Summary	
Capital Outlay	
	2008 Adopted
5056240 Construction Inspection	
860640 Machinery and Equipment	
(5) - Laptop PC - replacements	\$ 7,500
5056400 Special Assessments	
860677 Roads - County Share	
Lisa Drive, Venetian Village	78,000
W. Lakeside Drive	40,000
860678 Roads - Property Owner Share	
Lisa Drive, Venetian Village	156,786
W. Lakeside Drive	80,000
Total Capital Outlay - County Transportation Trust Fund	\$ 980,971
<u>Road Impact Fees Fund:</u>	
5056610 Road Impact - District 1	
860670 Roads	\$ 1,774,216
5056620 Road Impact - District 2	
860670 Roads	13,998,623
5056630 Road Impact - District 3	
860670 Roads	9,226,340
5056640 Road Impact - District 4	
860670 Roads	3,609,307
5056650 Road Impact - District 5	
860670 Roads	5,677,563

Department of Public Works



Department Summary	
Capital Outlay	
	2008 Adopted
860673 40003 Roads Right of Way	\$ 250,000
5056660 Road Impact - District 6	
860670 Roads	7,444,156
Total Capital Outlay - Road Impact Fees Fund	\$ 41,980,205
<u>Stormwater Management Fund:</u>	
5055600 - Stormwater Management	
860610 Land	
Major Basin acquisitions	\$ 1,100,000
860630 Improvements Other Than Buildings	
Stormwater Improvements as BCC approved	4,050,000
Total Capital Outlay - Stormwater Management Fund	\$ 5,150,000
<u>MSTU - Parks Fund:</u>	
5052200 - Parks Services	
860630 Improvements Other Than Buildings	
Ferndale Preserve	\$ 36,000
Hancock Trail	15,000
Haynes Creek	20,000
Pine Forest	25,000
Southlake Trail	25,000
860640 00001 Machinery & Equipment - Countywide Vehicle Purchases	
Ford Ranger, 4x4 Extended Cab, 5,000 lb Trailer Towing Package	19,900
Total Capital Outlay - MSTU Parks Fund	\$ 140,900

Department of Public Works



Department Summary	
Capital Outlay	
	2008 Adopted
<u>Parks Capital Projects Fund:</u>	
5052180 - Twin Lakes Park	
860630 40007 Improvements Other Than Buildings - Twin Lakes Park	\$ 70,000
5052400 - North Lake Community Park	
860630 40002 Improvements Other Than Buildings - North Lake Community Park	2,573,000
Total Capital Outlay - Parks Capital Projects Fund	\$ 2,643,000
<u>Renewal Sales Tax Capital Projects Fund:</u>	
5056500 - Capital Projects - Roads	
860632 Improvements - Sidewalks	\$ 1,210,811
860670 Improvements - Roads	1,805,030
860679 Improvements - Resurfacing	3,839,188
9092303 - Non Departmental Other	
860610 40003 Land - Park Land Acquisition	500,000
Total Capital Outlay - Renewal Sales tax Capital Projects Fund	\$ 7,355,029
Total Capital Outlay - Public Works	\$ 60,494,608

Department of Public Works



Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Parks and Trails:</u>			
Parks & Boat Ramps - Repairs/Maintenance (Acres)	877	1,000	1,200
Trails - Repairs/Maintenance (Miles)	N/A	32	50
5 Year Sidewalk Construction Plan (feet)	N/A	34,760	34,760
Blueways - Repair/Maintenance (Miles)	N/A	135	150
<u>Road Operations:</u>			
Tree Trimming (Miles)	N/A	48	18.1
Clay road build-up through contract hauling (Miles)	N/A	62	12.3
<u>Engineering:</u>			
Roadway and safety project design plans	15	28	22
<u>Development Review:</u>			
Preliminary Plan review	51	45	50
Site Plan review	81	105	110
Construction Plans review	42	35	50
Final Plat review	34	30	35
Pre-submittal review	149	120	130
Lot Splits review	92	105	120
Zoning Cases	130	80	100
City of Tavares - Preliminary Plat	12	10	14
City of Tavares - Construction Plans	4	8	10
City of Tavares - Site Plans	11	12	20
City of Eustis - Projects	5	4	5
City of Groveland - Projects	44	40	50
<u>Transportation Engineering:</u>			
Annual Traffic Counts on County Roads (Stations)	195	300	300
Projects Development & Environmental Study (PD&E)	5	8	8
County Incentive Transportation Grant	3	3	3
Signal Warrant Studies on County Roads	10	20	20
Signal Design and installation on County Roads	6	2	2
Safety and Speed Studies	22	25	25
Review of Development Traffic Impact Studies	100	125	125

Department of Public Works



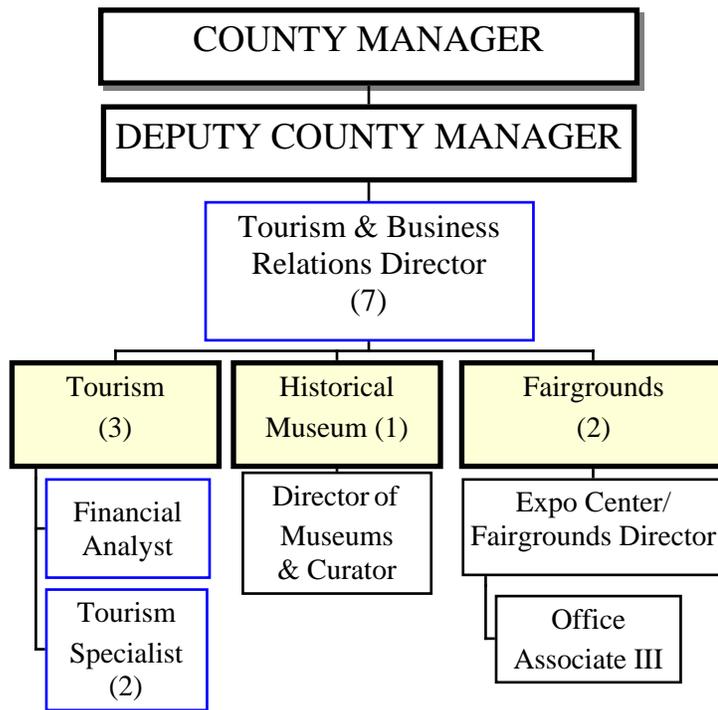
Department Summary			
Workload Measures			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Funding and Production/Construction Inspection:</u>			
Bidding, contracting, and inspecting road construction projects	8	6	16
Bidding, contracting, and inspecting stormwater retrofit, trail, and sidewalk projects	9	4	6
<u>Fleet Management:</u>			
Work Orders generated	2,645	2,437	2,510
PM's (Preventive Maintenance) and SI's (Safety Inspections) Performed	764	846	872
Generated Revenue	\$2,490,728	\$4,544,699	\$3,136,147
Generated Expenses	\$2,399,914	\$4,544,699	\$3,136,147
<u>Engineering:</u>			
Local revision of FEMA flood maps revising shape file, computer updates and formal notification to effected property owners	388	12	300
Floodplain mapping and permitting	1,272	551	500
<u>Engineering/Stormwater:</u>			
Scanning old floodplain documents and attaching these to respective property information	2,974	1,300	0
Basin Evaluations	3	2	2



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Department of Tourism and Business Relations Organization Chart Fiscal Year 2008



Advisory Committees:
 Arts and Cultural Alliance
 Tourist Development Council
 Historical Museum Advisory Committee

- Legend:**
- Section
 - () Current number of full-time positions
 - Funding Sources:**
 - General Fund
 - Resort/Development Tax

Department Highlights

Department of Tourism and Business Relations

The Department of Tourism and Business Relations has several areas of funding. The largest budget in the Department is funded by the Resort/Development Tax collections, which outpaced the Central Florida region most of the year. Reaching out to more Lake County businesses and event planners has been the focus in order to increase the number of events and to encourage event providers to increase the number of days for events, thereby increasing “heads in beds” and collections as a result. We contributed over \$182 thousand in sponsorships for more than 16 events in FY 2007. Over \$44 thousand has been spent on radio and television advertising for over 200 events and over \$79 thousand was used for the promotion of targeted areas and niches in related publications. We have advertised over 100 local events in the Orlando Sentinel Calendar entertainment publication. In addition to the contract with the Central Florida Sports Commission, over \$57 thousand has been used for sponsorships of 16 sporting events. Over 50 organizations have been assisted through the provision of essential services and assistance worth \$40,000 for in-kind support including printing of 30,000 programs, posters, brochures, and invitations, in addition to promotional mailings, etc. These activities generate capacity building for events, increase collections in the Resort Tax, and result in economic benefits to all of Lake County.

Bringing promotional activities in-house gives the Department an additional \$500,000 for advertising and promotion. We are anticipating plans to do more niche marketing in the areas of echo-tourism, sports, kayaking, boating, bird watching, camping, as well as family reunions, and wedding planning. Over 20,000 promotional trinkets were provided to local festivals, events, and conventions. There are many options to explore because Lake County has an abundance of assets to entice visitors.

Partnerships are extremely important to the Department because they allow Lake County to “get more bang for the buck”. We have been fortunate this year to partner with Lake-Sumter Community College and the National Training Center for the construction of a large sports facility on the South Lake Campus of LSCC. This facility will prove to be a great asset in advancing sporting activities in Lake County. Having such a facility will allow larger tournaments and an increased variety in the types of sports that can be offered. As an update on another project, the Sleepy Hollow Sports Complex, which was a partnership with the City of Leesburg, has been completed and is now home to high school and Pop Warner football teams and has 15 baseball tournaments scheduled this year.

The Board of County Commissioners has created the Lake County Arts and Cultural Alliance and the Department is excited and ready to tackle new arenas and venues in order to increase cultural and arts activities for all Lake County residents as well as those in the surrounding areas. The arts and culture personalities of the cities will be a focus of this year’s activities. All of these cultural and artistic programs and venues are funded through the sale of License Plate dollars for the Arts. We have recently partnered with the national organization, Americans for the Arts, to assist with an economic impact study of the arts in Lake County. We are actively involved with the Florida Association of Local Arts Agencies and the Florida Alliance for Arts Education to promote arts funding and grants in our community. We have partnered with United Arts of Central Florida to provide Grant Workshops to over 40 local organizations. Recently a successful Cultural/Arts FAM was offered through a grant with Visit FL, showcasing Lake County arts offerings.

Our relationship with the Metro Orlando Economic Development Commission will continue as we depend on them for national and international promotion of the County. We will also work on a daily basis with the Lake County Director of the EDC in providing assistance to businesses and in encouraging them to take advantage of the incentive programs which are available to them.

Department Highlights (continued)
Department of Tourism and Business Relations

The Jobs Growth Investment Trust Fund for the Disabled will be continued by the Department and we will strive to assist businesses through the Impact Fee Deferral Program and Fast Track Permitting activities in partnership with the Department of Economic Growth and Redevelopment and the Lake County Director of the Metro Orlando EDC.

The Lake County Fairgrounds continues their efforts at courting enhanced use of the facility by seeking out-of-County and out-of-state organizations to schedule their events in Lake County. The Farmers Market on Thursday morning has been and continues to be a successful and profitable operation. Increased numbers of vendors and visitors support this, as well as a 98% satisfaction rate on annual surveys conducted.

The Historical Museum is known as one of the "Top 100 Museums" in the State. Partnerships in this area continue to preserve the early history of Lake County and create new exhibits that will preserve the wonder of Lake County's story through the years. The Museum Curator continues partnerships with the other Historical Societies in Lake County and the State to increase opportunities for our visitors and residents alike to experience Lake County's history "almost first-hand". We will continue to find new items to include in the exhibits and we will continue to get the word out through speaking engagements, new exhibits, and presentations throughout the County.

Department of Tourism and Business Relations



Department Summary

All Funds

	2006 Actual	2007 Adopted	2008 Adopted	% Change
General Fund	\$ 833,628	\$ 804,559	\$ 750,385	-6.73%
Resort/Development Tax Fund	\$ 3,081,065	\$ 4,007,832	\$ 4,015,734	0.20%
Department Total	\$ 3,914,693	\$ 4,812,391	\$ 4,766,119	-0.96%
<i>Full-Time Positions</i>	7	7	7	

The specifics for each of the funds above are detailed on individual pages following this summary.

Department of Tourism and Business Relations



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Florida Arts License Plate Fee	\$ 7,579	\$ 6,000	\$ 7,500	25.00%
Donations	\$ 1,350	\$ 200	\$ -	-100.00%
Fairgrounds	\$ 39,567	\$ 33,000	\$ 43,000	30.30%
Fairgrounds Sales Tax Exempt	\$ 2,239	\$ 1,800	\$ 1,854	3.00%
Fairgrounds - Farmers' Market	\$ 152,967	\$ 165,000	\$ 165,000	0.00%
Revenues	\$ 203,702	\$ 206,000	\$ 217,354	5.51%
<i>Expenditures</i>				
Tourism and Business Relations	\$ 517,591	\$ 443,500	\$ 347,143	-21.73%
Lake County Arts and Cultural Alliance	\$ 19,599	\$ 13,750	\$ 20,826	51.46%
Fairgrounds	\$ 194,759	\$ 219,042	\$ 241,680	10.34%
Historical Museum	\$ 101,679	\$ 128,267	\$ 140,736	9.72%
Expenditures	\$ 833,628	\$ 804,559	\$ 750,385	-6.73%
<i>Full-Time Positions</i>	<i>4</i>	<i>3</i>	<i>3</i>	

The specifics for each of the divisions above are detailed on individual pages following this summary.

Department of Tourism and Business Relations



General Fund				
Tourism and Business Relations				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 122,061	\$ -	\$ -	0.00%
Operating Expenses	\$ 306,030	\$ -	\$ 2,643	100.00%
Grants and Aids	\$ 89,500	\$ 443,500	\$ 344,500	-22.32%
Expenditures	\$ 517,591	\$ 443,500	\$ 347,143	-21.73%
<i>Full-Time Positions</i>	<i>1</i>	<i>0</i>	<i>0</i>	

Adopted Budget Highlights

Expenditures

- The budget for Personal Services previously included the salary and benefits of the Department Director. These expenses were moved to the Tourist Development Fund in FY 2007.
- Operating Expenses in FY 2008 include \$2,553 in insurance premiums for two vehicles and a network printer.
- The Grants and Aids budget includes Jobs Growth Incentive funds awarded to qualifying companies, but not yet paid. The total awarded to qualifying companies is \$193,500. An additional \$51,000 of JGI Funds has been carried forward in FY 2008 for training the disabled.

The Grants and Aids budget for FY 2008 also includes the second of three payments to Lake Sumter Community College for operation of the Business Assistance Center. On January 16, 2007, the Board approved a \$265,000 grant to the college for the Business Center to be paid over three years. The payment for FY 2008 is \$100,000.

General Fund				
Lake County Arts and Cultural Alliance				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Florida Arts License Plate Fee	\$ 7,579	\$ 6,000	\$ 7,500	25.00%
Donations	\$ 1,350	\$ 200	\$ -	-100.00%
Revenues	\$ 8,929	\$ 6,200	\$ 7,500	20.97%
<i>Expenditures</i>				
Operating Expenses	\$ 11,749	\$ 6,750	\$ 8,200	21.48%
Grants and Aids	\$ 7,850	\$ 7,000	\$ 12,626	80.37%
Expenditures	\$ 19,599	\$ 13,750	\$ 20,826	51.46%

Adopted Budget Highlights

Revenues

- This section is funded entirely from the proceeds of the sale of Florida Arts License Plates, donations, and other miscellaneous revenues. Revenues that are not used in a year are carried forward to the next year in the Grants and Aids expenditure account.

Expenditures

- Operating Expenses in this section include supplies, brochures, and other expenses for events sponsored by the Cultural Arts Council.
- Grants and Aids includes grant dollars awarded to schools, cities, and other organizations for help in creating programs, activities, and festivals in the promotion of Cultural Arts. All unexpended License Plate revenues are carried forward each year and put into this account. A carryforward of \$12,626 is reflected in the FY 2008 budget.

General Fund				
Fairgrounds				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Fairgrounds	\$ 39,567	\$ 33,000	\$ 43,000	30.30%
Fairgrounds Sales Tax Exempt	\$ 2,239	\$ 1,800	\$ 1,854	3.00%
Fairgrounds - Farmers' Market	\$ 152,967	\$ 165,000	\$ 165,000	0.00%
Revenues	\$ 194,773	\$ 199,800	\$ 209,854	5.03%
<i>Expenditures</i>				
Personal Services	\$ 137,930	\$ 146,084	\$ 157,448	7.78%
Operating Expenses	\$ 56,829	\$ 72,958	\$ 84,232	15.45%
Expenditures	\$ 194,759	\$ 219,042	\$ 241,680	10.34%
<i>Full-Time Positions</i>	2	2	2	

Adopted Budget Highlights

Additional expenses of operating and maintaining the Fairgrounds are included in the budget of Facilities Development and Maintenance.

Revenues

- Revenues for the Fairgrounds include fees collected from individuals and organizations for the use of facilities and booths, with revenues from tax-exempt organizations being posted to a separate account. The majority of revenues come from the leasing of booths at the weekly Farmers' Market.

Expenditures

- The 15.45% increase in Operating Expenses in FY 2008 is mostly attributable to a 17% increase in utility costs (\$4,505), and the addition of a T-1 line, to allow connectivity to the County's network (\$3,000).
- Other significant expenditures in the Fairgrounds budget are: contractual services for temporary labor and security at events (\$11,482), maintenance on equipment that is 20 years old (\$7,950), and the continued, gradual replacement of tables and chairs (\$11,000). (These tables and chairs are on a continual annual replacement cycle, as these furnishings get damaged with each use.)

General Fund				
Historical Museum				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Expenditures</i>				
Personal Services	\$ 71,814	\$ 82,711	\$ 90,903	9.90%
Operating Expenses	\$ 8,321	\$ 24,012	\$ 29,289	21.98%
Grants and Aids	\$ 21,544	\$ 21,544	\$ 20,544	-4.64%
Expenditures	\$ 101,679	\$ 128,267	\$ 140,736	9.72%
<i>Full-Time Positions</i>	<i>1</i>	<i>1</i>	<i>1</i>	

Adopted Budget Highlights

Expenditures

- Personal Services includes salaries and benefits for the Director of the Museum and a part-time associate.
- FY 2008 Operating Expenses increased primarily because of an additional \$2,500 budgeted in operating supplies for the purchase of materials to maintain and enhance Museum exhibits. Other Operating Expenses budgeted include promotional items to encourage Museum visitation (\$2,500), reproduction of Museum publications (\$2,500), and the purchase of Museum exhibit materials and artifacts (\$2,000).
- Grants and Aids includes the contribution given each year to the Historical Society, per the annual agreement (\$20,544).

Resort/Development Tax Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest, Including Profit on Investment	\$ 42,791	\$ 26,000	\$ 25,000	-3.85%
Local Option Resort Tax	\$ 2,240,902	\$ 2,079,000	\$ 2,310,409	11.13%
Interfund Transfer	\$ -	\$ 1,000,000	\$ 1,000,000	0.00%
Sales of Maps and Publications	\$ 2,389	\$ 1,050	\$ 2,000	90.48%
Beginning Fund Balance	\$ -	\$ 1,007,085	\$ 795,196	-21.04%
5% Statutory Receipts	\$ -	\$ (105,303)	\$ (116,871)	10.99%
Revenues	\$ 2,286,082	\$ 4,007,832	\$ 4,015,734	0.20%
<i>Expenditures</i>				
Personal Services	\$ 307,740	\$ 522,167	\$ 528,512	1.22%
Operating Expenses	\$ 1,478,382	\$ 2,133,139	\$ 2,108,147	-1.17%
Capital	\$ 2,995	\$ 1,500	\$ 200,000	13233.33%
Grants and Aids	\$ 1,191,603	\$ 1,000,000	\$ 1,055,000	5.50%
Transfers	\$ 100,345	\$ 105,303	\$ 116,871	10.99%
Reserves	\$ -	\$ 245,723	\$ 7,204	-97.07%
Expenditures	\$ 3,081,065	\$ 4,007,832	\$ 4,015,734	0.20%
<i>Full-Time Positions</i>	3	4	4	

Adopted Budget Highlights

Revenues

- The major source of revenue in this Fund is the Resort/Development Tax. This 4% tax is charged on rental transactions for accommodations in hotels, motels, condominiums, etc.
- In FY 2007, the Board approved a loan from the Christopher C. Ford Commerce Park Fund in the amount amount of \$1 million to be used as a contribution to Lake Sumter Community College for development of their Sports Complex. The grant will not be made in FY 2007, and as such, both the transfer and the expenditure have been budgeted again for FY 2008.

Expenditures

- Operating Expenses in FY 2008 consist mostly of promotional activities, including sponsorships of local events through television, radio, and newspapers (\$1,294,000), Sports Commission Membership contract (\$225,000), and promotional events in connection with outside agencies (\$75,000).
- Grants and Aids in FY 2008 includes funding for the Lake Sumter Community College Sports Complex in the amount of \$1 million, as well as \$55,000 in aid to the Trout Lake Nature Center to fund a Naturalist position.
- Reserves for FY 2008 are expected to be approximately \$7,204.

Department of Tourism and Business Relations



Department Summary	
Capital Outlay	
	2008 Adopted
Resort/Development Tax Fund:	
1260100 Tourism	
860620 80051 Buildings - Horticultural Learning Center	
Discovery Gardens	\$ 200,000
Total Capital Outlay - Resort/Development Tax Fund	\$ 200,000
Total Capital Outlay - Department of Tourism and Business Relations	\$ 200,000

Department of Tourism and Business Relations



Department Summary Workload Measurements			
Work Activity	2006 Actual	2007 Anticipated	2008 Projected
<u>Lake County Arts and Cultural Alliance:</u> Surveys completed of local arts audiences for economic impact of cultural activities in the County	N/A	600 surveys	600 surveys
<u>Fairgrounds:</u> Buildings to be completely cleaned (with some repair to facilities)	N/A	3 buildings, 1 retention pond, Expo Center	All buildings, Arena, grounds, pond
<u>Historical Museum:</u> "Fast Facts" produced as historical information for researchers and students	24	30	40
Children's publications produced as historical information for researchers and students	7	9	15
<u>Tourism:</u> Community events sponsored or assisted	85	110	115
Quarterly Events Guides produced and distributed	240,000	480,000	500,000
Tourism trainings held (seminars for tourism vendors in Lake County)	N/A	N/A	1

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Constitutional Offices



General Fund Budget History	Actual FY 2006	Adopted FY 2007	Adopted FY 2008
CLERK			
Expenditures:			
Transfers	3,332,213	3,677,123	3,944,747
In House Support	138,790	145,491	203,771
Total Expenditures	3,471,003	3,822,614	4,148,518
Net change over prior year	293,055	351,611	325,904
Revenues:			
Excess Fees	(1,022,398)	(930,493)	(384,954)
Net to General Fund	2,448,605	2,892,121	3,763,564
Total Staff (Including Fee Budget)	218	229	231
PROPERTY APPRAISER			
Expenditures:			
Transfers	1,943,915	2,233,485	2,324,738
In House Support	135,527	172,861	201,001
Total Expenditures	2,079,442	2,406,346	2,525,739
Net change over prior year	174,522	326,904	119,393
Revenues:			
Excess Fees	(18,808)	(8,400)	(8,400)
Net to General Fund	2,060,634	2,397,946	2,517,339
Staff	38	39	39
SHERIFF			
Expenditures:			
Transfers	46,329,695	51,626,874	57,779,798
In House Support	2,715,802	4,573,956	4,723,513
Total Expenditures	49,045,497	56,200,830	62,503,311
Net change over prior year	4,750,291	7,155,333	6,302,481
Revenues:			
Excess Fees	(817,189)	(315,000)	(315,000)
Revenue Offset from Other Sources	(2,498,118)	(2,343,545)	(2,773,964)
Net to General Fund	45,730,190	53,542,285	59,414,347
Staff	711	739	764

Constitutional Offices



General Fund Budget History	Actual FY 2006	Adopted FY 2007	Adopted FY 2008
SUPERVISOR OF ELECTIONS			
Expenditures:			
Elections Registrations	922,156	984,590	1,079,540
Elections	601,446	760,078	1,996,942
Voter & Pollworker Education/Recruitment	68,788	198,580	265,521
Total Expenditures	<u>1,592,390</u>	<u>1,943,248</u>	<u>3,342,003</u>
Net change over prior year	354,243	350,858	1,398,755
Revenues:			
Grant Funds	(93,931)	-	(629,475)
Net to General Fund	<u>1,498,459</u>	<u>1,943,248</u>	<u>2,712,528</u>
Staff	9	10	10
TAX COLLECTOR			
Expenditures:			
Statutory Fee Transfers	3,721,873	4,888,058	4,790,300
In House Support	226,272	268,684	277,994
Total Expenditures	<u>3,948,145</u>	<u>5,156,742</u>	<u>5,068,294</u>
Net change over prior year	555,806	1,208,597	(88,448)
Revenues:			
Excess Fees	(3,332,904)	(2,292,000)	(2,392,000)
Net to General Fund	<u>615,241</u>	<u>2,864,742</u>	<u>2,676,294</u>
Staff	64	64	64

General Fund Budget Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Excess Fees - Clerk of the Court	\$ 1,022,398	\$ 930,493	\$ 384,954	-58.63%
Revenues	\$ 1,022,398	\$ 930,493	\$ 384,954	-58.63%
<i>Expenditures</i>				
In House Support	\$ 138,790	\$ 145,491	\$ 203,771	40.06%
Transfer - Clerk of the Circuit Court	\$ 3,332,213	\$ 3,677,123	\$ 3,944,747	7.28%
Expenditures	\$ 3,471,003	\$ 3,822,614	\$ 4,148,518	8.53%
<i>Full-Time Positions</i>	218	229	231	

Adopted Budget Highlights

Revenues

- In FY 2007 actual excess fees received totaled \$1,410,190.

Expenditures

- The FY 2008 transfer to the Clerk of the Circuit Court includes the salary, benefits and operating costs for two new Internal Auditor positions.

Property Appraiser



General Fund Budget Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Excess Fees - Property Appraiser	\$ 18,808	\$ 8,400	\$ 8,400	0.00%
Revenues	\$ 18,808	\$ 8,400	\$ 8,400	0.00%
<i>Expenditures</i>				
In House Support	\$ 135,500	\$ 172,861	\$ 201,001	16.28%
Transfer - Property Appraiser	\$ 1,943,915	\$ 2,233,485	\$ 2,324,738	4.09%
Expenditures	\$ 2,079,415	\$ 2,406,346	\$ 2,525,739	4.96%
<i>Full-Time Positions</i>	38	39	39	

Adopted Budget Highlights

Revenues

- In FY 2007 actual excess fees received totaled \$78,087.

General Fund Budget Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
In House Charges for Services	\$ 1,674,463	\$ 1,754,295	\$ 2,101,008	19.76%
Fines	\$ 384,553	\$ 239,250	\$ 243,300	1.69%
Grant Funds	\$ -	\$ -	\$ 79,656	0.00%
Miscellaneous	\$ 439,102	\$ 350,000	\$ 350,000	0.00%
Excess Fees - Sheriff	\$ 817,189	\$ 315,000	\$ 315,000	0.00%
Revenues	\$ 3,315,307	\$ 2,658,545	\$ 3,088,964	16.19%
<i>Expenditures</i>				
In House Support Law Enforcement	\$ 572,192	\$ 1,084,819	\$ 1,228,820	13.27%
In House Support Corrections	\$ 2,143,610	\$ 3,489,137	\$ 3,494,693	0.16%
Transfer - Sheriff	\$ 46,329,695	\$ 51,626,874	\$ 57,779,798	11.92%
Expenditures	\$ 49,045,497	\$ 56,200,830	\$ 62,503,311	11.21%
<i>Full-Time Positions</i>	<i>711</i>	<i>739</i>	<i>764</i>	

Adopted Budget Highlights

Revenues

- In House Charges for Services includes payments from Montverde (\$86,514) and Minneola (\$1,159,494) for the provision of police services. Also included is the Lake County School Board's payment for approximately 50% of the cost of School Resource Deputies (SRD).
- Also reflected under In House Charges for Services in FY 2008 is a contribution by the Lake County School Board of \$33,030.04 per deputy for twenty-five deputies to serve as School Resource Deputies (SRD) at selected middle and high schools. This amount totals \$825,75; Lake County pays the balance of the cost which is \$1,096,335 and is reflected under Transfer - Sheriff.
- In FY 2007 actual excess fees received totaled \$532,628.

Expenditures

- In House Law Enforcement includes \$613,815 for the replacement of Sheriff vehicles. An additional \$600,000 was budgeted in the Renewal Sales Tax fund.
- In addition to the funding for the School Resource Deputies mentioned above, Lake County also contributes \$23,079 for a School Crossing Guard at Treadway Elementary and \$34,009 for 50% of a Court Liaison position.

Sheriff



Law Enforcement Trust Fund				
Budget Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
In House Support & Miscellaneous	\$ 890,548	\$ -	\$ -	0.00%
Revenues	\$ 890,548	\$ -	\$ -	0.00%
<i>Expenditures</i>				
County Sheriff Law Enforcement	\$ 52,888	\$ 10,980	\$ 825,000	7413.66%
Expenditures	\$ 52,888	\$ 10,980	\$ 825,000	7413.66%
<i>Full-Time Positions</i>	0	0	0	

Supervisor of Elections



General Fund				
Budget Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Grant Funds	\$ 93,931	\$ -	\$ 629,475	0.00%
Revenues	\$ 93,931	\$ -	\$ 629,475	0.00%
<i>Expenditures</i>				
Elections Registration	\$ 922,156	\$ 984,590	\$ 1,079,540	9.64%
Elections	\$ 601,446	\$ 760,078	\$ 1,996,942	162.73%
Voter & Pollworker Education	\$ 64,652	\$ 144,090	\$ 211,390	46.71%
Pollworker Recruitment	\$ 4,136	\$ 54,490	\$ 54,131	-0.66%
Expenditures	\$ 1,592,390	\$ 1,943,248	\$ 3,342,003	71.98%
<i>Full-Time Positions</i>	<i>9</i>	<i>10</i>	<i>10</i>	

Adopted Budget Highlights

Revenues

- In FY 2008 the Supervisor of Elections was awarded \$629,475 from the State of Florida to assist with the purchase of voting equipment.

Expenditures

- The FY 2008 Elections budget includes a capital expenditure of \$904,475 for the purchase of voting equipment, which was partially offset by a grant from the State of Florida.
- An additional \$528,487 was appropriated for voting equipment in the Renewal Sales Tax fund.

Tax Collector



General Fund				
Budget Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interest - Tax Collector	\$ 129,748	\$ 50,000	\$ 150,000	200.00%
Excess Fees- Tax Collector	\$ 3,203,156	\$ 2,242,000	\$ 2,242,000	0.00%
Revenues	\$ 3,332,904	\$ 2,292,000	\$ 2,392,000	4.36%
<i>Expenditures</i>				
In House Support	\$ 226,272	\$ 268,684	\$ 277,994	3.47%
Transfer - Tax Collector	\$ 3,721,873	\$ 4,888,058	\$ 4,790,300	-2.00%
Expenditures	\$ 3,948,145	\$ 5,156,742	\$ 5,068,294	-1.72%
<i>Full-Time Positions</i>	64	64	64	

Adopted Budget Highlights

The Tax Collector's budget was estimated by the Budget Office based on the net percentage change in Countywide ad valorem revenues. The Fiscal Year 2008 budget is due on August 1, 2007. The budget of the Office of the Tax Collector is statutorily based on approximately 2% of taxes and assessments collected.

Revenues

- In FY 2007 actual excess fees totaled \$4,457,956.

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Judicial and Court Costs



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Judicial Services



General Fund				
Department Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Court Technology Fee	\$ 1,250,422	\$ 1,000,000	\$ 1,060,000	6.00%
Court Fines - Facilities	\$ 615,664	\$ 444,000	\$ 525,000	18.24%
Additional Court Costs (\$65)	\$ 341,663	\$ 240,000	\$ 340,000	41.67%
Revenues	\$ 2,207,749	\$ 1,684,000	\$ 1,925,000	14.31%
<i>Expenditures</i>				
Juvenile Justice	\$ 1,107,689	\$ 1,236,000	\$ 1,260,000	1.94%
Legal Aid	\$ 115,070	\$ 115,070	\$ 115,070	0.00%
Public Defender	\$ 124,554	\$ 219,888	\$ 395,782	79.99%
State Attorney	\$ 69,433	\$ 249,406	\$ 286,742	14.97%
Guardian Ad Litem	\$ 33,762	\$ 38,960	\$ 65,870	69.07%
Circuit Judges	\$ 750,465	\$ 1,262,687	\$ 968,902	-23.27%
Transfer to Law Library	\$ 158,000	\$ 198,022	\$ 291,892	47.40%
Expenditures	\$ 2,358,973	\$ 3,320,033	\$ 3,384,258	1.93%
<i>Full-Time Positions</i>	3	6	8	

Budget Highlights

Revenues

- Court Technology revenue comes from charges for services rendered by the Clerk of Court's office in recording, indexing, and certifying documents and instruments. Revenue is to be used to fund all technology needs of the Offices of the Circuit Judges, Public Defender, Guardian Ad Litem, and State Attorney. Excess revenues are carried forward and placed into the budget for the Circuit Judges, as per Florida Statutes.
- Facilities Court Fines includes civil penalties for traffic violations. Revenues are to be used to fund the cost of maintaining and repairing facilities for the Offices of the Circuit Judges, Public Defender, Guardian Ad Litem, and State Attorney.
- Additional Court Cost Revenue consists of an additional assessment of \$65 when a person pleads guilty or or is found guilty of, any felony, misdemeanor, or criminal traffic offense. Revenues can only be used to fund legal aid programs, the law library, and teen court/juvenile justice programs.

Expenditures

- Technology expenses are budgeted as requested by the Circuit Judges, Public Defender, and State Attorney. Any expected excess Technology Fee revenues are re-distributed to all cost centers at Mid-Year.
- New positions in FY 2008 include an Automated System Specialist for the Public Defender (\$62,183) and a Court Facilities Operations Assistant for the Circuit Judges (\$54,146).

Law Library				
Budget Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Interfund Transfer - General Fund	\$ 158,000	\$ 198,022	\$ 291,892	47.40%
Miscellaneous Revenue	\$ 60,932	\$ 58,500	\$ 58,500	0.00%
Interest	\$ 2,134	\$ 2,000	\$ 1,800	-10.00%
Fund Balance	\$ -	\$ 59,489	\$ 17,500	-70.58%
5% Statutory Receipts	\$ -	\$ (3,025)	\$ (3,015)	-0.33%
Revenues	\$ 221,066	\$ 314,986	\$ 366,677	16.41%
<i>Expenditures</i>				
Operating Expenses	\$ 176,474	\$ 217,609	\$ 280,177	28.75%
Capital	\$ 87,157	\$ 87,000	\$ 75,500	-13.22%
Reserves	\$ -	\$ 10,377	\$ 11,000	6.00%
Expenditures	\$ 263,631	\$ 314,986	\$ 366,677	16.41%
<i>Full-Time Positions</i>	<i>0</i>	<i>0</i>	<i>0</i>	

Adopted Budget Highlights

The Law Library provides access to legal materials to all persons interested in researching issues, facts, and points of law. Librarians are available to assist patrons in locating research material.

Revenues

- The Law Library is primarily funded through Article V Fees collected in the General Fund which are transferred into the Law Library Fund.
- Miscellaneous revenues include fees for self-help kits available to citizens and distributed through the Law Library.

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Capital Improvement Program



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Capital Improvement Program



The Capital Improvement Program (CIP) provides a blueprint for providing necessary infrastructure as well as the continued renewal and replacement programs to maintain that infrastructure. It is essentially a planning tool to identify and schedule capital improvements over an extended period of years. Projects included in the CIP are typically those which add to, replace or improve the local government's infrastructure in terms of its buildings, roads, land, stormwater facilities, or related items which serve to facilitate local government in the provision of services as required by local mandate or state law.

The preparation of a Capital Improvement Program serves many of the following purposes:

- Promotes advanced planning and programming by county departments and serves as a fiscal planning tool to forecast the capital demands on revenues and future borrowing needs.
- Provides for orderly acquisition or replacement of facilities and equipment.
- Provides an overall view of the growth and development within the County and helps to coordinate capital improvements within the rate of anticipated growth to satisfy concurrency requirements.
- Ensures capital projects will be implemented in accordance with objectives set forth in the County's Comprehensive Plan.

Policies Used in Developing the CIP

Key management, financial and planning policies help staff identify projects that should be included in the annual CIP, and how those projects will be integrated into the County's annual budgeting process:

1. Capital Projects should:
 - a. Support County Commission Focus Area Goals, and be consistent with Lake County's Comprehensive Plan.
 - b. Prevent the deterioration of the County's existing infrastructure and protect its investments in parks, roads, and buildings.
 - c. Encourage and sustain economic development in Lake County.
 - d. Respond to and anticipate future growth in the County.
 - e. Increase the efficiency and productivity of County operations.
2. When possible, capital projects constructed in response to residential or commercial development should be financed through growth in the tax base and Impact Fees.
3. The impact of capital projects on the operating budget should always be an important consideration when evaluating projects for inclusion in the Capital Improvement Program.

The schedules in this section list the FY 2008 Capital Improvement Projects only. A complete listing of the five year CIP can be found in the companion document to the Annual Budget, *Capital Improvement Program 2008-2012*.

Capital Improvement Program Summary



FY
2008

Summary by Fund

General Fund	\$ 23,670,492
Parks Impact Fees - Central District	335,999
Parks Impact Fees - North District	98,876
Parks Impact Fees - South District	385,862
Library Impact Fee Trust Fund	200,000
Transportation Trust Fund	1,452,971
Road Impact Fee District 1	1,550,000
Road Impact Fee District 2	11,038,000
Road Impact Fee District 3	8,150,000
Road Impact Fee District 4	2,759,000
Road Impact Fee District 5	6,009,000
Road Impact Fee District 6	4,535,000
Fish Conservation Fund	5,000
Transportation Disadvantaged Fund	1,076,000
Stormwater MSTU	6,915,000
Parks MSTU	140,900
Resort/Development Tax Fund	200,000
County Fire Control	280,000
Fire Rescue Impact Fee Fund	4,650,000
County Library System Fund	200,000
Public Lands Program	17,484,000
Parks Capital Projects	2,643,000
Renewal Sales Tax	14,944,146
Facility Expansion Bonds	69,537,988
Landfill Enterprise Fund	857,420
Solid Waste Long Term Capital Projects	6,884,000
Fund Total	\$ 186,002,654

Summary by Function

Equipment	\$ 21,137,627
Facilities	85,922,709
Parks and Open Space	23,938,314
Solid Waste	7,004,000
Stormwater	6,915,000
Transportation	41,085,004
Function Total	\$ 186,002,654

Capital Improvement Program

Projects by Function



Function/Description	Department	Project Number	FY 2008
Countywide Equipment			
Countywide Ortho Capture	Growth Management	-	\$ 250,000
Countywide Radio System (800MHz)	Public Safety	21003	18,497,261
Countywide Vehicle/Fleet Equipment Replacements	Public Works	00001	813,730
Network Infrastructure Upgrade	Information Technology	-	160,000
Public Safety - Engine #13 Replacement	Public Safety	FRD-0801	280,000
Transportation Disadvantaged Vehicle Purchases	Community Services	TDIS-0801-3	1,076,000
Voice Mail System Upgrade	Information Technology	TEL-0801	60,636
Total Countywide Equipment Capital Projects			\$ 21,137,627
Facilities			
Animal Services Building Renovation	Public Safety	80055	\$ 1,250,000
BCC Warehouse - Sheriff's Storage Area	Sheriff	80050	250,000
BCC Warehouse Expansion	Facilities Dev & Mgmt	80054	1,600,000
BCC-LSCC Joint Use Library	Community Services	80052	1,000,000
Cagan Crossing Community Library	Community Services	80060	1,058,966
Downtown & South Tavares Complexes	Facilities Dev & Mgmt	80010	400,000
Downtown Tavares - 320 W. Main Street	Facilities Dev & Mgmt	80022	14,358,871
Downtown Tavares - CEP Expansion	Facilities Dev & Mgmt	80026	9,613,966
Downtown Tavares - Jail Renovation	Sheriff	80025	1,000,000
Downtown Tavares - Parking Garage	Facilities Dev & Mgmt	80021	22,929,995
Downtown Tavares Complex - A & E	Facilities Dev & Mgmt	80020	9,535,156
Fairground Improvements	Tourism & Business Dev	80040	1,250,000
Fire Station # 13 Paisley/Lake Kathryn	Public Safety	70011	1,375,000
Fire Station # 78 Lake Jem	Public Safety	70010	1,900,000
Fire Station # 90 Minneola	Public Safety	70012	1,375,000
Historic Courthouse Re-roof	Facilities Dev & Mgmt	80080	252,000
Horticultural Learning Center	Community Services	80051	323,414
Judicial Center Expansion	Facilities Dev & Mgmt	80023	1,000,000
Lake County EOC & Public Safety Facility	Public Safety	21004/21005	1,176,815
New Lake County Jail Facility	Sheriff	80130	3,000,000
Scalehouse Renovation	Environmental Services	70030	250,000
Sheriff's Facility	Sheriff	80100	5,000,000
Sheriff's Marine Patrol Floating Dock - Astor	Sheriff	70040	39,000
Sign Shop Garage	Public Works	70021	151,375
South Tavares Complex - A & E	Facilities Dev & Mgmt	80030	2,700,000
Traffic Operations Compound (Pole Barn)	Public Works	70020	751,586
Umatilla Health Clinic	Community Services	80070	2,213,581
Water Resource Lab Addition	Environmental Services	80053	167,984
Total Facilities Capital Projects			\$ 85,922,709
Parks and Open Space			
Astor Lions Club Park	Public Works	40008	\$ 60,766
Blueway Trails	Public Works	-	5,000
Ferndale Preserve	Public Works	40004	171,862
Hancock & South Lake Trails	Public Works	40009/40017	65,000
Haynes Creek Park	Public Works	40010	55,000
Lake Idamere Park	Public Works	40011	45,000
Lake Jem Park & Boat Ramp	Public Works	40005	423,000
Lake Mack Park	Public Works	40012	45,000

Capital Improvement Program

Projects by Function



Function/Description	Department	Project Number	FY 2008
Marsh Park & Boat Ramp	Public Works	40013	\$ 25,000
North Lake Community Park	Public Works	40002	2,671,876
Paisley Park	Public Works	40014	25,000
Park Land Acquisition	Public Works	40003	1,000,000
PEAR Park	Public Works	40006	335,999
Pine Forest Park	Public Works	40015	25,000
Public Lands Program	Growth Management	10001	17,509,000
Sidewalks and Trails	Public Works	-	1,210,811
Sorrento Park	Public Works	40016	125,000
Twin Lakes Park	Public Works	40007	140,000
Total Parks and Open Space Capital Projects			\$ 23,938,314
Solid Waste			
Loghouse Residential Drop-off Modifications	Environmental Services	25001	\$ 80,000
Paisley Residential Drop-off Modifications	Environmental Services	25002	40,000
Phase III Landfill Construction	Environmental Services	25003	6,884,000
Total Solid Waste Capital Projects			\$ 7,004,000
Stormwater			
Acorn Road	Public Works	-	\$ 300,000
Beverly Court	Public Works	-	300,000
Big Prairie	Public Works	-	740,000
Black Bass Circle	Public Works	-	50,000
Colley Drive	Public Works	-	50,000
Dead River Pond	Public Works	-	782,500
Dewey Robbins Road	Public Works	-	50,000
East Road	Public Works	-	50,000
Elbert Street	Public Works	-	50,000
Hollondel Stormwater Pond	Public Works	-	1,000,000
Lake Boulevard	Public Works	-	50,000
Lake Eustis/Lakeshore Drive	Public Works	-	100,000
Lake Mack	Public Works	-	500,000
Lake Yale	Public Works	-	150,000
NPDES Program	Public Works	-	25,000
Oleander Drive	Public Works	-	50,000
Orange Avenue	Public Works	-	300,000
Portobello Avenue	Public Works	-	200,000
Ridgewood Avenue	Public Works	-	300,000
Shore Drive	Public Works	-	50,000
South Grassy Lake Road	Public Works	-	300,000
Stormwater Needs Assessment	Public Works	-	500,000
Sunnyside Drive	Public Works	-	300,000
Virginia Street	Public Works	-	50,000
Wolfbranch Road	Public Works	-	167,500
Zone A Flood Study	Public Works	-	500,000
Total Stormwater Capital Projects			\$ 6,915,000
Transportation			
Bates Avenue - Eustis City Limits to Estes Road	Public Works	-	\$ 2,750,000
Britt Road from Wolfbranch Road to SR-44	Public Works	-	350,000

Capital Improvement Program

Projects by Function



Function/Description	Department	Project Number	FY 2008
CR-33 from SR-50 to Simon Brown Road	Public Works	-	\$ 400,000
CR-42 Intersection with SR-19	Public Works	-	1,550,000
CR-439 Intersection with SR-44	Public Works	-	82,000
CR-44 from CR-473 to Wedgefield Drive	Public Works	-	3,614,000
CR-44 from Hick's Ditch Road to CR-44	Public Works	-	550,000
CR-44 Intersection with Apiary Road	Public Works	-	75,000
CR-44 Intersection with CR-19A	Public Works	-	50,000
CR-44 Intersection with CR-44 (Leg A)	Public Works	-	50,000
CR-44 Intersection with Forest Drive	Public Works	-	890,000
CR-44 Intersection with Shelley Drive	Public Works	-	75,000
CR-44 Intersection with South Fish Camp Road	Public Works	-	75,000
CR-44A Intersection with Estes Road	Public Works	-	977,000
CR-452 Intersection with Apiary Road	Public Works	-	75,000
CR-452 Intersection - S. Fish Camp Rd and Fish Camp Rd	Public Works	-	50,000
CR-466 Sumter Co to US-27 and Lemon Street	Public Works	-	8,000,000
CR-48 from CR-470 to east of US-27	Public Works	-	1,000,000
CR-50 Intersection with CR-455	Public Works	-	100,000
CR-561 from CR-455 to Country Club Drive	Public Works	-	400,000
CR-561 Intersection (CR-565B and Log House)	Public Works	-	60,000
CR-565 from Bible Camp Rd to Simon Brown Road	Public Works	-	100,000
CR-565A from SR-50 to Lake Minneola Shores	Public Works	-	100,000
Crittenden from SR-50/SR-33 to SR-19	Public Works	-	2,200,000
Dewey Robbins from US-27 to Turkey Lake	Public Works	-	854,000
Dewey Robbins Rd Intersection with US-27	Public Works	-	305,000
Diane Drive and Lisa Drive (Venetian Village)	Public Works	-	234,786
East Apshawa from Cherry Lake to US-27	Public Works	-	650,000
East Lake Street Extension	Public Works	-	150,000
Hartwood Marsh Phase I	Public Works	-	2,855,000
Hooks Street Ext Phase IV & Grand Highway	Public Works	-	1,824,000
Keene Road Phase II	Public Works	-	1,173,000
Kurt Street from US-441 to West Golflinks Ave	Public Works	-	250,000
Lakeshore Drive Intersection with Harder Road	Public Works	-	150,000
Lakeshore Drive Intersection with Oswalt Road	Public Works	-	200,000
Legends Way Phase II	Public Works	-	600,000
Mascotte-Empire from Mt. Pleasant to Pearl Street	Public Works	-	200,000
Max Hooks Road from SR-50 to CR-565A	Public Works	-	555,000
Number Two Road from CR-48 to SR-19	Public Works	-	600,000
Orange Avenue Intersection with Estes Road	Public Works	-	550,000
Picciola Bridge	Public Works	-	20,000
Radio Road from Treadway to Jackson Road	Public Works	-	100,000
Road System Improvements	Public Works	-	1,112,030
Road System Resurfacing	Public Works	-	3,839,188
South Lake Trail, Section 1	Public Works	-	670,000
Sunset Ave from Mascotte City Limit to CR-33	Public Works	-	300,000
West Lakeside Drive	Public Works	-	120,000
Woodlea Road from Lane Park Road to SR-19	Public Works	-	200,000
Total Transportation Capital Projects			\$ 41,085,004
Total All Projects			\$ 186,002,654

Capital Improvement Program

Projects by Fund



Fund/Description	Department	Project Number	FY 2008
<u>0010 General Fund</u>			
Astor Lions Club Park	Public Works	40008	\$ 60,766
BCC Warehouse Expansion	Facilities Dev Mgmt	80054	1,400,000
Countywide Ortho Capture	Growth Management	-	250,000
Countywide Radio System (800MHz)	Public Safety	21003	18,497,261
Countywide Vehicle/Fleet Equipment Replacements	Public Works	00001	264,600
CR-44 Intersection with CR-19A (LAP Funding)	Public Works	-	50,000
CR-44 Intersection with Shelley Drive (LAP Funding)	Public Works	-	75,000
Hancock and South Lake Trails	Public Works	40009/40017	25,000
Haynes Creek Park	Public Works	40010	35,000
Horticultural Learning Center	Community Services	80051	123,414
Lake County EOC & Public Safety Facility	Public Safety	21004/21005	1,176,815
Lake Idamere Park	Public Works	40011	45,000
Lake Jem Park & Boat Ramp	Public Works	40005	423,000
Lake Mack Park	Public Works	40012	45,000
Marsh Park & Boat Ramp	Public Works	40013	25,000
Network Infrastructure Upgrade	Information Technology	-	160,000
Paisley Park	Public Works	40010	25,000
Public Lands Program - Site amenities	Growth Management	10001	25,000
Sheriff's Marine Patrol Floating Dock - Astor	Sheriff	70040	39,000
Sorrento Park	Public Works	40016	125,000
South Lake Trail, Section 1 (LAP Funds)	Public Works	-	670,000
Twin Lakes Park	Public Works	40007	70,000
Voice Mail System Upgrade	Information Technology	TEL-0801	60,636
Total General Fund			\$ 23,670,492
<u>1081 Parks Impact Fees - Central District</u>			
PEAR Park	Public Works	40006	\$ 335,999
Total Parks Impact Fees - Central District Fund			\$ 335,999
<u>1082 Park Impact Fees-North District</u>			
North Lake Community Park	Public Works	40002	\$ 98,876
Total Parks Impact Fees - North District Fund			\$ 98,876
<u>1083 Park Impact Fees-South District</u>			
Ferndale Preserve	Public Works	40004	\$ 135,862
Park Land Acquisition	Public Works	40003	250,000
Total Parks Impact Fees - South District Fund			\$ 385,862
<u>1070 Library Impact Fee Trust Fund</u>			
Cagan Crossings Community Library	Community Services	80060	\$ 200,000
Total Library Impact Fee Trust Fund			\$ 200,000

Capital Improvement Program

Projects by Fund



Fund/Description	Department	Project Number	FY 2008
<u>1120 Transportation Trust Fund</u>			
Countywide Vehicle/Fleet Equipment Replacement	Public Works	-	\$ 41,810
Diane Drive and Lisa Drive (Venetian Village)	Public Works	-	234,786
Road System Improvements	Public Works	-	500,000
Sign Shop Garage	Public Works	70021	151,375
Traffic Operations Compound (Pole Barn)	Public Works	70020	405,000
West Lakeside Drive	Public Works	-	120,000
<i>Total Transportation Trust Fund</i>			<i>\$ 1,452,971</i>
<u>1151 Road Impact Fee District 1</u>			
CR 42 Intersection with SR 19	Public Works	-	\$ 1,550,000
<i>Total Road Impact Fee District 1 Fund</i>			<i>\$ 1,550,000</i>
<u>1152 Road Impact Fee District 2</u>			
CR-439 Intersection with SR-44	Public Works	-	\$ 82,000
CR-44 from CR-473 to Wedgefield Drive	Public Works	-	3,614,000
CR-44 from Hick's Ditch Road to CR-44	Public Works	-	550,000
CR-44 Intersection with Apiary Road	Public Works	-	75,000
CR-44 Intersection with South Fish Camp Road	Public Works	-	75,000
CR-44 Intersection with Forest Drive	Public Works	-	890,000
CR-44A Intersection with Estes Road	Public Works	-	977,000
CR-452 Intersection with Apiary Road	Public Works	-	75,000
CR-452 Intersection with South Fish Camp Road and Fish Car	Public Works	-	50,000
CR-561 from CR-455 to Country Club Drive	Public Works	-	400,000
Bates Avenue - Eustis City Limits to Estes Rd	Public Works	-	2,750,000
Britt Road from Wolfbranch Road to SR-44	Public Works	-	350,000
East Lake Street Extension	Public Works	-	150,000
Kurt Street from US-441 to West Golflinks Ave	Public Works	-	250,000
Orange Avenue Intersection with Estes Road	Public Works	-	550,000
Woodlea Road from Lane Park Road to SR-19	Public Works	-	200,000
<i>Total Road Impact Fee District 2 Fund</i>			<i>\$ 11,038,000</i>
<u>1153 Road Impact Fee District 3</u>			
CR-44 Intersection with CR-44 (Leg A)	Public Works	-	\$ 50,000
CR-466 Sumter Co to US-27 and Lemon St	Public Works	-	8,000,000
Radio Road from Treadway to Jackson Rd	Public Works	-	100,000
<i>Total Road Impact Fee District 3 Fund</i>			<i>\$ 8,150,000</i>
<u>1154 Road Impact Fee District 4</u>			
CR-48 from CR-470 to east of US-27	Public Works	-	\$ 1,000,000
Dewey Robbins from US-27 to Turkey Lake	Public Works	-	854,000
Dewey Robbins Rd Intersection with US-27	Public Works	-	305,000
Number Two Road from CR-48 to SR-19	Public Works	-	600,000
<i>Total Road Impact Fee District 4 Fund</i>			<i>\$ 2,759,000</i>

Capital Improvement Program Projects by Fund



Fund/Description	Department	Project Number	FY 2008
<u>1155 Road Impact Fee District 5</u>			
CR-50 Intersection with CR-455	Public Works	-	\$ 100,000
CR-561 Intersection (CR-565B and Log House)	Public Works	-	30,000
Hartwood Marsh Phase I	Public Works	-	2,855,000
Hooks Street Ext Phase IV & Grand Highway	Public Works	-	1,824,000
Lakeshore Drive Intersection with Harder Rd	Public Works	-	150,000
Lakeshore Drive Intersection with Oswalt Rd	Public Works	-	200,000
Legends Way Phase II	Public Works	-	600,000
Park Land Acquisition	Public Works	-	250,000
<i>Total Road Impact Fee District 5 Fund</i>			<u>\$ 6,009,000</u>
<u>1156 Road Impact Fee District 6</u>			
CR-33 from SR-50 to Simon Brown Road	Public Works	-	\$ 400,000
CR-561 Intersection (CR-565B and Log House)	Public Works	-	30,000
CR-565 from Bible Camp Rd to Simon Brown Rd	Public Works	-	100,000
CR-565A from SR-50 to Lake Minneola Shores	Public Works	-	100,000
Crittenden from SR-50/SR-33 to SR-19	Public Works	-	2,200,000
East Apshawa from Cherry Lake to US-27	Public Works	-	650,000
Mascotte-Empire from Mt. Pleasant to Pearl St	Public Works	-	200,000
Max Hooks Road from SR-50 to CR-565A	Public Works	-	555,000
Sunset Ave from Mascotte city limit to CR-33	Public Works	-	300,000
<i>Total Road Impact Fee District 6 Fund</i>			<u>\$ 4,535,000</u>
<u>1190 Fish Conservation Fund</u>			
Blueway Trails	Public Works	-	\$ 5,000
<i>Total Fish Conservation Fund</i>			<u>\$ 5,000</u>
<u>1210 Transportation Disadvantaged Fund</u>			
Transportation Disadvantaged Program Vehicle Purchases	Community Services	TDIS-0801-3	\$ 1,076,000
<i>Total Transportation Disadvantaged Fund</i>			<u>\$ 1,076,000</u>
<u>1230 Stormwater Management Fund</u>			
Acorn Road	Public Works	-	\$ 300,000
Beverly Court	Public Works	-	300,000
Big Prairie	Public Works	-	740,000
Black Bass Circle	Public Works	-	50,000
Colley Drive	Public Works	-	50,000
Dead River Pond	Public Works	-	782,500
Dewey Robbins Road	Public Works	-	50,000
East Road	Public Works	-	50,000
Elbert Street	Public Works	-	50,000
Hollondel Stormwater Pond	Public Works	-	1,000,000
Lake Boulevard	Public Works	-	50,000
Lake Eustis/Lakeshore Drive	Public Works	-	100,000
Lake Mack	Public Works	-	500,000
Lake Yale	Public Works	-	150,000
NPDES Program	Public Works	-	25,000
Oleander Drive	Public Works	-	50,000

Capital Improvement Program

Projects by Fund



Fund/Description	Department	Project Number	FY 2008
Orange Avenue	Public Works	-	\$ 300,000
Portobello Avenue	Public Works	-	200,000
Ridgewood Avenue	Public Works	-	300,000
Shore Drive	Public Works	-	50,000
South Grassy Lake Road	Public Works	-	300,000
Stormwater Needs Assessment	Public Works	-	500,000
Sunnyside Drive	Public Works	-	300,000
Virginia Street	Public Works	-	50,000
Wolfbranch Road	Public Works	-	167,500
Zone A Flood Study	Public Works	-	500,000
Total Stormwater Management Fund			\$ 6,915,000
1231 Parks MSTU			
Countywide Fleet Replacement	Public Works	00001	\$ 19,900
Ferndale Preserve	Public Works	40004	36,000
Hancock & South Lake Trail	Public Works	40009/40017	40,000
Haynes Creek Park	Public Works	40010	20,000
Pine Forest Park	Public Works	40015	25,000
Total Parks MSTU Fund			\$ 140,900
1250 Resort/Development Tax			
Horticultural Learning Center	Community Services	80051	\$ 200,000
Total Resort/Development Tax Fund Total			\$ 200,000
1680 Fire Control			
Public Safety - Tanker Truck	Public Safety	FRD-0801	\$ 280,000
Total Fire Control Fund			\$ 280,000
1690 Fire Rescue Impact Fees			
Fire Station # 13 Paisley/Lake Kathryn	Public Safety	70011	\$ 1,375,000
Fire Station # 78 Lake Jem	Public Safety	70010	1,900,000
Fire Station # 90 Minneola	Public Safety	70012	1,375,000
Total Fire Rescue Impact Fees Fund			\$ 4,650,000
1900 County Library System Fund			
Cagan Crossings Community Library	Community Services	80060	\$ 200,000
Total County Library System Fund			\$ 200,000
3710 Public Lands Capital Program			
Public Lands Program	Growth Management	10001	\$ 17,484,000
Total Public Lands Capital Program Fund			\$ 17,484,000
3020 Parks Capital Projects			
North Lake Community Park	Public Works	40002	\$ 2,573,000
Twin Lakes Park	Public Works	40007	70,000
Total Parks Capital Projects Fund			\$ 2,643,000

Capital Improvement Program Projects by Fund



Fund/Description	Department	Project Number	FY 2008
<u>3030 Renewal Sales Tax</u>			
Animal Services Building Renovation	Public Safety	80055	\$ 1,250,000
BCC Warehouse - Sheriff's Storage Area	Sheriff	80050	250,000
BCC Warehouse Expansion	Facilities Dev & Mgmt	80054	200,000
BCC-LSCC Joint Use Library	Community Services	80052	1,000,000
Cagan Crossing Community Library	Community Services	80060	658,966
Fairground Improvements	Tourism & Business Dev	80040	1,250,000
Historic Courthouse Re-roof	Facilities Dev & Mgmt	80080	252,000
Keene Road Phase II	Public Works	-	1,173,000
Park Land Acquisition	Public Works	40003	500,000
Picciola Bridge	Public Works	-	20,000
Road System Improvements	Public Works	-	612,030
Road System Resurfacing	Public Works	-	3,839,188
Sidewalks and Trails	Public Works	-	1,210,811
Traffic Operations Compound (Pole Barn)	Public Works	70020	346,586
Umatilla Health Clinic	Community Services	80070	2,213,581
Water Resource Lab Addition	Environmental Services	80053	167,984
<i>Total Renewal Sales Tax Fund</i>			<i>\$ 14,944,146</i>
<u>3810 Facility Expansion Bonds</u>			
Downtown Tavares - 320 W. Main St.	Facilities Dev & Mgmt	80022	\$ 14,358,871
Downtown & South Tavares Complexes	Facilities Dev & Mgmt	80010	400,000
Downtown Tavares - CEP Expansion	Facilities Dev & Mgmt	80026	9,613,966
Downtown Tavares - Jail Renovation	Sheriff	80025	1,000,000
Downtown Tavares - Parking Garage	Facilities Dev & Mgmt	80021	22,929,995
Downtown Tavares Complex - A & E	Facilities Dev & Mgmt	80020	9,535,156
Judicial Center Expansion	Facilities Dev & Mgmt	80023	1,000,000
New Lake County Jail Facility	Sheriff	80130	3,000,000
Sheriff's Facility	Sheriff	80100	5,000,000
South Tavares Complex - A & E	Facilities Dev & Mgmt	80030	2,700,000
<i>Total Facility Expansion Bonds Fund</i>			<i>\$ 69,537,988</i>
<u>4200 Landfill Operations</u>			
Countywide Vehicle Replacement	Environmental Services	00001	\$ 487,420
Loghouse Residential Drop-off Modifications	Environmental Services	25001	80,000
Paisley Residential Drop-off Modifications	Environmental Services	25002	40,000
Scalehouse Renovation	Environmental Services	70030	250,000
<i>Total Landfill Operations Fund</i>			<i>\$ 857,420</i>
<u>4230 Solid Waste Long Term Capital Projects</u>			
Phase III Landfill Construction	Environmental Services	25003	\$ 6,884,000
<i>Total Solid Waste Long Term Capital Projects Fund</i>			<i>\$ 6,884,000</i>
<i>Total All Funds</i>			<i>\$ 186,002,654</i>

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Carryforward Budget Amendment



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Carryforward Budget Amendment



Local governments operate with a continual flow of service provision and capital construction, consequently many approved and budgeted activities span two or more fiscal years. The carryforward budget amendment process was developed to accommodate multiple year activities and is continually revised to provide the best information possible to the Board and the citizens.

Request Process

The Office of Budget coordinates the carryforward budget amendment process. A department may request to carryforward budgeted dollars for:

- An ongoing capital improvement project which the BCC has approved and will not be completed by the end of the fiscal year which is September 30th.
- Capital equipment that has been ordered but will not be received by September 30th.
- Operating funds that have been encumbered through a purchase order and the goods or services under contract will not be completed/received by September 30th.
- Approved funds for any Requests for Proposals (RFPs) in progress.
- Grant funds that were awarded in a prior fiscal year but not spent by September 30th and were not carried forward during the budget development process.

The Office of Budget reviews each departmental carryforward request to ensure it falls under one of the criteria above.

Carryforward Budget Amendment



Budget Summary by Fund			
	2008 Adopted	Adjustment	2008 Amended
0010 General Fund	\$ 191,452,158	\$ 7,869,671	\$ 199,321,829
1070 Library Impact Fee Trust Fund	2,467,248	1,018,713	3,485,961
1081 Park Impact Fee Trust Fund - Central District	335,999	803	336,802
1082 Park Impact Fee Trust Fund - North District	98,876	302,511	401,387
1083 Park Impact Fee Trust Fund - South District	135,862	326,803	462,665
1120 County Transportation Trust Fund	16,117,651	1,055,526	17,173,177
1140 Christopher C. Ford Commerce Park Fund	2,649,616	-	2,649,616
1151 Road Impact Fees Fund - District 1	1,774,216	59,702	1,833,918
1152 Road Impact Fees Fund - District 2	13,998,623	1,202,133	15,200,756
1153 Road Impact Fees Fund - District 3	9,226,340	2,951,118	12,177,458
1154 Road Impact Fees Fund - District 4	3,609,307	215,992	3,825,299
1155 Road Impact Fees Fund - District 5	5,927,563	1,987,530	7,915,093
1156 Road Impact Fees Fund - District 6	7,444,156	772,452	8,216,608
1170 Law Library Fund	366,677	-	366,677
1190 Fish Conservation Fund	22,462	-	22,462
1200 Community Development Fund	1,006,762	682,380	1,689,142
1210 Transportation Disadvantaged Fund	7,269,376	-	7,269,376
1220 Lake County Ambulance Fund	12,398,224	-	12,398,224
1230 Stormwater Management	8,953,719	2,105,968	11,059,687
1231 MSTU - Parks Section	793,640	427,318	1,220,958
1232 MSTU - Roads Section	807,178	241,600	1,048,778
1240 Emergency 911 Fund	3,286,300	10,327	3,296,627
1250 Resort/Development Tax Fund	4,015,734	61,984	4,077,718
1260 Lake County Affordable Housing Assistance	13,778,353	15,653	13,794,006
1270 Section 8 (County) Fund	2,714,868	-	2,714,868
1280 Hurricane Housing Recovery Program	369,112	-	369,112
1290 Greater Hills MSBU	264,242	-	264,242
1330 Law Enforcement Trust Fund	825,000	-	825,000
1370 Greater Groves MSBU	220,244	-	220,244
1410 Infrastructure Sales Tax Revenue Fund	10,455,000	-	10,455,000
1430 Village Green Street Lighting	16,305	-	16,305
1450 Greater Pines Municipal Services	252,079	-	252,079
1460 Picciola Island Street Lighting	4,446	-	4,446
1470 Valencia Terrace Street Lighting	8,263	-	8,263
1500 Lake County Environmental Recovery	122,293	-	122,293
1510 Lake County Code Enforcement Liens	303,183	-	303,183
1520 Building Services	5,032,625	-	5,032,625
1680 County Fire Control Fund	21,059,801	721,636	21,781,437
1690 Fire Rescue Impact Fee Trust Fund	4,651,823	1,483,457	6,135,280
1800 Employees Benefit Fund	1,665	-	1,665
1850 Animal Control Sterilization Trust	154,546	-	154,546
1900 County Library System Fund	6,288,455	4,872	6,293,327

Carryforward Budget Amendment



Budget Summary by Fund				
		2008 Adopted	Adjustment	2008 Amended
2510	Pari-Mutuel Revenues Replacement Bonds	\$ 362,676	\$ -	\$ 362,676
2610	Renewal Sales Tax LOC Debt Service Fund	1,554,047	-	1,554,047
2710	Public Lands Program	6,513,174	-	6,513,174
2810	Expansion Projects Debt Service	6,376,264	-	6,376,264
3020	Parks Capital Projects	2,810,253	4,949,817	7,760,070
3030	Renewal Sales Tax Capital Projects	16,160,334	2,925,730	19,086,064
3710	Public Lands Capital Program	17,484,000	-	17,484,000
3810	Facilities Expansion Capital	84,849,172	1,927,412	86,776,584
4200	Landfill Enterprise Fund	28,730,398	116,550	28,846,948
4220	Solid Waste Closures & Long Term Care	5,590,166	30,461	5,620,627
4230	Solid Waste Long-Term Capital Projects	8,057,113	386,798	8,443,911
5200	Property and Casualty (Insurance)	8,117,579	-	8,117,579
5300	Employee Group Benefits (Insurance)	13,731,936	9,000	13,740,936
5400	Fleet Maintenance	3,136,147	10,750	3,146,897
TOTAL BUDGET		\$ 564,153,249	\$ 33,874,667	\$ 598,027,916

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

GENERAL FUND - FUND 0010

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Tourism and Business Relations:			
Cultural Affairs - Special Projects:			
Local Arts Agency Grant 1260330.334730 <i>Adjust for Project Carryforwards</i>	\$ 0	\$ 4,800	\$ 4,800
Public Safety:			
Emer Mgmt Trust Fund Grant:			
State Domestic Preparedness 2133140.331280 <i>Adjust for Project Carryforwards</i>	29,477	6,616	36,093
State Homeland Security Grant:			
State Domestic Preparedness 2133170.331215 <i>Adjust for Project Carryforwards</i>	46,629	6,275	52,904
Non Departmental:			
Fund Balance - Beginning of Year 9090001.389999 <i>Adjust for Purchase Order Carryforwards</i> <i>Adjust for SCT Purchase Order Carryforwards</i> <i>Adjust for Project Carryforwards</i>	50,557,640	2,953,042 569,803 4,329,135	58,409,620
Total Revenues	\$ 50,633,746	\$ 7,869,671	\$ 58,503,417

EXPENDITURES

Facilities Development and Management:

Facilities Maintenance:

Professional Services 0851110.830310 <i>Purchase Order Carryforwards</i> <i>SCT Purchase Order Carryforwards</i>	\$ 12,900	\$ 42,392 211	\$ 55,503
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Repair and Maintenance 0851110.830460 <i>Purchase Order Carryforwards</i> <i>Project Carryforwards</i>	637,462	31,677 688,440	1,357,579
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Jail & Sheriff Facility Maintenance:

Repair and Maintenance 0851120.830460 <i>Project Carryforwards</i>	248,202	814,451	1,062,653
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**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

GENERAL FUND - FUND 0010

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Facilities Development and Management (continued):			
Energy Maintenance:			
Repair and Maintenance			
0851420.830460	\$ 88,154	\$ 5,800	\$ 93,954
<i>Purchase Order Carryforwards</i>			
Facilities Capital Projects:			
Buildings/BCC Warehouse - 2008 Expansion			
0857610.860620.80054	1,125,000	275,000	1,400,000
<i>Project Carryforwards</i>			
Growth Management:			
Planning & Community Design:			
Professional Services			
1040100.830310	150,000	270,903	420,903
<i>Project Carryforwards</i>			
Tourism and Business Relations:			
Business Relations:			
Aids to Private Organizations			
1260200.880820	244,500	33,000	277,500
<i>Project Carryforwards</i>			
Cultural Affairs - Special Projects:			
Aids to Private Organizations			
1260330.880820	0	4,800	4,800
<i>Project Carryforwards</i>			
Information Technology:			
Information Technology Admin:			
Repair and Maintenance			
1885100.830460	0	5,588	5,588
<i>Purchase Order Carryforwards</i>			
Information Systems:			
Repair and Maintenance			
1885140.830460	328,884	3,762	332,646
<i>Purchase Order Carryforwards</i>			
Geographic Information Services:			
Professional Services			
1886100.830310	230,000	486,681	716,681
<i>Purchase Order Carryforwards</i>			
Contractual Services			
1886100.830340	166,000		
<i>Purchase Order Carryforwards</i>		45,195	
<i>Project Carryforwards</i>		152,086	363,281

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

GENERAL FUND - FUND 0010

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Information Technology (continued):			
Telecommunications:			
Office Supplies			
1887130.830310	\$ 0	\$ 15,930	\$ 15,930
<i>Purchase Order Carryforwards</i>			
Community Services:			
Community Services Admin.:			
Printing and Binding/Fl Healthy Kids			
2029200.830470.20002	0	3,033	3,033
<i>Purchase Order Carryforwards</i>			
Promotional Activities/Hispanic Obesity Prev Educ			
2029200.830480.20001	0	2,571	2,571
<i>Purchase Order Carryforwards</i>			
Other Current Charges/Hispanic Obesity Prev Educ			
2029200.830490.20001	0	230	230
<i>Purchase Order Carryforwards</i>			
Books, Publications & Dues/Hispanic Obesity Prev Educ			
2029200.830540.20001	0	2,879	2,879
<i>Purchase Order Carryforwards</i>			
Public Safety:			
Emergency Management Operations:			
Office Supplies			
2133120.830510	7,500	823	8,323
<i>Project Carryforwards</i>			
Hazardous Analysis:			
Machinery & Equipment			
2133130.860640	3,500	8,000	11,500
<i>Purchase Order Carryforwards</i>			
<i>Capital Reference Code EMHA-0802 Kodiak Strut System (7)</i>			
Emer Mgmt Trust Fund Grant:			
Office Supplies			
2133140.830510	2,762	6,616	9,378
<i>Purchase Order Carryforwards</i>			
State Homeland Security Grant:			
Contractual Services			
2133170.830340	0	6,275	6,275
<i>Purchase Order Carryforwards</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

GENERAL FUND - FUND 0010

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Public Safety (continued):			
County-Wide Radio Program:			
Improvements Other than Buildings/Co-wide Radio System			
2145220.860630.21003	\$ 26,400	\$ 1,000,000	\$ 1,026,400
<i>Project Carryforwards</i>			
County-Wide Radio Program:			
Machinery and Equipment/Co-wide Radio System			
2145220.860640.21003	18,470,861	1,881,237	20,352,098
<i>Purchase Order Carryforwards</i>			
Environmental Services:			
Astatula Fuel Clean-Up:			
Contractual Services			
4541350.830340	478,095	10,153	488,248
<i>Purchase Order Carryforwards</i>			
Public Works:			
Parks and Trails:			
Repair and Maintenance			
5052100.830460	396,320	5,864	402,184
<i>Purchase Order Carryforwards</i>			
Improvements Other than Buildings/Master Plan			
5052100.860630	455,766	145,536	601,302
<i>Purchase Order Carryforwards</i>			
LAP Projects			
5052100.860631	0	23,588	23,588
<i>Purchase Order Carryforwards</i>			
Aids To Governmental Agencies/Parks Grants			
5052100.880810	464,547		
<i>Purchase Order Carryforwards</i>		124,314	
<i>SCT Purchase Order Carryforwards</i>		200,184	789,045
Boating Improvements:			
Contractual Services			
5052110.830340	0	15,400	15,400
<i>SCT Purchase Order Carryforwards</i>			
Judicial:			
Circuit Judges:			
Office Supplies			
6061300.830510	2,000	6,497	8,497
<i>Purchase Order Carryforwards</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

GENERAL FUND - FUND 0010

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Judicial (continued):			
Court Technology:			
Machinery and Equipment			
6062000.860640	\$ 121,500	\$ 1,094,432	\$ 1,215,932
<i>Project Carryforwards</i>			
<i>Capital Reference Code CT-0801</i>			
Tornado Feb 2007:			
Professional Services			
9089120.830310	0	62,930	62,930
<i>Purchase Order Carryforwards</i>			
Contractual Services			
9089120.830340	0	39,185	39,185
<i>Purchase Order Carryforwards</i>			
Non Departmental:			
Contractual Services			
9092001.830340	480,215	296,414	776,629
<i>SCT Purchase Order Carryforwards</i>			
Travel and Per Diem			
9092001.830400	0	57,594	57,594
<i>SCT Purchase Order Carryforwards</i>			
Total Expenditures	\$ 24,140,568	\$ 7,869,671	\$ 32,010,239

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

LIBRARY IMPACT FEE TRUST - FUND 1070

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Community Services:			
Board Operations:			
Fund Balance - Beginning of Year 9090107.389999	<u>\$ 1,952,943</u>	<u>\$ 1,018,713</u>	<u>\$ 2,971,656</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Community Services:			
Library Impact Fee Trust:			
Contractual Services 2038200.830340	\$ 0	\$ 3,353	\$ 3,353
<i>Purchase Order Carryforwards</i>			
Machinery and Equipment 2038200.860640	0	30,575	30,575
<i>Purchase Order Carryforwards</i> <i>Capital Reference Code LIB-0803 Smart Access Computers</i>			
Aids to Governmental Agencies 2038200.880810	431,150	984,785	1,415,935
<i>Purchase Order Carryforwards</i>			
Total Expenditures	<u><u>\$ 431,150</u></u>	<u><u>\$ 1,018,713</u></u>	<u><u>\$ 1,449,863</u></u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

PARK IMPACT FEE TRUST - FUNDS 1081 - 1083

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Works:			
Board Operations:			
Fund Balance - Beginning of Year			
Fund 1081 - Central 9090081.389999	\$ 249,359	\$ 803	\$ 250,162
Fund 1082 - North 9090082.389999	0	302,511	302,511
Fund 1083 - South 9090083.389999	58,124	326,803	384,927
<i>Adjust for Purchase Order and Project Carryforwards</i>			
Total Revenues	<u>\$ 307,483</u>	<u>\$ 630,117</u>	<u>\$ 937,600</u>

EXPENDITURES

Public Works:

Park Impact Fee Trust - Fund 1081 - Central District:

Contractual Services			
5052210.830340	\$ 0	\$ 803	\$ 803
<i>Purchase Order Carryforwards</i>			

Park Impact Fee Trust - Fund 1082 - North District:

Contractual Services			
5052220.830340	0	803	803
<i>Purchase Order Carryforwards</i>			

Improvements Other Than Buildings/N Lake Comm. Park

5052220.860630.40002	98,876		
<i>Purchase Order Carryforwards</i>		298,316	
<i>SCT Purchase Order Carryforwards</i>		3,392	400,584

Park Impact Fee Trust - Fund 1083 - South District:

Contractual Services			
5052230.830340	0	803	803
<i>Purchase Order Carryforwards</i>			

Land/Park Land Acquisition

5052230.860610.40003	0	250,000	250,000
<i>Project Carryforward</i>			

Improvements Other Than Buildings

5052230.860630	0	76,000	76,000
<i>Purchase Order Carryforwards</i>			
<i>Pre-fab Restroom/Ferndale</i>			

Total Expenditures	<u>\$ 98,876</u>	<u>\$ 630,117</u>	<u>\$ 728,993</u>
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**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

COUNTY TRANSPORTATION TRUST - FUND 1120

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Works:			
Road Operations:			
Fund Balance - Beginning of Year			
9090112.389999	\$ 3,700,000	\$	\$
<i>Adjust for Purchase Order Carryforwards</i>		955,851	
<i>Adjust for SCT Purchase Order Carryforwards</i>		99,675	4,755,526
	<u>\$ 3,700,000</u>	<u>\$ 1,055,526</u>	<u>\$ 4,755,526</u>
Total Revenues	<u>\$ 3,700,000</u>	<u>\$ 1,055,526</u>	<u>\$ 4,755,526</u>

EXPENDITURES

Public Works:

Road Operations:

Professional Services

5053200.830310

\$ 182,600

\$

\$

Purchase Order Carryforwards

23,349

SCT Purchase Order Carryforwards

50,685

256,634

Contractual Services

5053200.830340

1,362,640

14,233

1,376,873

Purchase Order Carryforwards

Road Repair and Maintenance

5053200.830467

1,025,000

98,002

Purchase Order Carryforwards

19,483

1,142,485

SCT Purchase Order Carryforwards

Machinery and Equipment

5053200.860640

2,000

160,660

162,660

Purchase Order Carryforwards

Capital Reference Codes RD-0803, RD-0804, RD-0805

Roads

5053200.860670

0

Purchase Order Carryforwards

652,597

SCT Purchase Order Carryforwards

6,595

659,192

Engineering Operations:

Professional Services

5055100.830310

150,000

22,912

172,912

SCT Purchase Order Carryforwards

Contractual Services

5055100.830340

119,000

7,000

126,000

Purchase Order Carryforwards

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

COUNTY TRANSPORTATION TRUST - FUND 1120

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Public Works (continued):			
Funding and Production:			
LAP Projects			
5056200.860631	\$ 0	\$ 10	\$ 10
<i>Purchase Order Carryforwards</i>			
Total Expenditures	<u>\$ 2,841,240</u>	<u>\$ 1,055,526</u>	<u>\$ 3,896,766</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

ROAD IMPACT FEE - FUNDS 1151 - 1156

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Works:			
Board Operations:			
Fund Balance - Beginning of Year			
Fund 1151 - District 1 - 9090051.389999	\$ 1,541,270	\$ 59,702	\$ 1,600,972
Fund 1152 - District 2 - 9090052.389999	10,017,301	1,202,133	11,219,434
Fund 1153 - District 3 - 9090053.389999	7,102,094	2,951,118	10,053,212
Fund 1154 - District 4 - 9090054.389999	3,264,733	215,992	3,480,725
Fund 1155 - District 5 - 9090055.389999	2,607,529	1,987,530	4,595,059
Fund 1156 - District 6 - 9090056.389999	5,893,214	772,452	6,665,666
<i>Adjust for Purchase Order Carryforwards</i>			
Total Revenues	<u>\$ 30,426,141</u>	<u>\$ 7,188,927</u>	<u>\$ 37,615,068</u>

EXPENDITURES

Public Works:			
Road Impact Fee - Fund 1151 - District 1:			
Contractual Services			
5056610.830340	\$ 0	\$ 2,057	\$ 2,057
<i>Purchase Order Carryforwards</i>			
Roads			
5056610.860670	1,774,216	57,645	1,831,861
<i>SCT Purchase Order Carryforwards</i>			
Road Impact Fee - Fund 1152 - District 2:			
Contractual Services			
5056620.830340	0	2,057	2,057
<i>Purchase Order Carryforwards</i>			
Roads			
5056620.860670	13,998,623		
<i>Purchase Order Carryforwards</i>		746,715	
<i>SCT Purchase Order Carryforwards</i>		453,361	15,198,699
Road Impact Fee - Fund 1153 - District 3:			
Contractual Services			
5056630.830340	0	2,057	2,057
<i>Purchase Order Carryforwards</i>			
Roads			
5056630.860670	9,226,340		
<i>Purchase Order Carryforwards</i>		1,706,911	
<i>SCT Purchase Order Carryforwards</i>		1,242,150	12,175,401

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

ROAD IMPACT FEE - FUNDS 1151 - 1156

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Public Works (continued):			
Road Impact Fee - Fund 1154 - District 4:			
Contractual Services			
5056640.830340	\$ 0	\$ 2,057	\$ 2,057
<i>Purchase Order Carryforwards</i>			
 Roads			
5056640.860670	3,609,307		
<i>Purchase Order Carryforwards</i>		23,254	
<i>SCT Purchase Order Carryforwards</i>		190,681	3,823,242
 Road Impact Fee - Fund 1155 - District 5:			
Contractual Services			
5056650.830340	0	2,057	2,057
<i>Purchase Order Carryforwards</i>			
 Roads			
5056650.860670	5,677,563		
<i>Purchase Order Carryforwards</i>		500,358	
<i>SCT Purchase Order Carryforwards</i>		1,485,115	7,663,036
 Road Impact Fee - Fund 1156 - District 6:			
Contractual Services			
5056660.830340	0	2,057	2,057
<i>Purchase Order Carryforwards</i>			
 Roads			
5056660.860670	7,444,156		
<i>Purchase Order Carryforwards</i>		519,132	
<i>SCT Purchase Order Carryforwards</i>		251,263	8,214,551
 Total Expenditures	<u>\$ 41,730,205</u>	<u>\$ 7,188,927</u>	<u>\$ 48,919,132</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

COMMUNITY DEVELOPMENT - FUND 1200

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Community Services:			
CDBG Administration:			
Community Development Block Grant 2082100.331540	\$ 1,006,762	\$	\$
<i>Purchase Order Carryforwards</i>		143,116	
<i>Project Carryforwards</i>		<u>539,264</u>	<u>1,689,142</u>
Total Revenues	<u>\$ 1,006,762</u>	<u>\$ 682,380</u>	<u>\$ 1,689,142</u>

EXPENDITURES

Community Services:			
CDBG Administration:			
Professional Services 2082100.830310	\$ 0	\$ 10,000	\$ 10,000
<i>Project Carryforwards</i>			
Contractual Services 2082100.830340	0	38,176	38,176
<i>Project Carryforwards</i>			
Travel and Per Diem 2082100.830400	7,500	2,500	10,000
<i>Project Carryforwards</i>			
Books, Publications & Dues 2082100.830540	5,400	4,600	10,000
<i>Project Carryforwards</i>			
Machinery and Equipment 2082100.860640	0	5,000	5,000
<i>Project Carryforwards</i>			
<i>Capital Reference Code CDBG-0801</i>			
CDBG Public Services:			
Regular Salaries 2082200.810120	58,974	(15,807)	43,167
<i>Adjust to correct administrative allowance, per Federal guidelines.</i>			
Prescription Vouchers 2082200.830343	91,654	(14,877)	76,777
<i>Adjust to correct administrative allowance, per Federal guidelines.</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

COMMUNITY DEVELOPMENT - FUND 1200

EXPENDITURES	Adopted Budget	Adjustment	Amended Budget
Community Services (continued):			
CDBG Public Services (continued):			
Week-end Meal Delivery 2082200.830344	\$ 36,360	\$ (36,360)	\$ 0
<i>Adjust to correct administrative allowance, per Federal guidelines.</i>			
Community Services (continued):			
CDBG Capital Projects:			
Roads 2082210.860670	0	189,746	189,746
<i>Project Carryforwards</i>			
CDBG Urban County Partners:			
Regular Salaries 2082220.810120	10,967	15,807	26,774
<i>Adjust to correct administrative allowance, per Federal guidelines.</i>			
Aids to Gov't Agencies - Montverde 2082220.880808	36,360		
<i>Purchase Order Carryforwards</i>			
<i>Project Carryforwards</i>			
		36,360	
		30,776	103,496
Aids to Gov't Agencies - Tavares 2082220.880809	90,900		
<i>Purchase Order Carryforwards</i>			
<i>Project Carryforwards</i>			
		90,900	
		39,087	220,887
CEA Programs:			
Buildings			
2082250.860620	0		
<i>Purchase Order Carryforwards</i>			
<i>Project Carryforwards</i>			
		15,856	
		35,249	51,105
Aids to Private Agencies 2082250.880820	260,000		
<i>Project Carryforwards</i>			
<i>Adjust to correct administrative allowance, per Federal guidelines.</i>			
		84,123	
		(12,176)	331,947
CDBG Housing Rehabilitation:			
Grants and Aids 2082300.880814	0	108,617	108,617
<i>Project Carryforwards</i>			
Other Grants and Aids 2082300.880830	61,875	60,863	122,738
<i>Project Carryforwards</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

COMMUNITY DEVELOPMENT - FUND 1200

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Community Services (continued):			
Contingency:			
Reserve for Operations			
9099120.890999	\$ 41,229	\$ (6,060)	\$ 35,169
<i>Project Carryforwards</i>			
Total Expenditures	<u>\$ 701,219</u>	<u>\$ 682,380</u>	<u>\$ 1,383,599</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

STORMWATER MSTU - FUND 1230

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Works:			
Stormwater Management:			
Fund Balance - Beginning of Year 9090030.389999	\$ 4,252,315	\$	\$
<i>Adjust for Purchase Order Carryforwards</i>		1,501,434	
<i>Adjust for SCT Purchase Order Carryforwards</i>		604,534	6,358,283
Total Revenues	<u>\$ 4,252,315</u>	<u>\$ 2,105,968</u>	<u>\$ 6,358,283</u>
EXPENDITURES			
Public Works:			
Stormwater Management:			
Professional Services 5055600.830310	\$ 2,365,000	\$	\$
<i>Purchase Order Carryforwards</i>		1,173,006	
<i>SCT Purchase Order Carryforwards</i>		604,534	4,142,540
Repair & Maintenance 5055600.830460	30,200	44,875	75,075
<i>Purchase Order Carryforwards</i>			
Improvements Other Than Buildings/Lake Gertrude Basin 5055600.860630	4,050,000	283,553	4,333,553
<i>Purchase Order Carryforwards</i>			
Total Expenditures	<u>\$ 6,445,200</u>	<u>\$ 2,105,968</u>	<u>\$ 8,551,168</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

PARKS MSTU - FUND 1231

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Works:			
Parks MSTU:			
Fund Balance - Beginning of Year			
9090031.389999	<u>\$ 72,590</u>	<u>\$ 427,318</u>	<u>\$ 499,908</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Public Works:			
Parks MSTU:			
Repair & Maintenance			
5052200.830460	\$ 8,500	\$ 103,268	\$ 111,768
<i>Purchase Order Carryforwards</i>			
Improvements Other Than Buildings/Co-wide Park Entry Signs			
5052200.860630	121,000	324,050	445,050
<i>Purchase Order Carryforwards</i>			
Total Expenditures	<u><u>\$ 129,500</u></u>	<u><u>\$ 427,318</u></u>	<u><u>\$ 556,818</u></u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

ROADS MSTU - FUND 1232

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Works:			
Roads MSTU:			
Fund Balance - Beginning of Year			
9090032.389999	<u>\$ 88,788</u>	<u>\$ 241,600</u>	<u>\$ 330,388</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Public Works:			
Roads MSTU:			
Contractual Services			
5053300.830340	<u>\$ 671,113</u>	<u>\$ 241,600</u>	<u>\$ 912,713</u>
<i>Purchase Order Carryforwards</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

EMERGENCY 911 - FUND 1240

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Safety:			
Board Operations:			
Fund Balance - Beginning of Year			
9090124.389999	<u>\$ 1,810,000</u>	<u>\$ 10,327</u>	<u>\$ 1,820,327</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Public Safety:			
Wireless E911 Services:			
Aids to Governmental Agencies			
2145320.880810	<u>\$ 0</u>	<u>\$ 10,327</u>	<u>\$ 10,327</u>
<i>Purchase Order Carryforwards</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

RESORT/DEVELOPMENT TAX - FUND 1250

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Tourism and Business Relations:			
Board Operations:			
Fund Balance - Beginning of Year			
9090125.389999	<u>\$ 795,196</u>	<u>\$ 61,984</u>	<u>\$ 857,180</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Tourism and Business Relations:			
Tourism:			
Promotional Activities			
1260100.830480	<u>\$ 1,594,000</u>	<u>\$ 61,984</u>	<u>\$ 1,655,984</u>
<i>Purchase Order Carryforwards</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

AFFORDABLE HOUSING ASSISTANCE TRUST - FUND 1260

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Community Services:			
Board Operations:			
Fund Balance - Beginning of Year			
9090126.389999	<u>\$ 11,025,557</u>	<u>\$ 15,653</u>	<u>\$ 11,041,210</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Community Services:			
Disaster Administration:			
Machinery & Equipment			
2082450.860640	<u>\$ 17,954</u>	<u>\$ 15,653</u>	<u>\$ 33,607</u>
<i>Purchase Order Carryforwards</i>			
<i>Capital Reference Code HOUS-0802 Ford Escape</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

COUNTY FIRE CONTROL - FUND 1680

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Safety:			
Board Operations:			
Fund Balance - Beginning of Year 9090168.389999	<u>\$ 1,902,548</u>	<u>\$ 721,636</u>	<u>\$ 2,624,184</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Public Safety:			
Fire Rescue:			
Professional Services 2136300.830310	\$ 195,300	\$ 16,572	\$ 211,872
<i>Purchase Order Carryforwards</i>			
Repair & Maintenance 2136300.830460	983,365	16,563	999,928
<i>Purchase Order Carryforwards</i>			
Office Supplies 2136300.830510	128,775	13,633	142,408
<i>Purchase Order Carryforwards</i>			
Operating Supplies 2136300.830520	691,213	8,998	700,211
<i>Purchase Order Carryforwards</i>			
Buildings/Modular Building FS-90 2136300.860620	0	123,750	123,750
<i>Purchase Order Carryforwards</i>			
Machinery & Equipment 2136300.860640	355,801		
<i>Purchase Order Carryforwards</i>			
<i>Capital Reference Code FRD-0808 Pumpers (2)</i>		665,870	
<i>Project Carryforwards</i>		117,850	1,139,521
<i>Capital Reference Code FRD-0809 Skid unit</i>			
<i>Capital Reference Code FRD-0810 Tractor/Trailer truck</i>			
Contingency:			
Reserve for Operations 9099168.890999	1,045,686		
<i>Purchase Order Carryforwards</i>		(123,750)	
<i>Project Carryforwards</i>		(117,850)	804,086
Total Expenditures	<u><u>\$ 3,400,140</u></u>	<u><u>\$ 721,636</u></u>	<u><u>\$ 4,121,776</u></u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

FIRE RESCUE IMPACT FEE TRUST - FUND 1690

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Safety:			
Board Operations:			
Fund Balance - Beginning of Year 9090169.389999	\$ 3,799,854	\$	\$
<i>Adjust for Purchase Order Carryforwards</i>		1,476,484	
<i>Adjust for SCT Purchase Order Carryforwards</i>		6,973	5,283,311
Total Revenues	<u>\$ 3,799,854</u>	<u>\$ 1,483,457</u>	<u>\$ 5,283,311</u>
EXPENDITURES			
Public Safety:			
Fire Impact Fee:			
Contractual Services 2136280.830340	\$ 0	\$ 2,059	\$ 2,059
<i>Purchase Order Carryforwards</i>			
Buildings/Lake Jem FS-78 2136280.860620	0	6,973	6,973
<i>SCT Purchase Order Carryforwards</i>			
Buildings/Lake Jem FS-78 2136280.860620.70010	1,900,000	1,474,425	3,374,425
<i>Purchase Order Carryforwards</i>			
Total Expenditures	<u>\$ 1,900,000</u>	<u>\$ 1,483,457</u>	<u>\$ 3,383,457</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

COUNTY LIBRARY SYSTEM - FUND 1900

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Community Services:			
Board Operations:			
Fund Balance - Beginning of Year			
9090190.389999	<u>\$ 520,515</u>	<u>\$ 4,872</u>	<u>\$ 525,387</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Community Services:			
East Lake Co Library:			
Office Supplies			
2038340.830510	\$ 6,500	\$ 1,814	\$ 8,314
<i>Purchase Order Carryforwards</i>			
State Aid to Libraries 2005/06:			
Machinery and Equipment			
2038620.860640	0	3,058	3,058
<i>Purchase Order Carryforwards</i>			
<i>Smart Access Computer</i>			
Total Expenditures	<u><u>\$ 6,500</u></u>	<u><u>\$ 4,872</u></u>	<u><u>\$ 11,372</u></u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

PARKS CAPITAL PROJECTS - FUND 3020

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Public Works:			
Board Operations:			
Fund Balance - Beginning of Year			
9090302.389999	\$ 45,353	\$	\$
<i>Adjust for Purchase Order Carryforwards</i>		4,942,217	
<i>Adjust for SCT Purchase Order Carryforwards</i>		7,600	4,995,170
	<u>45,353</u>	<u>4,949,817</u>	<u>4,995,170</u>
Total Revenues	\$ 45,353	\$ 4,949,817	\$ 4,995,170
EXPENDITURES			
Public Works:			
General Parks:			
Improvements Other Than Buildings			
5052170.860630	\$ 0	\$ 76,000	\$ 76,000
<i>Purchase Order Carryforwards</i>			
Twin Lakes Park:			
Professional Services			
5052180.830310.40007	0	1,000	1,000
<i>SCT Purchase Order Carryforwards</i>			
Improvements Other Than Buildings			
5052180.860630.40007	70,000	9,837	79,837
<i>Purchase Order Carryforwards</i>			
Pine Forest Park:			
Improvements Other Than Buildings			
5052190.860630	0	169,777	176,377
<i>Purchase Order Carryforwards</i>		6,600	
<i>SCT Purchase Order Carryforwards</i>			176,377
North Lake Community Park:			
Improvements Other Than Buildings			
5052400.860630.40002	2,573,000	4,686,603	7,259,603
<i>Purchase Order Carryforwards</i>			
	<u>2,643,000</u>	<u>4,949,817</u>	<u>7,592,817</u>
Total Expenditures	\$ 2,643,000	\$ 4,949,817	\$ 7,592,817

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

RENEWAL SALES TAX CAPITAL PROJECTS - FUND 3030

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Renewal Sales Tax Capital:			
Fund Balance - Beginning of Year 9090303.389999	\$ 9,009,303	\$	\$
<i>Adjust for Purchase Order Carryforwards</i>		2,342,041	
<i>Adjust for SCT Purchase Order Carryforwards</i>		486,045	
<i>Project Carryforwards</i>		97,644	11,935,033
	<u>\$ 9,009,303</u>	<u>\$ 2,925,730</u>	<u>\$ 11,935,033</u>
Total Revenues	\$ 9,009,303	\$ 2,925,730	\$ 11,935,033

EXPENDITURES

Facilities Development and Management:

Capital Projects:

Buildings/Tavares Gov't Complex 0857660.860620.80030 <i>Purchase Order Carryforwards</i>	\$ 0	\$ 151,222	\$ 151,222
Buildings/BCC Warehouse - Sheriff's Storage 0857660.860620.80050 <i>Project Carryforward</i>	250,000	97,644	347,644
Buildings/Cagan Crossing Community Library 0857660.860620.80060 <i>Purchase Order Carryforwards</i>	658,966	1,073,495	
<i>SCT Purchase Order Carryforwards</i>		145,883	1,878,344
Buildings/Umatilla Health Clinic 0857660.860620.80070 <i>Purchase Order Carryforwards</i>	2,213,581	797,490	
<i>SCT Purchase Order Carryforwards</i>		75,721	3,086,792
Buildings/Jail and Prelude Reroof 0857660.860620.80090 <i>Purchase Order Carryforwards</i>	0	162,035	
<i>SCT Purchase Order Carryforwards</i>		32,847	194,882

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

RENEWAL SALES TAX CAPITAL PROJECTS - FUND 3030

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
EXPENDITURES			
Public Works:			
Capital Projects:			
Roads			
5056500.860670	\$ 1,805,030	\$	\$
<i>Purchase Order Carryforwards</i>		157,799	
<i>SCT Purchase Order Carryforwards</i>		181,647	2,144,476
Resurfacing			
5056500.860679	3,839,188	49,947	3,889,135
<i>SCT Purchase Order Carryforwards</i>			
Total Expenditures	<u>\$ 8,766,765</u>	<u>\$ 2,925,730</u>	<u>\$ 11,692,495</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

FACILITIES EXPANSION CAPITAL - FUND 3810

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Facilities Expansion Capital:			
Fund Balance - Beginning of Year 9090381.389999	<u>\$ 82,949,172</u>	<u>\$ 1,927,412</u>	<u>\$ 84,876,584</u>
EXPENDITURES			
Facilities Expansion Capital:			
Buildings/Downtown Tavares Gov't Buildings 0857680.860620.80020	\$ 9,735,156	\$	\$
<i>SCT Purchase Order Carryforwards</i>		1,547,412	
<i>Project Carryforwards</i>		<u>380,000</u>	<u>11,662,568</u>
Total Expenditures	<u>\$ 9,735,156</u>	<u>\$ 1,927,412</u>	<u>\$ 11,662,568</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

LANDFILL ENTERPRISE - FUND 4200

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Environmental Services:			
Board Operations:			
Fund Balance - Beginning of Year			
9090420.389999	\$ 5,509,830	\$	\$
<i>Adjust for Purchase Order Carryforwards</i>		103,522	
<i>Adjust for SCT Purchase Order Carryforwards</i>		13,028	5,626,380
	<u>5,509,830</u>	<u>116,550</u>	<u>5,626,380</u>
Total Revenues	\$ 5,509,830	\$ 116,550	\$ 5,626,380
EXPENDITURES			
Environmental Services:			
Solid Waste Administration:			
Professional Services			
4546460.830310	\$ 0	\$ 1,718	\$ 1,718
<i>SCT Purchase Order Carryforwards</i>			
Hazardous Waste:			
Contractual Services			
4568600.830340	140,600	13,327	153,927
<i>Purchase Order Carryforwards</i>			
Repair & Maintenance			
4568600.830460	14,704	1,800	16,504
<i>Purchase Order Carryforwards</i>			
Landfill Operations:			
Repair and Maintenance			
4569100.830460	116,933	11,310	128,243
<i>SCT Purchase Order Carryforwards</i>			
Improvements Other Than Buildings			
4569100.860630	0	60,873	60,873
<i>Purchase Order Carryforwards</i>			
Machinery & Equipment			
4569100.860640	0	27,522	27,522
<i>Purchase Order Carryforwards</i>			
<i>Capital Reference Code SWDO-0801 Pick-up Truck</i>			
	<u>272,237</u>	<u>116,550</u>	<u>388,787</u>
Total Expenditures	\$ 272,237	\$ 116,550	\$ 388,787

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

SOLID WASTE CLOSURES AND LONG-TERM CARE - FUND 4220

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Environmental Services:			
Board Operations:			
Fund Balance - Beginning of Year			
9090422.389999	<u>\$ 5,178,666</u>	<u>\$ 30,461</u>	<u>\$ 5,209,127</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Environmental Services:			
Umatilla Post Closure:			
Landfill Post Closure			
4546110.860635	\$ 14,800	\$ 26,357	\$ 41,157
<i>Purchase Order Carryforwards</i>			
Lady Lake Post Closure:			
Improvements Other Than Buildings			
4546120.860630	59,100	4,104	63,204
<i>Purchase Order Carryforwards</i>			
Total Expenditures	<u><u>\$ 73,900</u></u>	<u><u>\$ 30,461</u></u>	<u><u>\$ 104,361</u></u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

SOLID WASTE LONG-TERM CAPITAL PROJECTS - FUND 4230

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Environmental Services:			
Board Operations:			
Fund Balance - Beginning of Year 9090423.389999	\$ 7,548,113	\$	\$
<i>Adjust for Purchase Order Carryforwards</i>		383,882	
<i>Adjust for SCT Purchase Order Carryforwards</i>		2,916	7,934,911
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 7,548,113</u>	<u>\$ 386,798</u>	<u>\$ 7,934,911</u>
EXPENDITURES			
Environmental Services:			
Phase III Landfill:			
Professional Services 4546395.830310	\$ 0	\$	\$
<i>Purchase Order Carryforwards</i>		383,882	
<i>SCT Purchase Order Carryforwards</i>		2,916	386,798
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 386,798</u>	<u>\$ 386,798</u>

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

EMPLOYEE GROUP BENEFITS - FUND 5300

	<u>Adopted Budget</u>	<u>Adjustment</u>	<u>Amended Budget</u>
REVENUES			
Employee Services:			
Board Operations:			
Fund Balance - Beginning of Year			
9090530.389999	<u>\$ 2,223,411</u>	<u>\$ 9,000</u>	<u>\$ 2,232,411</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Employee Services:			
Employee Group Benefits:			
Professional Services			
0713450.830310	<u>\$ 70,000</u>	<u>\$ 9,000</u>	<u>\$ 79,000</u>
<i>Purchase Order Carryforwards</i>			

**CARRYFORWARD BUDGET ADJUSTMENTS
FISCAL YEAR 2008**

FLEET MAINTENANCE - FUND 5400

	Adopted Budget	Adjustment	Amended Budget
REVENUES			
Public Works:			
Fleet Maintenance:			
Fund Balance - Beginning of Year			
9090540.389999	<u>\$ 287,357</u>	<u>\$ 10,750</u>	<u>\$ 298,107</u>
<i>Adjust for Purchase Order Carryforwards</i>			
EXPENDITURES			
Public Works:			
Fleet Maintenance:			
Improvements Other Than Buildings			
5024300.860630	<u>\$ 0</u>	<u>\$ 10,750</u>	<u>\$ 10,750</u>
<i>Purchase Order Carryforwards</i>			
<i>Fuel Tank Installation</i>			

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LAKE COUNTY

FLORIDA

The objective of Lake County's Debt Management Policy (LCC-57) is to establish guidelines and requirements for the development of a debt management system. The policy includes the following directives:

- When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed 90% of the useful life of the project.
- Where possible, the County will use self-supporting revenue, special assessment, or other self-supporting bonds, instead of general obligation bonds to fund capital projects.
- The County will not use long term debt to finance current operations.
- The County will seek to maintain and, if applicable, improve its current bond rating.
- The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Comprehensive Annual Financial Report will be forwarded by April 30 to all nationally recognized Municipal Securities Information Repositories approved by the Securities and Exchange Commission.

Lake County has not adopted legal debt limits within its financial policies. However, debt ratios such as direct and over all debt per capita and debt per taxable property value are tracked and compared with those recommended by Moody's Investors.

Lake County's bond issues and notes payable or separated into three categories:

- General Obligation Debt – Bonds secured by the ad valorem taxing power of the County. Bonds may be limited as detailed in the voter referendum required prior to issuance of all general obligation bonds.
- Special Obligation Debt – Debt secured by a pledge of special revenue such as Sales Tax or Local Option Gas Tax that is not backed by the ad valorem taxing power of the County.
- Enterprise Fund Debt – Debt secured by a pledge of revenue in the Solid Waste Enterprise Fund.

General Obligation Bonds

Limited General Obligation Bonds, Series 2007

On April 19, 2007 the County issued \$34,720,000 in bonds for the purpose of acquiring and improving lands within the County, to protect drinking water sources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality. The bonds are secured by a limited ad valorem tax, which is defined as direct annual tax, not to exceed one third (1/3) of a mill, levied upon all taxable property within the County. Principal payments are due in annual installments beginning on June 1, 2007 continuing until April 1, 2026. Interest on the bonds is payable semi-annually on June 1 and December 1 each year, commencing on June 1, 2007. The serial bonds bear interest at rates ranging from 4.00% to 5.00%.

Special Obligation Bonds

Sales Tax Revenue Bonds (Pari-mutuel Revenues Replacement Program), 2000

On November 15, 2000 the County issued \$4,400,000 in bonds to finance the acquisition, construction and equipping of certain capital improvements to be made within the County including the acquisition of land for a regional park and various walking and biking trails. The bonds are secured by a pledge of sales tax revenues received by the County as a replacement of the funds previously distributed under Chapter 550, Florida Statutes, from racetrack and jai alai fronton revenues. Principal payments are due in annual installments beginning October 1, 2001 continuing until October 1, 2019 with \$2,390,000 in term bonds due October 1, 2030. Interest is payable semi-annually on April 1 and October 1 of each year. The serial bonds bear interest at rates ranging from 4.50% to 5.30%. The term bonds bear interest at 5.50%.

Capital Improvement Revenue Bonds, Series 2007

On April 13, 2007 the County issued \$87,455,000 in bonds for the purpose of acquiring, constructing and equipping the Downtown Tavares Center for Governmental Operations and Judicial Center as well as the South Tavares Government Complex for Public Works, Public Safety, Fleet Operations and Health Department Administration/Clinic. The bonds are payable from and secured by a lien upon the proceeds of the local government half-cent sales tax distributed by the State of Florida. Principal payments are due in annual installments beginning June 1, 2008 continuing until June 1, 2027 with \$19,470,000 in term bonds due June 1, 2032 and \$24,840,000 in term bonds due June 1 2037. The serial bonds bear interest at rates ranging from 3.625% to 5.00%. The term bonds bear interest ranging from 4.33% to 4.36%.

Enterprise Fund Debt

Landfill Enterprise Fund Loan

On November 20, 2002 the County re-financed the previously outstanding \$10 million Solid Waste Line of Credit for a ten year period at a fixed interest rate of 3.69%. Principal payments of \$1,000,000 are payable annually on December 1 and interest is payable semi-annually on June 1 and December 1, with the final payment due December 1, 2012. The bonds are secured by solid waste system net revenues and a covenant by the County to budget and appropriate a sufficient amount to pay the debt service when due.

FISCAL YEAR 2008 DEBT SERVICE INFORMATION BY OBLIGATION

Issue	Fund	Outstanding Principal 10/1/2007	FY 2008 Principal Payment	Outstanding Principal 10/1/2008	FY 2008 Interest
2007 Limited General Obligation Bonds	2710	\$33,485,000	\$1,175,000	\$32,310,000	\$1,531,388
2000 Sales Tax Revenue Bonds	2510	\$ 3,830,000	\$ 90,000	\$ 3,740,000	\$ 203,513
2007 Capital Improvement Revenue Bonds	2810	\$87,455,000	\$ 100,000	\$87,355,000	\$4,495,591
Landfill Enterprise Fund Loan	4200	\$ 6,000,000	\$1,000,000	\$ 5,000,000	\$ 193,725

Debt Service



Public Lands Debt Service Fund Fund Summary

	2006 Actual	2007 Adopted	2008 Adopted	% Change
Revenues				
Taxes	\$ -	\$ 3,775,831	\$ 4,472,815	18.46%
Interest	\$ -	\$ 50,000	\$ 80,000	60.00%
Interest - Tax Collector	\$ -	\$ -	\$ 6,000	100.00%
Beginning Fund Balance	\$ -	\$ -	\$ 2,182,300	100.00%
Less 5% Statutory Receipts	\$ -	\$ (191,292)	\$ (227,941)	19.16%
Revenues	\$ -	\$ 3,634,539	\$ 6,513,174	79.20%
Expenditures				
Principal and Interest	\$ -	\$ 2,805,554	\$ 2,706,388	-3.53%
Debt Service Costs	\$ -	\$ 715,709	\$ 20,000	-97.21%
Transfers	\$ -	\$ 113,276	\$ 134,184	18.46%
Reserve for Debt Service	\$ -	\$ -	\$ 3,652,602	100.00%
Expenditures	\$ -	\$ 3,634,539	\$ 6,513,174	79.20%

Adopted Budget Highlights

The County levies a limited ad valorem tax, not to exceed one third (1/3) of a mill, upon all taxable property in the County. This tax is accumulated in this fund for the purpose of meeting the debt service requirements of the on June 1 each year, which began on June 1, 2007 and will continue until 2026. Interest on the bonds is payable semi-annually on June 1 and December 1 each year and commenced on June 1, 2007. The serial bonds bear interest at rates ranging from 4.00% to 5.00%.

Revenues

- Beginning fund balance reflects funds collected in FY 2007 for debt service payments that were lower than initially expected.
- A millage rate of 0.2000 mills was levied in FY 2008.

Expenditures

- The FY 2008 debt service expense includes a principal payment of \$1,175,000, interest payments of \$1,531,388, \$5,000 for arbitrage services and \$15,000 for other debt service costs.
- The FY 2008 reserve for debt service includes funds being accumulated for future debt service payments.
- FY 2008 transfers include a transfer to the Property Appraiser of \$44,728 and a transfer to the Tax Collector of \$89,456 based on estimated revenue collections.

Debt Service



Pari-Mutuel Revenues Replacement Bonds Fund				
Fund Summary				
	2006 Actual	2007 Adopted	2008 Adopted	% Change
Revenues				
Racing Tax	\$ 297,666	\$ 297,667	\$ 297,667	0.00%
Beginning Fund Balance	\$ -	\$ 2,225,962	\$ 75,142	-96.62%
Interest	\$ 94,048	\$ 16,000	\$ 5,000	-68.75%
Less 5% Estimated Receipts	\$ -	\$ (15,683)	\$ (15,133)	-3.51%
Revenues	\$ 391,714	\$ 2,523,946	\$ 362,676	-85.63%
Expenditures				
Principal and Interest	\$ 296,388	\$ 297,563	\$ 293,513	-1.36%
Debt Service Costs	\$ 3,784	\$ 1,883	\$ 6,883	265.53%
Capital Outlay	\$ 39,720	\$ 2,224,500	\$ -	-100.00%
Reserve for Debt Service	\$ -	\$ -	\$ 62,280	100.00%
Expenditures	\$ 339,892	\$ 2,523,946	\$ 362,676	-85.63%

Adopted Budget Highlights

This fund is used to accumulate resources for payment of the \$4,400,000 Sales Tax Revenue Bonds (Pari-mutuel Revenues Replacement Program), 2000. Resources are provided by racing tax revenues collected by the State pursuant to Chapter 212, Part 1, Florida Statutes. Beginning July 1, 2000, the State began using sales tax revenue to replace revenues formerly distributed to counties from racetrack and jai alai fronton monies.

Principal payments are due in annual installments on October 1, which commenced on October 1, 2001 and will continue until October 1, 2019 with \$2,390,000 in term bonds due October 1, 2030. Interest is payable semi-annually on April 1 and October 1 of each year. The serial bonds bear interest at rates ranging from 4.50% to 5.30%. The term bonds bear an interest rate of 5.50%.

Revenues

- The Racing Tax revenue reflected above is the annual amount received, which directly correlates to the debt service payment due each year.

Expenditures

- Debt service costs for FY 2008 consist of a \$90,000 principal payment, a \$203,513 interest payment, \$5,000 for arbitrage services and \$1,883 for other debt service costs.
- The bond proceeds have been substantially spent so this fund will primarily be for debt service activity in FY 2008 and future years.

Debt Service



Facilities Expansion Debt Service Fund

Fund Summary

	2006 Actual	2007 Adopted	2008 Adopted	% Change
Revenues				
Beginning Fund Balance	\$ -	\$ -	\$ 1,541,464	100.00%
Interfund Transfer - General Fund	\$ -	\$ 3,976,625	\$ 4,794,710	20.57%
Interest	\$ -	\$ 40,000	\$ 42,200	5.50%
5% Statutory Reduction	\$ -	\$ (2,000)	\$ (2,110)	5.50%
Revenues	\$ -	\$ 4,014,625	\$ 6,376,264	58.83%
Expenditures				
Principal and Interest	\$ -	\$ 3,999,625	\$ 4,595,591	14.90%
Debt Service Costs	\$ -	\$ 15,000	\$ 20,000	33.33%
Reserve for Debt Service	\$ -	\$ -	\$ 1,760,673	100.00%
Expenditures	\$ -	\$ 4,014,625	\$ 6,376,264	58.83%

Adopted Budget Highlights

This fund is used to accumulate resources for the payment of principal, interest and other debt service costs on the \$87,455,000 Capital Improvement Revenue Bonds, Series 2007. The bonds are payable and secured by the local government half-cent sales tax distributed by the State of Florida, which is transferred out of the General Fund to the debt service fund. Principal payments are due in annual installments beginning June 1, 2008 continuing until June 1, 2007 with \$19,470,000 in term bonds due June 1, 2032 and \$24,480,000 in term bonds due June 1, 2037. The serial bonds bear interest at rates ranging from 3.625% to 5.00%. The term bonds bear interest ranging from 4.33% to 4.36%.

Revenues

- This fund receives its revenue from a transfer of the local government half-cent sales tax revenues in the General Fund.
- Beginning fund balance represents a sinking fund for the accumulation of monies to meet future debt service obligations as required by the bond covenants in the Bond Resolution.

Expenditures

- In FY 2008, debt service costs consist of a \$100,000 principal payment and a \$4,495,591 interest payment on the bonds. In addition, \$15,000 is budgeted for other debt service costs and \$5,000 is budgeted for arbitrage services.
- The FY 2008 debt service reserve of \$1,760,673 includes \$1,730,983 that has been accumulated for the the payment of future principal and interest in accordance with the Bond Resolution.

Debt Service



Renewal Sales Tax Line of Credit Debt Service Fund

Fund Summary

	2006 Actual	2007 Adopted	2008 Adopted	% Change
<i>Revenues</i>				
Beginning Fund Balance	\$ -	\$ 51,569	\$ 54,047	4.81%
Interest	\$ 2,178	\$ -	\$ -	0.00%
Interfund transfer	\$ -	\$ -	\$ 1,500,000	100.00%
Revenues	\$ 2,178	\$ 51,569	\$ 1,554,047	2913.53%
<i>Expenditures</i>				
Debt Service Costs	\$ -	\$ 51,569	\$ 1,500,000	2808.72%
Reserve for Debt Service	\$ -	\$ -	\$ 54,047	100.00%
Expenditures	\$ -	\$ 51,569	\$ 1,554,047	2913.53%

Adopted Budget Highlights

This fund is used to accumulate money for payment of debt secured by infrastructure sales tax. The County's \$15,000,000 non-revolving line of credit expired on June 1, 2007. However, the County anticipates securing a \$10,000,000 bank loan for the 800 MHz radio system project during Fiscal Year 2008 that would be secured and payable from the infrastructure sales tax. The terms and conditions of the new loan will be determined through a competitive process to commence in December 2007.

Revenues

- Funds accumulated are a result of a transfer from infrastructure sales tax in FY 2005 for debt service payments that would have been incurred had proceeds been drawn on the \$15,000,000 non-revolving line of credit that expired June 1, 2007.
- A transfer of \$1,500,000 from infrastructure sales tax will be received in FY 2008 in anticipation of a \$10,000,000 bank loan for the 800 MHz radio system project being secured and debt service costs being incurred.

Expenditures

- This amount represents estimated principal and interest payments on a new \$10,000,000 bank loan.

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Special Assessments



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Special Assessments

A Municipal Service Benefit Unit (MSBU) is a special assessment district created to provide funding for improvements or services such as solid waste, fire protection, road paving, drainage improvements, sidewalks, water service, sewer service and street lighting. An MSBU provides property owners in the unincorporated area of the County with an opportunity to acquire essential public health and safety improvements or services for their communities. Chapter 125.01 (q) 1 of the Florida Statutes authorizes the Board of County Commissioners to provide for the establishment, merging or the abolishment of Municipal Service Benefit Units for any part or all of unincorporated area of the County. Consistent with Chapter 125, Florida Statutes, only public property can be improved upon or maintained by an MSBU.

In 1999, the Board of County Commissioners decided not to create any new MSBUs with the exception of the special assessment program for road improvements. Today, the Board of County Commissioners manages several special assessment programs for homeowner common area maintenance, street lighting, fire protection, curbside garbage collection, water improvements and road improvements.

Road Special Assessment Program

The Board of County Commissioners provides an ongoing opportunity for property owners to upgrade their roads to the standards for County paved roads. Lake County shares in the cost of the improvements, paying 33% of the cost to pave local roads (18 foot roads) and 50% of the cost to pave collector roads (20 foot roads that have local roads extending off them). Property owners have the option to pay their share of the project costs within thirty days of the project's completion with no interest or to pay the assessment in seven annual installments with interest. These are the only County special assessments not utilizing the Uniform Method of Levy and Collection.

Solid Waste Collection and Disposal Assessment Program

The County created a Solid Waste Collection and Disposal MSBU for curbside residential garbage collection. All residential properties located within the unincorporated area of the County benefit from the services provided through the MSBU. Over 63,000 properties participate in the program. Annual assessments are collected on the property owner's tax bill.

Fire Assessment Program

The County created a Fire Municipal Service Taxing Unit (MSTU) for fire suppression, fire prevention, fire/building inspections and first responder medical services. All properties located within the unincorporated area of the County and the cities of Astatula, Howey-in-the-Hills and portions of Lady Lake, with the exception of vacant land, benefit from the services provided by the Fire MSTU. Over 66,000 properties participate in the program. The annual assessments are collected on the property owner's tax bill.

Street Lighting MSBUs

The County has three MSBUs for residential street lighting. The properties within the boundaries of the specific MSBUs benefit from the services provided by the Street Lighting MSBUs. Over 400 properties participate in the program. The annual assessments are collected on the property owner's tax bill.

Common Area Maintenance MSBUs

The County has three MSBUs for homeowner common area maintenance such as landscaping, pool maintenance, janitorial services and residential street lighting. The properties within the boundaries of the specific MSBUs benefit from the services provided by the Common Area Maintenance MSBUs. Over 1,600 properties participate in the program. The annual assessments are collected on the property owner's tax bill.

Special Assessments



Non-Ad Valorem Assessments

Revenue Summary

<i>Special District Assessments</i>	2006 Actual	2007 Adopted	2008 Adopted	% Change
Common Area Maintenance				
Greater Hills MSBU	\$ 199,443	\$ 286,478	\$ 264,242	-7.76%
Greater Groves MSBU	\$ 155,135	\$ 223,348	\$ 220,244	-1.39%
Greater Pines Municipal Services	\$ 182,606	\$ 260,311	\$ 252,079	-3.16%
Street Lighting				
Village Green Street Lighting	\$ 7,749	\$ 13,322	\$ 16,305	22.39%
Picciola Island Street Lighting	\$ 2,737	\$ 4,223	\$ 4,446	5.28%
Valencia Terrace Street Lighting	\$ 5,736	\$ 9,288	\$ 8,263	-11.04%
Solid Waste Collection and Disposal Assessment	\$ 10,770,722	\$ 10,400,000	\$ 11,292,698	8.58%
Fire Assessment	\$ 12,129,513	\$ 16,726,287	\$ 18,709,796	11.86%
Total Special District Assessments	\$ 23,453,641	\$ 27,923,257	\$ 30,768,073	10.19%

<i>Other Special Assessments</i>	2006 Actual*	2007 Actual*	2008 Adopted	% Change
Water				
Silver Glen Three Subdivision	\$ -	\$ 18,183	\$ -	-100.00%
Road Improvement Special Assessments				
Clark Road	\$ -	\$ 683	\$ -	-100.00%
Shockley Heights	\$ -	\$ -	\$ -	0.00%
Lake Eustis Village	\$ -	\$ -	\$ -	0.00%
Forest Hills #689	\$ 3,828	\$ 8,145	\$ -	-100.00%
Pine Lakes	\$ 2,763	\$ 152	\$ -	-100.00%
Forest Hills #694	\$ 14,463	\$ 8,028	\$ -	-100.00%
Holiday Haven Campsites	\$ 960	\$ 4,590	\$ -	-100.00%
Forest Lake & Hills	\$ 153,155	\$ 41,448	\$ -	-100.00%
Mt. Plymouth #698	\$ 7,295	\$ 5,032	\$ -	-100.00%
Winter Garden/Clermont	\$ 13,988	\$ 4,536	\$ -	-100.00%
Mt. Plymouth #701	\$ -	\$ 150,592	\$ -	-100.00%
Hilltop-Sorrento	\$ 13,615	\$ 6,605	\$ -	-100.00%
Total Other Special Assessments	\$ 210,066	\$ 247,992	\$ -	-100.00%

Adopted Budget Highlights

Due to the varied nature of collections for Other Special Assessments the amount of revenue generated during a year cannot be projected, consequently there is no adopted budget for FY 2008. Actual revenues are shown for both FY 2006 and FY 2007.

Special Assessments



Non Ad-Valorem Special Assessments

Rate Schedule

NAME	TERM	METHOD OF ASSESSMENT	FY 2006 Rate	FY 2007 Rate	FY 2008 Rate
Solid Waste Collection/Disposal	Annual	Residential Unit	\$ 174.00	\$ 174.00	\$ 174.00
Common Area Maintenance					
Greater Groves	Annual	Per Parcel	\$ 322.71	\$ 345.21	\$ 362.47
Greater Hills	Annual	Per Parcel	\$ 312.51	\$ 312.51	\$ 328.28
Greater Pines	Annual	Per Parcel	\$ 330.98	\$ 348.84	\$ 366.43
Street Lighting					
Picciola Island	Annual	Per Parcel	\$ 18.00	\$ 18.84	\$ 19.81
Valencia Terrace	Annual	Per Parcel	\$ 57.86	\$ 58.35	\$ 42.31
Village Green	Annual	Per Parcel	\$ 50.68	\$ 84.08	\$ 88.25
Road Improvements					
Clark Road	7 Years - Approved 1990	Per Linear Ft.	\$ 8.48	\$ 8.48	\$ 8.48
Shockley Heights	7 Years - Approved 1991	Per Linear Ft.	\$ 8.95	\$ 8.95	\$ 8.95
Lake Eustis Village	7 Years - Approved 1994	Per Linear Ft.	\$ 6.91	\$ 6.91	\$ 6.91
Forest Hills #689	7 Years - Approved 1998	Per Linear Ft.	\$ 13.87	\$ 13.87	\$ 13.87
Pine Lakes	7 Years - Approved 1999	Per Linear Ft.	\$ 16.80	\$ 16.80	\$ 16.80
Forest Hills #694	7 Years - Approved 2001	Per Linear Ft.	\$ 15.60	\$ 15.60	\$ 15.60
Holiday Haven Campsites	7 Years - Approved 2003	Per Linear Ft.	\$ 27.37	\$ 27.37	\$ 27.37
Forest Lakes & Hills	7 Years - Approved 2006	Per Linear Ft.	\$ 25.12	\$ 25.12	\$ 25.12
Mt. Plymouth #698	7 Years - Approved 2004	Per Linear Ft.	\$ 30.37	\$ 30.37	\$ 30.37
Winter Garden/Clermont	7 Years - Approved 2004	Per Linear Ft.	\$ 25.54	\$ 25.54	\$ 25.54
Mt. Plymouth #701	7 Years - Approved 2004	Per Linear Ft.	\$ 36.94	\$ 36.94	\$ 36.94
Hilltop-Sorrento	7 Years - Approved 2006	Per Linear Ft.	\$16.97 to \$23.38	\$16.97 to \$23.38	\$16.97 to \$23.38

Special Assessments



Non Ad-Valorem Special Assessments

Rate Schedule

NAME	TERM	METHOD OF ASSESSMENT	FY 2006 Rate	FY 2007 Rate	FY 2008 Rate
Water					
Silver Glen Three Subdivision	7 Years - Approved 2007	Per Lot	\$ -	\$ -	\$ 3,835.00
Fire Rescue					
Residential	Annual	Dwelling Unit	\$ 137.00	\$ 171.00	\$ 197.00
Hotel/Motel/RV	Annual	Room/Space	\$ 33.00	\$ 41.00	\$ 47.00
Commercial					
251 - 1,999	Annual	Per Group	\$ 358.00	\$ 448.00	\$ 516.00
2,000 - 3,499	Annual	Per Group	\$ 716.00	\$ 895.00	\$ 1,031.00
3,500 - 4,999	Annual	Per Group	\$ 1,253.00	\$ 1,566.00	\$ 1,803.00
5,000 - 9,999	Annual	Per Group	\$ 1,790.00	\$ 2,238.00	\$ 2,576.00
10,000 - 19,999	Annual	Per Group	\$ 3,579.00	\$ 4,474.00	\$ 5,151.00
20,000 - 29,999	Annual	Per Group	\$ 7,158.00	\$ 8,948.00	\$ 10,302.00
30,000 - 39,999	Annual	Per Group	\$ 10,736.00	\$ 13,420.00	\$ 15,452.00
40,000 - 49,999	Annual	Per Group	\$ 14,315.00	\$ 17,894.00	\$ 20,603.00
> 50000	Annual	Per Group	\$ 17,893.00	\$ 22,366.00	\$ 25,754.00
Industrial/Warehouse					
251 - 1,999	Annual	Per Group	\$ 15.00	\$ 19.00	\$ 22.00
2,000 - 3,499	Annual	Per Group	\$ 30.00	\$ 38.00	\$ 44.00
3,500 - 4,999	Annual	Per Group	\$ 53.00	\$ 66.00	\$ 76.00
5,000 - 9,999	Annual	Per Group	\$ 75.00	\$ 94.00	\$ 108.00
10,000 - 19,999	Annual	Per Group	\$ 150.00	\$ 188.00	\$ 216.00
20,000 - 29,999	Annual	Per Group	\$ 299.00	\$ 374.00	\$ 431.00
30,000 - 39,999	Annual	Per Group	\$ 449.00	\$ 561.00	\$ 646.00
40,000 - 49,999	Annual	Per Group	\$ 598.00	\$ 748.00	\$ 861.00
> 50000	Annual	Per Group	\$ 748.00	\$ 935.00	\$ 1,076.00
Institutional					
251 - 1,999	Annual	Per Group	\$ 282.00	\$ 353.00	\$ 405.00
2,000 - 3,499	Annual	Per Group	\$ 563.00	\$ 704.00	\$ 810.00
3,500 - 4,999	Annual	Per Group	\$ 984.00	\$ 1,230.00	\$ 1,416.00
5,000 - 9,999	Annual	Per Group	\$ 1,406.00	\$ 1,758.00	\$ 2,023.00
10,000 - 19,999	Annual	Per Group	\$ 2,811.00	\$ 3,514.00	\$ 4,046.00
20,000 - 29,999	Annual	Per Group	\$ 5,621.00	\$ 7,026.00	\$ 8,091.00
30,000 - 39,999	Annual	Per Group	\$ 8,432.00	\$ 10,540.00	\$ 12,136.00
40,000 - 49,999	Annual	Per Group	\$ 11,242.00	\$ 14,053.00	\$ 16,181.00
> 50000	Annual	Per Group	\$ 14,053.00	\$ 17,566.00	\$ 20,226.00

Appendix

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Grants

Children's Services Grants

The Community Services Department of Lake County provides grant funding each year to a variety of children's services providers. Each year, eligible providers submit applications to receive grant funding for specific children's programs in Lake County. The Children's Services Council reviews the applications and provides funding recommendations to the Board of County Commissioners. The Board then approves which applicants receive grant funding and the amount awarded to each. Grants are awarded from General Fund dollars.

Organization	Program or Service	2008 Adopted
Boys & Girls Clubs of Lake & Sumter Counties	Project Lean	\$ 25,000
Early Learning Coalition of Lake County	Mobile Resource Bus/The Big Blue Bus	25,000
Florida's Vision Quest	Lake County Full Screening Program	20,000
Haven of Lake and Sumter Counties, Inc.	Safe Alternative for Violence-Exposed Kids	25,000
Lake-Sumter Children's Advocacy Center	Expansion of Forensic Interview Program	25,000
Lake Sumter Community College	New Directions Program Single Parent Project	7,500
Leesburg Center for the Arts	Arts Enrichment Initiative	18,000
LifeStream Behavioral Center	Child Care Choice Services	25,000
Spring Creek Elementary School, Inc.	Soccer League	22,000
Youth Reach	Parents and Children Together (PACT)	25,000
Total Children's Services Grants		\$ 217,500

Human Services Grants

The Community Services Department of Lake County also provides grant funding each year to organizations within the County that help to expand needed social services to citizens. These grants, called Human Service Grants, are awarded by the Board of County Commissioners upon recommendations by the Human Service Grant Review Committee. Nine proposals were received for FY 2008; grants are awarded from General Fund dollars.

Organization	Program or Service	2008 Adopted
Faithful Neighborhood Center	Rental assistance	\$ 10,000
Christian Social Services	Emergency rental/utility assistance	10,000
Community Health Center, Inc.	OB/GYN medical equipment	9,685
Community Care Health Services	Adult day care	10,000
Deaf and Hearing Services	Assisting approx. 100 unduplicated clients	10,000
Sunrise ARC	Employment skills training program	10,000
Lake Community Action Agency	Family self-sufficiency program	10,000
New Vision for Independence	Increase independence for low vision/blind citizens	10,000
Lighthouse Central Florida	Vision rehabilitation services	10,000
Total Human Services Grants		\$ 89,685

Countywide Vehicle Purchases



Countywide Vehicle Purchases			2008
Project 00001			Adopted
<u>Department/Org Code</u>	<u>Description</u>	<u>Qty.</u>	
Environmental Services			
Environmental Programs	Ford Escape, 4x4, 2.3L	1	\$ 16,500
Mosquito Control - State	Ford Ranger, 4x4, extended cab, trailer package, bed liner	1	17,800
Mosquito Control	Ford Ranger, 4x4, extended cab, trailer package, bed liner	2	35,600
Facilities			
Facilities Development & Mgmt. Admin.	Ford Focus, 4 door	1	11,600
Facilities Maintenance	Ford Focus, 4 door	2	23,200
Facilities Maintenance	Trailer, tilt - 22ft. HD Dual Axle 12,000lb GVWR	1	4,500
Facilities Maintenance	Cargo Van, Ford E250, extended body, partition, bin system	2	36,000
Facilities Maintenance	Trailer Mounted 60kw Generator	1	30,000
Facilities Services	Ford Escape, 4 door, 4x2, HD mats	1	14,900
Facilities Development & Mgmt.	Ford Escape, 4x4, 2.3L	1	16,500
Facilities Development Admin.	Hydraulic Crane for utility truck	1	15,000
Public Safety			
Animal Control	F250 Ext Cab 4 x4 - Chassis Only	1	25,000
Animal Control	SWAB Animal Transport Unit ARF-95	1	18,000
General Fund 0010			\$ 264,600
County Transportation Trust Fund 1120			
Public Works			
Road Operations	Mowers	3	\$ 30,210
Engineering Operations	Ford Focus, 4 door	1	11,600
County Transportation Trust Fund 1120			\$ 41,810
Parks MSTU Fund 1231			
Public Works			
Parks Services	Ford Ranger, 4x4, extended cab, 5000lb trailer towing pack	1	\$ 19,900
Parks MSTU Fund 1231			\$ 19,900
Landfill Enterprise Fund 4200			
Environmental Services			
Administration	Ford Explorer, 4x4, V-6	1	\$ 22,000
Recycling	Ford Escape, 4x4, 2.3L	1	16,500
Recycling Facility	Skid Steer Loader	1	40,000
Hazardous Waste	Ford F150 extended cab, 4x2, trailer package	1	16,800
Hazardous Waste	Ford Escape, 4x4, 2.3L	1	16,500
Hazardous Waste	Fork Lift, Diesel	1	25,000
Landfill Operations	Semi Truck Tractor, tandem axel, 80,000lbs, 6x4	1	65,000
Residential Drop-offs	Truck, roll-off	2	273,120
Scale Services	Ford Ranger, 4x2, extended cab	1	12,500
Landfill Enterprise Fund 4200			\$ 487,420
Total Capital Outlay - All Funds			\$ 813,730



Financial Structure

County's Organizational Units

The County's organizational units are mandated by the Florida State Chart of Accounts and are as follows:

The accounts of the County are organized on the basis of **funds**. The County prepares a budget for 68 separate funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Departments are responsible for carrying out a major governmental activity, such as public safety or growth management services.

A department is comprised of one or more unique **divisions** to further define a service delivery, such as the Solid Waste Programs Division of the Department of Environmental Services.

A **section** or **program** divides specific responsibilities within a division, for example, Recycling within the Solid Waste Programs Division.

Budgeting by Function

Presentation of the operating budget is also structured by **Functions** which delineate budget expenditures in terms of broad goals and objectives. Major functions include: 1) General Government, 2) Public Safety, 3) Physical Environment, 4) Transportation, 5) Economic Environment, 6) Human Services, 7) Culture and Recreation, and 8) Court-Related Expenditures.

Functions are mandated by the Florida State Chart of Accounts, and may transcend specific fund or departmental boundaries in that a function encompasses all associated activities, regardless of fund or department, directed toward the attainment of a general goal or objective.

Financial Structure

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the County. All

general tax revenues and other receipts that are not required either legally or by Generally Accepted Accounting Principles (GAAP) to be accounted for in other funds are accounted for in the General Fund.

General operating funds of the Clerk of Courts, Property Appraiser, Sheriff and Tax Collector are held and accounted for by each respective Constitutional Office. Funds transferred to these offices from the Board's General Fund are reported in the Constitutional Offices section of this document.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Lake County maintains forty-one Special Revenue funds.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The County's budget includes five Debt Service funds

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. There are six Capital Projects funds in the total budget.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Lake County's three Enterprise funds are all associated with solid waste management.

Internal Service Funds - Internal Service Funds are for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. There are three Internal Service funds.



Financial Structure

Measurement Focus

Governmental Fund Types are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable, or appropriable resources. Governmental Fund Type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary and Fiduciary Fund Types are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for Proprietary Fund types (on an income determination measurement focus) report increases (revenues) and decreases (expenses) in total economic net worth.

Basis of Accounting and Measurement Focus

Except for the Enterprise Fund, Lake County develops the revenue and expenditure/expense estimates contained in the annual budget in accordance with GAAP. The budget for the Enterprise Fund is prepared on an annual basis and is in conformance with GAAP, except that capital outlay expenses are budgeted for management purposes and subsequently recorded as fixed assets at year end. In addition, depreciation expense is not budgeted.

Because the revenue and expenditure/expense estimates are based on GAAP, it is important for the reader to have an understanding of accounting principles as they relate to these estimates. The following is a brief overview of the measurement focus and basis of accounting.

All Governmental Fund Types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets.

Primary revenues, including property taxes, special assessments, intergovernmental revenues, charges for services, rents and interest are treated as

susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available, and are not treated as susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: 1) principal and interest on general long-term debt which is recognized when due; 2) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures until paid; and 3) certain inventories of supplies which are considered expenditures when purchased.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Relationship between Budget and Accounting

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored, monthly, via accounting system reports. Accounting adjustments are made at fiscal year end to conform to GAAP.

The major differences between this adopted budget and GAAP for **Governmental Fund Types** are:

a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain revenues and expenditures, (e.g. compensated absences) not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include:

a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain items, e.g., principal expense and capital outlay are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); c) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.



Budget Policies

Statutory Requirements of a Balanced Budget

Chapters 129 and 200, Florida Statutes, govern the County's annual budgetary process. These Statutes require that the County prepare, approve, adopt and execute an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. Other provisions include:

- A budget shall be balanced, and adopted by the Board of County Commissioners.
- The revenues of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied.
- The appropriations of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit to the County during the year and the provision for the reserves as follows:

Budget Amendment Policy

Chapter 129, Florida Statutes, governs amendments to the adopted budget. This Chapter states that the Board at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the Minutes, provided that the total of the appropriations of the fund may not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose.

3. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose.
4. Any changes not included above may be made by resolution or ordinance adopted after a public hearing.
5. Only the following transfers may be made between funds:
 - Transfers to correct errors in handling receipts and disbursements.
 - Budgeted transfers.
 - Transfers to properly account for unanticipated revenue or increased receipts.

Funds Checking Policy

This policy allows the overexpenditure of individual line items within a major object in any organizational code (org code). Major object codes are personal services, operating expenses, capital outlay and debt service. Budget transfers under \$25,000 between the various major object codes within a fund by department may be approved by the County Manager or his/her designee. All other transfers, as well as transfers from reserve accounts, must be approved by the Board.



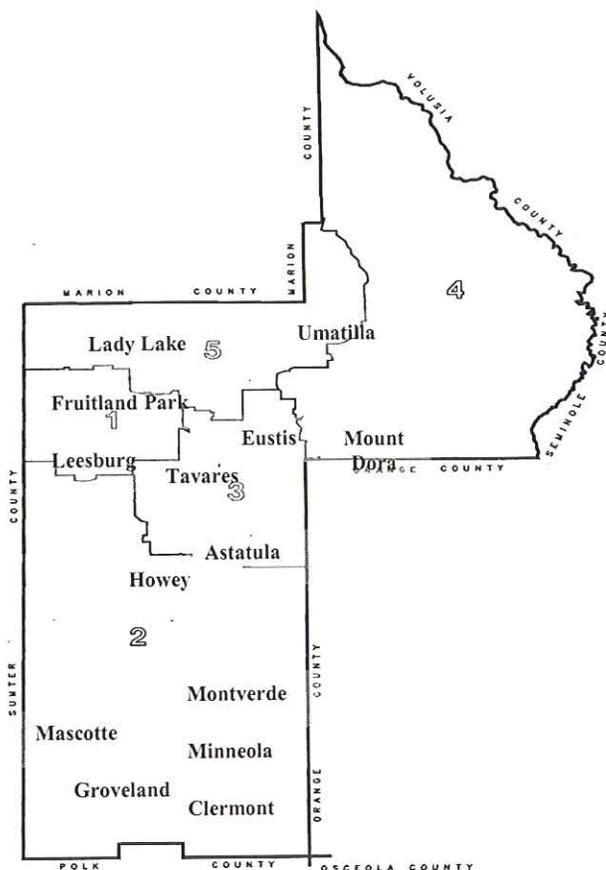
Supplemental Information and Demographics

GOVERNMENT

- Created by the Florida Legislature on May 27, 1887.
- Named for its 250 named lakes and 1,735 bodies of water.
- Within the boundaries of Lake County are 14 cities or towns, each of which is governed by a mayor and a city/town council or commission:

Astatula	Howey-in-the-Hills	Montverde
Clermont	Lady Lake	Mount Dora
Eustis	Leesburg	Tavares
Fruitland Park	Mascotte	Umatilla
Groveland	Minneola	

- Lake County is governed by a five-member Board of County Commissioners. The five members are elected countywide, but each represents one district of the County. Each year, the commissioners elect a chairman and vice-chairman.
- A County Manager, who is appointed by and responsible to the Board of County Commissioners, leads the daily operations of the County.





GEOGRAPHIC CHARACTERISTICS

The following table provides an overview of the geographic characteristics of Lake County.

<i>Geographic Characteristics of Lake County</i>			
	Land Area	Climate	Topography
Square Miles	1,156.5		
Acres	740,160		
Average Annual Temperature		71°	
Average Annual Rainfall		51"	
Mean Elevation			120 ft.
Highest Point (Sugarloaf Mountain)			300 ft.
Lowest Point (St. Johns River near Astor)			10 ft.

DEMOGRAPHICS

The following tables depict information related to the population of Lake County.

Population of Lake County

1970	69,305
1980.....	104,870
1990	152,104
1995	177,588
2000	210,528
2002	231,072
2004	251,878
2006	272,630
2007.....	292,691

*Lake County 2005:
Race, Gender & Age Composition*

White	226,309
Black or African-American	23,130
Other	13,711
Male	127,101
Female	136,049
Age 0-14	43,683
Age 15-44	91,839
Age 45-64	58,945
Age 65+	68,683

Source: Lake County Department of Economic Growth and Redevelopment

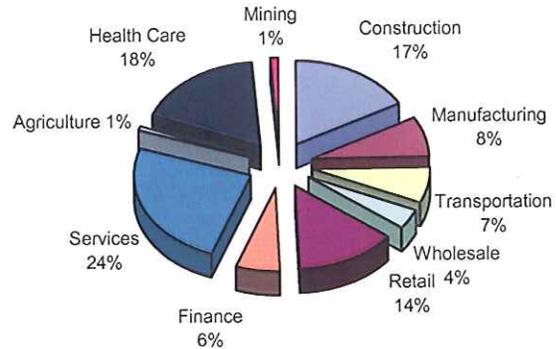


Supplemental Information and Demographics

Per Capita Income

1980.....	\$9,869
1990.....	\$17,082
2000.....	\$25,561
2004.....	\$27,122

**Employment By Industry
2005**



**Lake County
Unemployment**

Lake County's unemployment has remained low:

	2006
U.S.....	4.10%
Florida	3.10%
Lake.....	3.00%

Lake's Growth Rates

Year	Population	Employment
1980-1990	44.9%	20.1%
1990-2000	38.4%	30.4%
2000-2010	47.5%	45.5%

Source: 2006 Lake County Comprehensive Annual Financial Report

Top Ten Employers in Lake County

Company	Employees
1. Lake County Public Schools	4,353
2. Village of Lake-Sumter, Inc.	2,220
3. Leesburg Regional Medical Center	1,870
4. Lake County Government Offices	1,803
5. Florida Hospital/Waterman	1,400
6. Embarq	811
7. Casmin Inc.	800
8. G & T Conveyor Company, Inc.	550
9. Bailey Industries	509
10. Accent	500

Source: 2006 Lake County Comprehensive Annual Financial Report



Supplemental Information and Demographics

<i>Principal Taxpayers in Lake County</i>			
Taxpayer	Type of Business	2007 Assessed Taxable Value	% of Total Assessed Taxable Valuation
Summer Bay Partnership	Real Estate Development	\$ 167,821,140	1.18%
Embarq - Florida, Inc.	Public Utility	131,700,002	.93%
Florida Power Corporation	Public Utility	116,104,406	.82%
Sumter Electric Co-op, Inc.	Public Utility	93,725,100	.66%
Ginn-La Pine Island II LLP	Real Estate Development	63,856,285	.45%
Cutral Citrus Juices USA Inc.	Citrus Producer	48,744,089	.34%
First Berkshire Business Trust	Real Estate Development	40,807,525	.29%
The Villages of Lake-Sumter Inc.	Real Estate Development	38,379,563	.27%
Covanta Lake II, Inc.	Incinerator	34,803,295	.25%
Centex Homes	Home Improvement Retailer	31,699,152	.22%
Totals		\$767,640,557	5.41%

Source: 2006 Lake County Comprehensive Annual Financial Report

Library System 2007

Members/Branches 13
 Library Materials..... 588,570
 Circulation 1,784,330
 Patrons 113,494

Source: Lake County Library Services

Public Educational System

Elementary 24
 District Charter Elementary..... 4
 Middle..... 9
 High School..... 7
 Special Needs 1
 Regular Charter 6
 Higher Education..... 1

Source: Lake County School Board



Budget Adoption Timeline - FY 2008

February 22	Budget	Budget Kickoff Meeting: Initial meeting with Budget Staff to discuss budget issues and distribute budget materials
March 12	County Manager	Begin the review process for personnel requests by County Manager and/or Deputy County Manager, Employee Services Director, Budget Director and Department Directors
April 20	Departments	Deadline for final budget package input.
April 20 – May 16	Budget	Prepare preliminary recommended budget and decision packages for County Manager/Department Directors budget meetings
May 1 – May 31	County Manager/ Department Directors	Department Directors budget meetings with County Manager to formulate final budget decisions
June 1	Constitutional Officers	Budgets due from Constitutional Officers (excluding Tax Collector); Preliminary estimate of property tax value from Property Appraiser
June 6 – July 6	Budget	Prepare FY 2009 Recommended Budget
July 1	Property Appraiser	Certification of Taxable Value by Property Appraiser
July 10	County Manager	FY 2009 Recommended Budget Document distributed to the Board of County Commissioners
July 17	Board of County Commissioners	Adoption of Trim Rates
August 1	Tax Collector	Budget due from Tax Collector
August 4	Budget	Statutory deadline to notify Property Appraiser of Proposed TRIM Rates and the Date, Time and Place of the First Public Hearing to Adopt the Budget
August 24	Property Appraiser	Last Day to Mail TRIM Notices
September 4	Board of County Commissioners	Statutory Public Hearing – Adopt Tentative Budget and Millage Rates, Set Final Public Hearing Date, Time and Place
September 14	Budget	Advertise Final Budget and Millage Hearing
September 18	Board of County Commissioners	Final Public Hearing to Adopt the FY 2009 Millage Rates and Budget
September 19	Budget	Certified Copy of Adopted Millage Resolution to Property Appraiser and Tax Collector
October 1		FY 2008 Adopted Budget goes into effect
Typically after Value Adjustment Board	Property Appraiser	Issue Certification of Final Taxable Value (DR 422's)
Within 3 days receipt of Final Taxable Value	Budget	Complete Certification of Final Taxable Value and Return to Property Appraiser
October 23	Budget	Within 30 Days of Adopting Final Budget Certify to the Department of Revenue compliance with TRIM (F.S. Chapter 200)

RESOLUTION NO. 2007 - 147

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY AND THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on February 17, 2004, the Board of County Commissioners adopted Resolution No. 2004-29, calling for a bond referendum for the issuance of limited general obligation bonds in the aggregate principal amount not exceeding \$36,000,000 to finance the cost of purchasing environmentally sensitive lands; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY AND THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2008.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. A Countywide final millage rate of 4.7410 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2008, and shall be effective October 1, 2007. In addition, a final millage rate of 0.2000 mills is hereby levied on all property within Lake County, Florida, to be used for Lake County voter approved debt service for environmentally sensitive lands, for Fiscal Year 2008, and shall be effective October 1, 2007.

Section 2. The Countywide millage rate of 4.7410 does not exceed the rolled-back rate of 5.2250 mills. The Countywide millage rate of 4.7410 mills is 9.26% less than the rolled-back rate of 5.2250 mills.

Section 3. The aggregate rate of 5.4840 mills per \$1,000 valuation is 8.95% less than the aggregate rolled-back rate of 6.0228 mills.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY AND THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2008.

Section 4. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 18th day of September 2007 by the following vote:

- Yes Commissioner Hill
- No Commissioner Hill

- Yes Commissioner Renick
- No Commissioner Renick

- Yes Commissioner Stivender
- No Commissioner Stivender

- Yes Commissioner Stewart
- No Commissioner Stewart

- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



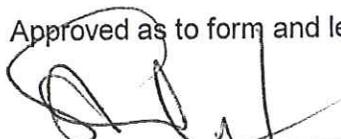
Welton G. Cadwell, Chairman

This 19th day of September 2007.

ATTEST:


James C. Watkins, Clerk of the
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:


Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2007 - 148

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on June 27, 2000, the Board of County Commissioners adopted Resolution No. 2000-35, which established the countywide Lake County Municipal Service Taxing Unit (MSTU) for Ambulance and Emergency Medical Services; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2008.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

WHEREAS, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.4651 mills is hereby levied on all property within the Lake County MSTU for Ambulance and Emergency Medical Services and is to be used for the Ambulance and Emergency Medical Services MSTU for Fiscal Year 2008, and shall be effective October 1, 2007.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2008.

Section 2. The millage rate of 0.4651 does not exceed the rolled-back rate of 0.4795 mills. The millage rate of 0.4651 is 3% less than the rolled-back rate of 0.4795 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 18th day of September 2007 by the following vote:

- Yes Commissioner Hill
- No Commissioner Hill

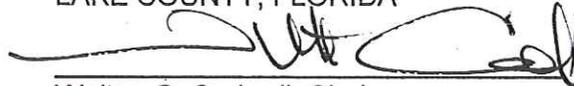
- Yes Commissioner Renick
- No Commissioner Renick

- Yes Commissioner Stivender
- No Commissioner Stivender

- Yes Commissioner Stewart
- No Commissioner Stewart

- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

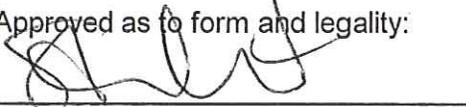
This 10th day of September 2007.

ATTEST:



James C. Watkins, Clerk of the
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2007 - 149

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR THE UNINCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on December 11, 1990, the Board of County Commissioners adopted Ordinance No. 1990-25, which provided for the establishment of a municipal service taxing unit for all of the unincorporated area of Lake County for the provision of stormwater management, parks and roads; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2008.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

WHEREAS, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.4984 mills is hereby levied on all property within the Lake County MSTU for Stormwater Management, Parks and Roads and is to be used for the Stormwater Management, Parks and Roads MSTU, for Fiscal Year 2008, and shall be effective October 1, 2007.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2008.

Section 2. The millage rate of 0.4984 mills does not exceed the rolled-back rate of 0.5477 mills. The millage rate of 0.4984 is 9.00% less than the rolled-back rate of 0.5477 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 18th day of September 2007 by the following vote:

- Yes Commissioner Hill
- No Commissioner Hill

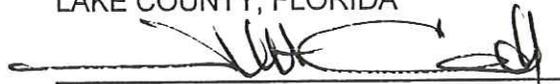
- Yes Commissioner Renick
- No Commissioner Renick

- Yes Commissioner Stivender
- No Commissioner Stivender

- Yes Commissioner Stewart
- No Commissioner Stewart

- Yes Commissioner Cadwell
- No Commissioner Cadwell

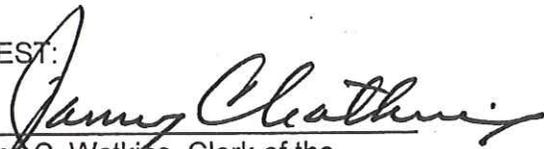
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

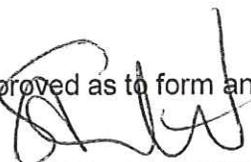
This 18th day of September 2007.

ATTEST:



James C. Watkins, Clerk of the
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2007 - 150

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets by the taxing authorities in Lake County, Florida; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03, and computed a proposed millage rates necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County, and at said public hearing the Board of County Commissioners of Lake County, Florida, amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rates; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

RESOLUTION ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2008.

WHEREAS, the Board of County Commissioners of Lake County, Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida:

Section 1. That the Board of County Commissioners of Lake County, Florida, hereby adopts a Final Budget in the amount of \$564,153,249 for the Fiscal Year 2008, a copy of which is attached hereto and incorporated herein as Exhibit "A".

Section 2. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 18th day of September 2007.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

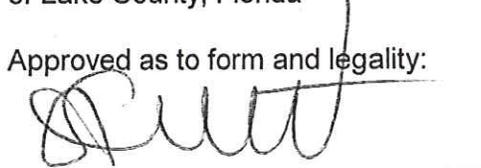
This 18th day of September 2007.

ATTEST:



James C. Watkins, Clerk of the
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

EXHIBIT "A" - BUDGET BY FUND

Funds	FY 2008 Revenues	FY 2008 Expenditures
General Fund	\$ 191,452,158	\$ 191,452,158
Library Impact Fee Trust	\$ 2,467,248	\$ 2,467,248
Parks Impact Fees	\$ 570,737	\$ 570,737
County Transportation Trust	\$ 16,117,651	\$ 16,117,651
Christopher C. Ford Commerce Park	\$ 2,649,616	\$ 2,649,616
Road Impact Fees	\$ 41,980,205	\$ 41,980,205
Mosquito Management (combined with General Fund)	\$ -	\$ -
Law Library	\$ 366,677	\$ 366,677
Aquatic Plant Management (combined with General Fund)	\$ -	\$ -
Fish Conservation	\$ 22,462	\$ 22,462
Community Development Block Grant	\$ 1,006,762	\$ 1,006,762
Transportation Disadvantaged	\$ 7,269,376	\$ 7,269,376
Lake County Ambulance	\$ 12,398,224	\$ 12,398,224
Stormwater, Parks and Roads MSTU	\$ 10,554,537	\$ 10,554,537
Emergency 911	\$ 3,286,300	\$ 3,286,300
Resort/Development Tax	\$ 4,015,734	\$ 4,015,734
Lake County Affordable Housing	\$ 13,778,353	\$ 13,778,353
Section 8 (County)	\$ 2,714,868	\$ 2,714,868
Hurricane Housing Recovery Program	\$ 369,112	\$ 369,112
Greater Hills MSBU	\$ 264,242	\$ 264,242
Law Enforcement Trust	\$ 825,000	\$ 825,000
Greater Groves MSBU	\$ 220,244	\$ 220,244
Infrastructure Sales Tax Revenue	\$ 10,455,000	\$ 10,455,000
Village Green Street Lighting	\$ 16,305	\$ 16,305
Greater Pines Municipal Services	\$ 252,079	\$ 252,079
Picciola Island Street Lighting	\$ 4,446	\$ 4,446
Valencia Terrace Street Lighting	\$ 8,263	\$ 8,263
Environmental Recovery Fund	\$ 122,293	\$ 122,293
Lake County Code Enforcement Liens	\$ 303,183	\$ 303,183
Building Services	\$ 5,032,625	\$ 5,032,625
County Fire Rescue	\$ 21,059,801	\$ 21,059,801
Fire Services Impact Fee	\$ 4,651,823	\$ 4,651,823
Employees Benefit	\$ 1,665	\$ 1,665
Animal Shelter Sterilization Trust	\$ 154,546	\$ 154,546
County Library System	\$ 6,288,455	\$ 6,288,455
Pari-Mutuel Revenues Replacement Bonds	\$ 362,676	\$ 362,676
Renewal Sales Tax LOC Debt Service	\$ 1,554,047	\$ 1,554,047
Public Lands Program Debt Service	\$ 6,513,174	\$ 6,513,174
Expansion Projects Debt Service	\$ 6,376,264	\$ 6,376,264
Sales Tax Capital Projects (fund closed)	\$ -	\$ -
Parks Capital Projects	\$ 2,810,253	\$ 2,810,253
Renewal Sales Tax Capital Projects	\$ 16,160,334	\$ 16,160,334

EXHIBIT "A" - BUDGET BY FUND

Funds	FY 2008 Revenues	FY 2008 Expenditures
Public Lands Capital Program	\$ 17,484,000	\$ 17,484,000
Facilities Expansion Capital Projects	\$ 84,849,172	\$ 84,849,172
Landfill Enterprise	\$ 28,730,398	\$ 28,730,398
Solid Waste Capital Projects (combined with Landfill Fund)	\$ -	\$ -
Solid Waste Closure and Care	\$ 5,590,166	\$ 5,590,166
Solid Waste Long-Term Capital Projects	\$ 8,057,113	\$ 8,057,113
Insurance - Property and Casualty	\$ 8,117,579	\$ 8,117,579
Insurance - Employee Group Benefits	\$ 13,731,936	\$ 13,731,936
Fleet Maintenance	\$ 3,136,147	\$ 3,136,147
TOTAL BUDGET	\$ 564,153,249	\$ 564,153,249



Glossary of Terms

Accrual Basis Accounting: The basis of accounting in which revenues are recorded at the time they are incurred as opposed to when cash is actually received or spent.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Lake County Board of County Commissioners.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax".

Agency: A principal unit of the county government or a governmental unit outside county government receiving county funding.

Aggregate Millage Rate: The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or a municipality to \$10 per \$1,000 of assessed taxable value.

Ali System (Automatic Location Identification System): The database used with the Emergency 911 that is capable of locating customers upon their access of the Lake County E-911 system.

Amendment: A change to an adopted budget that has been approved by the Lake County Board of County Commissioners which may increase or decrease a fund total.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Article V Costs: Expenditures mandated by State Legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

Assessed Valuation: A value established by the County Property Appraiser for all real or personal

property which is used as a basis for levying property taxes.

Basis of Budgeting: Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

BCC (Board of County Commissioners): Lake County is governed by a five-member board. The five members are elected countywide, but each represents one district of the county.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Budget: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Adjustment: A revision to the adopted budget occurring during the affected fiscal year as approved by the Lake County Board of County Commissioners by an amendment or a transfer.

Budget Calendar: The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document: The official written statement of the annual fiscal year financial plan for the County as presented by the County Manager.

Budget Hearing: The public hearing conducted by the Lake County Board of County Commissioners to consider and adopt the annual budget.

Budget Message: A written statement presented by the County Manager to explain principal budget issues and to provide recommendations to the Lake County Board of County Commissioners.

Budget Preparation Manual: The set of instructions and forms sent by the Budget Office to the departments, offices, and agencies of the County to assist them in preparing their operating budget requests for the upcoming years.

Capital Outlay: Purchases of fixed assets that have a value of \$1,000 or more, and a useful life of more than one year.



Glossary of Terms

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CCC: Citizens' Commission for Children

CDBG: Community Development Block Grant

CIP (Capital Improvement Program): A five-year plan developed to meet the future needs of Lake County, such as road construction and long-range capital projects.

CO (Certificate of Occupancy): The approval for a structure to be occupied after complying with all the state and local building and fire codes.

Contingency Funds: Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

CPI (Consumer Price Index): The measure of average change in prices over time in a fixed market basket of goods and services.

CRA (Community Redevelopment Agency): An agency established by a local government for the elimination and prevention of the development or spread of slums and blight or for the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income in a community redevelopment area.

D.A.R.E. (Drug Awareness Resistance Education): A drug prevention program directed at school age persons.

DCA: Florida Department of Community Affairs

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Proceeds: The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance cost, such as underwriters' fees, are withheld by the underwriter.

Debt Ratio: Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population.

Debt Service Fund Requirements: The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

Deficit: The excess of expenditures over revenues.

Department: An organizational unit of the County responsible for carrying out a major governmental function.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division: A basic organizational unit of the County that is functionally unique in its service delivery.

DRS (Development Review Staff): Staff that conduct presubmittal reviews and Subdivision/Planned Unit Development reviews.

DVA (Department of Veterans Affairs): Agency that assists war veterans and their families with benefits which includes monetary and health benefits.

EAR (Evaluation and Appraisal Report): A plan document for Lake County's long-range growth based on adopted Land Development Regulations (LDR).

EDC (Economic Development Council): The Economic Development Council provides incentives for companies to relocate to Lake County creating more and better jobs and enhancing and diversifying the tax base.

Effectiveness: Results (including quality) of the program.

Efficiency: Cost (whether in dollars or employee hours) per unit of output.

EMS (Emergency Medical Services): EMS is responsible for the health, welfare and safety of the citizens of and visitors to Lake County from the effects of natural, technological and manmade disasters.



Glossary of Terms

Encumbrance: The commitment and setting aside, but not yet expending, of appropriated funds to purchase an item or service.

Enterprise Fund: A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

EOC (Emergency Operations Center): A central location utilizing personnel for initial activation and assistance to citizens before, during and after disasters.

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homesteads at \$25,000.

Expenditure: Decreases in fund financial resources, through actual payments or transfers for the procurement of assets or the cost of goods and/or services received.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

Final Millage: The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Policy: The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Lake County is October 1 through September 30.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Focus Areas: Key policy issues that will provide the direction and framework of the budget.

Fringe Benefits: These employee benefits include social security, retirement, group health, dental and life insurance.

Function: A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida, and financial reports must be grouped according to those established functions.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities in governmental funds. The unreserved and undesignated fund balance is available for appropriation in the following year's budget.

GAAP (Generally Accepted Accounting Principles): Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

GASB (Governmental Accounting Standards Board): It is the highest source of accounting and financial reporting guidance for state and local governments.

GDP: Gross Domestic Product

General Fund: The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

General Obligation Bonds: Bonds backed by the full faith and credit of government.

Glossary of Terms

GFOA (Government Financial Officers' Association): The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

GIS: Geographic Information Services

Goal: The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of the Departments.

GPS (Global Positioning Satellite): A system of satellites and receiving devices used to compute and store positions on the Earth.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

Homestead Exemption: Refer to definition for Exempt, Exemption, Non-Exempt.

HUD: Housing and Urban Development

Impact Fees: Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Infrastructure: The physical assets of the County, i.e., streets, buildings, and parks.

Interfund Transfers: Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. Because these transfers represent duplicate expenditures, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Intergovernmental Revenue: Revenue received from another government unit for a specific purpose.

IT: Information Technology

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

JGI (Jobs Growth Investment Trust Fund): Funds available to help businesses defray upfront costs, such as permit, development review, and impact fees.

Key Action Steps: The strategies or methods that County departments, programs or teams will use to accomplish some aspect of a particular goal.

Lake County Board of County Commissioners: The governing body of Lake County composed of five persons elected countywide to represent designated districts.

LCLS: Lake County Library System

LDR (Land Development Regulations): Adopted regulations to implement measures to improve the development review process and to implement the goals and objectives of the Comprehensive Plan.

Leachate: The result of rainwater soaking through the solid waste and the liquids produced by the decomposition of waste materials.

Level Of Service: The existing or current services, programs, and facilities provided by government for its citizens. Level of service is dependent upon needs, alternatives, and available resources.

Levy: To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-Item Budget: A budget that lists each account category separately along with the dollar amount budgeted for each account.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LUPA (Land Use Plan Amendment): A change to the adopted Land Use Plan done on a bi-annual cycle.

Glossary of Terms

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage: One one-thousandth of one dollar; used in computing property taxes by multiplying the rate times assessed taxable value of property divided by 1,000.

Mission Statement: A broad statement of purpose that is derived from organizational and/or community values and goals.

Modified Accrual Basis of Accounting: A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

MSBU (Municipal Service Benefits Units): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non-ad valorem taxes) to provide municipal-type services.

MSTU (Municipal Service Taxing Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

MSW (Municipal Solid Waste): Solid waste collected from the County drop-off facilities.

Non-Operating Expenditures: Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out, transfers to Constitutional Offices, and reserves for contingency.

Non-Operating Revenues: Financial support for funds that are classified separately from revenues; includes transfers in and internal service fund receipts.

NRCS (National Resource Conservation Service): A national organization that develops agricultural conservation plans.

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

Objective: Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.

Operating Budget: A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a.) the services, activities and subactivities comprising the County's operation; b.) the resultant expenditure requirements; and c.) the resources available for the support.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance: A formal legislative enactment by a local governing body. If not in conflict with a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

Organization Code (Org Code): An account code number within a Department used to differentiate various programs and functions.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the Department.

Personal Services: The cost of wages, salaries, and other fringe benefits such as retirement contributions, social security, health care and other employee benefits and stipends.

Personal Property: Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

Program: A single project or activity or a group of projects or activities related to a single purpose which are to be carried out in a specified timeframe.

Glossary of Terms

Property Appraiser: The elected County official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: See ad valorem tax.

Proposed Budget: The recommended County budget submitted by the County Manager to the Board of County Commissioners for adoption.

Proposed Millage: The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

PSAP: Public Safety Answering Points

PTI (Pre-Trial Intervention): A service provided, by the Probation Services division, to clients identified by the Court as an alternative to regular judicial proceedings.

QA (Quality Assurance): A method to insure those quality standards for the county are met. To insure that data created meets the accuracy standards for the task.

Real Property: Land and buildings and/or other structures attached to it that are taxable under state law.

Rebudget: A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation

Reserve for Contingencies: An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue: Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Rolled-Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of increases in assessments, the rolled-back rate would be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction and/or annexations added to the tax roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

SBA (Florida State Board of Administration): This is the State oversight group administering the pooled cash investments.

SERT (Special Emergency Response Team): A group of specialty trained personnel for emergency response.

SHIP (State Housing Initiatives Partnership): A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds: Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

Special Revenue Fund: A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Roll: The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.



Glossary of Terms

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 1995 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 1996 budget.

TDC (Tourist Development Council): The Tourist Development Council establishes projects, with BCC approval, to promote tourism in Lake County.

Tentative Budget: At its first of two public hearings in September, the Board of County Commissioners sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

Tentative Millage: The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM (Truth in Millage): see Truth in Millage Law.

Truth in Millage Law: Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered.

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fees: The fees charged for direct receipt of public services.

VMT: Vehicle Miles of Travel

Voted Millage: Property tax levies authorized by voters within a taxing authority. Bond issues, called general obligation bonds, that are backed by property taxes are a common form of voted millage in the State of Florida.

WTE: Waste-To-Energy Facility where solid waste is delivered and disposed by use of the incinerator.

Workload: The amount of units produced or services provided for a specific program.