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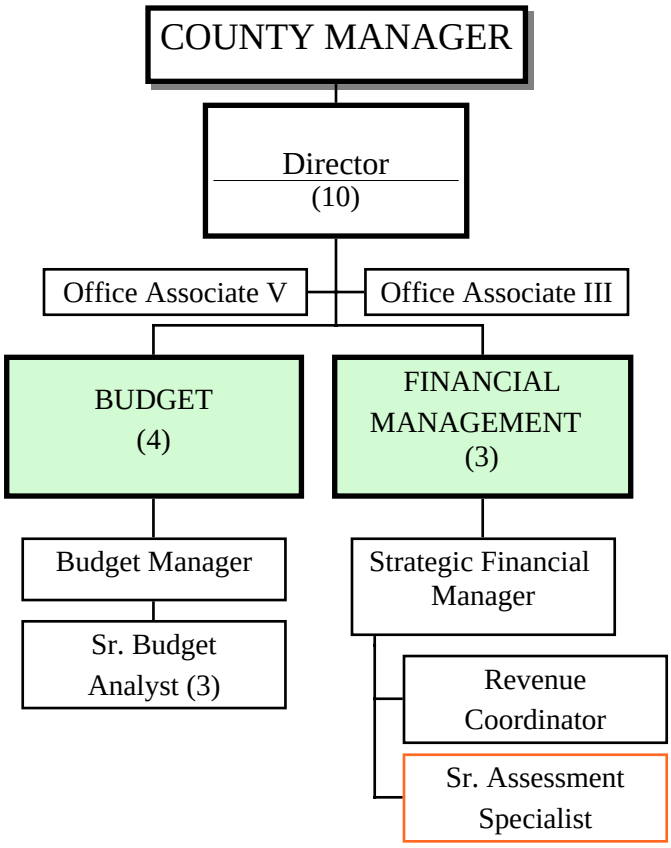
# Office of Budget
# Organization Chart
## Proposed Fiscal Year 2008




Legend:

Division

( ) Current number of full-time positions

Funding Sources:

General Fund

County Fire Control Fund

**Proposed Fiscal Year 2008 - July 2007**

## *Department Highlights*
## *Office of Budget*

In April 2007, the County issued 2 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 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 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. This study is anticipated to be completed in the summer of 2007. The results will be presented to the Board for consideration, adoption and implementation beginning in Fiscal Year 2009.

***Department Summary***
***All Funds***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| General Fund | $ 627,447 | $ 832,288 | $ 818,610 | -1.64% |
| 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** | **$ 1,584,189** | **-2.77%** |
| *Full-Time Positions* | *9* | *10* | *10* | |

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 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Financial Management | $ 70,159 | $ 75,082 | $ 92,653 | 23.40% |
| **Revenues** | **$ 70,159** | **$ 75,082** | **$ 92,653** | **23.40%** |
| *Expenditures* | | | | |
| Budget | $ 487,937 | $ 659,652 | $ 726,957 | 10.20% |
| Impact Fee Coordinator | $ 87,803 | $ 115,106 | $ - | -100.00% |
| Financial Management | $ 51,707 | $ 57,530 | $ 92,653 | 61.05% |
| **Expenditures** | **$ 627,447** | **$ 832,288** | **$ 819,610** | **-1.52%** |
| *Full-Time Positions* | *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 Baseline | % Change |
|---|---|---|---|---|
| *Expenditures* | | | | |
| Personal Services | $ 468,968 | $ 598,327 | $ 684,510 | 14.40% |
| Operating Expenses | $ 18,969 | $ 55,825 | $ 42,447 | -23.96% |
| Capital Outlay | $ - | $ 5,500 | $ - | -100.00% |
| **Expenditures** | **$ 487,937** | **$ 659,652** | **$ 726,957** | **10.20%** |
| *Full-Time Positions* | *7* | *8* | *7* | |

**Significant Budget Changes**

**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 ($2,179), Office Supplies ($7,000), and Printing and Binding ($1,000) have been removed from the FY 2008 Baseline 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.

LAKE COUNTY
FLORIDA

***General Fund***

***Impact Fee Coordination***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Expenditures* | | | | |
| Personal Services | $ 85,330 | $ 99,976 | $ - | -100.00% |
| Operating Expenses | $ 2,473 | $ 15,130 | $ - | -100.00% |
| **Expenditures** | **$ 87,803** | **$ 115,106** | **$ -** | **-100.00%** |
| *Full-Time Positions* | *1* | *1* | *0* | |

**Significant Budget Changes**

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

LAKE COUNTY
FLORIDA

***General Fund***
***Financial Management***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Other Sources | $ 70,159 | $ 75,082 | $ 92,653 | 23.40% |
| **Revenues** | **$ 70,159** | **$ 75,082** | **$ 92,653** | **23.40%** |
| *Expenditures* | | | | |
| 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%** |
| *Full-Time Positions* | *1* | *1* | *3* | |

**Significant Budget Changes**

**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.

LAKE COUNTY
FLORIDA

***Greater Hills MSBU Fund***
***Fund Summary***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Miscellaneous Revenues | $ 199,443 | $ 201,381 | $ 211,440 | 5.00% |
| Beginning Fund Balance | $ - | $ 95,166 | $ 63,374 | -33.41% |
| 5% Statutory Receipts | $ - | $ (10,069) | $ (10,572) | 5.00% |
| **Revenues** | **$ 199,443** | **$ 286,478** | **$ 264,242** | **-7.76%** |
| *Expenditures* | | | | |
| Operating Expenses | $ 169,000 | $ 169,160 | $ 177,610 | 5.00% |
| Transfers | $ 9,880 | $ 12,083 | $ 12,686 | 4.99% |
| Administrative Costs | $ 10,069 | $ 10,069 | $ 10,572 | 5.00% |
| Reserves | $ - | $ 95,166 | $ 63,374 | -33.41% |
| **Expenditures** | **$ 188,949** | **$ 286,478** | **$ 264,242** | **-7.76%** |

***Greater Groves MSBU Fund***

***Fund Summary***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Miscellaneous Revenues | $ 155,135 | $ 169,238 | $ 177,571 | 4.92% |
| Beginning Fund Balance | $ - | $ 62,572 | $ 51,552 | -17.61% |
| 5% Statutory Receipts | $ - | $ (8,462) | $ (8,879) | 4.93% |
| **Revenues** | **$ 155,135** | **$ 223,348** | **$ 220,244** | **-1.39%** |
| *Expenditures* | | | | |
| Operating Expenses | $ 132,870 | $ 142,160 | $ 149,160 | 4.92% |
| Transfers | $ 7,667 | $ 10,079 | $ 10,654 | 5.70% |
| Administrative Costs | $ 7,918 | $ 8,462 | $ 8,879 | 4.93% |
| Reserves | $ - | $ 62,647 | $ 51,551 | -17.71% |
| **Expenditures** | **$ 148,455** | **$ 223,348** | **$ 220,244** | **-1.39%** |

***Village Green Street Lighting Fund***
***Fund Summary***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Miscellaneous Revenues | $ 7,749 | $ 13,048 | $ 13,690 | 4.92% |
| Beginning Fund Balance | $ - | $ 926 | $ 3,300 | 256.37% |
| 5% Statutory Receipts | $ - | $ (652) | $ (685) | 5.06% |
| **Revenues** | **$ 7,749** | **$ 13,322** | **$ 16,305** | **22.39%** |
| *Expenditures* | | | | |
| Operating Expenses | $ 9,067 | $ 11,021 | $ 11,500 | 4.35% |
| Transfers | $ 386 | $ 782 | $ 822 | 5.12% |
| Administrative Costs | $ 395 | $ 652 | $ 685 | 5.06% |
| Reserves | $ - | $ 867 | $ 3,298 | 280.39% |
| **Expenditures** | **$ 9,848** | **$ 13,322** | **$ 16,305** | **22.39%** |

***Greater Pines Municipal Services Fund***

***Fund Summary***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Miscellaneous Revenues | $ 182,606 | $ 192,818 | $ 202,938 | 5.25% |
| Beginning Fund Balance | $ - | $ 77,134 | $ 59,288 | -23.14% |
| 5% Statutory Receipts | $ - | $ (9,641) | $ (10,147) | 5.25% |
| **Revenues** | **$ 182,606** | **$ 260,311** | **$ 252,079** | **-3.16%** |
| *Expenditures* | | | | |
| Operating Expenses | $ 238,600 | $ 161,967 | $ 170,468 | 5.25% |
| Transfers | $ 8,944 | $ 11,569 | $ 12,176 | 5.25% |
| Administrative Costs | $ 9,152 | $ 9,641 | $ 10,147 | 5.25% |
| Reserves | $ - | $ 77,134 | $ 59,288 | -23.14% |
| **Expenditures** | **$ 256,696** | **$ 260,311** | **$ 252,079** | **-3.16%** |

***Picciola Island Street Lighting Fund***

***Fund Summary***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Miscellaneous Revenues | $ 2,737 | $ 2,895 | $ 3,042 | 5.08% |
| Beginning Fund Balance | $ - | $ 1,471 | $ 1,556 | 5.78% |
| 5% Statutory Receipts | $ - | $ (143) | $ (152) | 6.29% |
| **Revenues** | **$ 2,737** | **$ 4,223** | **$ 4,446** | **5.28%** |
| *Expenditures* | | | | |
| Operating Expenses | $ 2,471 | $ 2,992 | $ 2,980 | -0.40% |
| Transfers | $ 134 | $ 172 | $ 182 | 5.81% |
| Administrative Coss | $ 137 | $ 143 | $ 152 | 6.29% |
| Reserves | $ - | $ 916 | $ 1,132 | 23.58% |
| **Expenditures** | **$ 2,742** | **$ 4,223** | **$ 4,446** | **5.28%** |

***Valencia Terrace Street Lighting Fund***
***Fund Summary***

| | 2006 Actual | 2007 Adopted | 2008 Baseline | % Change |
|---|---|---|---|---|
| *Revenues* | | | | |
| Miscellaneous Revenues | $ 5,736 | $ 5,738 | $ 4,166 | -27.40% |
| Beginning Fund Balance | $ - | $ 3,837 | $ 4,305 | 12.20% |
| 5% Statutory Receipts | $ - | $ (287) | $ (208) | -27.53% |
| **Revenues** | **$ 5,736** | **$ 9,288** | **$ 8,263** | **-11.04%** |
| *Expenditures* | | | | |
| Operating Expenses | $ 4,663 | $ 5,320 | $ 5,500 | 3.38% |
| Transfers | $ 279 | $ 344 | $ 250 | -27.33% |
| Administrative Costs | $ 285 | $ 287 | $ 208 | -27.53% |
| Reserves | $ - | $ 3,337 | $ 2,305 | -30.93% |
| **Expenditures** | **$ 5,227** | **$ 9,288** | **$ 8,263** | **-11.04%** |

LAKE COUNTY
FLORIDA

# Workload Measurement
# FY 2008

**Department/Office Name:** Office of Budget

**Division and/or Section Name:** Budget Division

| Work Activity | Actual Count FY 2006 | Year to Date Count FY 2007 | Anticipated Count FY 2007 | Projected Count FY 2008 |
|---|---|---|---|---|
| Review all budget transfers for proper accounting, availability of funds and approval levels. | 329 | 146 | 345 | 370 |

**1. What was used to determine the FY 2008 projection?**

Current trends and prior year history

**2. What will be the best way to accommodate the FY 2008 projection?**

☒ *More efficient process (please describe):* Transfers are now done through the integrated financial software with built-in notifications and workflow capabilities.

☐ *More resources (please describe):*

☒ *Other (please describe):* Available staff to review and process transfers

LAKE COUNTY
FLORIDA

# Workload Measurement
# FY 2008

**Department/Office Name:** Office of Budget

**Division and/or Section Name:** Budget Division

| Work Activity | Actual Count FY 2006 | Year to Date Count FY 2007 | Anticipated Count FY 2007 | Projected Count FY 2008 |
|---|---|---|---|---|
| Review all agenda items for current and future financial implications. | 887 | 404 | 985 | 1,035 |

**1. What was used to determine the FY 2008 projection?**

Current trends and prior year history.

**2. What will be the best way to accommodate the FY 2008 projection?**

☒ *More efficient process (please describe):* Modify new automated software to enable analyst review and comment directly from the departments so that corrections can be made prior to Director level approvals.

☐ *More resources (please describe):*

☒ *Other (please describe):* Available staff to review and process agenda items.

LAKE COUNTY
FLORIDA

# Workload Measurement
# FY 2008

**Department/Office Name:** Office of Budget

**Division and/or Section Name:** Budget Division

| Work Activity | Actual Count FY 2006 | Year to Date Count FY 2007 | Anticipated Count FY 2007 | Projected Count FY 2008 |
|---|---|---|---|---|
| Coordinate a comprehensive Capital Improvement Program ensuring financial feasibility. | N/A | 1 | 1 | 1 |

**1. What was used to determine the FY 2008 projection?**

Capital Improvement Plan will be prepared annually through the budget process. The Capital Improvements Element of the Comp Plan is also required to be updated annually.

**2. What will be the best way to accommodate the FY 2008 projection?**

☐ *More efficient process (please describe):*

☐ *More resources (please describe):*

☒ *Other (please describe):* Available staff to develop the CIP and monitor all capital projects in the County including those anticipated to begin within the next 5 years.

LAKE COUNTY
FLORIDA

# Workload Measurement
# FY 2008

**Department/Office Name:** Office of Budget

**Division and/or Section Name:** Financial Management Division

| Work Activity | Actual Count FY 2006 | Year to Date Count FY 2007 | Anticipated Count FY 2007 | Projected Count FY 2008 |
|---|---|---|---|---|
| Certification of MSBU and Fire non-ad valorem assessment rolls for all applicable parcels | 79,015 residential 2,549 non-residential 2,071 MSBU units | 77,520 residential 2,570 non-residential 2,071 MSBU units | 79,800 residential 2,590 non-residential 2,071 MSBU units | 82,000 residential 2,600 non-residential 2,071 MSBU units |

**1. What was used to determine the FY 2008 projection?**

Preliminary rolls were processed on the Assessments application and factored based on historical data and current trends.

**2. What will be the best way to accommodate the FY 2008 projection?**

☐ *More efficient process (please describe):*

☐ *More resources (please describe):*

☒ *Other (please describe):* Available staff to process and maintain the database. Access to the Property Appraiser's Office records in order to keep the data current.

LAKE COUNTY
FLORIDA

# Workload Measurement
# FY 2008

**Department/Office Name:** Office of Budget

**Division and/or Section Name:** Financial Management Division

| Work Activity | Actual Count FY 2006 | Year to Date Count FY 2007 | Anticipated Count FY 2007 | Projected Count FY 2008 |
|---|---|---|---|---|
| Prepare an annual Financial Condition Analysis Report. | 1 | 1 | 1 | 1 |

**1. What was used to determine the FY 2008 projection?**
Report prepared annually.

**2. What will be the best way to accommodate the FY 2008 projection?**

☐ *More efficient process (please describe):*

☐ *More resources (please describe):*

☒ *Other (please describe):* Available staff to do a comprehensive review and analysis.

LAKE COUNTY
FLORIDA

# Workload Measurement
# FY 2008

**Department/Office Name:** Office of Budget

**Division and/or Section Name:** Financial Management Division

| Work Activity | Actual Count FY 2006 | Year to Date Count FY 2007 | Anticipated Count FY 2007 | Projected Count FY 2008 |
|---|---|---|---|---|
| Prepare reports which analyze revenue streams to ensure the County's financial stability. | 4 | 4 | 4 | 4 |

**1. What was used to determine the FY 2008 projection?**
Reports prepared quarterly

**2. What will be the best way to accommodate the FY 2008 projection?**

☐ *More efficient process (please describe):*

☐ *More resources (please describe):*

☒ *Other (please describe):* Available staff to do a comprehensive review and analysis.