



Final Budget Hearing

Fiscal Year 2008-09

Tuesday, September 23, 2008
5:05 PM

Lake County Board of County Commissioners



LAKE COUNTY, FLORIDA

FINAL BUDGET

FISCAL YEAR 2008-09

BOARD OF COUNTY COMMISSIONERS

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Jennifer Hill, District One, Vice Chairman
Elaine Renick, District Two
Debbie Stivender, District Three
Linda Stewart, District Four

COUNTY MANAGER

Cindy Hall

COUNTY ATTORNEY

Sanford A. Minkoff

Prepared by the Office of Budget

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Budget Office Coordinator

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Final Public Hearing

**BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA
FINAL BUDGET HEARING**

AGENDA

TUESDAY, SEPTEMBER 23, 2008

TIME: 5:05 P.M.

PLACE: Board of County Commission Chambers, 315 West Main Street, Tavares, FL

- I. Meeting Called to Order – Welton G. Cadwell, Chairman**
- II. Purpose of Public Hearing – Cindy Hall, County Manager**
- III. Presentation of Tentative Budget – Doug Krueger, Budget Director**
 - A. Millage Rates
 - B. Adjustments to Tentative Budget
- IV. Public Participation**
- V. Discussion by Board of County Commissioners**
- VI. Board of County Commissioners Action**

A. Adopt Millage Resolutions

Recommended Motion:

Adopt Millage Resolutions for FY 2008-09 as follows:

- Lake County Countywide and Voter Approved Debt Service Final Millage Rate Resolution 2008 - ____ of 4.6511 mills and 0.1101 mills, respectively
- Lake County Municipal Services Taxing Unit for Ambulance and Emergency Medical Services Final Millage Rate Resolution 2008 - ____ of 0.4651 mills
- Lake County Municipal Services Taxing Unit for Stormwater Management, Parks and Roads Final Millage Rate Resolution 2008 - ____ of 0.4984 mills
- Lake County Municipal Services Taxing Unit for Fire Rescue/Emergency Medical Services Final Millage Rate Resolution 2008 - ____ of 0.3222 mills

B. Adopt Changes to the FY 2008-09 Tentative Budget

Recommended Motion:

Adopt changes to the FY 2008-09 Tentative Budget totaling \$12,980,703

C. Adopt Budget Resolution

Recommended Motion:

Adopt Final Budget Resolution 2008 - ____ for FY 2008-09 totaling \$455,606,458

Lake County
Comparison of Tentative Millages to Rollback Rate

Taxing District	FY 2007-08 Millage Rate	FY 2008-09 Rollback Rate	FY 2008-09 Tentative Millage Rate	Tentative Millage as a % Change of Rollback Rate
Countywide Funds				
General	4.7410	5.2137	4.6511	-10.79%
Lake County Ambulance MSTU	0.4651	0.5152	0.4651	-9.72%
Public Lands - Voted Debt	0.2000	0.2000	0.1101	-44.95%
Total Countywide Funds	5.4061	5.9289	5.2263	-11.85%
Special Taxing Districts				
Stormwater, Parks and Roads MSTU	0.4984	0.5588	0.4984	-10.81%
Fire Rescue/Emergency Medical Services MSTU	0.0000	0.0000	0.3222	N/A

**Proposed Adjustments
FY 2008-09 Tentative Budget**

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2008-09</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2008-09</u>
<u>Countywide Funds</u>				
0010	General	\$ 169,133,752	\$ 503,287	\$ 169,637,039
1120	County Transportation Trust	14,513,028	-	14,513,028
1220	Lake County Ambulance	11,009,101	-	11,009,101
1900	County Library System	6,163,401	-	6,163,401
Total Countywide Funds		\$ 200,819,282	\$ 503,287	\$ 201,322,569
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 502,582	\$ -	\$ 502,582
1081	Parks Impact Fee Trust - Central District	247,968	-	247,968
1082	Parks Impact Fee Trust - North District	83,600	-	83,600
1083	Parks Impact Fee Trust - South District	444,704	-	444,704
1140	Christopher C. Ford Commerce Park	1,134,762	-	1,134,762
1151	Road Impact Fees - District 1	2,160,901	-	2,160,901
1152	Road Impact Fees - District 2	16,207,924	-	16,207,924
1153	Road Impact Fees - District 3	14,425,841	-	14,425,841
1154	Road Impact Fees - District 4	3,157,213	-	3,157,213
1155	Road Impact Fees - District 5	4,193,500	-	4,193,500
1156	Road Impact Fees - District 6	7,062,526	-	7,062,526
1160	Mosquito Management	-	-	-
1170	Law Library	-	-	-
1180	Aquatic Plant Management	-	-	-
1190	Fish Conservation	96,569	-	96,569
1230	MSTU - Stormwater Management	8,585,753	-	8,585,753
1231	MSTU - Parks Services	2,297,342	-	2,297,342
1232	MSTU - Roads Services	2,003,447	-	2,003,447
1240	Emergency 911	4,716,192	-	4,716,192
1250	Resort/Development Tax	3,888,537	-	3,888,537
1290	Greater Hills MSBU	284,105	-	284,105
1330	Law Enforcement Trust	133,590	-	133,590
1370	Greater Groves MSBU	236,578	-	236,578
1410	Infrastructure Sales Tax Revenue	9,718,500	-	9,718,500
1430	Village Green Street Lighting	17,315	-	17,315
1450	Greater Pines Municipal Services	268,991	-	268,991
1460	Picciola Island Street Lighting	4,384	-	4,384
1470	Valencia Terrace Street Lighting	8,490	-	8,490
1500	Lake County Environmental Recovery	116,287	-	116,287
1510	Lake County Code Enforcement Liens	196,734	-	196,734
1520	Building Services	3,473,409	-	3,473,409
1680	County Fire Rescue	22,015,471	-	22,015,471
1690	Fire Services Impact Fee Trust	2,936,578	-	2,936,578
1800	Employees Benefit	770	-	770
1850	Animal Shelter Sterilization Trust	159,244	-	159,244
Total Special Revenue Funds		\$ 110,779,807	\$ -	\$ 110,779,807

**Proposed Adjustments
FY 2008-09 Tentative Budget**

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2008-09</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2008-09</u>
<u>Grant Funds</u>				
1200	Community Development Block Grant	\$ 968,639	\$ -	\$ 968,639
1210	Public Transportation	7,562,105	-	7,562,105
1260	Affordable Housing Assistance Trust	7,642,107	-	7,642,107
1270	Section 8	3,148,770	-	3,148,770
1280	Hurricane Housing Recovery Program	-	-	-
Total Grant Funds		\$ 19,321,621	\$ -	\$ 19,321,621
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 380,636	\$ -	\$ 380,636
2610	Renewal Sales Tax LOC	1,238,538	-	1,238,538
2710	Public Lands Program	6,113,962	-	6,113,962
2810	Expansion Projects Debt Service	6,820,916	-	6,820,916
Total Debt Service Funds		\$ 14,554,052	\$ -	\$ 14,554,052
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 25,960,532	\$ -	\$ 25,960,532
4220	Solid Waste Closures and Long Term Care	5,439,760	-	5,439,760
4230	Solid Waste Long Term Capital Projects	300,000	-	300,000
Total Enterprise Funds		\$ 31,700,292	\$ -	\$ 31,700,292
Subtotal Operating Budget		\$ 377,175,054	\$ 503,287	\$ 377,678,341
Less Operating Transfers		\$ (19,733,255)	\$ -	\$ (19,733,255)
Total Operating Budget		\$ 357,441,799	\$ 503,287	\$ 357,945,086
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 945,665	\$ 271,366	\$ 1,217,031
3030	Renewal Sales Tax Capital Projects	9,955,796	603,025	10,558,821
3710	Public Lands Capital Program	187,500	603,025	790,525
3810	Facilities Expansion Capital	24,588,990	11,000,000	35,588,990
Total Capital Projects Funds		\$ 35,677,951	\$ 12,477,416	\$ 48,155,367
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ 7,342,040	\$ -	\$ 7,342,040
5300	Employee Group Benefits	18,579,057	-	18,579,057
5400	Fleet Management	3,851,653	-	3,851,653
Total Internal Service Funds		\$ 29,772,750	\$ -	\$ 29,772,750

Presentation Reconciliation Summary
Proposed Adjustments
FY 2008-09 Tentative Budget

FY 2008-09 Presentation			Adopted
<u>Funds</u>	<u>Tentative</u> <u>Budget</u> <u>FY 2008-09</u>	<u>Adjustment</u>	<u>Budget</u> <u>FY 2008-09</u>
Countywide Funds	\$ 200,819,282	\$ 503,287	\$ 201,322,569
Special Revenue Funds	110,779,807	-	110,779,807
Grant Funds	19,321,621	-	19,321,621
Debt Service Funds	14,554,052	-	14,554,052
Enterprise Funds	31,700,292	-	31,700,292
Sub-Total Operating Budget	\$ 377,175,054	\$ 503,287	\$ 377,678,341
Less: Operating Transfers	\$ (19,733,255)	\$ -	\$ (19,733,255)
Total Operating Budget	\$ 357,441,799	\$ 503,287	\$ 357,945,086
Capital Project Funds	\$ 35,677,951	\$ 12,477,416	\$ 48,155,367
Internal Service Funds	\$ 29,772,750	\$ -	\$ 29,772,750
 Prior Fiscal Year Presentations			
Countywide Funds	\$ 200,819,282	\$ 503,287	\$ 201,322,569
Special Revenue Funds	110,779,807	-	110,779,807
Grant Funds	19,321,621	-	19,321,621
Debt Service Funds	14,554,052	-	14,554,052
Enterprise Funds	31,700,292	-	31,700,292
Capital Project Funds	35,677,951	12,477,416	48,155,367
Internal Service Funds	29,772,750	-	29,772,750
Total All Funds	\$ 442,625,755	\$ 12,980,703	\$ 455,606,458

Discussion:

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

**Proposed Adjustments to Personnel by Fund
FY 2008-09 Tentative Budget**

<u>Fund/Department/Division</u>	<u>Deletions</u>	<u>Additions</u>	<u>Position</u>
General			
Facilities Development and Management			
Maintenance	(1)	0	Maintenance Specialist
Information Technology			
Geographic Information Services	(2)	0	Mapping/CAD Technicians
Public Defender			
Public Defender Administration	0	1	Assistant Public Defender
Public Defender Administration	0	1	Office Associate I
General	(3)	2	
SUBTOTAL - Countywide Funds	(3)	2	
TOTAL - All Funds	(3)	2	

RESOLUTION NO. 2008 – ____

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 2008-09, 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 2008-09.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2008, 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 19, 2008, 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 23, 2008, 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 4.6511 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2008-09, and shall be effective October 1, 2008. In addition, a final millage rate of 0.1101 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 2008-09, and shall be effective October 1, 2008.

Section 2. The Countywide millage rate of 4.6511 does not exceed the rolled-back rate of 5.2137 mills. The Countywide millage rate of 4.6511 mills is 10.79% less than the rolled-back rate of 5.2137 mills.

Section 3. The aggregate rate of 5.5621 mills per \$1,000 valuation is 7.88% less than the aggregate rolled-back rate of 6.0378 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 2008-09.

Section 4. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2008 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 _____ day of September 2008.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2008 – ___

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 2008-09, 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 2008-09.

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 9, 2008, 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 19, 2008, 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 23, 2008, 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 2008-09, and shall be effective October 1, 2008.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2008-09.

Section 2. The millage rate of 0.4651 does not exceed the rolled-back rate of 0.5152 mills. The millage rate of 0.4651 is 9.72% less than the rolled-back rate of 0.5152 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2008 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 _____ day of September 2008.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2008 - ____

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 2008-09, 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 2008-09.

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 9, 2008, 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 19, 2008, 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 23, 2008, 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 2008-09, and shall be effective October 1, 2008.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2008-09.

Section 2. The millage rate of 0.4984 mills does not exceed the rolled-back rate of 0.5588 mills. The millage rate of 0.4984 is 10.81% less than the rolled-back rate of 0.5588 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2008 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 _____ day of September 2008.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2008 – ____

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 FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2008-09, 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 19, 2006 the Board of County Commissioners adopted Resolution No. 2006-115, which established the Lake County Municipal Service Taxing Unit For Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services (MSTU) for a portion of unincorporated Lake County, for the Towns of Astatula and Howey-in-the-Hills and a portion of the Town of Lady Lake for Fire Protection ; 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 Fire Protection Number Two a/k/a Fire Rescue/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 FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2008-09.

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 9, 2008, 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 Fire Protection Number Two a/k/a Fire Rescue/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 Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services; and

WHEREAS, on September 19, 2008, 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 23, 2008, 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 0.3222 mills is hereby levied on all property within the Lake County Municipal Services Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services and is to be used for the Fire Rescue/Emergency Medical Services MSTU for Fiscal Year 2008-09, and shall be effective October 1, 2008.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2008-09.

Section 2. The FY 2008-09 operating millage rate is 0.3222. This millage was not levied in the prior fiscal year therefore a comparison to the rolled-back rate is not available.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2008 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 _____ day of September 2008.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2008 - ____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2008-09, 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 9, 2008, 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 19, 2008, 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 2008-09.

WHEREAS, the Board of County Commissioners of Lake County, Florida, met on September 23, 2008, 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 \$455,606,458 for the Fiscal Year 2008-09, 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 23th day of September 2008.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Welton G. Cadwell, Chairman

This _____ day of September 2008.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

Exhibit A
FY 2008-09 Budget by Fund

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2008-09</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2008-09</u>
<u>Countywide Funds</u>				
0010	General	\$ 169,133,752	\$ 503,287	\$ 169,637,039
1120	County Transportation Trust	14,513,028	-	14,513,028
1220	Lake County Ambulance	11,009,101	-	11,009,101
1900	County Library System	6,163,401	-	6,163,401
Total Countywide Funds		\$ 200,819,282	\$ 503,287	\$ 201,322,569
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 502,582	\$ -	\$ 502,582
1081	Parks Impact Fee Trust - Central District	247,968	-	247,968
1082	Parks Impact Fee Trust - North District	83,600	-	83,600
1083	Parks Impact Fee Trust - South District	444,704	-	444,704
1140	Christopher C. Ford Commerce Park	1,134,762	-	1,134,762
1151	Road Impact Fees - District 1	2,160,901	-	2,160,901
1152	Road Impact Fees - District 2	16,207,924	-	16,207,924
1153	Road Impact Fees - District 3	14,425,841	-	14,425,841
1154	Road Impact Fees - District 4	3,157,213	-	3,157,213
1155	Road Impact Fees - District 5	4,193,500	-	4,193,500
1156	Road Impact Fees - District 6	7,062,526	-	7,062,526
1160	Mosquito Management	-	-	-
1170	Law Library	-	-	-
1180	Aquatic Plant Management	-	-	-
1190	Fish Conservation	96,569	-	96,569
1230	MSTU - Stormwater Management	8,585,753	-	8,585,753
1231	MSTU - Parks Services	2,297,342	-	2,297,342
1232	MSTU - Roads Services	2,003,447	-	2,003,447
1240	Emergency 911	4,716,192	-	4,716,192
1250	Resort/Development Tax	3,888,537	-	3,888,537
1290	Greater Hills MSBU	284,105	-	284,105
1330	Law Enforcement Trust	133,590	-	133,590
1370	Greater Groves MSBU	236,578	-	236,578
1410	Infrastructure Sales Tax Revenue	9,718,500	-	9,718,500
1430	Village Green Street Lighting	17,315	-	17,315
1450	Greater Pines Municipal Services	268,991	-	268,991
1460	Picciola Island Street Lighting	4,384	-	4,384
1470	Valencia Terrace Street Lighting	8,490	-	8,490
1500	Lake County Environmental Recovery	116,287	-	116,287
1510	Lake County Code Enforcement Liens	196,734	-	196,734
1520	Building Services	3,473,409	-	3,473,409
1680	County Fire Rescue	22,015,471	-	22,015,471
1690	Fire Services Impact Fee Trust	2,936,578	-	2,936,578
1800	Employees Benefit	770	-	770
1850	Animal Shelter Sterilization Trust	159,244	-	159,244
Total Special Revenue Funds		\$ 110,779,807	\$ -	\$ 110,779,807

Exhibit A
FY 2008-09 Budget by Fund

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2008-09</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2008-09</u>
<u>Grant Funds</u>				
1200	Community Development Block Grant	\$ 968,639	\$ -	\$ 968,639
1210	Public Transportation	7,562,105	-	7,562,105
1260	Affordable Housing Assistance Trust	7,642,107	-	7,642,107
1270	Section 8	3,148,770	-	3,148,770
1280	Hurricane Housing Recovery Program	-	-	-
Total Grant Funds		\$ 19,321,621	\$ -	\$ 19,321,621
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 380,636	\$ -	\$ 380,636
2610	Renewal Sales Tax LOC	1,238,538	-	1,238,538
2710	Public Lands Program	6,113,962	-	6,113,962
2810	Expansion Projects Debt Service	6,820,916	-	6,820,916
Total Debt Service Funds		\$ 14,554,052	\$ -	\$ 14,554,052
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 25,960,532	\$ -	\$ 25,960,532
4220	Solid Waste Closures and Long Term Care	5,439,760	-	5,439,760
4230	Solid Waste Long Term Capital Projects	300,000	-	300,000
Total Enterprise Funds		\$ 31,700,292	\$ -	\$ 31,700,292
Subtotal Operating Budget		\$ 377,175,054	\$ 503,287	\$ 377,678,341
Less Operating Transfers		\$ (19,733,255)	\$ -	\$ (19,733,255)
Total Operating Budget		\$ 357,441,799	\$ 503,287	\$ 357,945,086
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 945,665	\$ 271,366	\$ 1,217,031
3030	Renewal Sales Tax Capital Projects	9,955,796	603,025	10,558,821
3710	Public Lands Capital Program	187,500	603,025	790,525
3810	Facilities Expansion Capital	24,588,990	11,000,000	35,588,990
Total Capital Projects Funds		\$ 35,677,951	\$ 12,477,416	\$ 48,155,367
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ 7,342,040	\$ -	\$ 7,342,040
5300	Employee Group Benefits	18,579,057	-	18,579,057
5400	Fleet Management	3,851,653	-	3,851,653
Total Internal Service Funds		\$ 29,772,750	\$ -	\$ 29,772,750

Exhibit A
Presentation Reconciliation Summary
FY 2008-09 Budget by Fund

FY 2008-09 Presentation	Tentative Budget		Adopted Budget
Funds	FY 2008-09	Adjustment	FY 2008-09
Countywide Funds	\$ 200,819,282	\$ 503,287	\$ 201,322,569
Special Revenue Funds	110,779,807	-	110,779,807
Grant Funds	19,321,621	-	19,321,621
Debt Service Funds	14,554,052	-	14,554,052
Enterprise Funds	31,700,292	-	31,700,292
Sub-Total Operating Budget	\$ 377,175,054	\$ 503,287	\$ 377,678,341
Less: Operating Transfers	\$ (19,733,255)	-	\$ (19,733,255)
Total Operating Budget	\$ 357,441,799	\$ 503,287	\$ 357,945,086
Capital Project Funds	\$ 35,677,951	\$ 12,477,416	\$ 48,155,367
Internal Service Funds	\$ 29,772,750	-	\$ 29,772,750
 Prior Fiscal Year Presentations			
Countywide Funds	\$ 200,819,282	\$ 503,287	\$ 201,322,569
Special Revenue Funds	110,779,807	-	110,779,807
Grant Funds	19,321,621	-	19,321,621
Debt Service Funds	14,554,052	-	14,554,052
Enterprise Funds	31,700,292	-	31,700,292
Capital Project Funds	35,677,951	12,477,416	48,155,367
Internal Service Funds	29,772,750	-	29,772,750
Total All Funds	\$ 442,625,755	\$ 12,980,703	\$ 455,606,458

Discussion:

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

Proposed Adjustments - Detail
 FY 2008-09 Tentative Budget

Comment

Department/Division Object Description Revenues Expenditures General Fund (0010)

Department/Division	Object Description	Revenues	Expenditures	General Fund (0010)	Comment
<u>Community Services</u>					
Social Services					
0010.2031000.880820	Aids to Private Organizations		51,800		Funding for Lake and Sumter Emergency Recovery (LASER) as recommended by the BCC at the 7/30/08 Budget Workshop. Funding level for FY 2008-09 is the same as the prior year. Funds are available from savings in the FY 2007-08 budget.
<u>Conservation and Compliance</u>					
Code Enforcement					
0010.1347110.341965	Conditional Use Permits	(19,600)			As a result of the March 20, 2008 reorganization of County Departments, Conditional Use Permit revenue is being moved from Code Enforcement to Zoning.
<u>Facilities Development and Management</u>					
Facilities Maintenance					
0010.0851110.810120	Regular Salaries		9,901		Add funding for the part-time Facilities Parking Courtesy Monitor.
0010.0851110.810210	Social Security Matching		757		This is an approved position however salary and benefits were inadvertently omitted from the FY 2008-09 salary and benefit projection. Salary and benefit cost is \$12,127.
0010.0851110.810220	Retirement Contributions		997		
0010.0851110.810233	Post Health Insurance		99		
0010.0851110.810240	Workers Compensation		373		
Jail and Sheriff Facilities Maintenance					
0010.0851120.810120	Regular Salaries		(28,093)		Elimination of Maintenance Specialist position including benefits.
0010.0851120.810210	Social Security Matching		(2,111)		Salary and benefit cost is \$ 43,408.
0010.0851120.810220	Retirement Contributions		(2,767)		
0010.0851120.810230	Life and Health Insurance		(8,734)		
0010.0851120.810233	Post Health Insurance		(281)		
0010.0851120.810240	Workers Compensation		(1,422)		

Proposed Adjustments - Detail
 FY 2008-09 Tentative Budget

Department/Division Object Description Revenues Expenditures Comment

General Fund (0010) - continued

Department/Division	Object Description	Revenues	Expenditures	Comment
<u>Growth Management</u>				
Zoning				
0010.1050100.341965	Conditional Use Permits		19,600	As a result of the March 20, 2008 reorganization of County Departments, Conditional Use Permit revenue is being moved from Code Enforcement to Zoning.
<u>Information Technology</u>				
Geographic Information Services				
0010.1886100.810120	Regular Salaries		(60,963)	Elimination of two Mapping/CAD Technician positions including salaries and benefits. Total salary and benefit cost is \$89,917.
0010.1886100.810210	Social Security Matching		(4,646)	
0010.1886100.810220	Retirement Contributions		(6,005)	
0010.1886100.810230	Life and Health Insurance		(17,468)	
0010.1886100.810233	Post Health Insurance		(610)	
0010.1886100.810240	Workers Compensation		(225)	
<u>Public Defender</u>				
0010.6061200.810120	Regular Salaries		63,500	Assistant Public Defender and Office Associate I for the Early Intervention Initiative supported by the Chief Judge, State Attorney and Public Defender. The primary objective of this program would be the quick resolution of criminal cases in the initial phase of the proceeding, thus reducing jail overcrowding and providing relief to front line attorneys through reductions in excessive caseloads. The total salary and benefit cost for the Public Defender's Office is \$92,281.
0010.6061200.810210	Social Security Matching		4,858	
0010.6061200.810220	Retirement Contributions		6,255	
0010.6061200.810230	Life and Health Insurance		17,468	
0010.6061200.810240	Workers Compensation		200	
<u>Public Works</u>				
Public Lands				
0010.5049100.830310	Professional Services		(232,000)	To appropriate Public Lands Stewardship funds for the Ferndale Preserve.
0010.5049100.860630.40004	Improvements - Ferndale		232,000	

Proposed Adjustments - Detail
 FY 2008-09 Tentative Budget

Department/Division Object Description Revenues Expenditures Comment

General Fund (0010) - continued

Department/Division	Object Description	Revenues	Expenditures	Comment
Sheriff 0010.7073100.386660	Excess Fees	180,121		Increase excess fees from the Lake County Sheriff to reflect anticipated savings in the cost of incarceration resulting from the Early Intervention Staffing initiative supported by the Chief Judge, State Attorney and Public Defender. The primary objective of this program is the quick resolution of criminal cases in the initial phase of the proceeding, thus reducing jail overcrowding.
0010.7073100.830430	Utility Services		30,000	Utilities for the Lake County Sheriff's South Lake Substation estimated at \$2,500/month.
State Attorney 0010.6062100.830340 0010.6062100.880810 0010.6061100.880810	Contractual Services Aid to Government Agencies Aid to Government Agencies		(268,000) 268,000 87,840	Move IT funding for Office of the State Attorney from Contractual Services to Aid to Government Agencies Assistant State Attorney and Office Associate I for the Early Intervention Initiative supported by the Chief Judge, State Attorney and Public Defender. The primary objective of this program would be the quick resolution of criminal cases in the initial phase of the proceeding, thus reducing jail overcrowding and providing relief to front line attorneys through reductions in excessive caseloads. The total cost for the State Attorney's Office is \$87,840.
0010.6061100.830440	Rentals and Leases		2,100	Additional funds for records storage for the Office of the State Attorney

**Proposed Adjustments - Detail
FY 2008-09 Tentative Budget**

Department/Division Object Description Revenues Expenditures Comment

General Fund (0010) - continued

Department/Division	Object Description	Revenues	Expenditures	Comment
Non-Departmental				
Contingency and Cash Carryforward 0010.9099001.890999	Reserve for Operations		89,098	Offset various adjustments to General Fund budgets.
Non-Departmental				
0010.9092001.860620	Buildings	(11,000,000)		Transfer general fund contribution to the Judicial Center Expansion to the Facility Expansion Capital Construction Fund.
Interfund Transfers				
0010.9093001.890923	Transfer-Capital Projects	11,000,000		Transfer general fund contribution to the Judicial Center Expansion to the Facility Expansion Capital Construction Fund.
0010.9093001.890923	Transfer-Capital Projects		271,366	Transfer unexpended Recreation Assistance Grant funds to the Parks Capital Projects Fund as requested by the BCC at the 05/13/08 Budget Retreat. Funds will be used on County Parks.
Board Operations				
0010.9090001.389999	Fund Balance	271,366		Recognize unexpended Recreation Assistance Grant funds from FY 2007-08.
0010.9090001.389999	Fund Balance	51,800		Increase in Fund Balance due to savings in FY 2007-08 to offset funding for Lake and Sumter Emergency Recovery (LASER) as recommended by BCC at the 07/30/08 Budget Workshop.
TOTAL GENERAL FUND		503,287	503,287	

TOTAL COUNTYWIDE FUNDS		503,287	503,287	
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**Proposed Adjustments - Detail
FY 2008-09 Tentative Budget**

Revenues Expenditures Comment

Public Transportation (1210)

Department/Division	Object Description	Revenues	Expenditures	Comment
Transportation				
Disadvantaged Admin				
1210.2027200.369900	Other Misc. Revenue	(244,574)		
1210.2027200.334401	Public Transit Block Grant	172,971		
1210.2027200.830310	Professional Services		(92,500)	
1210.2027200.830460	Repair and Maintenance		(570)	
1210.2027200.830470	Printing and Binding		(19,000)	
1210.2027200.830480	Promotional Activities		(6,000)	
1210.2027200.830490	Other Current Charges		(1,200)	
1210.2027200.830520	Operating Supplies		(900)	
CTD Trips				
1210.2027210.334401	Public Transit Block Grant	172,971		
1210.2027210.381100	Interfund Transfer	(1,701,389)		
1210.2027210.830340	Contractual Services		(4,000)	
1210.2027210.830470	Printing and Binding		12,000	
1210.2027210.830490	Other Current Charges		1,000	
1210.2027210.830520	Operating Supplies		4,000	
Transportation				
Disadvantaged Fixed Route				
1210.2027215.334401	Public Transit Block Grant	(345,941)		
1210.2027215.334480	Federal Transit (FDOT 5307)	(1,757,964)		
1210.2027215.331410	Federal Transit (FDOT 5307)	1,197,964		
1210.2027215.830310	Professional Services		92,500	
1210.2027215.830340	Contractual Services		(12,000)	
1210.2027215.830460	Repair and Maintenance		570	
1210.2027215.830470	Printing and Binding		7,000	
1210.2027215.830480	Promotional Activities		6,000	
1210.2027215.830490	Other Current Charges & Ob		12,200	
1210.2027215.830520	Operating Supplies		900	
Transportation				
Disadvantaged Capital				
1210.2027220.331410	Federal Transit (FDOT 5307)	560,000		
Board Operations				
1210.9090121.369900	Other Misc. Revenue	244,573		
1210.9090121.381100	Interfund Transfer	1,701,389		
TOTAL PUBLIC TRANSPORTATION				

This adjustment aligns the budget with the various transportation programs and corrects object codes so that revenues will roll up correctly into federal intergovernmental revenue.

Proposed Adjustments - Detail
 FY 2008-09 Tentative Budget

Department/Division Object Description Revenues Expenditures Comment

County Fire Rescue (1680)

1680.2136300.860640	Equipment		20,000	Additional funds for a replacement commercial pumper. Total amount budgeted for the pumper, including this \$20,000 increase will be \$300,000.
1680.9099168.890977	Reserve for Capital		(20,000)	
TOTAL COUNTY FIRE RESCUE		-	-	

TOTAL SPECIAL REVENUE FUNDS - -

SUBTOTAL OPERATING BUDGET 503,287 503,287

LESS INTERFUND TRANSFERS - -

TOTAL OPERATING BUDGET 503,287 503,287

Parks Capital Projects (3020)

General Parks				
3020.5052170.860630.40006	Improvements Other than Bldgs		100,000	PEAR Park
3020.5052400.860630.40002	Improvements Other than Bldgs		171,366	North Lake Community Park
Board Operations				
3020.9090302.381110.40006	Interfund Transfer - General Fund	100,000		Request by BCC at 05/13/08 Budget Retreat to reallocate Recreation Assistance Grant funds not expended by Lake County municipalities by the grant expiration date of April 30, 2008. Funds will be allocated to PEAR Park \$100,000 and North Lake Community Park \$171,366.
3020.9090302.381110.40002	Interfund Transfer - General Fund	171,366		
TOTAL PARKS CAPITAL PROJECTS FUND		271,366	271,366	

**Proposed Adjustments - Detail
FY 2008-09 Tentative Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
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Renewal Sales Tax Capital Projects (3030)

Interfund Transfers				
3030.9090303.381100	Interfund Transfer	603,025		Transfer funds from the Public Land Capital Program fund to reimburse the Renewal Sales Tax Capital Projects Fund for a loan to fund the County's portion of the Ferndale Preserve acquisition.
Non-Departmental				
3030.9092303.860640	Machinery		603,025	Appropriate these funds to purchase law enforcement vehicles for the Lake County Sheriff's Office as approved by the BCC on 9/16/08. Total amount allocated for law enforcement vehicles is \$1,203,025.
TOTAL RENEWAL SALES TAX CAPITAL PROJECTS		603,025	603,025	

Public Lands Capital Program (3710)

Interfund Transfers				
3710.9093371.890923	Transfer - Capital Projects		603,025	Transfer to reimburse the Renewal Sales Tax Capital Projects Fund for a loan to fund the County's portion of the Ferndale Preserve acquisition. The Ferndale Preserve property was acquired prior to the issuance of the tax-exempt debt, and purchase was made using Sales Tax funds. Reimbursement was approved by the BCC on 09/16/2008.
Board Operations				
3710.9090371.389999	Fund Balance	603,025		
TOTAL PUBLIC LANDS CAPITAL PROGRAM		603,025	603,025	

Facilities Expansion Capital (3810)

3810.9090381.381110.80023	Transfer-General Fund	11,000,000		Transfer General Fund contribution for the Judicial Center Expansion to the Facilities Expansion Capital construction fund.
3810.0857680.860620.80023	Buildings		11,000,000	
TOTAL FACILITIES EXPANSION CAPITAL FUND		11,000,000	11,000,000	
TOTAL CAPITAL PROJECTS FUNDS		12,477,416	12,477,416	
TOTAL ALL FUNDS		12,980,703	12,980,703	

First Public Hearing

BOARD OF COUNTY COMMISSIONERS

LAKE COUNTY, FLORIDA

TENTATIVE BUDGET HEARING

AGENDA

TUESDAY, SEPTEMBER 9, 2008

TIME: 5:05 P.M.

PLACE: Board of County Commission Chambers, 315 West Main Street, Tavares, FL

- I. Meeting Called to Order – Welton G. Cadwell, Chairman**
- II. Purpose of Public Hearing – Cindy Hall, County Manager**
- III. Presentation of Tentative Budget – Doug Krueger, Budget Director**
 - A. Millage Rates
 - B. Adjustments to Recommended Budget
- IV. Public Participation**
- V. Discussion by Board of County Commissioners**
- VI. Board of County Commissioners Action**
 - A. **Changes to the FY 2008-09 Recommended Budget**

Recommended Motion:

Approval to adopt changes to the FY 2008-09 Recommended Budget totaling \$3,274,011

B. Tentative Tax Rates

Recommended Motion:

Approval to adopt tentative millage rates for FY 2008-09 as follows :

Lake County General Fund Countywide Millage – 4.6511 mills

Lake County Ambulance MSTU – 0.4651 mills

Lake County Public Lands – Voted Debt – 0.1101 mills

Lake County Stormwater, Roads and Parks MSTU – 0.4984 mills

Lake County Fire Rescue MSTU – 0.3222 mills

C. Tentative Budget

Recommended Motion:

Approval to adopt the FY 2008-09 Tentative Budget totaling \$442,625,755

D. Final Public Hearing

Recommended Motion:

Approval of the public hearing for final adoption of the FY 2008-09 millage rates and budget on September 23, 2008 at 5:05 p.m., or as soon thereafter as possible, in the Board of County Commissioners Chambers, 315 West Main Street, Tavares, Florida.

Lake County
Comparison of Proposed Millages to Rollback Rate

<u>Taxing District</u>	<u>FY 2007-08 Millage Rate</u>	<u>FY 2008-09 Rollback Rate</u>	<u>FY 2008-09 Proposed Millage Rate</u>	<u>Proposed Millage as a % Change of Rollback Rate</u>
Countywide Funds				
General	4.7410	5.2137	4.6511	-10.79%
Lake County Ambulance	0.4651	0.5152	0.4651	-9.72%
Public Lands - Voted Debt	0.2000	0.2000	0.1101	-44.95%
Total Countywide Funds	5.4061	5.9289	5.2263	-11.85%
Special Taxing Districts				
Stormwater, Parks and Roads MSTU	0.4984	0.5588	0.4984	-10.81%
Fire MSTU	0.0000	0.0000	0.3222	N/A

**Proposed Adjustments
FY 2008-09 Recommended Budget**

Fund	Fund Name	Recommended Budget FY 2008-09	Adjustment	Tentative Budget FY 2008-09
<u>Countywide Funds</u>				
0010	General	\$ 169,668,015	\$ (534,263)	\$ 169,133,752
1120	County Transportation Trust	14,873,028	(360,000)	14,513,028
1220	Lake County Ambulance	10,926,474	82,627	11,009,101
1900	County Library System	6,090,075	73,326	6,163,401
Total Countywide Funds		\$ 201,557,592	\$ (738,310)	\$ 200,819,282
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 502,582	\$ -	\$ 502,582
1081	Parks Impact Fee Trust - Central District	247,968	-	247,968
1082	Parks Impact Fee Trust - North District	83,600	-	83,600
1083	Parks Impact Fee Trust - South	444,704	-	444,704
1140	Christopher C. Ford Commerce Park	1,134,762	-	1,134,762
1151	Road Impact Fees - District 1	2,160,901	-	2,160,901
1152	Road Impact Fees - District 2	16,207,924	-	16,207,924
1153	Road Impact Fees - District 3	14,425,841	-	14,425,841
1154	Road Impact Fees - District 4	3,157,213	-	3,157,213
1155	Road Impact Fees - District 5	1,660,600	2,532,900	4,193,500
1156	Road Impact Fees - District 6	7,062,526	-	7,062,526
1160	Mosquito Management	-	-	-
1170	Law Library	-	-	-
1180	Aquatic Plant Management	-	-	-
1190	Fish Conservation	96,569	-	96,569
1230	MSTU - Stormwater Management	8,807,193	(221,440)	8,585,753
1231	MSTU - Parks Services	2,012,342	285,000	2,297,342
1232	MSTU - Roads Services	2,003,447	-	2,003,447
1240	Emergency 911	4,716,192	-	4,716,192
1250	Resort/Development Tax	3,888,537	-	3,888,537
1290	Greater Hills MSBU	284,105	-	284,105
1330	Law Enforcement Trust	133,590	-	133,590
1370	Greater Groves MSBU	236,578	-	236,578
1410	Infrastructure Sales Tax Revenue	9,718,500	-	9,718,500
1430	Village Green Street Lighting	17,315	-	17,315
1450	Greater Pines Municipal Services	264,181	4,810	268,991
1460	Picciola Island Street Lighting	4,182	202	4,384
1470	Valencia Terrace Street Lighting	7,984	506	8,490
1500	Lake County Environmental	116,287	-	116,287
1510	Lake County Code Enforcement	196,734	-	196,734
1520	Building Services	3,473,409	-	3,473,409
1680	County Fire Rescue	21,954,020	61,451	22,015,471
1690	Fire Services Impact Fee Trust	3,018,694	(82,116)	2,936,578
1800	Employees Benefit	1,456	(686)	770
1850	Animal Shelter Sterilization Trust	159,244	-	159,244
Total Special Revenue Funds		\$ 108,199,180	\$ 2,580,627	\$ 110,779,807

**Proposed Adjustments
FY 2008-09 Recommended Budget**

Fund	Fund Name	Recommended Budget FY 2008-09	Adjustment	Tentative Budget FY 2008-09
<u>Grant Funds</u>				
1200	Community Development Block	\$ 968,639	\$ -	\$ 968,639
1210	Public Transportation	7,562,105	-	7,562,105
1260	Affordable Housing Assist Trust	7,642,107	-	7,642,107
1270	Section 8	3,148,770	-	3,148,770
1280	Hurricane Housing Recovery	-	-	-
Total Grant Funds		\$ 19,321,621	\$ -	\$ 19,321,621
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement	\$ 380,636	\$ -	\$ 380,636
2610	Renewal Sales Tax LOC	1,238,538	-	1,238,538
2710	Public Lands Program	6,078,431	35,531	6,113,962
2810	Expansion Projects Debt Service	6,820,916	-	6,820,916
Total Debt Service Funds		\$ 14,518,521	\$ 35,531	\$ 14,554,052
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 25,911,462	\$ 49,070	\$ 25,960,532
4220	Solid Waste Closures and Long	5,302,567	137,193	5,439,760
4230	Solid Waste Long Term Capital	300,000	-	300,000
Total Enterprise Funds		\$ 31,514,029	\$ 186,263	\$ 31,700,292
Subtotal Operating Budget		\$ 375,110,943	\$ 2,064,111	\$ 377,175,054
Less Operating Transfers		\$ (19,788,048)	\$ 54,793	\$ (19,733,255)
Total Operating Budget		\$ 355,322,895	\$ 2,118,904	\$ 357,441,799
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 945,665	\$ -	\$ 945,665
3030	Renewal Sales Tax Capital Projects	8,745,896	1,209,900	9,955,796
3710	Public Lands Capital Program	187,500	-	187,500
3810	Facilities Expansion Capital	24,588,990	-	24,588,990
Total Capital Projects Funds		\$ 34,468,051	\$ 1,209,900	\$ 35,677,951
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ 7,342,040	\$ -	\$ 7,342,040
5300	Employee Group Benefits	18,579,057	-	18,579,057
5400	Fleet Management	3,851,653	-	3,851,653
Total Internal Service Funds		\$ 29,772,750	\$ -	\$ 29,772,750

Presentation Reconciliation Summary
Proposed Adjustments
FY 2008-09 Recommended Budget

FY 2008-09 Presentation	Recommended		Tentative
Funds	Budget	Adjustment	Budget
<u>Funds</u>	<u>FY 2008-09</u>	<u>Adjustment</u>	<u>FY 2008-09</u>
Countywide Funds	\$ 201,557,592	\$ (738,310)	\$ 200,819,282
Special Revenue Funds	108,199,180	2,580,627	110,779,807
Grant Funds	19,321,621	-	19,321,621
Debt Service Funds	14,518,521	35,531	14,554,052
Enterprise Funds	31,514,029	186,263	31,700,292
Sub-Total Operating Budget	\$ 375,110,943	\$ 2,064,111	\$ 377,175,054
Less: Operating Transfers	(19,788,048)	54,793	(19,733,255)
Total Operating Budget	\$ 355,322,895	\$ 2,118,904	\$ 357,441,799
Capital Project Funds	\$ 34,468,051	\$ 1,209,900	\$ 35,677,951
Internal Service Funds	\$ 29,772,750	\$ -	\$ 29,772,750
 Prior Fiscal Year Presentations			
Countywide Funds	\$ 201,557,592	\$ (738,310)	\$ 200,819,282
Special Revenue Funds	108,199,180	2,580,627	110,779,807
Grant Funds	19,321,621	-	19,321,621
Debt Service Funds	14,518,521	35,531	14,554,052
Enterprise Funds	31,514,029	186,263	31,700,292
Capital Project Funds	34,468,051	1,209,900	35,677,951
Internal Service Funds	29,772,750	-	29,772,750
Total All Funds	\$ 439,351,744	\$ 3,274,011	\$ 442,625,755

Discussion:

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

**Proposed Adjustments to Personnel by Fund
FY 2008-09 Recommended Budget**

<u>Fund/Department/Division</u>	<u>Deletions</u>	<u>Additions</u>	<u>Position</u>
General			
Conservation and Compliance	(1)	0	Office Associate III
Employee Services and Quality Improvement	(1)	0	Risk Management Coordinator
Environmental Utilities Water Quality Services	(1)	0	Environmental Specialist
Information Technology Records Management	(1)	0	Office Associate I
State Attorney	(1)	0	Technology Analyst
Supervisor of Elections	0	1	Deputy Clerk
General	(5)	1	
County Transportation Trust			
Public Works Engineering	(1)	0	Roadway Designer I
Engineering	(1)	0	Senior Planner
Road Operations	(1)	0	Office Associate II
County Transportation Trust	(3)	0	
SUBTOTAL - Countywide Funds	(8)	1	
MSTU - Parks			
Public Works Parks and Trails	0	2	Parks Specialists
Parks and Trails	0	1	Park Ranger
MSTU - Parks	0	3	
SUBTOTAL - Special Revenue Funds	0	3	
Affordable Housing Assistance Trust			
Community Services Housing and Community Development	(1)	0	Community Development Specialist
Affordable Housing Assistance Trust Fund	(1)	0	
SUBTOTAL - Grant Funds	(1)	0	
Landfill Enterprise Fund			
Environmental Utilities Administration	(1)	0	Financial Coordinator and Office Manager
Landfill Enterprise Fund	(1)	0	
SUBTOTAL - Enterprise Funds	(1)	0	
TOTAL - All Funds	(10)	4	

**Proposed Adjustments to Capital Outlay by Fund
FY 2008-09 Recommended Budget**

<u>Fund/Department</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
County Fire Rescue			
Public Safety			
Apparatus for Harbor Hills Fire Station #54 (additional funds)	\$ 126,404	\$ -	\$ 126,404
Phase II Fire Rescue Electronic Inventory System	12,000		12,000
Total Capital Outlay - County Fire Rescue	\$ 138,404	\$ -	\$ 138,404

**Proposed Adjustments to Capital Improvements by Fund
FY 2008-09 Recommended Budget**

<u>Fund/Project</u>	<u>Project</u>	<u>Total</u>
General		
South Lake Trail Design		\$ 670,000
Total General		\$ 670,000
SUBTOTAL - Countywide Funds		\$ 670,000
Road Impact Fees - District 5		
Hooks Street Extension - Phase IV		\$ 2,532,900
Total Road Impact Fees - District 5		\$ 2,532,900
Fire Services Impact Fee		
Astatula Fire Station	70015	\$ 1,000,000
Paisley Fire Station	70011	925,000
Total Fire Services Impact Fee Fund		\$ 1,925,000
SUBTOTAL - Special Revenue Funds		\$ 4,457,900
Renewal Sales Tax		
Countywide Resurfacing		\$ 270,250
Countywide Sidewalks		939,650
Total Renewal Sales Tax		\$ 1,209,900
SUBTOTAL - Capital Projects Funds		\$ 1,209,900
TOTAL -All Funds		\$ 6,337,800

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
General Fund (0010)				
Community Services				
Social Services				
0010.2031000.335716	Choose Life License Plate Revenue	(12,000)		Grants awarded from the Choose Life License Plate revenue are administered by Children's Services. This transfer will realign the budget to the proper org code and will establish the grant account which was inadvertently omitted from the proposed budget. Choose Life License Plate revenues were budgeted in Social Services and are being moved to Children's Services
Children's Services				
0010.2031400.335716	Choose Life License Plate Revenue	12,000		
0010.2031400.880846	Choose Life License Plate Grants		12,000	
Horticultural Learning				
0010.2067100.830430	Utility Services		500	Create Utility Budget for the Horticultural Learning Center to use for debris disposal . This is a result of annexation into the City of Tavares
Conservation and Compliance				
Code Enforcement				
0010.1347110.810120	Regular Salaries		(26,851)	Elimination of Office Associate III position in Code Enforcement Services, total salary and benefit cost is \$41,056
0010.1347110.810210	Social Security Matching		(2,399)	
0010.1347110.810220	Retirement Contributions		(2,704)	
0010.1347110.810230	Life and Health Insurance		(8,734)	
0010.1347110.810233	Post Health Insurance		(269)	
0010.1347110.810240	Workers Compensation		(99)	
County Manager				
0010.0105100.830540	Books, Publications, Dues		1,500	Allocate funds for Leadership Lake
Economic Growth and Redevelopment				
0010.1108100.830340	Contractual Services		80,000	To fund the Leesburg Business Incubator which will be managed by a UCF staff member. This is expected to be a multi-year contract of approximately three years.

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
General Fund (0010) - continued				
<u>Employee Services and Quality Improvement</u>				
Risk and Benefits Administration				
0010.0713110.381416	Interfund Transfer	(20,208)		Adjust transfers from Property and Casualty Fund and Employee Group Benefits Fund to reflect modified salary allocations for Employee Services.
0010.0713110.810120	Salaries		(43,534)	Eliminate Risk Management Coordinator position, total salary and benefit cost is \$60,448
0010.0713110.810210	Social Security Matching		(3,296)	
0010.0713110.810220	Retirement Contributions		(4,288)	
0010.0713110.810230	Life and Health Insurance		(8,734)	
0010.0713110.810233	Post Health Insurance		(435)	
0010.0713110.810240	Workers Compensation		(161)	
<u>Environmental Utilities</u>				
Environmental Programs				
0010.4541320.810120	Regular Salaries		(38,730)	Eliminate Environmental Specialist position, salary and benefit cost is \$56,255
0010.4541320.810210	Social Security		(2,963)	
0010.4541320.810220	Retirement		(3,900)	
0010.4541320.810230	Life and Health Insurance		(8,734)	
0010.4541320.810220	Workers Comp		(1,541)	
0001.4541320.810233	Post Employment Health Plan		(387)	
<u>Growth Management</u>				
East Central Florida Planning Council				
0010.1020100.880820	Aids to Private Organizations		5,576	Additional funds for East Central Florida Regional Planning Council based on \$0.23 per capita charge versus \$0.21054 (FY 2007-08 one year rollback rate)

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
General Fund (0010) - continued				
Information Technology				
Records Management				
0010.1885110.810120	Regular Salaries		(21,050)	Eliminate Office Associate I position, salary and benefit total cost is \$33,755
0010.1885110.810210	Social Security		(1,610)	
0010.1885110.810220	Retirement		(2,073)	
0010.1885110.810230	Life and Health Insurance		(8,734)	
0010.1885110.810233	Post Health Insurance		(210)	
0010.1885110.810220	Workers Comp		(78)	
Public Defender				
0010.6061200.830490	Other Current Charges and Obligations		(47,322)	Reduction in request for technology funds related to the Regional Conflict Attorney's Office
Public Works				
LAP Projects				
0010.5056140.860631	LAP Projects		670,000	Due to delays, FY 2007-08 budgeted LAP Project (Design of South Lake Trail) is being re-budgeted in FY 2008-09. This will reconcile budgeted road projects with Public Works 5-Year transportation program. Revenue Source: FY 2007-08 Fund Balance.
Sheriff				
0010.7073100.331250	Byrne (JAG) Grant	(23,820)		Adjust budgeted funds for the Edward Byrne Grant (JAG) to reflect actual award from the State. Funds are allocated by the Substance Abuse Advisory Board and approved by the BCC on 7/1/08.
0010.7073900.890959	Transfer-Law Enforcement		55,836	
Supervisor of Elections				
0010.8081100.810120	Regular Salaries		24,960	Salary for new Deputy Clerk position including benefits. Growth in Lake County has significantly increased the number of registered voters and the number of absentee ballots to be mailed.
0010.8081100.810210	Social Security		1,910	
0010.8081100.810220	Retirement		2,459	
0010.8081100.810230	Life and Health Insurance		8,734	
0010.8081100.810220	Workers Comp		94	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
General Fund (0010) - continued				
State Attorney				
0010.6062100.810120	Regular Salaries		(42,099)	Currently there are 2 FTEs assigned to Lake County for technology support, of which one is a Lake County funded position. There are seven additional IT employees located in the State Attorney's main office that perform work impacting all five of the local county offices as well as travel to the local offices to perform some job duties. The total cost associated with the State Attorney's IT staffing is \$268,000. The State Attorney wishes to execute an interlocal agreement with Lake County to cover the cost of IT support. This reallocates the \$49,622 currently budgeted for the 1 Lake County funded FTE to contractual service in addition to another \$218,378 to cover the cost of the interlocal agreement between the State's Attorney Office and the Lake County Board of County Commissioners. It also adds \$5,000 for consulting services. Total State Attorney Change: \$223,378
0010.6062100.810210	Social Security		(3,220)	
0010.6062100.810220	Retirement		(4,147)	
0010.6062100.810240	Worker's Comp		(156)	
0010.6062100.830310	Professional Services		5,000	
0010.6062100.830340	Contractual Services		268,000	
Non-Departmental				
Tornado - February 2007				
0010.9089120.830490	Other Current Charges and Obligations		\$50,000.00	Funds for permit waivers for victims of the 2007 Tornado. Assistance was authorized by the BCC thru February 2009.
Contingency and Cash Carryforward				
0010.9099001.890999	Reserve for Operations		(657,581)	Offset various adjustments to general fund budgets. <i>Reserve for Operations new budget amount: \$303,997</i>
0010.9099001.890985	Reserve for Contingency		(1,000,000)	Offset reduction in fund balance for the purchase of the Dodge Dealership in South Lake County. <i>Reserve for Contingency new budget amount:\$500,000</i>
Non-Departmental				
0010.9092001.830310	Professional Services		500,000	Legal Services for Niagara permit appeal
0010.9092001.880820	Grants and Aids		30,000	MyRegion.org
Interfund Transfers				
0010.9093001.890910	Transfers		55,207	Increase contribution from GF to fund the cost of new member libraries (Minneola and Howey)
0010.9093001.890912	Transfer Transp. Trust		(360,000)	Eliminate transfer to Transportation Trust Fund for road improvements

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
General Fund (0010) - continued				
Board Operations				<i>Adjustments to FY 2007-08 Fund Balance that affected FY 2008-09 Beginning Fund Balance:</i>
0010.9090001.389999	Fund Balance	670,000		Due to delays, FY 2007-08 budgeted LAP Project (Design of South Lake Trail) is being re-budgeted in FY 2008-09. This will reconcile budgeted road projects with Public Works 5-Year transportation program. Revenue Source: FY 2007-08 Fund Balance.
0010.9090001.389999	Fund Balance	842,265		Additional funds from 7/15/08 tax certificate sale
0010.9090001.389999	Fund Balance	(2,000,000)		Reduce fund balance to account for purchase of the Dodge Dealership in FY 2007-08.
0010.9090001.389999	Fund Balance	(2,500)		Offset increase in projection of 4H Club grant funds in FY 2007-08.
				<i>BFB new budget amount: \$34,506,181</i>
TOTAL GENERAL FUND		(534,263)	(534,263)	

County Transportation Trust (1120)

CTT Operations				
1120.5056260.381110	Interfund Transfer - General	(360,000)		Eliminate transfer to Transportation Trust Fund for road improvements
Engineering Operations				
1120.5055100.810120	Regular Salaries		(82,445)	Elimination of two (2) vacant positions in the Engineering Division; Senior Planner and Roadway Designer I. Salary and benefit cost is \$97,546
1120.5055100.810210	Social Security Matching		(6,307)	
1120.5055100.810220	Retirement Contributions		(8,121)	
1120.5055100.810240	Workers Compensation		(673)	
Road Operations				
1120.5053200.810120	Regular Salaries		(22,057)	Elimination of Office Associate II position in the Road Operations Division, salary and benefit cost is \$34,955
1120.5053200.810210	Social Security Matching		(1,688)	
1120.5053200.810220	Retirement Contributions		(2,173)	
1120.5053200.810230	Life and Health Insurance		(8,734)	
1120.5053200.810233	Post Health Insurance		(221)	
1120.5053200.810240	Workers Compensation		(82)	
Contingency and Cash				
1120.9099112.890999	Reserve for Operations		(227,499)	Adjust reserves for changes noted above. Balance in reserves is \$519,949
TOTAL COUNTY TRANSPORTATION TRUST		(360,000)	(360,000)	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
Lake County Ambulance (1220)				
1220.9093122.890920	Transfer - Countywide Fire		250,000	One-time transfer from the Lake County Ambulance fund reserves directly to the Lake County Fire Rescue Fund to be used to purchase ALS equipment. Funding for equipment is normally contributed by Lake-Sumter EMS, however they will retain the monies in FY 2008-09 for equipment purchases. Balance in reserves after transfer is \$1,504,392.
1220.9090122.389999	Fund Balance	82,627		Increase fund balance to reflect tax certificate sales on 7/15/08
1220.9099122.890999	Reserve for Operations		(167,373)	Adjust reserves to offset adjustments noted above. Balance in reserves is \$1,587,019
TOTAL LAKE COUNTY AMBULANCE		82,627	82,627	

County Library System (1900)

1900.2038300.381100	Interfund Transfers	55,207		Increase contribution from GF to fund the cost of new member libraries (Minneola and Howey)
1900.2038300.830340	Contractual Services		55,207	Funding for new member libraries (Minneola and Howey)
1900.2038320.337320	Contribution - Osceola	6,390		Adjust contribution by Osceola and Polk Counties for their pro-rata share of Cagan Crossings Library Operations which is based on circulation statistics.
1900.2038320.337320	Contribution - Polk	11,729		
1900.9099190.890996	Special Reserve		18,119	
TOTAL COUNTY LIBRARY SYSTEM		73,326	73,326	

TOTAL COUNTYWIDE FUNDS		(738,310)	(738,310)	
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Road Impact Fees - District 5 (1155)

1155.9090055.389999	Fund Balance	2,532,900		Undesignated project funds being carried forward to FY 2008-09 for Hooks Street Ext Phase IV project in accordance with the 5-year Transportation Construction Program.
1155.5056650.860670	Infrastructure		2,532,900	
TOTAL ROAD IMPACT FEES - DISTRICT 5		2,532,900	2,532,900	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
MSTU - Stormwater (1230)				
1230.9090030.389999	Fund Balance	63,560		Increase fund balance to reflect tax certificate sales on 7/15/08.
1230.5055600.311100	Ad Valorem Taxes Current	(300,000)		Reallocate funds from Stormwater MSTU to Parks MSTU in accordance with BCC direction at Budget Workshop held on 8/5/08.
1230.9090030.399998	Less 5% Estimated Receipt	15,000		Adjust 5% statutory reduction and Administrative fee to reflect change in Ad Valorem revenues.
1230.9093030.890916	Administration Costs		(15,000)	
1230.9099030.890999	Reserve for Operations		(206,440)	Adjust reserves for changes noted above. Balance in reserves is \$1,449,730.
TOTAL MSTU STORMWATER		(221,440)	(221,440)	

MSTU - Parks (1231)

Park Services				
1231.5052200.311100	Ad Valorem Taxes Current	300,000		Realign funds within the Stormwater/Parks/Roads MSTU in accordance with the priorities set by the BCC at the Budget workshop on 8/5/08. The Board requested that funds be allocated to provide for the staffing and maintenance budgets required to operate and maintain county parks.
1231.5052200.830460	Repairs and Maintenance		157,161	
1231.5052200.810120	Regular Salaries		70,678	
1231.5052200.810210	Social Security		5,407	
1231.5052200.810220	Retirement		7,117	
1231.5052200.810230	Life and Health Insurance		26,202	
1231.5052200.810240	Workers Compensation		3,435	
Non-Departmental				
1231.9090031.399998	Less 5% Estimated Receipt	(15,000)		Adjust 5% statutory reduction and Administrative fee to reflect change in Ad Valorem revenues.
1231.9093031.890916	Administration Costs		15,000	
TOTAL MSTU PARKS		285,000	285,000	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
Greater Pines Municipal Services (1450)				
1450.9090145.389999	Fund Balance	4,810		Adjust FY 2008-09 beginning fund balance to reflect audited cash balance as of 9/30/07. <i>Reserve Balance: \$66,294</i>
1450.9099145.890996	Special Reserves		4,810	
TOTAL GREATER PINES MUNICIPAL SERVICES		4,810	4,810	

Picciola Island Street Lighting (1460)

1460.9090146.389999	Fund Balance	202		Adjust FY 2008-09 beginning fund balance to reflect audited cash balance as of 9/30/07. <i>Reserve Balance: \$797</i>
1460.9099146.890996	Special Reserves		202	
TOTAL PICCIOLA ISLAND STREET LIGHTING		202	202	

Valencia Terrace Street Lighting (1470)

1470.9090147.389999	Fund Balance	506		Adjust FY 2008-09 beginning fund balance to reflect audited cash balance as of 9/30/07. <i>Reserve Balance: \$2,260</i>
1470.9099147.890996	Special Reserves		506	
TOTAL VALENCIA TERRACE STREET LIGHTING		506	506	

County Fire Rescue (1680)

1680.9090168.381100	Interfund Transfer	250,000		One-time transfer from the Lake County Ambulance fund reserves directly to the Lake County Fire Rescue Fund to be used to purchase ALS equipment. Funding for equipment is normally contributed by Lake-Sumter EMS, however they will retain the monies in FY 2008-09 to purchase equipment for Lake-Sumter EMS.
1680.2136300.342900	Other Public Safety Charges	(250,000)		
1680.9099168.890977	Reserve for Capital Purchases		(126,404)	Additional funding for Harbor Hills Apparatus (originally budgeted at \$193,596 + \$126,404 = \$320,000)
1680.2136300.860640	Machinery and Equipment		126,404	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
County Fire Rescue (1680) - continued				
1680.9099168.890977	Reserve for Capital Purchases		(12,000)	Phase II - Fire Rescue Electronic Inventory System - An electronic identification system used to track Fire Rescue's inventory and manage assets. The system will be phased in over a five-year period; the first year of implementation is scheduled for FY 2007-08 and was approved by the BCC 8/19/08.
1680.2136300.860640	Machinery and Equipment		12,000	
1680.9099168.890977	Reserve for Capital Purchases		(14,607)	Division of Forestry Contract (originally budget at \$10,993+14,607 = \$25,600). Pursuant to Chapter 2008-107 Laws of Florida (SB 1702), each county shall be assessed 7 cents per acre of forest and wild land as its share of the cost of providing fire protection for such land. This represents an increase of 4 cents per acre from last fiscal year's assessment of 3 cents per acre.
1680.2136300.830340	Contractual Services		14,607	
1680.9090168.389999	Fund Balance	61,451		Sale of additional county tax certificates - 07/15/08
1680.9099168.890977	Reserve for Capital Purchases		61,451	
TOTAL COUNTY FIRE RESCUE		61,451	61,451	

Fire Services Impact Fee Trust (1690)

1690.2136280.363220	Fire Impact Fees	(135,466)		Adjust anticipated Fire Services impact fees to reflect updated revenue projection based on Growth Management's economic forecast model. Also factored into the projections are anticipated expenditures and project carryover funding related to the construction of the Lake Jem and Paisley fire stations and renovations to the South Clermont Fire Station.
1690.2136280.363221	3% Municipal Coll Allowance	10,000		
1690.2136280.362221	3% County Coll Allowance	10,880		
1690.9090169.389999	Fund Balance Allocation	(26,889)		
1690.9090169.399998	Less 5% Statutory Reduction	2,906		
1690.9090169.361110	Interest	56,453		Expenditures reflect the appropriation of an additional \$925,000 for the Paisley Fire Station, which brings the total budget to \$2.3 million and \$1 million for the Astatula Fire Station, the balance of funding required will be funded in FY 2009-10. The reduction to reserves leaves a balance of \$1,011,578 for future construction projects.
1690.2136280.860620.70015	Buildings-Astatula FS		1,000,000	
1690.2136280.860620.70011	Buildings-Paisley FS		925,000	
1690.9099169.890999	Reserve for Operations		(2,007,116)	
TOTAL FIRE SERVICES IMPACT FEE TRUST		(82,116)	(82,116)	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
Employees Benefit (1800)				
1800.9090180.389999	Fund Balance	(686)		Adjust FY 2008-09 beginning fund balance to reflect audited cash balance as of 9/30/07.
1800.9090180.830490	Other Current Charges and Obligations		(686)	
TOTAL EMPLOYEES BENEFIT		(686)	(686)	

TOTAL SPECIAL REVENUE FUNDS	2,580,627	2,580,627
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Community Development Block Grant (1200)

Public Services				
1200.2082200.830340	Contractual Services		(4,682)	Realign CDBG Grant expenditures in accordance with HUD regulations which state that no more than 15% of grant funds can be used for public services.
Housing Rehab 1200.2082300.880830	Other Grants and Aids		4,682	
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT		-	-	

Public Transportation (1210)

CTD Trips				
1210.2027210.830340	Contractual Services		(58,000)	Transfer funds from the Commission for Transportation Disadvantaged (CTD) Trips program to the Fixed Route program to increase Lynx service from two trips on the morning and afternoon to three as discussed at the Budget Workshop on 7/30/08.
Fixed Route 1210.2027215.830340	Contractual Services		58,000	
TOTAL PUBLIC TRANSPORTATION		-	-	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
Affordable Housing (1260)				
Housing Rehab/Replacement				
1260.2082400.810120	Regular Salaries		(7,335)	Delete Community Development Specialist position which is allocated 20% to Housing Rehab/Replacement and 80% to SHIP Administration. Total Salary and Benefit cost for position is \$52,331. Reductions in personal services are added to contractual services for homebuyer educational classes.
1260.2082400.810210	Social Security		(561)	
1260.2082400.810220	Retirement		(722)	
1260.2082400.810230	Life and Health		(1,747)	
1260.2082400.810233	Post Employment Health Plan		(73)	
1260.2082400.810240	Workers Comp		(27)	
SHIP Administration				
1260.2082430.810120	Regular Salaries		(29,342)	
1260.2082430.810210	Social Security		(2,245)	
1260.2082430.810220	Retirement		(2,890)	
1260.2082430.810230	Life and Health		(6,987)	
1260.2082430.810233	Post Employment Health Plan		(293)	
1260.2082430.810240	Workers Comp		(109)	
1260.2082430.830340	Contractual Services		52,331	
TOTAL AFFORDABLE HOUSING		-	-	

TOTAL GRANT FUNDS	-	-
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Public Lands Program (2710)

2710.9090271.389999	Fund Balance	35,531		Increase fund balance to account for an increase in projected Ad Valorem revenues in FY 2007-08 for tax certificate sales on 7/15/08. Reserve Balance is \$3,278,645
2710.9099271.890991	Debt Service Reserve		35,531	
TOTAL PUBLIC LANDS		35,531	35,531	

TOTAL DEBT SERVICE FUNDS	35,531	35,531
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**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
Landfill Enterprise Fund (4200)				
Environmental Utilities Administration				
4200.4546460.810120	Regular Salaries		(46,697)	Elimination of Financial Coordinator and Office Manager position. Total Salary and benefit cost is \$64,345.
4200.4546460.810210	Social Security		(3,572)	
4200.4546460.810220	Retirement		(4,702)	
4200.4546460.810230	Life and Health Insurance		(8,734)	
4200.4546460.810220	Workers Comp		(173)	
4200.4546460.810233	Post Employment Health Plan		(467)	
4200.9090420.389999	Fund Balance	49,070		Increase fund balance to reflect tax certificate sales on 7/15/08
4200.9099420.890999	Reserve for Operations		113,415	Adjust reserves to offset changes to fund noted above. Balance in reserves is \$796,426.
TOTAL LANDFILL ENTERPRISE FUND		49,070	49,070	

Solid Waste Closures and Long-Term Care (4220)

4220.9090422.389999	Fund Balance	137,193		Adjust FY 2008-09 beginning fund balance to reflect audited cash balance as of 9/30/07.
4220.4546180.860635	C & D Landfill Post-Closure		(10,276)	Post closure costs for the C&D landfill are fully accrued; funding for FY 2008-09 will be returned to reserves.
4220.9099422.890999	Reserves for Operations		147,469	Adjust reserves to offset changes to fund noted above. Balance in reserves is \$4,821,379
TOTAL SW CLOSURES AND LONG-TERM CARE		137,193	137,193	
TOTAL ENTERPRISE FUNDS		186,263	186,263	
SUBTOTAL OPERATING BUDGET		2,064,111	2,064,111	
LESS INTERFUND TRANSFERS		54,793	54,793	
TOTAL OPERATING BUDGET		2,118,904	2,118,904	

**Proposed Adjustments - Detail
FY 2008-09 Recommended Budget**

Department/Division	Object Description	Revenues	Expenditures	Comment
Renewal Sales Tax Capital Projects (3030)				
3030.5056500.860632	Capital Outlay - Sidewalks		939,650	Undesignated project funds being carried forward to FY 2008-09 and allocated to sidewalks and resurfacing projects in accordance with the 5-year Transportation Construction Program.
3030.5056500.860679	Capital Outlay - Resurfacing		270,250	
3030.9090303.389999	Fund Balance	1,209,900		
TOTAL RENEWAL SALES TAX CAPITAL PROJECTS		1,209,900	1,209,900	

TOTAL CAPITAL PROJECTS FUNDS	1,209,900	1,209,900	
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Property & Casualty Fund (5200)

5200.9093520.890910	Transfers		(10,104)	Restructured salary allocations between Property and Casualty, Employee Group Benefits, and General Fund.
5200.9099520.890999	Contingency		10,104	
TOTAL PROPERTY & CASUALTY FUND		-	-	

Employee Group Benefits Fund (5300)

5300.9093530.890910	Transfers		(10,104)	Restructured salary allocations between Property and Casualty, Employee Group Benefits, and General Fund.
5300.9099530.890999	Contingency		10,104	
TOTAL EMPLOYEE GROUP BENEFITS FUND		-	-	

Fleet Management (5400)

5400.0924300.810230	Life & Health Insurance		(8,734)	Adjust life and health insurance costs to reflect 14 authorized positions.
5400.9099540.890999	Reserve for Operations		8,734	
TOTAL FLEET MANAGEMENT		-	-	

TOTAL INTERNAL SERVICE FUNDS	-	-	
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July 15
Recommended
Budget



July 15, 2008

Honorable Members of the Board of County Commissioners:

I am pleased to submit to you the recommended budget for FY 2008-09. The proposed FY 2008-09 budget totals \$439,351,744. This budget presentation will focus on the operating budget of \$355,322,895. By comparison, the FY 2007-08 adopted budget totaled \$564,153,249 and \$394,633,934, respectively.

As with all other municipal and county governments throughout the state, we have had to deal with a changing budget environment over the past two years. The proposed FY 2008-09 budget reflects the combined impacts of the reduction in millage rates by 9% below the rolled back tax rate mandated by the Legislature for FY 2007-08, and increased exemptions from Amendment 1 approved by voters in January 2008. Both actions had the effect of reducing ad valorem tax revenues approximately 17% over the past two years. The impact is evident throughout all departmental budgets as presented in this recommended budget. However, unlike many other counties, Lake County was able to absorb much of the impact without severe reductions in programs or services, or the widespread layoff of employees. The reason for this is that the current budget (FY 2007-08) included one-time capital projects funded from current revenues that won't be repeated in FY 2008-09. The primary example is the approximately \$25 million budgeted for the 800 MHz radio system in FY 2007-08.

Nevertheless, these on-going reductions in ad valorem tax revenues necessitated that we re-evaluate all current programs, look for ways to streamline our current processes, begin dialog with cities and other agencies for the efficient delivery of services through partnerships and the elimination of duplicative services, and prioritize our programs and capital project needs.

In response to direction provided by the Board of County Commissioners to ensure tax reductions for citizens, the proposed FY 2008-09 budget eliminates 47 positions and reflects reductions in a number of programs that will be detailed later in this message. However, every effort was made in the budget to adequately maintain facilities, equipment and infrastructure so that our current assets do not deteriorate. The budget also ensures that currently approved projects are funded. And while most programs were held constant or reduced, the proposed FY 2008-09 budget sets public safety and economic development as the highest priorities. New positions are proposed in both the Fire Rescue Division and in Economic Growth and Redevelopment.

I am grateful to and commend the Constitutional Officers and senior staff for their cooperation throughout the budget process that has resulted in this proposed budget. I would also like to

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Board of County Commissioners • www.lakecountyfl.gov

JENNIFER HILL
District 1

ELAINE RENICK
District 2

DEBBIE STIVENDER
District 3

LINDA STEWART
District 4

WELTON G. CADWELL
District 5

applaud all County staff for their willing assistance to search for efficiencies, expand their work effort as necessary, and offer total support as we all make adjustments to the way we do business.

Impact of Amendment 1

Amendment 1 increased the homestead exemption from \$25,000 to \$50,000 for those properties whose assessed values were greater than \$50,000. It also provided for portability of the Save Our Homes differential up to \$500,000 (the difference between the assessed value and taxable value of a homesteaded property resulting from a 3% cap on the annual increase in taxable value). Finally, Amendment 1 provided for a \$25,000 exemption on tangible personal property for businesses. The cumulative impact of these exemptions reduced the taxable value of properties in Lake County by \$1.8 billion, or 7.9%. The reduction in countywide ad valorem tax revenues based on the millage rates in the recommended budget totals \$9.5 million for all ad valorem funds, offset by \$3.1 million in tax revenues related to growth for a net reduction of \$6.4 million in countywide tax revenues.

Ad Valorem Tax Rates and Assessments

The FY 2008-09 recommended budget is predicated on the following tax rates and assessments:

<u>Countywide Funds</u>	<u>FY 2007-08 Adopted Tax Rates</u>	<u>FY 2008-09 Recommended Tax Rates</u>	<u>Change</u>
General	4.7410	4.6511	(0.0899)
Emergency Medical Services MSTU	0.4651	0.4651	0.0000
Public Lands Debt Service	0.2000	0.1101	(0.0899)
Total Countywide Funds	<u>5.4061</u>	<u>5.2263</u>	<u>(0.1798)</u>
<u>Special Taxing Districts</u>			
Stormwater, Parks and Roads MSTU	0.4984	0.4984	0.0000
Fire Rescue MSTU	0.0000	0.3222	0.3222
<u>Assessments</u>			
Fire Rescue Assessment	\$197	\$175	(\$22)
Solid Waste Assessment	\$174	\$184	\$10

A homeowner in the unincorporated area of the county subject to all of the taxes and assessments identified in the table above with a \$200,000 homesteaded home would pay \$1,266 to the County for FY 2008-09 compared to \$1,404 in FY 2007-08.

The proposed FY 2008-09 budget includes a new ad valorem tax rate for the unincorporated area of the county to support the Fire Rescue budget. It is based on a Florida Supreme Court opinion in a case against the City of North Lauderdale which determined that the emergency medical services

portion of the Fire Rescue operation does not provide a special benefit to property, and therefore cannot be funded through a fire assessment. As a result for FY 2008-09, approximately \$3.6 million of the Fire Rescue budget will be funded through ad valorem taxes from a .3222 millage rate. To offset the millage increase, the residential fire rescue assessment fee is reduced from \$197 to \$175 in the proposed FY 2008-09 budget. Similar reductions are reflected in other fire assessment categories, such as commercial and institutional. Per Board direction, the \$3.6 million new taxes for emergency medical services was further offset by a reduction in the General fund mileage equating to \$1.8 million, and a reduction in the Public Lands debt service millage equating to \$1.8 million. The resulting millage together with the current fund balance is more than sufficient to fund our debt requirement for Public Lands.

A \$10 increase is recommended in the solid waste assessment fee. There has been a decline in the solid waste stream from haulers over the last several years which has impacted the Landfill Enterprise revenues. With no increase in solid waste assessments for the past four years, fund balance revenues have been supporting operations. However, fund balance revenues will be exhausted in FY 2008-09. Without the \$10 increase in the assessment rate for FY 2008-09, the Landfill Enterprise fund would have no reserve funding to handle emergencies or unforeseen expenses. The \$10 increase in the disposal assessment fee from \$174 to \$184 on residential properties generates approximately \$680,000 which will provide reserve funding equating to approximately 2.5% of operations.

Salary Adjustment and Staffing

The proposed budget provides funding for the provision of services and programs which is accomplished through Lake County's dedicated workforce. With declining revenues and the elimination of 47 positions in FY 2008-09, our employees will take on greater workloads, and in some areas service reductions are proposed. We must continue to compensate our employees with a fair, competitive wage. To assure the County's pay scale remains competitive with the surrounding governmental jurisdictions and businesses, the minimum and maximum of our pay scale will be increased 2% on October 1, 2008. However, no across-the-board adjustments to employee's salaries will be made. The FY 2008-09 budget provides funding to increase employee salaries by \$1,000 on their anniversary date based upon receiving a satisfactory performance appraisal.

The County's workforce will decline in FY 2008-09 through the elimination of the 47 vacant positions. However, as I mentioned earlier, priorities for this budget have been established for Public Safety and Economic Development. Six firefighters are recommended in Fire Rescue to staff the Harbor Hills fire station, and a Business Development Coordinator is recommended in Economic Growth and Redevelopment to work with existing businesses on retention and expansion plans, develop an Economic Development Marketing Plan and maintain a comprehensive inventory of businesses and sites for expansions and relocations.

The following table identifies the position reductions by department:

<u>Department/Office</u>	<u>Reductions</u>	<u>Program Affected</u>
Budget	1	Technical and administrative office support
Conservation and Compliance	1	Code Enforcement
Community Services	10	Office Associates (4): Library Assistants (3) Community Access Counselors (2) and (1) Outreach Coordinator
County Manager	1	Deputy County Manager
Employee Services and Quality Improvement	1	Policy and procedure development
Facilities Development and Management	1	Assistant Facilities Management Director
Growth Management	18	Deputy Director, Building Services (15), Development Processing (1), Planning and Community Design (2)
Information Technology	2	Geographic Information System (GIS) reorganization
Procurement Services	1	Contracting services (1)
Public Works	7	Road Operations and Park Operations
Public Safety	2	Fire Rescue office support
Environmental Utilities	<u>2</u>	Assistant Director (1), residential drop-off program (1)
Total	<u>47</u>	

Key Program Changes

Library Services

Library Services provides administration for six branch libraries and partners with seven member libraries. The newest branch library, Cagan Crossings Community Library, opened in February 2008. The FY 2008-09 budget reflects General fund support of \$4.7 million. The \$481,878 reduction from the FY 2007-08 adopted budget is partially offset by funding from Polk and Osceola Counties for shared costs associated with the Cagan Crossings Community Library. Three positions are eliminated including Library Assistant positions at the East Lake and Astor libraries, and a grant position which is ending related to Hispanic outreach programs. The position reductions will result in reduced hours of operation for the affected libraries.

Library Services assumed administrative responsibility for the Law Library in July 2008. Legal materials are now provided at all branch and member libraries including Westlaw Library

subscriptions, a comprehensive online database. This decentralization will make access to legal materials and information easier for all Lake County residents. Experienced Law Library staff will be assigned to the new Cooper Memorial Library at Lake Sumter Community College, scheduled to open in the fall of 2009 to oversee legal research and to train Library System employees in assisting patrons with legal research questions.

Lake County also supports the operation of the seven member libraries through monetary grants to the municipalities. The funding formula for FY 2008-09 was reduced, but support remains as follows;

Fruitland Park Library	\$ 100,992
Lady Lake Public Library	152,217
Leesburg Public Library	376,731
Helen Lehmann Memorial Library (Montverde)	38,599
Tavares Public Library	150,350
Umatilla Public Library	164,786
W. T. Bland Public Library (Mount Dora)	<u>245,550</u>
Total	<u>\$1,229,225</u>

Bus Transit Systems

Public paratransit and fixed-route services are provided to citizens and visitors in Lake County through a contracted service provider and through Lynx. LakeXpress fixed-route service began in May 2007 primarily along the U.S. Highway 441 corridor, including The Villages, Eustis and Leesburg. A new route through Mount Dora began in July 2008. The General fund subsidy for FY 2008-09 totals \$1.7 million, a reduction of \$.7 million from the FY 2007-08 adopted budget. With possible reduction of paratransit trips, rides will hopefully be shifted to less expensive fixed route services. We anticipate renegotiating our contract with the service provider, exchanging bus maintenance responsibilities for reductions in trip costs, to largely offset the General fund reduction. Five commuter routes from Clermont to Orlando have also been reduced to three, saving additional costs.

Supplement to Parks and Roads

Ad valorem taxes generated from a .4984 millage rate in the unincorporated areas of the County supports stormwater, parks and road programs. Previously General Fund money had also supplemented parks operations. The supplement has been reduced by \$1 million in the proposed FY 2008-09 budget. In recognition of the unmet funding needs associated with parks and roads, a higher proportion of the MSTU tax revenues are allocated to these programs for FY 2008-09. For both programs, funding has been increased from approximately \$.7 million in FY 2007-08 to \$1.9 million for FY 2008-09. Major park projects include maintenance of ball fields, infields and tracks, as well as improvements at North Lake Community Park and PEAR Park. Maintenance activities

for roads include resurfacing and micro-resurfacing of roads. To provide the increased funding for parks and roads, tax revenues allocated to stormwater programs were reduced from \$4.4 million to approximately \$1.5 million. However, planned stormwater projects will continue because of the availability of \$6.6 million in fund balance revenues.

Grants to Municipalities

In FY 2007-08 the County provided \$464,547 in funding to assist municipal recreation programs, including Youth Recreation Assistance grants, Recreational Assistance grants and After School Program grants. Funding for FY 2008-09 is recommended at \$75,000 for the Youth Recreation Assistance program only. This program reimburses municipalities for the provision of recreation services to children in the unincorporated areas.

The Community Development Block Grant (CDBG) program is administered at the federal level by the U.S. Department of Housing and Urban Development, which makes funds available to local governments. Lake County became an entitlement community in 1999 and started receiving funds in 2000. The Cities of Tavares and Lady Lake and the Towns of Montverde and Astatula receive a share of the entitlement dollars pursuant to Urban County Partnership Agreements with Lake County. Their funding for FY 2008-09 is as follows: City of Tavares - \$90,900, City of Lady Lake - \$90,900, Town of Montverde - \$36,360, Town of Astatula - \$36,360.

Outside Agency Funding

The reduced tax revenues from Amendment 1, along with lower economic based revenues, such as sales taxes, resulted in reductions in most departments and offices. Reductions also were made in the County's contributions to non-profit agencies that provide many children services and human services. The reductions were \$108,900 and \$44,843, respectively. The Children's Service Council and Human Services Grant Review Committee will be meeting in the near future to make recommendations for funding allocations. The intent would be to focus available funding on programs that serve "at-risk" children, and health-related programs for human services funding.

The County continues to provide a significant portion (\$968,406) of the required 25% local match for the State's \$6.5 million grant funds for alcohol, drug and mental health (ADM) programs. The County works closely with LifeStream Behavioral Center as a collaborative partner in grant programs such as criminal justice, mental health and substance abuse. By using County funding that targets Medicaid patients who receive substance abuse treatment, LifeStream Behavioral Center can obtain an additional 56% in Federal Medicaid funds for those clients.

The County provides support to the Lake County Health Department (LCHD) for the provision of health services with an annual grant of \$398,684. In addition to this cash grant, the County allocates \$438,000 for rental, utility and property insurance expenses. The County and LCHD also partner to provide medically indigent residents with prescriptions for as little as \$7.00 per script through the Prescription Medication Program. In addition, those with long-term pharmaceutical

needs are enrolled in a Compassionate Care Program for long-term prescription assistance. The FY 2008-09 budget provides \$50,000 in additional funding for the Prescription Medication Program to expand the service availability to South Lake County. This increase in funding is based on the social services needs gap analysis in Lake County, completed August 2007.

School Resource Deputy (SRD) Program

The Sheriff's Office through a contract with the School Board provides 11 School Resource Deputies at nine middle schools and 12 School Resource Deputies at 8 high schools. Three K-9 units and two floater positions also are assigned to the program. In addition to providing counseling to students, the Deputies issue tobacco and traffic citations, as warranted, and respond to more serious incidents that often involve misdemeanor or felony arrests. The SRD program expenses exceed \$2 million annually. The Lake County School Board has been requested to fund 50% of the days that the School Resource Deputies are assigned to the schools. This equates to \$850,862.

Key Line Item Expenditures

Funding related to specific line-item budget expenses impact the FY 2008-09 budget both positively and negatively. Key line-item changes are identified as follows:

Group Insurance

Departmental charges per employee for health insurance costs were reduced from \$10,925 in FY 2007-08 to \$8,734 for FY 2008-09. The reduction resulted from significantly lower than projected costs associated with our self-funded medical plan. Savings have been realized through our contract with Blue Cross Blue Shield of Florida (BCBS), as well as two years of lower medical claims than projected by the actuary who reviews the plan each year. Budgeted health insurance charges for all funds were reduced from \$9.6 million in FY 2007-08 to \$7.0 million in FY 2008-09. In addition, employee deductions for single and family coverage were suspended for the months of July, August and September of 2008.

Inmate Medical Care

The budget for inmate medical care was reduced from \$3.3 million in FY 2007-08 to \$1.8 million for FY 2008-09 and is more in line with prior year actual expenditures and current year projected expenditures of approximately \$1.7 million.

Combat Duty Property Tax/Assessment Hardship Program

Lake County homestead property owners who are on active duty in a combat zone as designated by the U.S. Department of Defense, or served in a combat zone for a minimum of 30 days after January 1, 2002 are eligible for assistance up to one-half of their property taxes, fire assessment and solid waste assessment. Funding for this program was reduced 50% and is budgeted at \$68,560 in FY 2008-09.

Fuel

Because of the dramatic increase in the per gallon cost of fuel, a separate line item was established to budget and track fuel expenses. The overall budget for fuel totals \$1.7 million for FY 2008-09 and reflects an average county cost for fuel of \$3.75 a gallon up from \$3.00 in the prior year. Fuel contingencies support an additional \$.25 per gallon and fuel taxes are reimbursed to us.

Utilities

Countywide expenditures for utilities are budgeted at \$3.4 million, an increase of \$.4 million over the current year. The increase reflects added facilities, such as the Lake Jem fire station and Cagan Crossing library. In addition the Florida Public Service Commission (PSC) allowed Progress Energy Florida (PEF) to recover half of its fuel adjustment request from August to December 2008, and the remaining half in 2009. The average impact for office type facilities is 3.8 percent.

Sheriff Vehicles

The Sheriff has established a goal to replace approximately 25% of the vehicle fleet on an annual basis. \$600,000 is budgeted annually from the renewal sales tax (Fund 3030) for replacement of deputy vehicles. Because the vehicle replacement goal was not achieved for several years, the Sheriff requested additional funding in FY 2007-08. The Board of County Commissioners provided \$500,000 from the General fund to supplement the sales tax replacement program. Because of reduced tax revenues projected for FY 2008-09, the allocation from the General fund is not included in the FY 2008-09 budget.

Miscellaneous Reserves

The FY 2007-08 adopted budget included a number of non-specific reserves totaling \$1.1 million for unforeseen expenses such as printing, Sheriff's contingency and capital purchases. The FY 2008-09 budget eliminates these reserves. Any unforeseen expenditures will be funded from the Reserve for Contingency budgeted at \$1.5 million per BCC Policy LCC-52.

Capital Projects

The FY 2008-09 budget funds a number of major construction projects. A detailed listing of all capital projects by fund and department is presented in the "Capital Improvement Program" section. Some of the new or more visible projects are discussed below:

Downtown Tavares Governmental Expansion Project

Construction is underway on the Downtown Tavares – Phase I expansion project includes an administration and customer service building for the Property Appraiser and Tax Collector offices, a new 1,500-space parking garage, and improvements to the central energy plant to serve these and future planned facilities. These improvements are funded by \$87.5 million in revenue bonds issued in April 2007. Phase II of the Downtown Tavares expansion project includes renovation of the existing Judicial Center building, adjacent construction of a new, six-story, 286,498 square foot facility, and parking and pedestrian modifications. Also included in Phase II is the renovation of

the Historic Courthouse and existing Sheriff's Administration Building (after the Tax Collector and Property Appraiser move into their new facility) for the Sheriff's Office use.

A second revenue bond issue is anticipated for the Phase II construction to support the \$180 million project. However, because of lower sales tax collections, available bonding capacity is approximately \$65 million, instead of \$90 million as originally planned. The FY 2008-09 budget includes \$11 million in cash funding for the Downtown Tavares – Phase II project to partially offset the shortage. This leaves a shortfall of approximately \$14 million which will be made up by changes to the project scope, as well as the allocation of future renewal sales tax revenues.

South Lake County Sheriff's Sub-Station and Maintenance Facility

The Sheriff has identified a need for a sub-station for community policing and a vehicle maintenance facility in the South Lake County area. A five-acre parcel on the north side of SR-50, east of US-27 in the Clermont area previously used as a Dodge dealership became available. Board approval of the purchase is scheduled for July 15, 2008. The FY 2008-09 recommended budget will need to be adjusted at the first public hearing on September 9, 2008 to reflect the full purchase expense that occurred in FY 2007-08. \$2 million will need to be reduced from the budget elsewhere.

South Lake County Regional Park

For several years, unincorporated residents use municipal park facilities in South Lake County. The City of Clermont advised the County they would be willing to sell property currently used as a wastewater spray field for the regional park development. Staff has determined that the location for a park is ideal. The purchase is in the discussion stage pending appraisals, environmental and engineering studies and surveys. The FY 2007-08 budget has \$2 million earmarked for park development in South Lake County. These funds will be re-budgeted for this purpose in FY 2008-09.

Conclusion

The preceding pages summarize the highlights and issues that are reflected in the proposed FY 2008-09 budget. For the most part, Lake County is able to financially weather the legislative and economic changes which we face largely due to the prudent decisions of the Board of County Commissioners to cash fund major capital projects in the current year from General Fund revenues. Those one time expenditures, now complete, free up ongoing revenues. However, two facts must still be considered. We no longer have general revenues available to apply to large capital projects without further reductions in operations. And we do not know if future legislative or economic changes will further erode our revenues.

Consequently, we must continue to evaluate and prioritize our programs and services. Our limited revenue growth and reduced level of personnel will make it difficult to meet the demands for

services as the County grows, such as leisure services (parks and libraries), basic infrastructure (new roads and maintenance of existing roads), and the general provision of government services, such as facility space needs and the enforcement of codes and ordinances. I do not believe that we have yet reached sustainable service levels within our new revenue environment. Therefore, I will be continuing the hiring freeze that was implemented in January to further reduce our staffing levels over the next year. However, I am certain that Lake County's talented staff will offer viable solutions and recommendations that support the policy and directives of the Board of County Commissioners through this period of change. We are indeed up to that challenge.

The remainder of this budget message provides a consolidated summary, and fund-by-fund discussion of programs and services for FY 2008-09. Special thanks go to the hard work of the Budget staff in preparing this budget. I invite the Board and public to review, in detail, the services outlined in this document. It may be accessed through the County's website at www.lakecountyfl.gov/departments/budget/budget.

Sincerely,

Cindy Hall
County Manager

Fiscal Year 2008-09 LAKE COUNTY, FLORIDA RECOMMENDED BUDGET

The following pages outline the revenue and expenditure program for FY 2008-09. The budget presents to the Board of County Commissioners a formal document that describes all the services and issues, currently identified, that are anticipated during FY 2008-09.

FISCAL YEAR 2008-09 SUMMARY

	Adopted FY 2007-08 (Millions)	Recommended FY 2008-09 (Millions)	Percent Total Budget	Dollar Change (Millions)	Percent Change
Taxes	\$ 149.5	\$ 142.4	40.1%	\$ (7.1)	(4.7%)
Licenses and Permits	4.0	3.5	1.0%	(0.5)	(12.5%)
Intergovernmental Revenues	37.5	35.9	10.1%	(1.6)	(4.3%)
Charges for Services	28.7	29.7	8.4%	1.0	3.5%
Fines and Forfeitures	0.7	0.8	0.2%	0.1	14.3%
Miscellaneous Revenues	37.9	33.8	9.5%	(4.1)	(10.8%)
Less: 5% Estimated Receipt	(11.9)	(11.4)	(3.2%)	0.5	(4.2%)
TOTAL CURRENT REVENUES	\$ 246.4	\$ 234.7	66.1%	\$ (11.7)	(4.7%)
Non-Revenues					
Loan Proceeds	\$ 0.2	\$ -	0.0%	\$ (0.2)	(100.0%)
Transfer From Other Funds	27.5	24.1	6.8%	(3.4)	(12.4%)
Excess Fees	3.0	3.0	0.8%	-	0.0%
Fund Balance	140.7	113.3	31.9%	(27.4)	(19.5%)
TOTAL NON-REVENUES	\$ 171.4	\$ 140.4	39.5%	\$ (31.0)	(18.1%)
Less: Interfund Transfers	(23.2)	(19.8)	(5.6%)	3.4	(14.7%)
TOTAL REVENUES OPERATING BUDGET	\$ 394.6	\$ 355.3	100.0%	\$ (39.3)	(10.0%)

All taxes, including the property tax, resort tax, local option sales tax, and gas taxes are Lake County's primary revenue source. Approximately 40.1% or \$142.4 million of the operating funds for the FY 2008-09 budget are generated from taxes. This compares with 39.2% in the FY 2007-08 budget. As the above table indicates, tax revenues will decrease by \$7.1 million, or 4.7% in FY 2008-09. The decrease is summarized as follows:

	Dollar Change (Millions)
Taxes:	
Property Taxes - All Funds	\$ (6.4)
Resort Tax	0.1
Local Option Gas Taxes	(0.4)
Local Option Sales Tax (Infrastructure Surtax)	(0.8)
Communication Tax	0.4
Total	\$ (7.1)

Licenses and Permits are primarily collected in the unincorporated areas of the County. Major revenue sources include building permits, occupational licenses, contractor licenses and fish licenses. FY 2008-09 revenues are estimated at \$3.5 million. Building permit fee revenues represent the majority of revenues in this category and are estimated at \$2.9 million, or \$.5 million below FY 2007-08's adopted revenues of \$3.4 million. The reduction reflects the continued slow down in the construction market.

Inter-Governmental Revenues include the constitutional gas taxes, county fuel tax, state shared sales taxes, state revenue sharing funds, as well as miscellaneous Federal and State revenues for programs ranging from the State Housing Partnership Initiative (SHIP) to the Public Transportation System.

Inter-governmental revenues show a decrease of \$1.6 million in FY 2008-09 for a total of \$35.9 million. The major changes include a reduction in sales taxes of \$1.0 million offset by an increase in LAP road project funding of \$1.2 million. In addition two grants that occurred in FY 2007-08 are not available in FY 2008-09 – a voting assistance grant for \$.6 million and an emergency management and mitigation incentive grant (EOC facility) for \$1.2 million.

Charges for Services which include the court technology fee, court facility fee, marketable recyclables fee, landfill tipping fees, solid waste assessment fee, and contract revenues for the provision of police services in municipalities, total \$29.7 million for FY 2008-09. The \$1 million increase from FY 2007-08 is primarily attributed to an increase in Medicaid non-emergency transport revenues of \$974,742, the School Boards contribution to the school resource officer program of \$25,110, and solid waste assessment revenues of \$637,302. The higher assessment revenues result from a \$10 increase in the assessment fee from \$174 to \$184. This increase offsets a projected reduction in landfill tipping fee revenues of \$514,400. Court technology fee revenues also are projected to be \$260,000 less than last year. These revenues are a \$2.00 additional recording fee paid to the Clerk of the Courts for each recording listed in F.S. 28.222. The lower revenues reflect less activity related to sale and transfer of residential and commercial properties.

Fines and Forfeitures include library fines, fines paid through the court system, pollution control fines, and code enforcement fines. Estimated revenues of \$794,500 for FY 2008-09, reflect a \$92,800 increase from FY 2007-08 revenues. The major increases are associated with \$25,000 in increased library fines, \$24,000 in teen court fines, as well as \$40,000 in other court fines that were not previously projected.

Miscellaneous Revenues are primarily interest income on collected revenues that are invested until they are needed to pay County expenses and obligations. The interest income varies depending on the timing

of revenue collections and interest rates in the market. In addition, fire, road, library and park impact fees are classified under the state chart of accounts as miscellaneous revenues. Other miscellaneous revenues include the sale of surplus property and fire assessment fees. Miscellaneous revenues are projected at \$33.8 million, a decrease of 4.1 million or 10.8% from the FY 2007-08 adopted budget. This decrease is primarily attributed to \$2.5 million in lower impact fee revenues from the downturn in the construction industry, \$.9 million from a land sale at the Christopher C. Ford Commerce Park in FY 2007-08 that will not be repeated in FY 2008-09, and lower fire assessment revenue of \$1.8 million. Based on a Florida Supreme Court legal opinion, the emergency medical services expenses in the fire rescue budget will now be funded through ad valorem taxes. As a result, the fire assessment fee is lowered from \$197 in FY 2007-08 to \$175 for FY 2008-09. The cumulative total of these reductions are partially offset by a \$1.1 million increase in projected interest income.

5% Estimated Receipts is a calculation of current revenues to recognize that full collection of all projected revenues often does not occur. It also provides a margin of error in revenue estimation that precludes a reduction of programs and services if projected revenues do not materialize. For example, ad valorem taxes are projected at 100% collection per F.S. Chapter 200. However, because of discounts that are provided by statute for paying taxes early, (i.e. 4% discount if paid in November, 3% discount if paid in December, 2% discount if paid in January, and 1% discount if paid in February) actual collections will be less than 100%. The reduction to projected revenues for FY 2008-09 totals \$11.4 million.

Non-Revenues total \$140.4million, a decrease of \$31.9 million from FY 2007-08, and includes the appropriation of \$113.3 million in anticipated fund balance revenues, \$24.1 million in transfers from other funds, and \$3 million in excess fees. Major fund balances are identified in the Budget Overview Section, Page C-4.

Fund balance is a one-time revenue source that must be regenerated each year from increased revenues and/or expenditure savings. There is no guarantee that fund balance monies will be available the following fiscal year. Therefore, if the same amount of fund balance used for operating purposes in the previous fiscal year is not generated to help fund the ensuing budget a tax increase may be necessary to maintain existing programs and services. As a general budget rule, to ensure that the county budget does not become reliant upon large amounts of cash carryover to fund ongoing operating costs, excess carryover fund balance is used for one time capital purchases or to increase reserves.

Excess Fees are remitted to the County by the Tax Collector, Clerk of the Court, Property Appraiser and Sheriff's Office. The Board of County Commissioners transfers General fund revenues to these offices to supplement their operations. At the end of the fiscal year, any unspent funds from the previous year are returned to the County as excess fees. The Clerk of the Court also remits excess fees from the Recording function when those revenues exceed the cost of providing the recording services. The estimated excess fees for FY 2008-09 total \$3 million, which is the same amount that was adopted in FY 2007-08.

Transfer from Other Funds includes the interfund transfers described below, as well as the 5% administrative service fee assessed against funds other than the General fund to help defray administrative services provided to programs in those funds. These services include the County Manager, County Attorney, Board Support, Budget, Procurement, Employee Services, Information Outreach, and Information Technology. Transfer from other funds totals \$24.1 million for FY 2008-09.

Interfund Transfers are the shifting of revenue from one fund to another to provide for consolidated services from a special funding source, such as the transfer of General fund monies to the Library fund to consolidate library expenditures in one fund. Interfund transfers are classified as non-revenue because they originate from current revenues in one fund and are expended in another fund. This would result in the double counting of the revenues and an artificial increase in the total budget, unless they are subtracted from the total. To reflect an accurate budget total, \$19.8 million in transfers between operating budgets are subtracted out of the bottom line budget as shown on the “Fiscal Year 2008-09 Summary” on page 1 of this message.

AD VALOREM TAXES (PROPERTY TAXES)

The budget presented in this document is predicated on the following tax rates:

<u>Countywide Funds</u>	FY 2007-08	FY 2008-09	Change
	Adopted Tax Rates	Recommended Tax Rates	
General	4.7410	4.6511	(0.0899)
Emergency Medical Services MSTU	0.4651	0.4651	0.0000
Public Lands Debt Service	0.2000	0.1101	(0.0899)
Total Countywide Funds	5.4061	5.2263	(0.1798)
<u>Special Taxing Districts</u>			
Stormwater, Parks and Roads MSTU	0.4984	0.4984	0.0000
Fire Rescue MSTU	0.0000	0.3222	0.3222

EXPENDITURES

The FY 2008-09 budget totals \$ 355.3million, a decrease of \$39.3 million from the FY 2007-08 budget of \$394.6 million. In a budget as large and as complex as Lake County’s budget, there are many increases and decreases in programs and capital improvements. The following is a fund-by-fund discussion of the FY 2008-09 budget.

GENERAL (FUND 001)

The FY 2008-09 budget totals \$169,668,015 and is funded by a 4.6511 millage rate, which is .0899 mills below the FY 2007-08 millage rate. Major changes in FY 2008-09 revenues and expenditures compared with FY 2007-08 are identified below:

General Fund Revenues

General Fund revenues total \$169,668,015, a decrease of \$21,784,143 below FY 2007-08 adopted revenues. The following list identifies the major changes in revenues:

<u>General Fund Revenue</u>	<u>Budget Change</u>
Ad Valorem Taxes at 4.6511 Mills	\$ (8,163,735)
Delinquent Ad Valorem Taxes	1,250,000
Communications Services Tax	400,000
Voting System Grant	(629,475)
Public Works LAP Funds	1,256,000
Emergency Management and Mitigation Initiative (EOC)	(1,176,815)
State Sales Tax	(1,000,000)
Court Technology Fee	(260,000)
Police Services - Minneola	368,822
Interest Income	1,500,000
Fund Balance	(15,561,224)
5% Economic Stabilization Adjustment	348,324
All Other	(116,040)
Total	<u><u>\$ (21,784,143)</u></u>

Ad Valorem Taxes – The ad valorem tax revenue at the rate of 4.6511 mills at 100% raises \$97,864,341 or 57.7% of all General fund revenues. The countywide taxable value for Lake County is \$21.041 billion, a 5.6% decrease over the FY 2007-08 taxable value of \$22.281 billion. The taxable value of new construction this year totaled \$714.3 million compared to \$1.4 billion the previous year. The reduction in the tax base reflects increased exemptions totaling \$1.8 billion from Amendment 1. These exemptions are the primary reason for the \$8.2 million decrease in ad valorem tax revenue for FY 2008-09. Key provisions of Amendment 1 included an increase in the homestead exemption from \$25,000 to \$50,000, a \$25,000 exemption on tangible personal property and portability of the Save Our Homes benefit up to \$500,000.

Delinquent Ad Valorem Taxes – Taxes are due and payable on November 1 of each year and become delinquent on April 1 following the year in which they were assessed. Delinquent taxes collected are accounted for separately from taxes paid on-time. The \$1.5 million revenue estimate for FY 2008-09 is \$1.25 million higher than the previous year and reflects the higher delinquency rate in recent years.

Communications Services Tax – F.S. Chapter 202 provides for a communications services tax on the retail sale of communications services. The estimated revenue for FY 2008-09 totals \$2.2 million, a \$400,000 increase over the prior year and reflects an estimate in line with actual and current collection in previous fiscal years.

Voting System Grant – In FY 2007-08 the Supervisor of Elections was awarded \$629,475 from the State to assist with the purchase of voting equipment. Further assistance from the State is not anticipated in FY 2008-09.

Public Works LAP Funds– In July 2004 the Lake County Board of County Commissioners approved a Local Agency Program (LAP) agreement with the Florida Department of Transportation. The LAP agreement is a reimbursable-type grant. FDOT reimburses the County as expenses are incurred. Projects and revenues for FY 2008-09 total \$2,051,000, an increase of \$1,256,000 over the prior year. Anticipated capital improvement projects are related to CR-42, CR-44 and CR-19A.

Emergency Management and Mitigation Initiative – The FY 2007-08 budget reflected two grant awards totaling \$1,176,815 for design and construction of an emergency operations center. The County is seeking additional State and Federal funding for this project in FY 2008-09.

State Sales Tax – The State remits to municipalities and counties, one-half penny of the State’s 6-cent sales tax which is distributed pursuant to F.S. 218.62. The revenue projection for FY 2008-09 totals \$12 million which is a \$1 million decrease from the adopted estimate in FY 2007-08 and reflects lower collections because of the downturn in the economy.

Court Technology Fee – F.S. 28.24(12)(e) provides for a \$2 recording fee to fund court information technology needs, including the offices of the state attorney, public defender and criminal conflict and civil regional counsel. Because recordings are down related to the construction industry and real estate sales, the revenue estimate for FY 2008-09 totals \$800,000, a decrease of \$260,000 from the prior year.

Police Services - Minneola – The Sheriff’s Office provides police services to the City of Minneola on a contract basis. The revenues associated with this contract total \$1,528,316 for FY 2008-09, an increase of \$368,822.

Interest Income – Interest income is earned on collected revenues that are invested until they are needed to pay County expenses and obligations. The interest income varies depending on the timing of revenue collections and interest rates in the market. Although interest rates are down because of the slow economy in previous fiscal years this revenue has been estimated low. The FY 2008-09 estimate reflects a \$1.5 million increase and is more in line with current interest earnings.

Appropriated Fund Balance – Appropriated Fund Balance carryover is predicated on a review of FY 2007-08 revenues and expenditures by the Budget Office and Departments. Excess revenue and expenditure savings from the FY 2007-08 analysis resulted in \$34.9 million in carryover revenue. Of the \$34,996,416 in cash carryover used to fund the FY 2008-09 budget, \$18,774,603 is earmarked for reserves, \$10,722,201 is allocated to the Downtown Tavares – Phase II project, and \$5,499,612 supports on-going operating expenses.

5% Economic Stabilization Adjustment– A calculation of current revenues to recognize that full collection of all projected revenues often does not occur. It also provides a margin of error in revenue estimation that precludes a reduction of programs and services if projected revenues do not materialize. For example, ad valorem taxes are projected at 100% collection per F.S. Chapter 200. However, because of discounts that are provided by statute for paying taxes early, (i.e. 4% discount if paid in November, 3% discount if paid in December, 2% discount if paid in January, and 1% discount if paid in February) actual collections will be less than 100%. The change in this revenue for FY 2008-09 totals \$348,324.

General Fund Expenditures

The FY 2008-09 General fund budget totals \$169,668,015 compared to the FY 2007-08 Adopted Budget of \$191,452,158, a decrease of \$21,784,143, or 11.4%. It is supported by an ad valorem tax rate of 4.6511 mills, which is .0899 mills below the FY 2007-08 tax rate. Major changes in General fund expenses are as follows:

<u>Program/Category</u>	<u>Budget Change</u>
FY 2008-09 Merit Adjustment - \$1,000 on Anniversary Date	\$ 366,188
Group Insurance	(966,334)
Delete 15 Full-Time and 2 Part-Time Positions	(615,253)
New Position – Economic Growth and Redevelopment	74,417
Professional Services	(518,980)
Property and Liability Insurance	(279,582)
Corrections – Inmate Medical Care	(1,490,000)
Tornado Impact Fee Waivers	(495,112)
Buildings, Primarily BCC Warehouse, Emergency Operations Center Funding	(2,301,815)
Other Improvements, Primarily Lake Jem Boat Ramp and Park Trails Funding	(898,266)
Public Works LAP Projects	1,256,000
Equipment, Primarily 800 MHz Project	(20,023,372)
Dori Slosberg Grant	(449,276)
Recreation Grants to Cities	(389,547)
Lake-Sumter Business Resource Center, Available Fund Balance Revenues	(105,000)
Historical Museum – Transfer Funding to Resort Tax	(118,556)
Children Services Grants	(108,900)
Human Services Grants	(44,843)
Prescription Drug Voucher Program	50,000
Sheriff Vehicles	(500,000)
Sheriff Operations	2,671,861
Transfer to Other Funds, Primarily North Lake Park	(2,525,298)
Transfer to Library Fund	(481,878)
Transfer to Public Transportation Fund	(699,804)
Transfer Parks and Trails Funding to Parks MSTU	(1,000,000)
Economic Stabilization/Economic Development Incentive	(1,771,552)
Miscellaneous Reserves and Contingencies	(1,158,552)
Downtown Tavares Project – Phase II	11,000,000
All Other	(260,689)
Total	<u>(\$21,784,143)</u>

COUNTY TRANSPORTATION TRUST (FUND 1120)

Department: Public Works, Page E-145

Major revenues in the County Transportation Trust fund include: the 6 Cents Local Option Gas Tax; the 5th and 6th Cent Constitutional gas tax; 7th cent County Gas Tax; the 9th Cent Gas Tax totaling \$11,057,000; other charges for services totaling \$625,299, and fund balance revenues of \$3,190,729.

The FY 2008-09 budget of \$14,873,028 provides for administrative operations, engineering operations, funding and production, and road operations. No major road construction is funded from gas taxes. Road construction is funded from Road Impact Fees (construction), Sales Taxes (equipment and resurfacing) and the Roads MSTU (micro-resurfacing). Higher fuel prices for consumers at the pump are resulting in lower gas tax collections for the County. Gas taxes are estimated at \$11.1 million, approximately \$500,000 below FY 2007-08. Approximately \$2.4 million of the \$3.2 million in fund balance revenues will be used for on-going operating expenses in FY 2008-09. Therefore, funding the current level of on-going operational and maintenance expenses in FY 2009-10 would require a new funding source, or a reduction in maintenance. A transportation task force is currently reviewing the entire transportation program and will be making recommendations on funding options for the program.

LAKE COUNTY AMBULANCE (FUND 1220)

Department: Non-Departmental, Page E-121

The Lake County Ambulance fund was established to account for the ad valorem tax subsidy provided to the Lake-Sumter Emergency Medical Services. Lake-Sumter EMS is a governmental corporation created by Lake and Sumter Counties pursuant to Chapter 163, Florida Statutes. It is governed by a Board of Directors representing county government, municipalities, hospitals and citizens. The Medical Director oversees the medical protocol and guidelines for emergency medical response, patient care and quality development programs. The FY 2008-09 budget of \$10,926,474 is supported by a .4651 millage rate, which is equal to the current millage rate.

COUNTY LIBRARY SYSTEM (FUND 1900)

Department: Community Services, Page E-9

The County Library System fund was established to account for revenues and expenses related to the operation of the library system which includes 7 member libraries and 6 branch libraries. Library services are free to Lake County residents. Library Services has reciprocal borrowing agreements with Marion, Orange, Osceola, Polk, Seminole and Volusia Counties that allows for access to their libraries. The FY 2008-09 budget totals \$6,090,075. Major changes for the FY 2008-09 budget include the elimination of three vacant positions, including a grant-funded Outreach Coordinator, a Library Assistant at East Lake and a Senior Library Assistant at Astor. The position reductions will result in reduced hours of operation at the branch libraries. Other changes include the full-year operating cost associated with the Cagan Crossing library; and the transfer of the Law Library under the library system. The General

fund transfer to the Library Services fund for FY 2008-09 is \$4,701,480, which is a \$481,878 decrease from the FY 2007-08 adopted transfer.

LIBRARY IMPACT FEE TRUST (FUND 1070)

Department: Community Services, Page E-9

The Library Impact Fee Trust fund accrues monies from library impact fees charged against new construction in the county. Library projects funded by impact fees must be growth-related. Impact fee revenues are estimated at \$300,000 for FY 2008-09. Other revenues, including interest income and fund balance total \$202,582. The FY 2008-09 budget of \$502,582 is being placed in a reserve to accumulate dollars for future library construction throughout the County.

PARK IMPACT FEE TRUST (FUNDS 1081, 1082, 1083)

Department: Public Works, Page E-145

The Board of County Commissioners adopted park impact fees in November 2003, and collections began in January 2004. These impact fees are assessed against new construction in the unincorporated areas of the County, and are expended for growth-related park development within three park impact fee districts. The budgets for the three districts in FY 2008-09 total \$776,272 and are comprised of \$165,000 in impact fees, \$601,377 in fund balance and \$9,895 in other income, primarily interest income. Major projects budgeted for FY 2008-09 include improvements at PEAR Park, North Lake Community Park, and the Ferndale Preserve.

CHRISTOPHER C. FORD COMMERCE PARK (FUND 1140)

Department: Economic Growth and Redevelopment, Page E-43

The Christopher C. Ford Commerce Park is located on US Highway 27 at the crossroad of SR 19 and the Florida Turnpike. The County purchased the land for an industrial park in the 1980's following catastrophic freezes which virtually wiped out the citrus crops. All parcels in the industrial park have been purchased. The FY 2008-09 budget totals \$1,134,762 and is funded by \$52,250 in interest income, a \$250,000 loan repayment from the Resort/Development Tax fund on a \$1 million contribution to the Lake-Sumter Community College for the development of their sports complex, and \$832,512 in fund balance. The FY 2008-09 budget includes \$100,000 in road and signage improvements and \$258,590 in mowing, maintenance and other operating expenses. The balance of \$776,172 is placed in a reserve to help fund future capital expansion projects.

ROAD IMPACT FEES (FUNDS 1151, 1152, 1153, 1154, 1155, 1156)

Department: Public Works, Page E-145

The Road Impact Fees funds accrue monies from transportation impact fees charged against new construction in the County. Road projects funded by impact fees must be growth-related and located on one of the six districts in which monies are collected.

Impact fee revenues are estimated at \$6,783,000, interest income at \$1,064,000, a loan repayment of \$765,000 from the Renewal Sales Tax Capital Project fund for acceleration of three road projects (the widening and resurfacing of CR-46A, CR-439 and CR-445A) and fund balance revenues of \$36,063,005 for FY 2008-09. The total budget for all impact fee programs is \$44,675,005. The high carry-over fund balance is due to the restrictions placed upon the usage of monies with regards to the location of projects, as well as the need to accumulate monies before beginning a major project. Major construction projects for FY 2008-09 include:

CR-42 Intersection with SR-19	\$ 2,050,000
Bates Ave. C-5771 from Eustis City Limits to Estes Rd. C-5876	2,650,000
Woodlea Rd. C-3840 from Lane Park Rd. C-3637 to SR-19	5,100,000
CR-466 from Sumter Co. to US-27/441 and Lemon St. C-7405	12,000,000
Hooks St. Phase IV - US-27 to Hooks St. Phase III/Grand Hwy.	1,330,600
Crittenden St. from SR-50/SR-33 to SR-19 (Groveland)	2,200,000
24 smaller road projects	5,891,000
Reserve for future projects in the 5-year road program	<u>13,453,405</u>
Total	<u>\$44,675,005</u>

FISH CONSERVATION (FUND 1190)

Department: Public Works, Page E-145

Lake County receives an allocation for the additional levy of \$1.00 on all fishing licenses sold within the County. This surcharge is derived from a 1967 Special Act, as amended in 1975. These funds can be used for fish conservation projects, including vegetation control, habitat improvement and access improvement with prior approval of the Florida Fish and Wildlife Conservation (FFWC). Past projects have included the purchase of fish tagging equipment, stocking of fish, fishing dock installations and repairs and the addition of Blueways trails. The FY 2008-09 budget totals \$96,569 and is funded by fishing license surcharge revenues of \$14,250, interest income of \$1900, and fund balance revenues of \$80,419. Anticipated expenditures include Arnold Brothers Boat Ramp, Lake Idamere Park, Marsh Park and Boat Ramp, Ferndale Preserve, and Lake Jem Park and Boat Ramp.

STORMWATER MANAGEMENT MSTU (FUND 1230)

Department: Public Works, Page E-145

Stormwater programs include basin studies and the floodplain management program, which provides an application process for federally backed flood insurance. Drainage, water quality related improvements and residential lot grading inspections also are administered through the Stormwater Section. The \$8,807,193 budget for FY 2008-09 is supported by a portion of the ad valorem tax revenues generated from the Stormwater, Parks and Roads ad valorem millage of .4984 mills, which is the same as the FY 2007-08 millage rate. Revenues for FY 2008-09 include ad valorem taxes - \$1,518,380, interest income - \$239,400, other revenues - \$20,520 and fund balance - \$7,028,893. Major stormwater projects for FY 2008-09 include:

Hollondel Stormwater Pond	\$2,000,000
Getford Road	\$2,000,000
Dead River Road	\$2,000,000

PARKS SERVICES MSTU (FUND 1231)

Department: Public Works, Page E-145

A portion of ad valorem taxes generated from the Stormwater, Parks and Roads millage of .4984 mills supports parks maintenance and improvement programs. The FY 2008-09 budget of \$2,012,342 is funded by \$1,900,000 in ad valorem tax revenues, \$8,550 in interest income, and \$103,792 from carry-over fund balance revenues. Some park operations previously funded by the General fund are now funded by the Parks Services MSTU. Because of limited MSTU revenues it will be necessary to reduce the hours of operation at the parks. Maintenance activities include repair and maintenance of ball fields, infields and tracks. \$167,059 is allocated to improvements at North Lake Community Park and PEAR Park.

ROADS SERVICES MSTU (FUND 1232)

Department: Public Works, Page E-145

Allowable uses of the portion of ad valorem taxes generated from the Stormwater, Parks and Roads millage of .4984 mills includes construction of new roads or maintenance of existing roads in the unincorporated areas of the County. The FY 2008-09 budget of \$2,003,447 is supported by ad valorem taxes of \$1,900,000, interest income of \$6,175 and carry-over fund balance revenues of \$97,272. Maintenance activities for FY 2008-09 include resurfacing and micro-resurfacing of roads.

EMERGENCY 911 (FUND 1240)

Department: Public Safety, Page E-135

The Emergency 911 fund accounts for monthly user charges on telephone service for operation and maintenance of the E-911 System, as well as for capital equipment purchases. The system is comprised of eight Public Safety Answering Points (PSAP's). Ongoing responsibilities associated with maintenance of the system include review and revision of operating protocol procedures, and maintenance of the database by which calls are correctly routed by the computer system. The system is fully funded through a monthly service charge on telephone bills. The 50-cent rate for land-line and cellular phones for FY 2008-09 is the same as the current rates and funds a budget totaling \$4,716,192. Revenues include emergency service fee revenues of \$1,330,000, interest income of \$28,500, and fund balance revenues of \$3,357,692. A major upgrade of the E-911 system software to Next Generation 911 is planned for FY 2008-09.

RESORT/DEVELOPMENT TAX (FUND 1250)

Department: Tourism and Business Relations, Page E-159

Programs and services provided by the Tourism and Business Relations Department are funded primarily by the resort/development tax. This tax is levied on all short-term rentals of 180 days or less. The tax was first enacted in 1984 at 2%, and was increased to 4% on March 31, 2003. The FY 2008-09 budget of \$3,888,537 is funded by \$2,260,735 in resort tax revenues, \$23,750 in interest income, \$1,900 in other revenues, and \$1,602,152 in fund balance revenues. Primary activities include advertising on radio, television and in the print media, and working with business and event planners to increase the number of event days resulting in higher hotel/motel occupancy rates.

MUNICIPAL SERVICES BENEFIT UNITS (FUNDS 1290, 1370, 1450.)

Office: Non-Departmental, Page E-121

Three MSBU's (Greater Hills, Greater Groves and Greater Pines) were established for the common area maintenance, such as landscaping, pool maintenance, janitorial services and street lighting within these subdivisions. An annual assessment is collected on the property owner's tax bill to cover these costs. By Board of County Commissioner policy, no similar MSBU's will be established and administered by County staff as these services are typically administered by a homeowner's association. The budgets for the three MSBU's total \$784,864 for FY 2008-09.

INFRASTRUCTURE SALES TAX REVENUE (FUND 1410)

Department: Non-Departmental, Page E-121

The Infrastructure Sales Tax Revenue fund allows for the pooling of the County's share of the one-cent sales tax to be transferred to the Renewal Sales Tax Capital Project (Fund 3030). Fifty percent must be used for transportation purposes and fifty percent for purposes allowed by F.S. 212.055(2). Sales tax

revenues are estimated at \$9,690,000 and interest income at \$28,500 for a total FY 2008-09 budget of \$9,718,500. Of this amount, \$511,500 is allocated to administrative costs, and \$9,207,000 is divided equally for transportation and other uses. (See the Capital Improvement Section, Page G-1 and the Non-Departmental Section, Page E-125 for the allocation of these funds).

STREET LIGHTING (FUNDS 1430, 1460, 1470)

Office: Non-Departmental, Page E-121

Three MSBU's (Village Green, Picciola Island and Valencia Terrace) were established to provide residential street lighting within these subdivisions. An annual assessment is collected on the property owner's tax bill to cover these costs. By Board of County Commissioner policy, no similar MSBU's will be established and administered by County staff. The budgets for the three MSBU's total \$29,481 for FY 2008-09.

LAW ENFORCEMENT TRUST (FUND 1330)

Constitutional Office: Office of the Sheriff, Page E-29

The FY 2008-09 budget for the Law Enforcement Trust Fund totals \$133,590. Law Enforcement Trust revenues are primarily generated from locally confiscated drug money. These confiscated funds are generally used to replace law enforcement equipment in the Sheriff's Office.

LAKE COUNTY ENVIRONMENTAL RECOVERY (FUND 1500)

Department: Environmental Utilities, Page E-53

Civil penalties related to enforcement actions for violations of Chapter 6 and Chapter 9 of the Land Development Code are used to restore polluted areas to their former condition, enhance pollution control activities, or purchase pollution control equipment. Funding for the FY 2008-09 budget totals \$116,287 comprised of pollution control fines - \$9,500, interest income - \$4,750, other revenues - \$855, and fund balance revenues - \$101,182. FY 2008-09 expenditures include the Home Heat Oil Recover Program and the Adopt-A-Lake Program, as well as pollution control equipment.

LAKE COUNTY CODE ENFORCEMENT (FUND 1510)

Department: Conservation and Compliance, Page E-21

Fines related to code violations, such as abandoned property; overgrown property; trash and debris; boat, recreational vehicle and other parking violations; etc. are used for mowing, clearing, managing, and demolition of properties. The FY 2008-09 budget totals \$196,734. Projected revenues included code violation fines - \$26,600, interest income - \$5,700, and fund balance revenues - \$164,434.

BUILDING SERVICES (FUND 1520)

Department: Growth Management, Page E-77

Building Services is a Division of the Growth Management Department and is a self-supporting program that administers and enforces all building and licensing laws, rules and regulations, as well as performs building inspection activities. Enforcement and inspection activities are supported by a variety of fees for services. The FY 2008-09 budget totals \$3,473,409. Projected revenues include building permit fees - \$2,611,779, protective inspection fees - \$125,000, administrative service fees - \$125,000, contractor license fees - \$54,369, other revenues - \$85,472, and fund balance revenues - \$471,789. An overall reduction in the building construction sector reduced the workload in the Building Services Division. As a result 15 authorized positions were eliminated from the budget in mid-FY 2007-08 reducing Building Services authorized positions from 48 to 33.

COUNTY FIRE RESCUE (FUND 1680)

Department: Public Safety, Page E-135

The Fire Rescue budget totals \$21,954,020 for FY 2008-09. In the past, this budget was funded primarily through a fire assessment fee on residential and commercial/industrial properties in the unincorporated areas and in the cities of Astatula, Howey-in-the-Hills, and Lady Lake (excluding the Villages). A Florida Supreme Court opinion in a case against the City of North Lauderdale determined that the emergency medical services portion of the Fire Rescue budget does not provide a special benefit to the property, and therefore cannot be funded through a fire assessment. As a result for FY 2008-09, approximately \$3.6 million of the Fire Rescue budget will be funded through ad valorem taxes from a .3222 millage rate. Other revenues include: fire assessment fees - \$16.0 million, General fund transfer - \$.6 million, interest income - \$.3 million, other revenues - \$.6 million, and fund balance revenues - \$.9 million.

The residential fire assessment fee in FY 2007-08 was \$197. Because a portion of the Fire Rescue budget will now be funded through ad valorem taxes, the residential fire assessment fee has been reduced to \$175 for FY 2008-09. Reductions also were reflected in other fire assessment categories, such as commercial and institutional. The General fund transfer of \$.6 million offsets non-assessment of properties that are normally exempt from taxation, such as churches.

The FY 2008-09 budget reflects the elimination of two Office Associate positions, and the addition of six Fire Fighter positions to staff the Harbor Hills fire station. Replacement of major fire apparatus equipment has been significantly reduced in lieu of funding the additional firefighters. The remainder of the budget is status quo and provides for the continuation of the existing level of service.

FIRE SERVICES IMPACT FEE (FUND 1690)

Department: Public Safety, Page E-135

Fire Impact Fee revenues are collected in the unincorporated areas of the County and are used for constructing and equipping new fire stations to provide fire and medical response as the County continues to grow. The FY 2008-09 budget of \$3,018,694 is funded by \$1,140,000 in impact fees, \$27,664 in interest income, and \$1,851,030 in fund balance revenues. Fund balance revenues are high because of the need to accumulate revenues to pay for major construction projects. It is anticipated that the next fire station to be constructed will be in the Paisley area in FY 2008-09. The Lake Jem fire station located at 16345 CR 448 opened in May 2008.

EMPLOYEE BENEFIT (FUND 1800)

Office: Employee Services and Quality Improvement, Page E-49

Commissions from vending machines located in County facilities are accounted for in the Employee Benefit fund under Lake County Board of County Commissioners' policy LCC-41. Recommendations for the expenditure of these funds are made by the Employee Benefits Committee, a five-member committee appointed by the County Manager. Expenditures can include an activity which is reasonably expected to improve morale, to engender employee spirit of community, or to demonstrate collective appreciation for co-workers. The use of these funds to purchase alcoholic beverages, award cash gifts, or other individual gifts is prohibited. The budget for FY 2008-09 totals \$1,456.

ANIMAL SHELTER STERILIZATION TRUST (FUND 1850)

Department: Public Safety, Page E-135

In May 2006, the Board of County Commissioners established the Animal Shelter Sterilization Trust fund for the operation of a spay/neuter program at Lake County Animal Services. Funding is derived from donations, estimated at \$23,750 for FY 2008-09, and from the sale of impounded animals that are not reclaimed by their owners, estimated at \$19,000. Other revenues include interest income at \$3,800 and \$112,694 in fund balance revenues. The total budget for FY 2008-09 is \$159,244.

COMMUNITY DEVELOPMENT BLOCK GRANT (FUND 1200)

Department: Community Services, Page E-9

The Community Development Block Grant (CDBG) program is administered at the federal level by the U.S. Department of Housing and Urban Development, which makes funds available to local governments. Lake County became an entitlement community in 1999 and started receiving funds in 2000. The Cities of Tavares and Lady Lake and the Towns of Montverde and Astatula receive a share of the entitlement dollars pursuant to Urban County Partnership Agreements with Lake County. CDBG funds have been used for roadway paving and paying paving assessments, for housing rehabilitation, to expand meals-on-wheels deliveries and transportation services to seniors, to provide prescription

assistance, to improve community centers, sidewalks and parks, and to construct American Disability Act (ADA) restrooms and entrances in public buildings. The budget for FY 2008-09 totals \$968,639.

PUBLIC TRANSPORTATION (FUND 1210)

Department: Community Services, Page E-9

Public paratransit and fixed-route services are provided to citizens and visitors in Lake County through a contracted service provider. LakeXpress fixed-route service began on May 21, 2007 primarily along the U.S. Highway 441 corridor, including The Villages, Eustis and Leesburg. A new route through Mount Dora and Tavares began in July 2008.

Lake County Connection is a state-funded program and provides low-cost transportation services to the transportation disadvantaged such as the mobility-impaired and mentally-impaired, as well as senior citizens. Currently the County contracts with MV Transportation, Inc. as its paratransit provider.

The FY 2008-09 budget totals \$7,562,105. Of this amount, \$1,701,389 represents a subsidy from General fund revenues. This is a decrease of \$699,804 from the FY 2007-08 adopted budget. Other revenues include \$4,589,453 in Federal and State grants, \$240,000 in fare revenues, \$62,000 in miscellaneous revenues and \$969,263 in fund balance revenues. Because funding is limited, staff will continue to evaluate all services. A goal is to move patrons from the paratransit service to the fixed-route service when possible, thus reducing paratransit trips which are more costly. In addition, staff is evaluating the feasibility of taking over maintenance of the buses which is projected to reduce operating costs. The FY 2008-09 budget includes \$800,000 for the purchase of ten paratransit vehicles, which are funded by the Shirley Conroy Grant, a Florida Department of Transportation (FDOT) grant, and a Florida Transportation Administration (FTA) grant.

LAKE COUNTY AFFORDABLE HOUSING (FUND 1260)

Department: Community Services, Page E-9

State Housing Initiatives Partnership (SHIP) funds are received from the State to assist low and moderate income households in the purchase of a home. These funds can be used for down payments, closing costs and mortgage buy downs for new homes, or for existing homes that have been or will be repaired within twelve months of transfer of title. The amounts remitted to Lake County are based on a percentage of documentary stamp collections. The FY 2008-09 budget totals \$7,642,107 and includes \$2.4 million in SHIP funds, \$285,000 in interest income, \$291,944 in recapture and other revenues, and \$4.7 million in fund balance revenues. The high fund balance reflects additional funding Lake County received under the Tornado Assistance Program to assist residents impacted by the Groundhog Day tornadoes in 2007.

SECTION 8 (COUNTY) (FUND 1270)

Department: Community Services, Page E-9

The Section 8 Housing Program is funded through the U.S. Department of Housing and Urban Development. The program makes rental housing affordable to very low-income families through rental subsidies paid directly to the landlord on behalf of the participating family. In some cases a utility subsidy also is paid. The budget for FY 2008-09 totals \$3,148,770.

DEBT SERVICE (FUNDS 2510, 2610, 2710, 2810)

Department: Debt Service, Page E-39

Four debt service funds totaling \$14,518,521 have been established to repay the principal and interest expenses related to long-term debt on various revenue and general obligation bond issues. In April 2007, the County issued \$34.7 million in general obligation bonds for the purpose of acquiring and improving lands within the County to protect drinking water resources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality.

The principal, interest and reserve budget for the Public Lands Program Debt Service fund totals \$6,078,431 and is supported by a countywide millage rate of .1101 mills, a reduction of .0899 mills from the FY 2007-08 millage rate of .2000 mills. This reduction is possible because the lower millage applied against the current tax base of \$21.0 billion, along with approximately \$500,000 of reserve funding will be sufficient to pay the FY 2008-09 debt service. The current fund balance in the Public Lands Debt Service fund is \$3.2 million. Approximately \$1.4 million in reserves will be used over the next five years, along with tax revenues generated from a .1101 millage rate to pay annual debt service expenses. In five years because of the projected growth in the tax base, the .1101 millage rate will generate sufficient tax revenues to pay debt service expenses without the further use of reserves.

The County has sold three other revenue bond/bank issues backed by sales tax revenues. A \$4.4 million revenue bond issue backed by state sales tax revenues (used to replace racing tax revenues previously distributed by the state) for land acquisition and various park projects and walking and biking trails. The principal, interest and reserve budget for FY 2008-09 totals \$380,636.

A \$10 million commercial bank loan to help fund the \$34.4 million 800 MHz radio system backed by the County's share of a 1% local option infrastructure sales tax. The principal, interest and reserve budget for FY 2008-09 totals \$1,238,538.

An \$87.4 million revenue bond issue backed by the County's half-cent sales tax revenues for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations and Judicial Center and other governmental facilities. The principal, interest and reserve budget for FY 2008-09 totals \$6,820,916.

LANDFILL ENTERPRISE (FUND 4200)

Department: Environmental Utilities, Page E-53

The Landfill Enterprise fund supports the Solid Waste Operations and Programs Divisions, as well as the operation of the Covanta plant. The Operations Division is comprised of landfill operations, residential drop-offs, scale services, and yard waste operations. The Programs Division includes hazard waste, customer service, recycling and collection services. The staff manages the \$7.2 million contract with Covanta Lake, Inc. Covanta is a waste-to-energy facility that incinerates most solid waste. The FY 2008-09 budget totals \$25,911,462 and is supported by recyclable revenues - \$1,808,770, landfill operating income - \$4,300,000, disposal assessment fees - \$11,930,000, interest income and miscellaneous revenues - \$153,130, fund balance revenues - \$2,832,562, and a transfer from the General fund totaling \$4,887,000. The General fund transfer is the same amount that was transferred in FY 2007-08. Fund balance revenues will be exhausted in FY 2008-09. As a result, to continue operations in FY 2009-10, the General fund transfer will need to be increased by \$2.8 million, or assessment fees and other landfill revenues increased by a similar amount to provide sufficient operating revenues. The FY 2008-09 budget is predicated on a \$10 increase in the disposal assessment fee from \$174 to \$184 on residential properties. The increase generates approximately \$680,000 which provides reserve funding equating to approximately 2.5% of operations.

SOLID WASTE CLOSURES AND LONG TERM CARE (FUND 4220)

Department: Environmental Utilities, Page E-53

The Florida Department of Environmental Protection (FDEP) requires that a reserve fund be established to provide closing costs and long-term care costs for the County's landfills. The County has four closed disposal units under long-term care. They include: Central Landfill-Phase I, Lady Lake, Umatilla, and Loghouse. Reserve funding also is budgeted for two active disposal units, Central Landfill-Phase II and a C & D Landfill, as well as the Central Landfill-Phase III which is under construction. The FY 2008-09 budget totals \$5,302,567, comprised of \$150,000 in interest income and \$5,152,567 in fund balance revenues.

SOLID WASTE LONG TERM CAPITAL PROJECTS (FUND 4230)

Department: Environmental Utilities, Page E-53

The Solid Waste Long Term Capital Projects fund was established to accumulate revenues and record expenditures associated with the construction of the Central Landfill-Phase III. The FY 2008-09 budget of \$300,000 reflects \$300,000 in interest income that is estimated to be earned from funds previously budgeted in FY 2007-08 that have not been fully expended for this project. This interest income will be applied to the Central Landfill project. The FY 2007-08 budget totaled approximately \$8.5 million. Funds that are unspent as of September 30, 2008, will be rebudgeted for the Central Landfill-Phase III project in FY 2008-09.



History of Lake County

The region of Central Florida that is now known as Lake County has been inhabited for thousands of years. Evidence of the Timucuan Indians is throughout Lake County. There are more than 1,000 identified archeological sites in Lake County.

In 1562 a French Huguenot colony was established at the present site of Astor and was later wiped out by the Spanish. During the late 1560s, the Spanish established a system of missions throughout the Lake County area. By 1763 there were few Indians left in the area. During the Revolutionary War all of Florida belonged to the British and residents were loyal to that country.

In 1782, Spain re-occupied Florida and began awarding large tracts of land to reward favors. Forts were built throughout Lake County, known then as Mosquito County, to defend the settlers against the Seminole Indians. In 1823, at the Treaty of Moultrie Creek, the Seminoles were ordered to live in a reservation, most of which was in Lake County.

Towns grew and vanished. Other towns took their places. When the Civil War started in 1861, there were several large plantations and many small farms in Lake County. Florida became one of the states to secede from the Union. By the end of the Civil War in 1865, another homesteading act was in place, offering 160 acres of land to settlers who would live on the land for five years and improve it. The Homesteading Act offered a fresh start and many men and soldiers, both Rebel and Yankee, took advantage of the opportunity and came to Lake County to make their homes.

In May 1887, the Florida Legislature created Lake County. It was carved from Orange and Sumter counties, and was named for its 250 named lakes and 1,735 bodies of water. The courthouse, known as the Pioneer Building, was dedicated in 1889.

World War II took many Lake County men to war. Lake County was famous for the number of war bonds sold here and scrap metal collected. The first war bond sold in the United States was sold in Leesburg. Lake County was the site of a Prisoner of War camp during the Second World War.

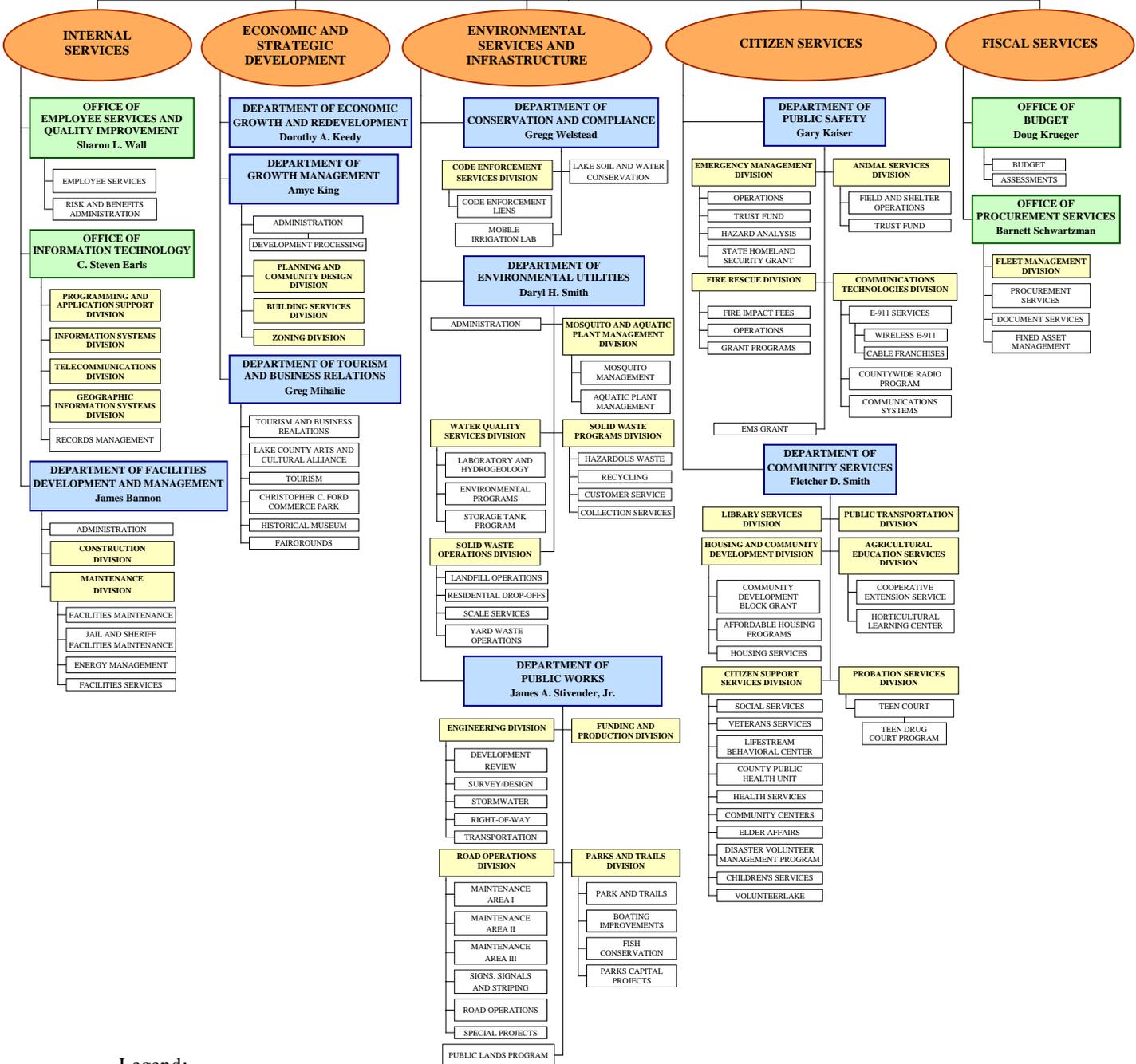
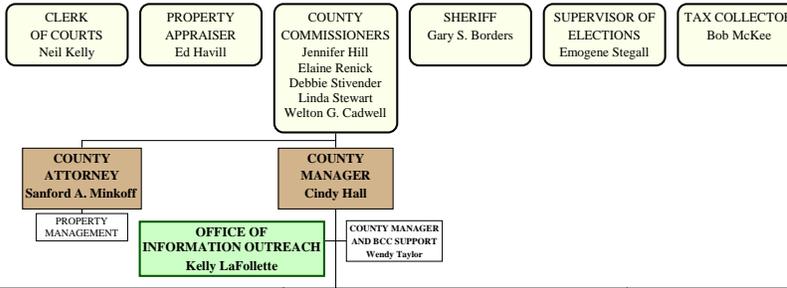
Early industry consisted of reliance on the land: farming, citrus growing, lumber, turpentine, etc. All of this to some degree or another relied on the weather and time and time again big freezes killed not only crops and citrus, but also hopes and dreams. Back-to-back freezes in 1894 and 1895 devastated large and small farms alike. Lake County was known worldwide for its record crops of peaches, tomatoes, watermelon, ferns, and, of course, citrus. Other industries moved into Lake County and the economy grew.

Lake County's history is rich and diverse. Today, as in the past, Lake County is a pleasant place to live and work.

ORGANIZATIONAL CHART OF LAKE COUNTY GOVERNMENT

Proposed Fiscal Year 2008-09

CITIZENS OF LAKE COUNTY





LAKE COUNTY
FLORIDA



Welton G. Cadwell
Chairman, District 5



Jennifer Hill
Vice Chairman, District 1



Elaine Renick
Commissioner, District 2



Debbie Stivender
Commissioner, District 3



Linda Stewart
Commissioner, District 4



Cindy Hall
County Manager



Sandy A. Minkoff
County Attorney



**COUNTY COMMISSION MEMBERS/
ELECTED OFFICIALS/APPOINTED OFFICIALS**

Commission Chairman

Welton G. Cadwell
District Five

Commission Vice-Chairman

Jennifer Hill
District One

Commission Member

Elaine Renick
District Two

Commission Member

Debbie Stivender
District Three

Commission Member

Linda Stewart
District Four

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Sheriff

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2009 Commissioner Goals and Focus Areas

Lake County focused on innovation, progress, and long-term solutions when the Board of County Commissioners re-established eight long-term goals on January 18, 2008. 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.



2009 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.

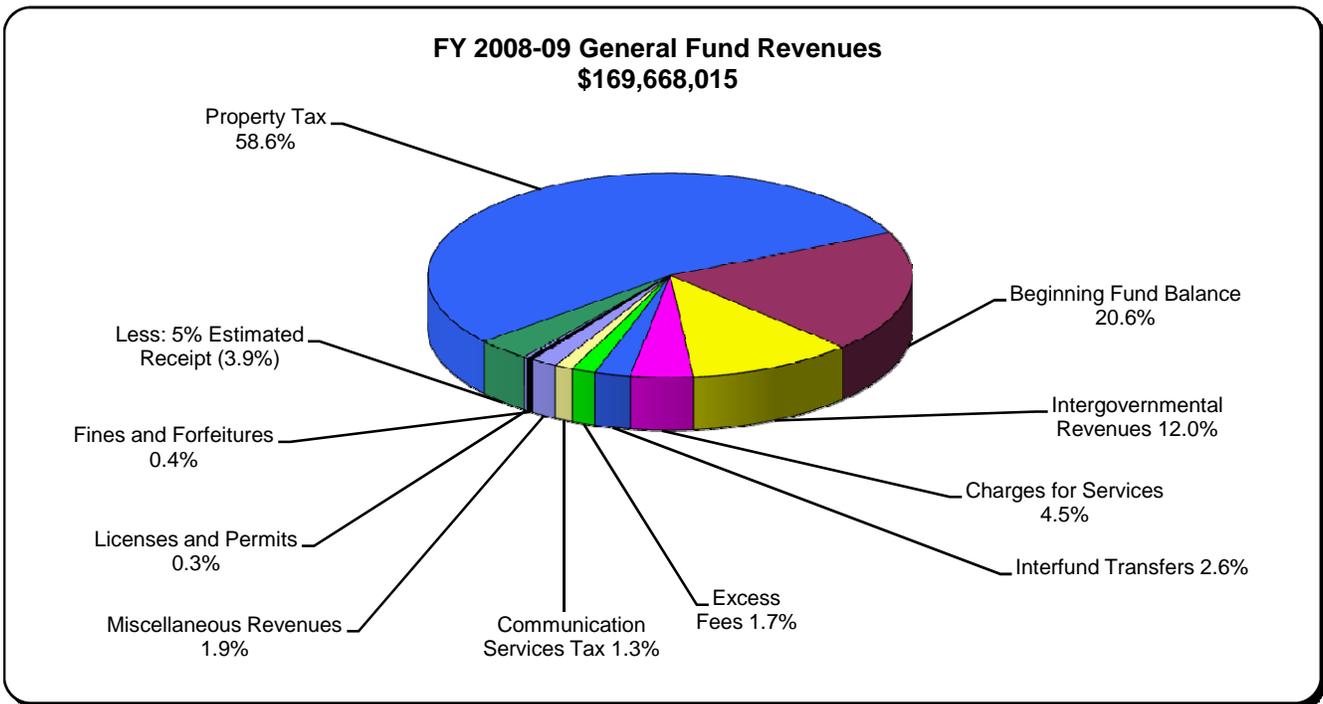
H. Appearance of Lake County is Esthetically Pleasing and Well Designed

- Uniform countywide design standards are applied along major corridors.

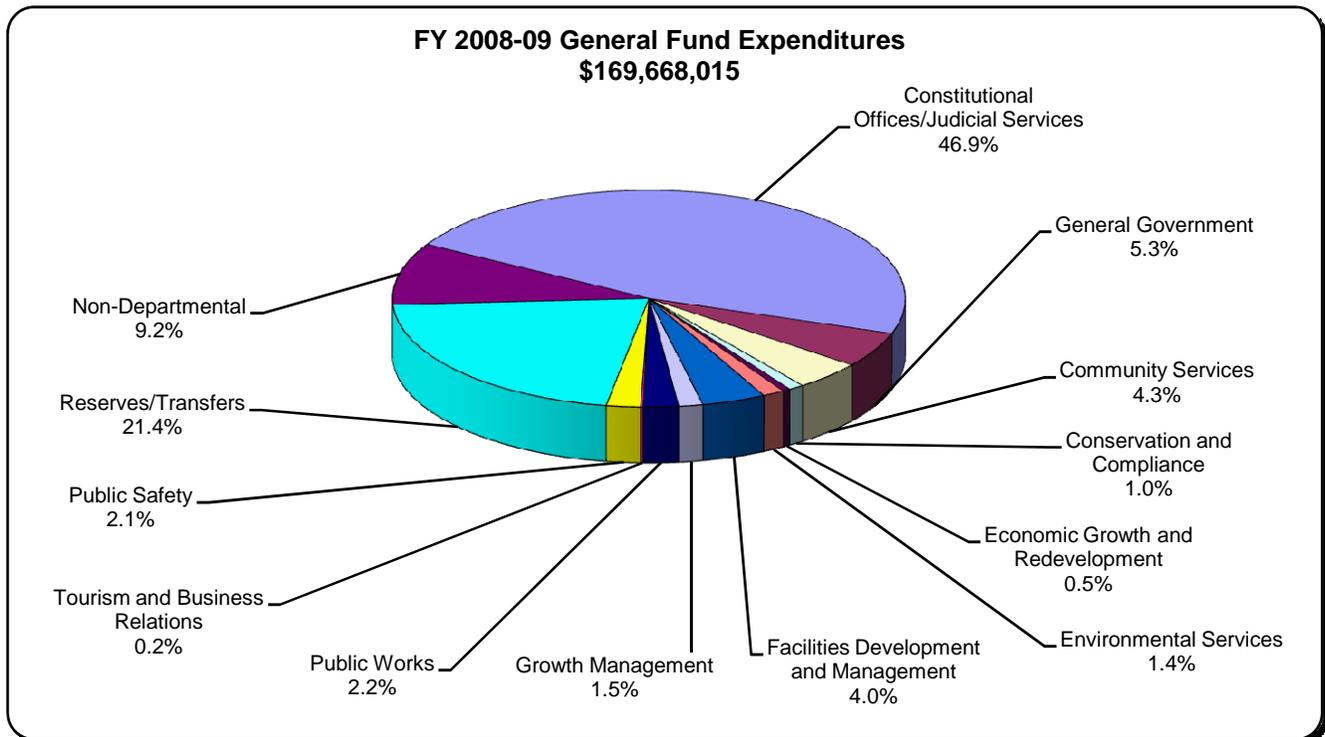
General Fund - Revenues and Expenditures

General Fund Source	Actual FY 2006-07	Adopted Budget FY 2007-08	Revised Budget FY 2007-08	Current Projection FY 2007-08	Recommended Budget FY 2008-09	Percent Change Adopted
Ad Valorem Taxes	\$ 105,171,442	\$ 106,278,076	\$ 106,278,076	\$ 100,793,493	\$ 99,364,341	-6.5%
Communication Services Tax	2,140,943	1,800,000	1,800,000	2,200,000	2,200,000	22.2%
Licenses and Permits	553,436	523,000	523,000	548,000	548,000	4.8%
Intergovernmental Revenues	23,767,708	21,712,821	21,891,410	22,290,805	20,275,461	-6.6%
Charges for Services	7,578,495	7,511,683	7,820,312	7,191,295	7,636,972	1.7%
Fines and Forfeitures	764,820	607,900	607,900	680,500	686,500	12.9%
Miscellaneous Revenues	6,062,442	1,669,050	1,832,850	3,870,834	3,276,743	96.3%
Less: 5% Estimated Receipt	-	(6,973,653)	(6,973,653)	-	(6,625,329)	-5.0%
Current Revenues- General Fund	\$ 146,039,286	\$ 133,128,877	\$ 133,779,895	\$ 137,574,927	\$ 127,362,688	-4.3%
Non-Revenues						
Loan Proceeds	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	
Transfer From Other Funds	4,620,620	4,815,287	4,815,287	4,774,789	4,356,957	-9.5%
Excess Fees	6,478,863	2,950,354	2,950,354	3,723,400	2,951,954	0.1%
Fund Balance	-	50,557,640	74,509,356	74,509,356	34,996,416	-30.8%
Total Non-Revenues	\$ 11,099,483	\$ 58,323,281	\$ 92,274,997	\$ 93,007,545	\$ 42,305,327	-27.5%
Total Revenues - General Fund	\$ 157,138,769	\$ 191,452,158	\$ 226,054,892	\$ 230,582,472	\$ 169,668,015	-11.4%
Department/Office	Actual FY 2006-07	Adopted Budget FY 2007-08	Revised Budget FY 2007-08	Current Projection FY 2007-08	Recommended Budget FY 2008-09	Percent Change Adopted
Budget	\$ 667,632	\$ 818,915	\$ 818,915	\$ 674,855	\$ 649,413	-20.7%
County Attorney	860,325	938,737	938,737	876,724	896,729	-4.5%
Employee Services	896,153	1,069,108	1,069,108	985,292	974,591	-8.8%
Legislative and Executive	1,278,705	1,369,339	1,369,339	1,332,618	1,178,923	-13.9%
Information Outreach	340,554	378,981	378,981	367,136	354,342	-6.5%
Information Technology	2,880,504	4,301,078	5,010,320	5,011,215	4,134,799	-3.9%
Procurement Services	757,291	890,933	924,238	758,684	726,991	-18.4%
Community Services	15,619,549	16,133,354	17,042,008	16,563,763	7,304,277	-54.7%
Conservation and Compliance	-	-	-	-	1,620,618	0.0%
Economic Growth and Redevelopment	580,821	1,158,455	1,158,455	961,225	899,828	-22.3%
Environmental Utilities	10,406,099	8,069,919	8,145,972	8,013,401	2,362,989	-70.7%
Facilities Development and Management	6,687,102	8,378,709	10,265,091	8,872,313	6,795,483	-18.9%
Growth Management	5,387,548	4,653,624	5,382,446	5,133,786	2,583,529	-44.5%
Public Safety	4,845,710	23,671,705	36,764,594	36,727,728	3,647,780	-84.6%
Public Works	2,814,599	6,680,349	7,196,235	7,375,898	3,743,787	-44.0%
Tourism and Business Relations	505,778	750,385	812,963	804,851	260,845	-65.2%
Clerk of the Circuit Court	3,815,022	4,148,518	4,261,518	4,235,384	4,350,086	4.9%
Property Appraiser	2,409,293	2,525,739	2,525,739	2,506,358	2,425,853	-4.0%
Sheriff	56,482,438	62,503,311	62,811,940	60,966,361	63,060,492	0.9%
Supervisor of Elections	1,688,387	3,342,003	3,342,003	3,342,003	1,942,974	-41.9%
Tax Collector	4,993,301	5,068,294	5,068,294	5,046,405	5,034,828	-0.7%
Judicial Services	2,918,945	3,384,258	4,485,187	3,156,718	2,785,270	-17.7%
Non-Departmental	10,025,170	31,216,444	46,282,809	21,873,338	51,933,588	66.4%
Total Expenditures - General Fund	\$ 136,860,926	\$ 191,452,158	\$ 226,054,892	\$ 195,586,056	\$ 169,668,015	-11.4%
Revenues Less Expenditures	\$ 20,277,843	\$ -	\$ -	\$ 34,996,416	\$ -	

General Fund Revenues by Source



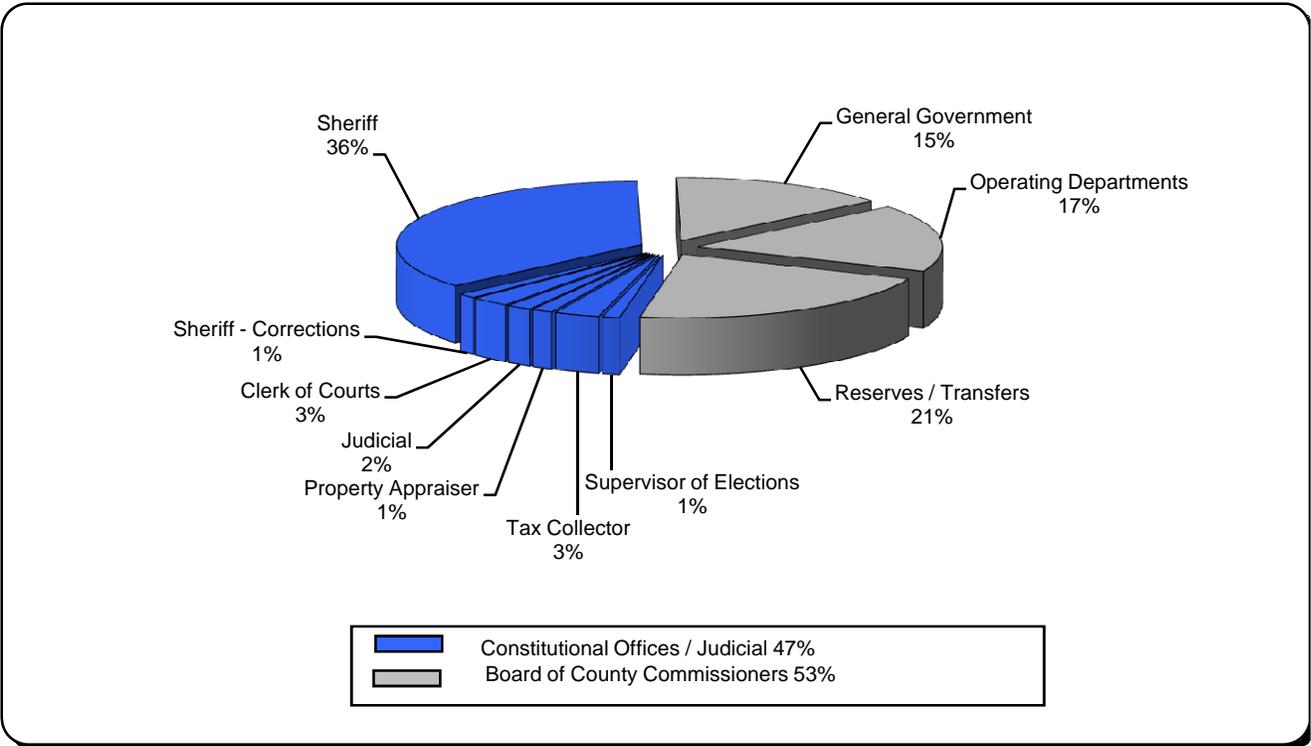
General Fund Expenditures by Use



**Constitutional Offices
Judicial Services
Board of County Commissioners**

FY 2008-09 General Fund Appropriation Comparison

Constitutional Officers / Judicial Services		Budget	Percentage
Supervisor of Elections		\$ 1,942,974	1%
Tax Collector		5,034,828	3%
Clerk of Courts		4,350,086	3%
Property Appraiser		2,425,853	1%
Sheriff - Corrections		2,031,261	1%
Sheriff		61,029,231	36%
Judicial		2,785,270	2%
Total Constitutional / Judicial		\$ 79,599,503	47%
Board of County Commissioners			
General Government		\$ 24,603,945	15%
Operating Departments		29,119,136	17%
Reserves / Transfers		36,345,431	21%
Total BCC		\$ 90,068,512	53%
Total General Fund		\$ 169,668,015	100%



**Lake County
Chart of Taxable Values and Millages**

Taxing District	Taxable Value 2006-07	Millage Rate 2006-07	Taxable Value 2007-08	Millage Rate 2007-08	Taxable Value 2008-09	Rollback Rate 2008-09	Millage Rate 2008-09
Countywide Funds							
General	\$18,932,677,632	5.7470	\$22,280,949,952	4.7410	\$21,041,117,344	5.2137	4.6511
Lake County Ambulance	\$19,029,256,195	0.5289	\$22,446,035,870	0.4651	\$21,041,117,344	0.5152	0.4651
Public Lands Program-Voted Debt	\$18,932,677,632	0.2000	\$22,280,949,952	0.2000	\$21,041,117,344	0.2000	0.1101
Total Countywide Funds	\$18,932,677,632	6.4759	\$22,280,949,952	5.4061	\$21,041,117,344	5.9289	5.2263
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	\$10,660,020,430	0.6000	\$12,211,839,572	0.4984	\$11,232,533,747	0.5588	0.4984
Fire MSTU	\$0	0.0000	\$0	0.0000	\$11,745,725,023	0.0000	0.3222

Estimated Fund Balances

Fund No.	Fund Name	Fund Balance October 1, 2007	Estimated Revenue FY 2007-08	Estimated Expenditure FY 2007-08	Estimated Fund Balance September 30, 2008
<u>Countywide Funds</u>					
0010	General	\$ 74,509,356	\$ 156,073,116	\$ 195,586,056	\$ 34,996,416
1120	County Transportation Trust	6,010,231	12,350,686	15,170,188	3,190,729
1220	Lake County Ambulance	2,819,693	10,121,551	11,558,683	1,382,561
1900	County Library System	298,142	6,287,702	5,854,001	731,843
Total Countywide Funds		\$ 83,637,422	\$ 184,833,055	\$ 228,168,928	\$ 40,301,549
<u>Special Revenue Funds</u>					
1070	Library Impact Fee Trust	\$ 1,824,892	\$ 290,524	\$ 1,932,796	\$ 182,620
1081	Parks Impact Fee Trust - Central District	254,537	48,000	99,219	203,318
1082	Parks Impact Fee Trust - North District	210,468	95,060	305,528	-
1083	Parks Impact Fee Trust - South District	797,326	63,398	462,665	398,059
1140	Christopher C. Ford Commerce Park	1,914,112	1,590,350	2,671,950	832,512
1151	Road Impact Fees - District 1	1,772,840	268,000	104,139	1,936,701
1152	Road Impact Fees - District 2	12,281,498	3,194,219	1,968,893	13,506,824
1153	Road Impact Fees - District 3	10,845,049	3,867,000	3,411,708	11,300,341
1154	Road Impact Fees - District 4	3,515,999	259,922	865,708	2,910,213
1155	Road Impact Fees - District 5	5,585,639	1,788,900	7,374,539	-
1156	Road Impact Fees - District 6	6,978,534	693,100	1,262,708	6,408,926
1170	Law Library	28,323	352,192	282,030	98,485
1190	Fish Conservation	64,469	17,000	1,050	80,419
1230	MSTU - Stormwater Management	8,115,375	4,965,793	6,052,275	7,028,893
1231	MSTU - Parks Services	455,714	768,163	1,120,085	103,792
1232	MSTU - Roads Services	309,811	760,484	973,023	97,272
1240	Emergency 911	3,096,274	1,466,043	1,204,625	3,357,692
1250	Resort/Development Tax	1,786,791	3,381,520	3,566,159	1,602,152
1290	Greater Hills MSBU	69,722	201,441	198,594	72,569
1330	Law Enforcement Trust	302,840	38,500	223,500	117,840
1370	Greater Groves MSBU	57,298	169,032	166,757	59,573
1410	Infrastructure Sales Tax Revenue	270,493	10,195,031	10,465,524	-
1430	Village Green Street Lighting	3,930	13,090	12,710	4,310
1450	Greater Pines Municipal Services	59,288	193,073	190,602	61,759
1460	Picciola Island Street Lighting	1,556	2,895	3,314	1,137
1470	Valencia Terrace Street Lighting	4,305	4,253	5,958	2,600
1500	Lake County Environmental Recovery	107,082	15,100	21,000	101,182
1510	Lake County Code Enforcement Liens	284,524	43,000	163,090	164,434
1520	Building Services	1,338,558	3,141,734	4,008,503	471,789
1680	County Fire Rescue	2,486,622	19,845,946	21,478,867	853,701
1690	Fire Services Impact Fee Trust	3,983,942	1,296,120	3,429,032	1,851,030
1800	Employees Benefit	1,000	700	909	791
1850	Animal Shelter Sterilization Trust	140,694	52,000	80,000	112,694
Total Special Revenue Funds		\$ 68,949,505	\$ 59,081,583	\$ 74,107,460	\$ 53,923,628
<u>Grant Funds</u>					
1200	Community Development Block Grant	-	\$ 1,163,660	\$ 1,163,660	-
1210	Public Transportation	53,932	8,536,553	7,621,222	969,263
1260	Affordable Housing Assist Trust	12,749,626	3,071,092	11,167,474	4,653,244
1270	Section 8	100,215	2,901,500	2,886,015	115,700
1280	Hurricane Housing Recovery Program	359,612	9,500	369,112	-
Total Grant Funds		\$ 13,263,385	\$ 15,682,305	\$ 23,207,483	\$ 5,738,207

Estimated Fund Balances

Fund No.	Fund Name	Fund Balance October 1, 2007	Estimated Revenue FY 2007-08	Estimated Expenditure FY 2007-08	Estimated Fund Balance September 30, 2008
<u>Debt Service Funds</u>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 85,748	\$ 302,667	\$ 295,313	\$ 93,102
2610	Renewal Sales Tax LOC	54,639	529,996	557,496	27,139
2710	Public Lands Program	2,279,160	4,298,363	2,824,888	3,752,635
2810	Expansion Projects Debt Service	1,551,471	4,635,591	4,597,091	1,589,971
Total Debt Service Funds		\$ 3,971,018	\$ 9,766,617	\$ 8,274,788	\$ 5,462,847
<u>Enterprise Funds</u>					
4200	Landfill Enterprise	\$ 6,429,498	\$ 22,460,517	\$ 26,057,453	\$ 2,832,562
4220	Solid Waste Closures and Long Term Care	5,209,127	411,500	468,060	5,152,567
4230	Solid Waste Long Term Capital Projects	7,980,803	509,000	8,489,803	-
Total Enterprise Funds		\$ 19,619,428	\$ 23,381,017	\$ 35,015,316	\$ 7,985,129
Total Operating Budget		\$ 189,440,758	\$ 292,744,577	\$ 368,773,975	\$ 113,411,360
<u>Capital Projects Funds</u>					
3020	Parks Capital Projects	4,833,251	3,284,000	7,723,486	393,765
3030	Renewal Sales Tax Capital Projects	11,518,545	8,187,557	18,081,307	1,624,795
3710	Public Lands Capital Program	17,575,938	684,000	18,259,938	-
3810	Facilities Expansion Capital	84,802,540	2,000,000	64,113,550	22,688,990
Total Capital Projects Funds		\$ 118,730,274	\$ 14,155,557	\$ 108,178,281	\$ 24,707,550
<u>Internal Service Funds</u>					
5200	Property and Casualty	\$ 5,207,617	\$ 2,619,363	\$ 2,387,940	\$ 5,439,040
5300	Employee Group Benefits	5,450,994	12,085,571	8,277,398	9,259,167
5400	Fleet Management	369,504	2,307,897	2,657,813	19,588
Total Internal Service Funds		\$ 11,028,115	\$ 17,012,831	\$ 13,323,151	\$ 14,717,795

Reserves and Contingencies All Funds

Fund No.	Fund Name	Actual FY 2006-07	Adopted FY 2007-08	Estimated FY 2007-08	Budget FY 2008-09
<u>Countywide Funds</u>					
0010	General	\$ -	\$ 20,737,585	\$ 3,803,290	\$ 18,872,338
1120	County Transportation Trust	-	934,347	-	747,448
1220	Lake County Ambulance	-	726,142	-	1,754,392
1900	County Library System	-	51,140	-	38,781
	Total Countywide Funds	\$ -	\$ 22,449,214	\$ 3,803,290	\$ 21,412,959
<u>Special Revenue Funds</u>					
1070	Library Impact Fee Trust	\$ -	\$ 1,836,098	\$ -	\$ 502,582
1140	Christopher C. Ford Commerce Park	-	1,312,826	-	776,172
1170	Law Library	-	11,000	-	-
1190	Fish Conservation	-	16,412	-	-
1230	Stormwater Management MSTU	-	311,412	-	1,656,170
1231	Parks Services MSTU	-	117,192	-	228,369
1232	Roads Services MSTU	-	75,755	-	200,000
1240	Emergency 911	-	2,060,707	-	1,994,329
1250	Resort/Development Tax	-	7,204	-	761,256
1290	Greater Hills MSBU	-	63,374	-	72,249
1370	Greater Groves MSBU	-	51,551	-	59,331
1430	Village Green Street Lighting	-	3,298	-	4,231
1450	Greater Pines Municipal Services	-	59,288	-	61,484
1460	Picciola Island Street Lighting	-	1,132	-	595
1470	Valencia Terrace Street Lighting	-	2,305	-	1,754
1500	Lake County Environmental Recovery	-	95,693	-	108,292
1520	Building Services	-	340,385	-	205,338
1680	County Fire Rescue	-	1,045,686	-	1,662,249
1690	Fire Services Impact Fee	-	1,823	-	3,018,694
1850	Animal Shelter Sterilization Trust	-	71,046	-	70,744
	Total Special Revenue Funds	\$ -	\$ 7,484,187	\$ -	\$ 11,383,839
<u>Grant Funds</u>					
1200	Community Development Block Grant	\$ -	\$ 41,229	\$ -	\$ -
1210	Public Transportation	-	100,060	-	162,752
1270	Section 8 (County)	-	200,455	-	140,248
1280	Hurricane Housing Recover Program	-	-	-	-
	Total Grant Funds	\$ -	\$ 341,744	\$ -	\$ 303,000
<u>Debt Service Funds</u>					
2510	Pari-Mutuel Revenues Replacement Bonds	\$ -	\$ 62,280	\$ -	\$ 84,063
2610	Renewal Sales Tax LOC Debt Service	-	54,047	-	28,639
2710	Public Lands Program Debt Service	-	3,652,602	-	3,243,114
2810	Expansion Projects Debt Service	-	1,760,673	-	1,626,471
	Total Debt Service Funds	\$ -	\$ 5,529,602	\$ -	\$ 4,982,287

Reserves and Contingencies

All Funds

Fund No.	Fund Name	Actual FY 2006-07	Adopted FY 2007-08	Estimated FY 2007-08	Budget FY 2008-09
<u>Enterprise Funds</u>					
4200	Landfill Enterprise	\$ -	\$ 1,628,360	\$ -	\$ 796,426
4220	Solid Waste Closures and Long Term Care	-	5,152,566	-	4,673,910
4230	Solid Waste Long-Term Capital Projects	-	1,158,113	906,313	285,000
	Total Enterprise Funds	\$ -	\$ 7,939,039	\$ 906,313	\$ 5,755,336
	Subtotal Operating Budget	\$ -	\$ 43,743,786	\$ 4,709,603	\$ 43,837,421
<u>Capital Projects Funds</u>					
3020	Parks Capital Projects	\$ -	\$ 87,253	\$ -	\$ 156,601
3030	Renewal Sales Tax Capital Projects	-	50,000	-	1,427,396
	Total Capital Projects Funds	\$ -	\$ 137,253	\$ -	\$ 1,583,997
<u>Internal Service Funds</u>					
5200	Insurance - Property and Casualty	\$ -	\$ 5,554,108	\$ -	\$ 4,928,913
5300	Insurance - Employee Group Benefits	-	2,796,050	-	9,640,930
5400	Fleet Maintenance	-	112,916	-	-
	Total Internal Service Funds	\$ -	\$ 8,463,074	\$ -	\$ 14,569,843

Reserves and Contingencies General Fund Detail

<u>Fund Name</u>	<u>Actual</u> <u>FY 2006-07</u>	<u>Adopted</u> <u>FY 2007-08</u>	<u>Estimated</u> <u>FY 2007-08</u>	<u>Budget</u> <u>FY 2008-09</u>
<u>General</u>				
Reserve - Capital Purchases	\$ -	\$ 500,000	\$ -	\$ -
Fair Market Reserve		200,000	-	-
Reserve - Reprographics	-	153,878	-	-
Contingency - Sheriff/Development	-	104,674	-	-
Special Reserve	-	350,000	-	1,000,000
Contingency - Sheriff	-	200,000	-	-
Designated Reserves	<u>\$ -</u>	<u>\$ 1,508,552</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
Reserve for Contingency	\$ -	\$ 1,546,721	\$ 3,500,000	\$ 1,500,000
Economic Stabilization Reserve	-	17,182,312	-	12,328,610
Reserve - Economic Development	-	-	-	3,082,150
Reserve for Operations	-	500,000	303,290	961,578
Undesignated Reserves	<u>\$ -</u>	<u>\$ 19,229,033</u>	<u>\$ 3,803,290</u>	<u>\$ 17,872,338</u>
Total General Fund	<u><u>\$ -</u></u>	<u><u>\$ 20,737,585</u></u>	<u><u>\$ 3,803,290</u></u>	<u><u>\$ 18,872,338</u></u>

Revenues by Fund

Fund No.	Fund Name	Actual FY 2006-07	Adopted FY 2007-08	Revised FY 2007-08	Estimated FY 2007-08	Budget FY 2008-09
<u>Countywide Funds</u>						
0010	General	\$ 157,138,769	\$ 191,452,158	\$ 226,054,892	\$ 230,582,472	\$ 169,668,015
1120	County Transportation Trust	14,568,298	16,117,651	18,427,882	18,360,917	14,873,028
1220	Lake County Ambulance	10,074,552	12,398,224	12,907,917	12,941,244	10,926,474
1900	County Library System	6,011,134	6,288,455	6,380,906	6,585,844	6,090,075
Total Countywide Funds		\$ 187,792,753	\$ 226,256,488	\$ 263,771,597	\$ 268,470,477	\$ 201,557,592
<u>Special Revenue Funds</u>						
1070	Library Impact Fee Trust	\$ 619,968	\$ 2,467,248	\$ 2,339,197	\$ 2,115,416	\$ 502,582
1081	Parks Impact Fee Trust - Central District	78,458	335,999	341,177	302,537	247,968
1082	Parks Impact Fee Trust - North District	91,654	98,876	309,344	305,528	83,600
1083	Parks Impact Fee Trust - South District	100,142	135,862	875,064	860,724	444,704
1140	Christopher C. Ford Commerce Park	226,215	2,649,616	2,863,162	3,504,462	1,134,762
1151	Road Impact Fees - District 1	2,038,291	1,774,216	2,005,786	2,040,840	2,160,901
1152	Road Impact Fees - District 2	5,007,277	13,998,623	16,262,820	15,475,717	16,207,924
1153	Road Impact Fees - District 3	3,531,271	9,226,340	12,969,295	14,712,049	14,425,841
1154	Road Impact Fees - District 4	394,651	3,609,307	3,860,573	3,775,921	3,157,213
1155	Road Impact Fees - District 5	4,454,688	5,927,563	8,905,673	7,374,539	1,660,600
1156	Road Impact Fees - District 6	1,858,957	7,444,156	8,529,476	7,671,634	7,062,526
1170	Law Library	302,755	366,677	377,500	380,515	-
1190	Fish Conservation	19,565	22,462	84,419	81,469	96,569
1230	MSTU - Stormwater Management	6,001,639	8,953,719	12,816,779	13,081,168	8,807,193
1231	MSTU - Parks Services	1,196,773	793,640	1,176,764	1,223,877	2,012,342
1232	MSTU - Roads Services	355,719	807,178	1,028,201	1,070,295	2,003,447
1240	Emergency 911	1,653,313	3,286,300	4,572,574	4,562,317	4,716,192
1250	Resort/Development Tax	2,339,826	4,015,734	5,007,329	5,168,311	3,888,537
1290	Greater Hills MSBU	198,650	264,242	270,590	271,163	284,105
1330	Law Enforcement Trust	162,136	825,000	326,590	341,340	133,590
1370	Greater Groves MSBU	166,035	220,244	225,990	226,330	236,578
1410	Infrastructure Sales Tax Revenue	11,200,245	10,455,000	10,725,243	10,465,524	9,718,500
1430	Village Green Street Lighting	12,835	16,305	16,935	17,020	17,315
1450	Greater Pines Municipal Services	189,925	252,079	256,889	252,361	264,181
1460	Picciola Island Street Lighting	2,846	4,446	4,648	4,451	4,182
1470	Valencia Terrace Street Lighting	5,834	8,263	8,769	8,558	7,984
1500	Lake County Environmental Recovery	24,140	122,293	126,082	122,182	116,287
1510	Lake County Code Enforcement Liens	55,972	303,183	325,374	327,524	196,734
1520	Building Services	3,903,239	5,032,625	4,953,222	4,480,292	3,473,409
1680	County Fire Rescue	17,278,360	21,059,801	21,997,940	22,332,568	21,954,020
1690	Fire Services Impact Fee Trust	1,320,378	4,651,823	4,835,911	5,280,062	3,018,694
1800	Employees Benefit	698	1,665	979	1,700	1,456
1850	Animal Shelter Sterilization Trust	73,338	154,546	177,744	192,694	159,244
Total Special Revenue Funds		\$ 64,865,792	\$ 109,285,031	\$ 128,578,039	\$ 128,031,088	\$ 108,199,180

Revenues by Fund

Fund No.	Fund Name	Actual FY 2006-07	Adopted FY 2007-08	Revised FY 2007-08	Estimated FY 2007-08	Budget FY 2008-09
<u>Grant Funds</u>						
1200	Community Development Block Grant	\$ 1,167,796	\$ 1,006,762	\$ 1,689,257	\$ 1,163,660	\$ 968,639
1210	Public Transportation	6,599,757	7,269,376	8,675,606	8,590,485	7,562,105
1260	Affordable Housing Assist Trust	7,629,232	13,778,353	15,502,422	15,820,718	7,642,107
1270	Section 8	2,840,915	2,714,868	2,780,270	3,001,715	3,148,770
1280	Hurricane Housing Recovery Program	277,535	369,112	362,606	369,112	-
Total Grant Funds		\$ 18,515,234	\$ 25,138,471	\$ 29,010,161	\$ 28,945,690	\$ 19,321,621
<u>Debt Service Funds</u>						
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 323,758	\$ 362,676	\$ 373,282	\$ 388,415	\$ 380,636
2610	Renewal Sales Tax LOC	2,594	1,554,047	1,554,639	584,635	1,238,538
2710	Public Lands Program	3,701,345	6,513,174	6,610,034	6,577,523	6,078,431
2810	Expansion Projects Debt Service	1,551,471	6,376,264	6,533,087	6,187,062	6,820,916
Total Debt Services Funds		\$ 5,579,169	\$ 14,806,161	\$ 15,071,042	\$ 13,737,635	\$ 14,518,521
<u>Enterprise Funds</u>						
4200	Landfill Enterprise	\$ 25,812,457	\$ 28,730,398	\$ 29,650,066	\$ 28,890,015	\$ 25,911,462
4220	Solid Waste Closures and Long Term Care	1,848,736	5,590,166	5,757,820	5,620,627	5,302,567
4230	Solid Waste Long Term Capital Projects	2,263,005	8,057,113	8,489,803	8,489,803	300,000
Total Enterprise Funds		\$ 29,924,197	\$ 42,377,677	\$ 43,897,689	\$ 43,000,445	\$ 31,514,029
Subtotal Operating Budget		\$ 306,677,145	\$ 417,863,828	\$ 480,328,528	\$ 482,185,335	\$ 375,110,943
Less Operating Transfers		\$ 25,539,332	\$ 23,229,894	\$ 23,868,711	\$ 22,412,579	\$ 19,788,048
Total Operating Budget		\$ 281,137,813	\$ 394,633,934	\$ 456,459,817	\$ 459,772,756	\$ 355,322,895
<u>Capital Projects Funds</u>						
3010	Sales Tax Capital Projects	\$ 44,376	-	-	-	-
3020	Parks Capital Projects	5,279,273	2,810,253	7,798,151	8,117,251	945,665
3030	Renewal Sales Tax Capital Projects	9,568,206	16,160,334	18,939,819	19,706,102	8,745,896
3710	Public Lands Capital Program	36,588,416	17,484,000	18,259,938	18,259,938	187,500
3810	Facilities Expansion Capital	93,355,040	84,849,172	86,702,540	86,802,540	24,588,990
Total Capital Projects Funds		\$ 144,835,312	\$ 121,303,759	\$ 131,700,448	\$ 132,885,831	\$ 34,468,051
<u>Internal Service Funds</u>						
5200	Property and Casualty	\$ 3,280,520	\$ 8,117,579	\$ 8,232,626	\$ 7,826,980	\$ 7,342,040
5300	Employee Group Benefits	11,005,154	13,731,936	16,959,519	17,536,565	18,579,057
5400	Fleet Management	2,512,786	3,136,147	3,218,294	2,677,401	3,851,653
Total Internal Service Funds		\$ 16,798,460	\$ 24,985,662	\$ 28,410,439	\$ 28,040,946	\$ 29,772,750

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2006-07	Adopted FY 2007-08	Revised FY 2007-08	Estimated FY 2007-08	Budget FY 2008-09
<u>Countywide Funds</u>						
0010	General	\$ 136,860,922	\$ 191,452,158	\$ 226,054,892	\$ 195,586,056	\$ 169,668,015
1120	County Transportation Trust	15,665,788	16,117,651	18,427,882	15,170,188	14,873,028
1220	Lake County Ambulance	9,875,273	12,398,224	12,907,917	11,558,683	10,926,474
1900	County Library System	6,227,460	6,288,455	6,380,906	5,854,001	6,090,075
Total Countywide Funds		\$ 168,629,444	\$ 226,256,488	\$ 263,771,597	\$ 228,168,928	\$ 201,557,592
<u>Special Revenue Funds</u>						
1070	Library Impact Fee Trust	\$ 1,249,020	\$ 2,467,248	\$ 2,339,197	\$ 1,932,796	\$ 502,582
1081	Parks Impact Fee Trust - Central District	12,793	335,999	341,177	99,219	247,968
1082	Parks Impact Fee Trust - North District	153,576	98,876	309,344	305,528	83,600
1083	Parks Impact Fee Trust - South District	12,793	135,862	875,064	462,665	444,704
1140	Christopher C. Ford Commerce Park	4,562,618	2,649,616	2,863,162	2,671,950	1,134,762
1151	Road Impact Fees - District 1	265,451	1,774,216	2,005,786	104,139	2,160,901
1152	Road Impact Fees - District 2	2,535,444	13,998,623	16,262,820	1,968,893	16,207,924
1153	Road Impact Fees - District 3	1,924,473	9,226,340	12,969,295	3,411,708	14,425,841
1154	Road Impact Fees - District 4	278,387	3,609,307	3,860,573	865,708	3,157,213
1155	Road Impact Fees - District 5	12,023,209	5,927,563	8,905,673	7,374,539	1,660,600
1156	Road Impact Fees - District 6	1,672,182	7,444,156	8,529,476	1,262,708	7,062,526
1160	Mosquito Management	33,415	-	-	-	-
1170	Law Library	296,380	366,677	377,500	282,030	-
1180	Aquatic Plant Management	37,502	-	-	-	-
1190	Fish Conservation	1,054	22,462	84,419	1,050	96,569
1230	MSTU - Stormwater Management	6,493,746	8,953,719	12,816,779	6,052,275	8,807,193
1231	MSTU - Parks Services	741,059	793,640	1,176,764	1,120,085	2,012,342
1232	MSTU - Roads Services	45,907	807,178	1,028,201	973,023	2,003,447
1240	Emergency 911	949,454	3,286,300	4,572,574	1,204,625	4,716,192
1250	Resort/Development Tax	1,951,258	4,015,734	5,007,329	3,566,159	3,888,537
1290	Greater Hills MSBU	229,918	264,242	270,590	198,594	284,105
1330	Law Enforcement Trust	746,255	825,000	326,590	223,500	133,590
1370	Greater Groves MSBU	176,523	220,244	225,990	166,757	236,578
1410	Infrastructure Sales Tax Revenue	13,465,748	10,455,000	10,725,243	10,465,524	9,718,500
1430	Village Green Street Lighting	10,603	16,305	16,935	12,710	17,315
1450	Greater Pines Municipal Services	209,265	252,079	256,889	190,602	264,181
1460	Picciola Island Street Lighting	2,773	4,446	4,648	3,314	4,182
1470	Valencia Terrace Street Lighting	5,249	8,263	8,769	5,958	7,984
1500	Lake County Environmental Recovery	18,223	122,293	126,082	21,000	116,287
1510	Lake County Code Enforcement Liens	4,680	303,183	325,374	163,090	196,734
1520	Building Services	5,072,312	5,032,625	4,953,222	4,008,503	3,473,409
1680	County Fire Rescue	20,186,980	21,059,801	21,997,940	21,478,867	21,954,020
1690	Fire Services Impact Fee Trust	511,208	4,651,823	4,835,911	3,429,032	3,018,694
1800	Employees Benefit	1,715	1,665	979	909	1,456
1850	Animal Shelter Sterilization Trust	53,834	154,546	177,744	80,000	159,244
Total Special Revenue Funds		\$ 75,935,006	\$ 109,285,031	\$ 128,578,039	\$ 74,107,460	\$ 108,199,180

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2006-07	Adopted FY 2007-08	Revised FY 2007-08	Estimated FY 2007-08	Budget FY 2008-09
<u>Grant Funds</u>						
1200	Community Development Block Grant	\$ 1,171,529	\$ 1,006,762	\$ 1,689,257	\$ 1,163,660	\$ 968,639
1210	Public Transportation	7,012,590	7,269,376	8,675,606	7,621,222	7,562,105
1260	Affordable Housing Assist Trust	3,413,359	13,778,353	15,502,422	11,167,474	7,642,107
1270	Section 8	2,788,887	2,714,868	2,780,270	2,886,015	3,148,770
1280	Hurricane Housing Recovery Program	573,908	369,112	362,606	369,112	-
Total Grant Funds		\$ 14,960,273	\$ 25,138,471	\$ 29,010,161	\$ 23,207,483	\$ 19,321,621
<u>Debt Service Funds</u>						
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 2,433,300	\$ 362,676	\$ 373,282	\$ 295,313	\$ 380,636
2610	Renewal Sales Tax LOC	-	1,554,047	1,554,639	557,496	1,238,538
2710	Public Lands Program	1,422,184	6,513,174	6,610,034	2,824,888	6,078,431
2810	Expansion Projects Debt Service	-	6,376,264	6,533,087	4,597,091	6,820,916
Total Debt Service Funds		\$ 3,855,484	\$ 14,806,161	\$ 15,071,042	\$ 8,274,788	\$ 14,518,521
<u>Enterprise Funds</u>						
4200	Landfill Enterprise	\$ 25,911,877	\$ 28,730,398	\$ 29,650,066	\$ 26,057,453	\$ 25,911,462
4220	Solid Waste Closures and Long Term Care	367,743	5,590,166	5,757,820	468,060	5,302,567
4230	Solid Waste Long Term Capital Projects	51,150	8,057,113	8,489,803	8,489,803	300,000
Total Enterprise Funds		\$ 26,330,770	\$ 42,377,677	\$ 43,897,689	\$ 35,015,316	\$ 31,514,029
Subtotal Operating Budget		\$ 289,710,976	\$ 417,863,828	\$ 480,328,528	\$ 368,773,975	\$ 375,110,943
Less Operating Transfers		25,539,332	23,229,894	23,868,711	22,412,579	19,788,048
Total Operating Budget		\$ 264,171,644	\$ 394,633,934	\$ 456,459,817	\$ 346,361,396	\$ 355,322,895
<u>Capital Projects Funds</u>						
3010	Sales Tax Capital Projects	\$ 960,111	-	-	-	-
3020	Parks Capital Projects	674,980	2,810,253	7,798,151	7,723,486	945,665
3030	Renewal Sales Tax Capital Projects	12,110,874	16,160,334	18,939,819	18,081,307	8,745,896
3710	Public Lands Capital Program	19,012,478	17,484,000	18,259,938	18,259,938	187,500
3810	Facilities Expansion Capital	8,552,500	84,849,172	86,702,540	64,113,550	24,588,990
Total Capital Projects Funds		\$ 41,310,942	\$ 121,303,759	\$ 131,700,448	\$ 108,178,281	\$ 34,468,051
<u>Internal Service Funds</u>						
5200	Property and Casualty	\$ 2,367,341	\$ 8,117,579	\$ 8,232,626	\$ 2,387,940	\$ 7,342,040
5300	Employee Group Benefits	7,033,950	13,731,936	16,959,519	8,277,398	18,579,057
5400	Fleet Management	2,624,061	3,136,147	3,218,294	2,657,813	3,851,653
Total Internal Service Funds		\$ 12,025,352	\$ 24,985,662	\$ 28,410,439	\$ 13,323,151	\$ 29,772,750

Expenditures by Department/Office Operating Budget

<u>Department/Office</u>	<u>Actual</u> <u>FY 2006-07</u>	<u>Adopted</u> <u>FY 2007-08</u>	<u>Estimated</u> <u>FY 2007-08</u>	<u>Budget</u> <u>FY 2008-09</u>
Budget	\$ 1,301,961	\$ 1,584,494	\$ 1,252,790	\$ 649,413
Community Services	38,056,301	50,027,528	47,558,043	33,218,555
Conservation and Compliance	-	-	-	1,817,352
Constitutional Officers	70,134,695	78,412,865	76,320,011	76,947,823
County Attorney	860,325	938,737	876,724	896,729
Debt Service	3,855,484	14,806,161	8,274,788	14,518,521
Economic Growth and Redevelopment	5,143,439	3,808,071	3,633,175	1,934,590
Employee Services and Quality Improvement	897,868	1,070,773	986,201	976,047
Environmental Utilities	36,826,008	50,569,889	43,049,717	33,993,305
Facilities Development and Management	6,687,102	8,378,709	8,872,313	6,795,483
Growth Management	10,464,540	9,989,432	9,305,379	6,056,938
Information Outreach	340,553	378,981	367,136	354,342
Information Technology	2,880,504	4,301,078	5,011,215	4,134,799
Judicial Support	3,215,324	3,750,935	3,438,748	2,785,270
Legislative and Executive	1,278,705	1,369,339	1,332,618	1,178,923
Non-Departmental	33,366,192	54,069,668	43,897,545	73,492,907
Procurement Services	757,291	890,933	758,684	726,991
Public Safety	26,547,186	52,824,175	62,920,252	33,495,930
Public Works	44,640,460	75,925,941	46,547,626	76,987,643
Tourism and Business Relations	2,457,036	4,766,119	4,371,010	4,149,382
Sub-Total Operating Budget	\$289,710,974	\$417,863,828	\$368,773,975	\$375,110,943
Less: Operating Transfers	(25,539,332)	(23,229,894)	(22,412,579)	(19,788,048)
Total Operating Budget	\$264,171,642	\$394,633,934	\$346,361,396	\$355,322,895

Lake County, Florida
FY 2008-09 Recommended Budget
Reconciliation With Prior Year Budget Presentation

FY 2008-09 Presentation

<u>Funds</u>	<u>Actual</u> <u>FY 2006-07</u>	<u>Adopted</u> <u>FY 2007-08</u>	<u>Revised</u> <u>FY 2007-08</u>	<u>Estimated</u> <u>FY 2007-08</u>	<u>Budget</u> <u>FY 2008-09</u>
Countywide Funds	\$ 168,629,444	\$ 226,256,488	\$ 263,771,597	\$ 228,168,928	\$ 201,557,592
Special Revenue Funds	75,935,006	109,285,031	128,578,039	74,107,460	108,199,180
Grant Funds	14,960,273	25,138,471	29,010,161	23,207,483	19,321,621
Debt Service Funds	3,855,484	14,806,161	15,071,042	8,274,788	14,518,521
Enterprise Funds	26,330,770	42,377,677	43,897,689	35,015,316	31,514,029
Sub-Total Operating Budget	\$ 289,710,977	\$ 417,863,828	\$ 480,328,528	\$ 368,773,975	\$ 375,110,943
Less: Operating Transfers	(25,539,332)	(23,229,894)	(23,868,711)	(22,412,579)	(19,788,048)
Total Operating Budget	\$ 264,171,645	\$ 394,633,934	\$ 456,459,817	\$ 346,361,396	\$ 355,322,895
Capital Project Funds	\$ 41,310,942	\$ 121,303,759	\$ 131,700,448	\$ 108,178,281	\$ 34,468,051
Internal Service Funds	\$ 12,025,352	\$ 24,985,662	\$ 28,410,439	\$ 13,323,151	\$ 29,772,750

Prior Fiscal Year Presentations

Countywide Funds	\$ 168,629,444	\$ 226,256,488	\$ 263,771,597	\$ 228,168,928	\$ 201,557,592
Special Revenue Funds	75,935,006	109,285,031	128,578,039	74,107,460	108,199,180
Grant Funds	14,960,273	25,138,471	29,010,161	23,207,483	19,321,621
Debt Service Funds	3,855,484	14,806,161	15,071,042	8,274,788	14,518,521
Enterprise Funds	26,330,770	42,377,677	43,897,689	35,015,316	31,514,029
Capital Project Funds	41,310,942	121,303,759	131,700,448	108,178,281	34,468,051
Internal Service Funds	12,025,352	24,985,662	28,410,439	13,323,151	29,772,750
Total All Funds	\$ 343,047,271	\$ 564,153,249	\$ 640,439,415	\$ 490,275,407	\$ 439,351,744

Discussion:

This schedule provides a reconciliation with the presentation of the FY 2008-09 budget with the presentation in prior fiscal years. That presentations shows a FY 2007-08 Adopted Budget of \$564,153,249. If they same presentation was made for FY 2008-09, the budget total would have been \$439,351,744. However, these numbers double count internal service fund expenditures and inter-fund transfers and also include capital project funds which typically are not considered. operating expenditures. When these are excluded from the operating budget total, the FY 2007-08 budget total of \$564,153,249 becomes \$394,633,934 and the FY 2008-09 budget total of \$439,351,744 becomes \$355,322,895.

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

Personnel Authorization Summary
Lake County Board of County Commissioners
Full-Time Positions by Department

<u>Total Positions by Department/Office</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Personnel Actions FY 2008-09</u>			<u>Budget</u>
	<u>FY 2007-08</u>	<u>FY 2007-08</u>	<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	<u>FY 2008-09</u>
Budget	10	9	0	(1)	0	8
Conservation and Compliance	0	0	21	0	0	21
Community Services	122	130	(5)	(5)	0	120
County Attorney	10	10	0	0	0	10
Economic Growth and Redevelopment	3	3	0	0	1	4
Environmental Utilities	79	79	(1)	(2)	0	76
Employee Services and Quality Improvement	12	12	0	(1)	0	11
Facilities Development and Management	47	47	0	(1)	0	46
Growth Management	105	105	(17)	(20)	0	68
Information Outreach	6	6	0	0	0	6
Information Technology	38	39	0	(1)	0	38
Legislative and Executive	13	13	0	(1)	0	12
Procurement Services	13	13	14	(1)	0	26
Public Safety	230	230	0	(2)	6	234
Public Works	170	170	(12)	(7)	0	151
Tourism and Business Relations	7	7	0	0	0	7
Circuit Judges	3	3	0	0	0	3
State Attorney	1	1	0	0	0	1
Public Defender	4	4	0	0	0	4
Total Positions by Department	873	881	0	(42)	7	846

Personnel Authorization Summary
Lake County Board of County Commissioners
Full-Time Positions by Fund

	Adopted FY 2007-08	Estimated FY 2007-08	Personnel Actions FY 2008-09			Budget FY 2008-09
			Transfers	Deletions	Additions	
<u>General</u>						
Budget	10	9	0	(1)	0	8
Conservation and Compliance	0	0	21	0	0	21
Community Services	44	44	(5)	(1)	0	38
County Attorney	10	10	0	0	0	10
Economic Growth and Redevelopment	3	3	0	0	1	4
Environmental Utilities	24	24	(1)	0	0	23
Employee Services and Quality Improvement	12	12	0	(1)	0	11
Facilities Development and Management	47	47	0	(1)	0	46
Growth Management	56	56	(17)	(5)	0	34
Information Outreach	6	6	0	0	0	6
Information Technology	38	39	0	(1)	0	38
Legislative and Executive	13	13	0	(1)	0	12
Procurement Services	13	13	0	(1)	0	12
Public Safety	35	35	0	0	0	35
Public Works	11	11	(7)	(2)	0	2
Tourism and Business Relations	3	3	(1)	0	0	2
Circuit Judges	3	3	0	0	0	3
State Attorney	1	1	0	0	0	1
Public Defender	4	4	0	0	0	4
General	333	333	(10)	(14)	1	310
<u>County Transportation Trust</u>						
Public Works	133	133	0	(4)	0	129
County Transportation Trust	133	133	0	(4)	0	129
<u>County Library System</u>						
Community Services	56	62	0	(3)	0	59
County Library System	56	62	0	(3)	0	59
SUBTOTAL - Countywide Funds	522	528	(10)	(21)	1	498
<u>MSTU - Stormwater</u>						
Public Works	6	6	0	0	0	6
MSTU - Stormwater	6	6	0	0	0	6
<u>MSTU - Parks</u>						
Public Works	6	6	9	(1)	0	14
MSTU - Parks	6	6	9	(1)	0	14
<u>Emergency 911</u>						
Public Safety	3	3	0	0	0	3
Emergency 911	3	3	0	0	0	3
<u>Resort/Development Tax</u>						
Tourism and Business Relations	4	4	1	0	0	5
Resort/Development Tax	4	4	1	0	0	5

Personnel Authorization Summary
Lake County Board of County Commissioners
Full-Time Positions by Fund

	Adopted FY 2007-08	Estimated FY 2007-08	Personnel Actions FY 2008-09			Budget FY 2008-09
			Transfers	Deletions	Additions	
<u>Building Services</u>						
Growth Management	49	49	0	(15)	0	34
Building Services	49	49	0	(15)	0	34
<u>County Fire Rescue</u>						
Public Safety	192	192	0	(2)	6	196
County Fire Rescue	192	192	0	(2)	6	196
SUBTOTAL - Special Revenue Funds	260	260	10	(18)	6	258
<u>Community Development Block Grant</u>						
Community Services	3	3	0	0	0	3
Community Development Block Grant	3	3	0	0	0	3
<u>Public Transportation</u>						
Community Services	5	5	0	0	0	5
Public Transportation	5	5	0	0	0	5
<u>Affordable Housing Assistance Trust</u>						
Community Services	6	9	0	0	0	9
Affordable Housing Assistance Trust	6	9	0	0	0	9
<u>Section 8</u>						
Community Services	6	6	0	0	0	6
Section 8	6	6	0	0	0	6
<u>Hurricane Housing Recovery Program</u>						
Community Services	2	1	0	(1)	0	0
Hurricane Housing Recovery Program	2	1	0	(1)	0	0
SUBTOTAL - Grant Funds	22	24	0	(1)	0	23
<u>Landfill Enterprise</u>						
Environmental Utilities	55	55	0	(2)	0	53
Landfill Enterprise	55	55	0	(2)	0	53
SUBTOTAL - Enterprise Funds	55	55	0	(2)	0	53
<u>Fleet Management</u>						
Procurement Services	0	0	14	0	0	14
Public Works	14	14	(14)	0	0	0
Fleet Management	14	14	0	0	0	14
SUBTOTAL - Internal Service Funds	14	14	0	0	0	14
TOTAL - All Funds	873	881	0	(42)	7	846

Changes in Authorized Positions FY 2008-09

<u>Fund/Department/Division</u>	<u>Transf</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
General					
Budget	0	(1)	0	0	Office Associate III
Community Services					
Administration	0	0	(2)	0	Community Access Counselor Part Time (.5 FTE)
Citizen Support Services	0	(1)	0	0	Office Associate IV
Agricultural Education Services	(1)	0	0	0	District Resource Coordinator
Agricultural Education Services	(1)	0	0	0	Resource Conservationist
Agricultural Education Services	(1)	0	0	0	Office Associate IV
Agricultural Education Services	<u>(2)</u>	<u>0</u>	<u>0</u>	<u>0</u>	Team Member - Mobil Irrigation Lab
	(5)	(1)	(2)	0	
Conservation and Compliance					
Code Enforcement Services	1	0	0	0	Director of Code Enforcement Services
Code Enforcement Services	1	0	0	0	Chief Code Enforcement Officer
Code Enforcement Services	1	0	0	0	Code Enforcement Supervisor
Code Enforcement Services	2	(1)	0	0	Senior Code Enforcement Officer
Code Enforcement Services	5	0	0	0	Code Enforcement Officer
Code Enforcement Services	2	0	0	0	Environmental Specialist
Code Enforcement Services	1	0	0	0	Compliance and Monitoring Specialist
Code Enforcement Services	1	0	0	0	Public Hearing Coordinator
Code Enforcement Services	1	0	0	0	Conservation and Compliance Director
Code Enforcement Services	2	0	0	0	Office Associate III
Lake Soil and Water Conservation	1	0	0	0	District Resource Coordinator
Lake Soil and Water Conservation	1	0	0	0	Resource Conservationist
Lake Soil and Water Conservation	1	0	0	0	Office Associate IV
Mobil Irrigation Lab	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	Team Member
	22	(1)	0	0	
Economic Growth and Redevelopment	0	0	0	1	Business Development Coordinator
Employee Svcs and Quality Improvement	0	(1)	0	0	Employee Services Specialist
Environmental Utilities	(1)	0	0	0	Environmental Specialist
Facilities Development and Management	0	(1)	0	0	Assistant Facilities Management Director
Growth Management					
Administration	0	(1)	0	0	Deputy Director, Growth Management
Development Processing	0	(1)	0	0	Office Associate III
Planning and Community Design	0	(1)	0	0	GIS Project Manager
Planning and Community Design	0	(1)	0	0	Planner
Code Enforcement Services	(2)	0	0	0	Senior Code Enforcement Officer
Code Enforcement Services	(1)	0	0	0	Director of Code Enforcement Services
Code Enforcement Services	(1)	0	0	0	Chief Code Enforcement Officer
Code Enforcement Services	(5)	0	0	0	Code Enforcement Officer
Code Enforcement Services	(2)	0	0	0	Environmental Specialist

Changes in Authorized Positions FY 2008-09

<u>Fund/Department/Division</u>	<u>Transf</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
Code Enforcement Services	(1)	0	0	0	Compliance and Monitoring Specialist
Code Enforcement Services	(1)	0	0	0	Public Hearing Coordinator
Code Enforcement Services	(1)	0	0	0	Office Manager (reclassified to Env. Specialist)
Code Enforcement Services	(2)	0	0	0	Office Associate III
Public Lands	(1)	0	0	0	Public Lands Program Manager
Public Lands	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>0</u>	Environmental Technician
	(18)	(4)	0	0	
Information Technology	0	(1)	0	0	Senior GIS Analyst
Legislative and Executive Offices	0	(1)	0	0	Deputy County Manger
Procurement Services	0	(1)	0	0	Contracting Officer
Public Works					
Public Lands	1	0	0	0	Public Lands Program Manager
Public Lands	1	0	0	0	Environmental Technician
Parks and Trails	(1)	0	0	0	Parks and Trails Director
Parks and Trails	(1)	0	0	0	Landscape Architect/Parks Project Coordinator
Parks and Trails	(2)	0	0	0	Trades Crew Leader
Parks and Trails	(1)	0	0	0	Naturalist - Land Steward
Parks and Trails	(2)	0	0	0	Parks Specialists
Parks and Trails	(1)	0	0	0	Trails Specialist
Parks and Trails	(1)	0	0	0	Office Associate IV
Parks and Trails	<u>0</u>	<u>(2)</u>	<u>0</u>	<u>0</u>	Parks Specialists
	(7)	(2)	0	0	
Tourism and Business Relations	(1)	0	0	0	Director of Lake County Museums and Curator
General	(10)	(14)	(2)	1	
County Transportation Trust					
Public Works					
Road Operations	0	(3)	0	0	Road Maintenance Operator
Road Operations	0	(1)	0	0	Equipment Operator III
County Transportation Trust	0	(4)	0	0	
County Library System					
Community Services					
Library Services - Cagan Crossings	0	0	(1)	0	Library Page Part-Time (.38 FTE)
Library Services -LSTA Grant	0	(1)	0	0	Hispanic Outreach Coordinator
Library Services - Astor	0	(1)	0	0	Senior Library Assistant
Library Services - East Lake	0	(1)	0	0	Library Assistant
County Library System	0	(3)	(1)	0	
SUBTOTAL - Countywide Funds	(10)	(21)	(3)	1	

Changes in Authorized Positions FY 2008-09

<u>Fund/Department/Division</u>	<u>Transf</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
MSTU - Parks					
Public Works					
Parks and Trails	1	0	0	0	Parks and Trails Director
Parks and Trails	1	0	0	0	Landscape Architect/Parks Project Coordinator
Parks and Trails	2	0	0	0	Trades Crew Leader
Parks and Trails	1	0	0	0	Naturalist - Land Steward
Parks and Trails	2	0	0	0	Parks Specialists
Parks and Trails	1	0	0	0	Trails Specialist
Parks and Trails	1	0	0	0	Office Associate IV
Parks and Trails	0	(1)	0	0	Park Ranger
MSTU - Parks	9	(1)	0	0	
Resort/Development Tax					
Tourism and Business Relations					
Museum	1	0	0	0	Director of Lake County Museums and Curator
Resort/Development Tax	1	0	0	0	
Building Services					
Growth Management					
Building Services	0	(1)	0	0	Chief Planner
Building Services	0	(1)	0	0	Licensing Investigator
Building Services	0	(2)	0	0	Senior Building Inspectors
Building Services	0	(3)	0	0	Building Inspectors
Building Services	0	(2)	0	0	Plans Examiner II
Building Services	0	(2)	0	0	Plans Examiner I
Building Services	0	(1)	0	0	Lead Permitting Specialist
Building Services	0	(3)	0	0	Permitting Specialist
Building Services	0	(15)	0	0	
County Fire Rescue					
Public Safety					
Fire Rescue	0	(2)	0	0	Office Associate II
Fire Rescue	0	0	0	3	Firefighter/Paramedic
Fire Rescue	0	0	0	3	Firefighter/EMT
County Fire Rescue	0	(2)	0	6	
SUBTOTAL - Special Revenue Funds	10	(18)	0	6	

**Changes in Authorized Positions
FY 2008-09**

<u>Fund/Department/Division</u>	<u>Transf</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
Affordable Housing Assistance Trust					
Community Services					
Housing and Community Development	0	0	(2)	0	Office Associate III Part-Time (.38 FTE)
Affordable Housing Assistance Trust	0	0	(2)	0	
Hurricane Housing Recovery					
Community Services					
Housing and Community Development	0	(1)	0	0	Office Associate III (Community Development Spec.)
Hurricane Housing Recovery	0	(1)	0	0	
SUBTOTAL - Grant Funds	0	(1)	(2)	0	
Landfill Enterprise					
Environmental Utilities					
Administration	0	(1)	0	0	Assistant Director of Environmental Services
Solid Waste Operations	0	(1)	0	0	Equipment Operator IV
Landfill Enterprise	0	(2)	0	0	
TOTAL - All Funds	0	(42)	(5)	7	

**Summary of Capital Outlay by Fund and Department
FY 2008-09**

<u>Fund/Division</u>	New	Replacement	Total
<u>General</u>			
Environmental Utilities	\$ -	\$ 57,590	\$ 57,590
Conservation and Compliance	2,500	7,600	10,100
Growth Management	23,400	-	23,400
Information Technology	-	378,000	378,000
Public Safety	224,400	-	224,400
Judicial Support	28,000	76,300	104,300
Supervisor of Elections	83,268	-	83,268
Total General	\$ 361,568	\$ 519,490	\$ 881,058
<u>County Transportation Trust</u>			
Engineering	\$ 2,800	\$ 28,495	\$ 31,295
Funding and Production	4,200	-	4,200
Road Operations	-	4,800	4,800
Total County Transportation Trust	\$ 7,000	\$ 33,295	\$ 40,295
<u>Christopher C. Ford Commerce Park</u>			
Christopher C. Ford Commerce Park	\$ -	\$ 100,000	\$ 100,000
Total Ford Commerce Park	\$ -	\$ 100,000	\$ 100,000
<u>Public Transportation</u>			
Public Transportation	\$ 800,000	\$ -	\$ 800,000
Total Public Transportation	\$ 800,000	\$ -	\$ 800,000
<u>MSTU - Parks Section</u>			
Parks and Trails	\$ 150,000	\$ -	\$ 150,000
Total MSTU - Parks Section	\$ 150,000	\$ -	\$ 150,000
<u>Emergency 911</u>			
Communications Technology	\$ 23,268	\$ 1,500,000	\$ 1,523,268
Total Emergency 911	\$ 23,268	\$ 1,500,000	\$ 1,523,268

**Summary of Capital Outlay by Fund and Department
FY 2008-09**

<u>Fund/Division</u>	New	Replacement	Total
<u>Law Enforcement Trust</u>			
County Sheriff Law Enforcement	\$ 50,000	\$ -	\$ 50,000
Total Law Enforcement Trust	\$ 50,000	\$ -	\$ 50,000
<u>County Fire Rescue</u>			
County Fire Rescue	\$ 430,817	\$ 280,000	\$ 710,817
Total County Fire Rescue	\$ 430,817	\$ 280,000	\$ 710,817
<u>County Library System</u>			
County Library	\$ -	\$ 67,000	\$ 67,000
Total County Library System	\$ -	\$ 67,000	\$ 67,000
<u>Landfill Enterprise</u>			
Solid Waste Programs	\$ 293,000	\$ -	\$ 293,000
Solid Waste Operations	3,500	185,318	\$ 188,818
Total Landfill Enterprise	\$ 296,500	\$ 185,318	\$ 481,818
Total Operating Budget	\$ 2,119,153	\$ 2,685,103	\$ 4,804,256
<u>Renewal Sales Tax Capital Projects</u>			
Capital Projects - Roads	\$ -	\$ 1,069,346	\$ 1,069,346
Non Departmental - Sheriff's Vehicles	-	600,000	\$ 600,000
Total Renewal Sales Tax Capital Projects	\$ -	\$ 1,669,346	\$ 1,669,346
<u>Fleet Management</u>			
Fleet Management	\$ 27,000	\$ 4,500	\$ 31,500
Total Fleet Management	\$ 27,000	\$ 4,500	\$ 31,500
Total Non Departmental	\$ 27,000	\$ 1,673,846	\$ 1,700,846
Total All Funds	\$ 2,146,153	\$ 4,358,949	\$ 6,505,102

**Detail of Capital Outlay by Fund
FY 2008-09**

	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<u>General: Fund 0010</u>			
<u>Environmental Utilities</u>			
Water Quality Services			
Laboratory and Hydrogeology			
Pick-up, full size, 4x4, extended cab, towing package	\$	\$ 20,000	\$ 20,000
Storage Tank Program			
Pick-up, full size, 4x4, extended cab, towing package		20,000	20,000
Mosquito and Aquatic Plant Management			
Pick-up, mid size, 4x4, extended cab		17,590	17,590
Total Capital Outlay - Environmental Utilities	\$	\$ 57,590	\$ 57,590
<u>Conservation and Compliance</u>			
Mobil Irrigation Lab			
Undesignated equipment	\$ 2,500	\$	\$ 2,500
Code Enforcement Services			
(4) Laptops, heavy duty for field use		7,600	7,600
Total Capital Outlay - Conservation and Compliance	\$ 2,500	\$ 7,600	\$ 10,100
<u>Growth Management</u>			
Development Processing			
(4) Monitors, 42" large format	\$ 5,200	\$	\$ 5,200
Planning & Community Design			
(8) Monitors, 42" large format		10,400	10,400
Zoning			
(6) Monitors, 42" large format		7,800	7,800
Total Capital Outlay - Growth Management	\$ 23,400	\$	\$ 23,400
<u>Information Technology</u>			
Information Systems			
Computer Repair and Replacement			
Network Infrastructure Improvement	\$	\$ 160,000	\$ 160,000
Network Storage Improvement		200,000	200,000
(3) Servers, HP		18,000	18,000
Total Capital Outlay - Information Technology	\$	\$ 378,000	\$ 378,000
<u>Public Safety</u>			
Emergency Management Operations			
Undesignated Capital	\$ 5,000	\$	\$ 5,000
Hazardous Analysis			
Undesignated Capital		3,500	3,500
EMS Grant			
Medical Equipment and Aid To Governmental Agencies		50,000	50,000
Countywide Radio Systems			
(18) Tower Security	\$ 12,500	\$	\$ 12,500
(18) Tower Grounding		18,000	18,000
Uninterruptable Power Supply for new radio equipment		9,000	9,000
Tower Site Communication System		27,000	27,000
Tower Site Monitoring Equipment		68,400	68,400
Tower Site Interoperability Connectivity System		31,000	31,000
Total Capital Outlay - Public Safety	\$ 224,400	\$	\$ 224,400

**Detail of Capital Outlay by Fund
FY 2008-09**

	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<u>Judicial Support</u>			
State Attorney-Technology			
(4) Printers	\$ 6,000		\$ 6,000
(4) Laptops	10,000		10,000
(4) Scanners, high speed	12,000		12,000
Judges-Technology			
SMS Server		12,000	12,000
Audio-visual replacement equipment		9,000	9,000
Audio-visual test equipment		1,500	1,500
Courtsmart Refresh Project		30,000	30,000
Intrusion detection system		2,000	2,000
Carts, presentation		10,000	10,000
Technology wiring		11,800	11,800
Total Capital Outlay - Judicial Support	\$ 28,000	\$ 76,300	\$ 104,300
<u>Supervisor of Elections</u>			
Elections			
Rebudget of State Grant for 6 Ballot on Demand Voting Machines	\$ 83,268		\$ 83,268
Total Capital Outlay - Supervisor of Elections	\$ 83,268		\$ 83,268
Total Capital Outlay - General Fund	\$ 361,568	\$ 519,490	\$ 881,058

County Transportation Trust: Fund 1120

Public Works

Engineering Operations

Development Review

(2) Computer Monitors, 42"

\$ 2,800 \$ 2,800

(4) Computers, CAD

10,000 10,000

Right of Way

Color Copier

15,995 15,995

Roadway Design

Computer, CAD (Pool)

2,500 2,500

Funding and Production

(2) Computer Monitors, 42"

2,800 2,800

Construction Inspection

Computer Monitor, 42"

1,400 1,400

Road Operations

(4) Traffic Counters, Hi-star

4,800 4,800

Total Capital Outlay - County Transportation Trust **\$ 7,000** **\$ 33,295** **\$ 40,295**

Christopher C. Ford Commerce Park: Fund 1140

Economic Growth and Redevelopment

Christopher C. Ford Commerce Park

Capital Improvements LOC

Road Improvements

\$ 50,000 \$ 50,000

Signage Improvements

50,000 50,000

Total Capital Outlay - Christopher C. Ford Commerce Park **\$ 100,000** **\$ 100,000**

**Detail of Capital Outlay by Fund
FY 2008-09**

	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<u>Public Transportation: Fund 1210</u>			
<u>Community Services</u>			
<u>Public Transportation</u>			
Transportation Disadvantaged			
(10) Paratransit vehicles	\$ 800,000	\$	\$ 800,000
Total Capital Outlay - Public Transportation Trust	\$ 800,000	\$	\$ 800,000

MSTU - Parks Section: Fund 1231

<u>Public Works</u>			
<u>Parks Services</u>			
(4) In-Field & Warning Track Field Conditioners w/attachments	\$ 60,000	\$	\$ 60,000
(2) "Bermuda Grass" Bellfield Mowers w/attachments	60,000		60,000
(3) Utility Vehicle, 4x4, E-Z Go ST	30,000		30,000
Total Capital Outlay - MSTU - Parks Section	\$ 150,000	\$	\$ 150,000

Emergency 911: Fund 1240

<u>Public Safety</u>			
<u>Communications Systems</u>			
E-911			
(8) E-911 System upgrade to Next Generation 911	\$	\$ 1,300,000	\$ 1,300,000
(2) E911 Addressing and MSAG software and hardware		200,000	200,000
(1) Monitor, 42" large format	1,200		1,200
(1) Large and Small Scanner Workstation	22,068		22,068
Total Capital Outlay - Emergency 911	\$ 23,268	\$ 1,500,000	\$ 1,523,268

Law Enforcement Trust Fund: Fund 1330

<u>Sheriff</u>			
County Sheriff Law Enforcement			
Capital	\$ 50,000	\$	\$ 50,000
Total Capital Outlay - Law Enforcement Trust Fund	\$ 50,000	\$	\$ 50,000

County Fire Rescue: Fund 1680

<u>Public Safety</u>			
<u>Fire Rescue</u>			
(1) Engine Pumper	\$	\$ 280,000	\$ 280,000
(3) Exhaust Fans, Electric	6,000		6,000
(3) Exhaust Fans, Gas Powered	6,000		6,000
(4) Vent Saws	7,200		7,200
(2) Extrication Equipment- Cutter, Spreader, Telescoping Ram, Honda Power Unit	40,000		40,000
Buildings-Harbor Hills Fire Station #54	84,211		84,211
Equipment-Harbor Hills Fire Station #54	78,885		78,885
Apparatus for Harbor Hills Fire Station #54	193,596		193,596
(2) XTS5000 Model 2 Radios-Harbor Hills Fire Station #54	8,580		8,580
(1) XLT1500 Control Station-Harbor Hills Fire Station #54	2,650		2,650
XLT2500 Plus - Harbor Hills Engine	3,695		3,695
Total Capital Outlay - County Fire Rescue	\$ 430,817	\$ 280,000	\$ 710,817

**Detail of Capital Outlay by Fund
FY 2008-09**

	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<u>County Library System: Fund 1900</u>			
<u>Community Services</u>			
State Aid to Libraries 08/09			
Automation and Network Upgrades for Member Libraries	\$	\$ 17,000	\$ 17,000
State Aid to Libraries 07/08			
Automation and Network Upgrades for Member Libraries		50,000	50,000
Total Capital Outlay - County Library System	\$	\$ 67,000	\$ 67,000

Landfill Enterprise: Fund 4200

Environmental Utilities

Solid Waste Programs

Hazardous Waste

(4) Dumpsters, 4 yd self-dumping metal containers

	\$ 6,000		\$ 6,000
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Recycling Facility

(10) Recycling containers, 20' commercial	70,000		70,000
(50) Recycling cans, 6 cu yd metal containers	145,000		145,000
Utility Truck, Kawasaki mule, diesel	7,000		7,000
Truck, diesel,w/attachment for picking up 6 cu yd container	65,000		65,000

Solid Waste Operations

Scale Services

(6) Cameras, monitoring		12,506	12,506
Storage Shed 8'x12' for supplies and materials	3,500		3,500

Residential Drop-Offs

(6) Roll-off containers, 20 cu yd		22,200	22,200
(2) Roll-off compactor containers, 40 cu yd		12,912	12,912

Landfill Operations

(2) Lift station submersible pumps		75,000	75,000
(2) Leachate transfer pumps		60,000	60,000
Ice machine		2,700	2,700

Total Capital Outlay - Landfill Enterprise	\$ 296,500	\$ 185,318	\$ 481,818
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Total - Operating Budget	\$ 2,119,153	\$ 2,685,103	\$ 4,804,256
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**Detail of Capital Outlay by Fund
FY 2008-09**

	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<u>Renewal Sales Tax Cap Project: Fund 3030</u>			
<u>Public Works</u>			
Capital Projects - Roads			
(4) Pickup, 3/4 Ton, 4x4		100,000	100,000
(4) Tractors, John Deere, Model 6415, upgraded engine, A/C cab		172,932	172,932
Sign Plotter		10,000	10,000
Striping Machine, Double Drop Thermoplastic Hand Liner		20,000	20,000
(3) Trucks w/Pothole patch units		330,786	330,786
(6) Mowers		60,420	60,420
(3) Dump Trucks, 14 cu yd		247,074	247,074
Water Truck, 4,000 gal		128,134	128,134
<u>Non Departmental</u>			
Non-Departmental - Other			
Sheriff's Vehicles		600,000	600,000
Total Capital Outlay - Renewal Sales Tax Cap Project	\$	\$ 1,669,346	\$ 1,669,346
<u>Fleet Management: Fund 5400</u>			
<u>Procurement Services</u>			
Fleet Management			
(3) Fuel Pumps	\$	\$ 4,500	\$ 4,500
Mobile Lifting System		27,000	27,000
Total Capital Outlay - Fleet Management	\$ 27,000	\$ 4,500	\$ 31,500
Total Capital Outlay - Non-Operating	\$ 27,000	\$ 1,673,846	\$ 1,700,846
Total Capital Outlay - ALL FUNDS	\$ 2,146,153	\$ 4,358,949	\$ 6,505,102

**Summary of Capital Improvements by Fund
FY 2008-09**

<u>Fund/Division</u>	<u>Total</u>
<u>Countywide Funds</u>	
General	\$ 13,174,000
County Transportation	75,000
Total Countywide Funds	\$ 13,249,000
<u>Special Revenue Funds</u>	
Parks Impact Fee Trust - Central District	\$ 247,968
Parks Impact Fee Trust - North District	83,600
Parks Impact Fee Trust - South District	444,704
Road Impact Fees - District 1	2,160,901
Road Impact Fees - District 2	16,207,924
Road Impact Fees - District 3	14,425,841
Road Impact Fees - District 4	3,157,213
Road Impact Fees - District 5	1,660,600
Road Impact Fees - District 6	7,062,526
Fish Conservation	75,719
MSTU - Stormwater Section	6,438,522
MSTU - Parks Section	171,316
MSTU - Roads Section	1,642,927
Total Special Revenue Funds	\$ 53,779,761
<u>Enterprise Funds</u>	
Landfill Enterprise	\$ 20,000
S W Closures and L T Care	\$ 621,157
Total Enterprise Funds	\$ 641,157
Total Operating Budget	\$ 67,669,918
<u>Capital Projects Funds</u>	
Parks	\$ 769,064
Renewal Sales Tax	5,649,154
Public Lands	187,500
Facilities Expansion	24,588,990
Total Capital Projects Funds	\$ 31,194,708
Total Non-operating Budget	\$ 31,194,708
Total Capital Improvement Program	\$ 98,864,626

Detail of Capital Improvements by Fund FY 2008-09

Fund/Division/Project	Project	Total
Countywide Funds		
<u>General</u>		
<u>Boating Improvements</u>		
Marsh Park and Boat Ramp - Construction of parking lot, road repairs and fencing	40013	\$ 123,000
Total Boating Improvements		\$ 123,000
<u>LAP Projects</u>		
CR-42 from Marion County to Maggie Jones Road C-8190	W&R05045	\$ 1,350,000
CR-44 Intersection with CR-19A	INT07034	347,000
CR-44 Intersection with Shelley Drive C-6041	INT07033	354,000
Total LAP Projects		\$ 2,051,000
<u>Non Departmental</u>		
Judicial Center Expansion	80023	\$ 11,000,000
Total Non Departmental		\$ 11,000,000
Total General		\$ 13,174,000
<u>County Transportation</u>		
<u>Road Operations</u>		
Astatula Pole Barn	70020	\$ 75,000
Total Road Operations		\$ 75,000
Total County Transportation		\$ 75,000
Total Countywide Funds		\$ 13,249,000
Special Revenue Funds		
<u>Parks Impact Fee Trust - Central District</u>		
<u>Parks and Trails</u>		
PEAR Park - Ballfields, entry road, tennis/basketball courts, paved multi-purpose trail	40006	\$ 247,968
Total Parks and Trails		\$ 247,968
Total Parks Impact Fee Trust - Central District		\$ 247,968
<u>Parks Impact Fee Trust - North District</u>		
<u>Parks and Trails</u>		
North Lake Community Park - Finish work for FRDAP Grant	40002	\$ 83,600
Total Parks and Trails		\$ 83,600
Total Parks Impact Fee Trust - North District		\$ 83,600

Detail of Capital Improvements by Fund FY 2008-09

Fund/Division/Project	Project	Total
<u>Parks Impact Fee Trust - South District</u>		
<u>Parks and Trails</u>		
Ferndale Preserve	40004	\$ 444,704
Total Parks and Trails		\$ 444,704
Total Parks Impact Fee Trust - South District		\$ 444,704
 Road Impact Fees - District 1		
<u>Road Operations</u>		
CR-42 Intersection with SR-19	INT03012	\$ 2,050,000
Road Infrastructure - Undesignated		110,901
Total Road Operations		\$ 2,160,901
Total Road Impact Fees - District 1		\$ 2,160,901
 Road Impact Fees - District 2		
<u>Road Operations</u>		
CR-437 Intersection with Wolf Branch Road C-4583	INT08024	\$ 976,000
Old 441 Intersection with CR-46	INT08017	100,000
CR-452 Intersection with South Fish Camp Road C-6549 and Fish Camp Road C-6847	INT08007	305,000
CR-561 from CR-455 to Country Club Drive C-3147	SDY07019	400,000
Bates Avenue C-5771 from Eustis City Limits to Estes Road C-5876	W&R98019	2,650,000
Woodlea Road C-3840 from Lane Park Road C-3637 to SR-19	W&R04017	5,100,000
SR-19 Corridor Study (Umatilla)	SDY08028	150,000
CR-452 Intersection with Apiary Road C-67456	INT08006	305,000
Road Infrastructure - Undesignated		6,221,924
Total Road Operations		\$ 16,207,924
Total Road Impact Fees - District 2		\$ 16,207,924
 Road Impact Fees - District 3		
<u>Road Operations</u>		
CR-44 Intersection with CR-44 (Leg A)	INT06043	\$ 50,000
CR-466 from Sumter County to US-27/441 & Lemon Street C-7405	SDY03018	12,000,000
CR-470 from Sumter County to CR-33/CR-48	SDY01003	250,000
Edwards Road C-7009 from US-27/441 to Gray's Airport Road C-7310	C2P97045	75,000
Lake Ella Road C-6604 from April Hills Boulevard to US-27/441	NRD02006	300,000
Radio Road C-5433 from Treadway School Road C-5335 to Jackson Road C-5432	W&R98029	100,000
Road Infrastructure - Undesignated		1,650,841
Total Road Operations		\$ 14,425,841
Total Road Impact Fees - District 3		\$ 14,425,841

Detail of Capital Improvements by Fund FY 2008-09

Fund/Division/Project	Project	Total
Road Impact Fees - District 4		
<u>Road Operations</u>		
CR-470 from Sumter County to CR-33/CR-48	SDY01003	\$ 250,000
CR-48 (Part) from CR-470/CR-33/CR-48 to 1,320' east of US-27	SDY01003	250,000
Number Two Road C-3024 from CR-48 to SR-19	W&R08034	200,000
Revels Road, East C-2837 & Lakeshore Blvd from SR-19 to Central Ave	W&R08033	100,000
Road Infrastructure - Undesignated		2,357,213
Total Road Operations		\$ 3,157,213
Total Road Impact Fees - District 4		\$ 3,157,213
Road Impact Fees - District 5		
<u>Road Operations</u>		
CR-50 (Washington Street C-1643) from US-27 to Grassy Lake Road C-1846	SDY07009	\$ 60,000
Hooks Street Ext Phase IV from US-27 to Hooks St Ph III & Grand Highway	NRD06004	1,330,600
Lakeshore Drive C-1040 Bridge #114077	SPJ06020	70,000
Hancock Road, North C-1354 Extension from CR-50 to Fosgate Road	W&R08042	200,000
Total Road Operations		\$ 1,660,600
Total Road Impact Fees - District 5		\$ 1,660,600
Road Impact Fees - District 6		
<u>Road Operations</u>		
CR-33 from SR-50 to Simon Brown Road C-2013	SDY08036	\$ 400,000
CR-565 (Villa City Road C-2215) from Bible Camp Road C-1615 to Simon Brown Road C-2013	W&R08037	100,000
CR-565A from SR-50 to lake Minneola Shores C-1733 (C-561)	W&R05030	100,000
Apshawa Road, East C-2038 from Cherry Lake Road C-1829 to US-27	W&R06021	650,000
Crittenden Street from SR-50/SR-33 to SR-19 (Groveland)	SDY06008	2,200,000
Mascotte-Empire Road C-1310 from Mt. Pleasant Road C-1412 to Pearl Street	W&R08008	200,000
Sunset Avenue and South Sunset Avenue from Mascotte city limit to CR-33 (Mascotte)	SDY07015	300,000
Road Infrastructure - Undesignated		3,112,526
Total Road Operations		\$ 7,062,526
Total Road Impact Fees - District 6		\$ 7,062,526

Detail of Capital Improvements by Fund FY 2008-09

Fund/Division/Project	Project	Total
<u>Fish Conservation</u>		
<u>Parks and Trails</u>		
Arnold Brothers Boat Ramp		\$ 5,000
Lake Idamere Park - Canoe launch	40011	10,000
Marsh Park and Boat Ramp	40013	15,000
Ferndale Preserve	40004	35,719
Lake Jem Park and Boat Ramp - Erosion issues	40005	10,000
Total Parks and Trails		\$ 75,719
Total Fish Conservation		\$ 75,719
MSTU - Stormwater Section		
<u>Engineering</u>		
Hollondel Stormwater Pond	30005	\$ 2,000,000
Lake Yale Basin Study - Chisholm portion	30008	160,000
Getford Road - Drainage improvements	34003	2,000,000
Dead River Road	30005	2,000,000
Land Acquisition		278,522
Total Engineering		\$ 6,438,522
Total MSTU - Stormwater Section		\$ 6,438,522
MSTU - Parks Section		
<u>Parks and Trails</u>		
East Lake Community Park - Design work: zoning, site plans, surveys and contract docs	40018	\$ 9,000
North Lake Community Park	40002	73,158
P.E.A.R. Park	40006	73,158
P.E.A.R. Park - Design work: zoning, site plans, surveys and contract docs	40006	8,000
Ferndale Preserve - Design work to include zoning, site plans, surveys and contract docs	40004	8,000
Total Parks and Trails		\$ 171,316
Total MSTU - Parks Section		\$ 171,316
MSTU - Roads Section		
<u>Road Operations</u>		
Countywide Infrastructure		\$ 1,642,927
Total Road Operations		\$ 1,642,927
Total MSTU - Roads Section		\$ 1,642,927
Total Special Revenue Funds		\$ 53,779,761

Detail of Capital Improvements by Fund FY 2008-09

Fund/Division/Project	Project	Total
Enterprise Funds		
<u>Landfill Enterprise</u>		
<u>Residential Drop-offs</u>		
Paisley Residential Drop-off Modifications	25002	\$ 20,000
Total Residential Drop-offs		\$ 20,000
Total Landfill Enterprise		\$ 20,000
<u>S W Closures and L T Care</u>		
<u>Post Closures</u>		
Umatilla - Landfill Post Closure, Long Term Care		\$ 15,290
Lady Lake - Landfill Post Closure, Long Term Care		21,517
Lady Lake - Active landfill gas recovery system		175,000
Astatula - Landfill Post Closure, Long Term Care		29,962
Astatula IIB - Landfill Closure		82,317
Astatula IIB - Landfill Post Closure, Long Term Care		70,943
Loghouse - Landfill Post Closure, Long Term Care		15,851
C& D Landfill - Post Closure, Long Term Care		10,276
Astatula Phase III - Landfill Closure		99,250
Astatula Phase III - Proposed Class I MSW Landfill and Proposed Class I ASH Monofill		100,751
Total S W Closures and L T Care		\$ 621,157
Total Enterprise Funds		\$ 641,157
Total Operating Budget		\$ 67,669,918
Capital Projects Funds		
<u>Parks</u>		
<u>Capital Projects</u>		
Astor Lions Club Park - Second phase of recreational lighting	40008	\$ 60,000
East Lake Community Park - Athletic fields, playgrounds, pavilions, paths, facilities, etc.	40018	25,000
Haynes Creek Park - Parking lot, pavilion, hiking trail, fencing, landscaping, signage	40010	45,000
Lake Idamere Park - Pavilions, multipurpose paved trails, picnic tables, lighting	40011	35,000
Marsh Park and Boat Ramp - Boardwalk/Fishing Pier, pavilion, pre-fab restrooms, signage	40013	25,000
North Lake Community Park - Tennis, basketball and volleyball courts, playground, pavilions	40002	419,064
Paisley Park - Pre-fab restrooms, softball field, shuffleboard courts, pavilions	40014	25,000
Sorrento Park - Paved paths, renovation of existing buildings, basketball court, benches	40016	80,000
Lake Jem Park and Boat Ramp - Pre-Fab restrooms, hiking trails, pavilions, benches	40005	55,000
Total Capital Projects		\$ 769,064
Total Parks Capital Projects		\$ 769,064

Detail of Capital Improvements by Fund FY 2008-09

Fund/Division/Project	Project	Total
<u>Renewal Sales Tax</u>		
<u>Facilities</u>		
Animal Services Building Renovation	80055	\$ 80,000
Historic Courthouse Renovation	80041	900,000
Sheriff's Administration Building Renovation	80042	900,000
Sheriff's South District Substation	80100	1,000,000
Total Facilities		\$ 2,880,000
<u>Road Operations</u>		
CR-439 from SR-44 to CR-44A	W&R04029	\$ 250,000
Picciola Bridge #114004	SPJ03003	20,000
Countywide Resurfacing - approximately 18 miles of roads, 20' wide using recycled asphalt		2,031,750
Countywide Sidewalks		460,350
Countywide Infrastructure		7,054
Total Road Operations		\$ 2,769,154
Total Renewal Sales Tax		\$ 5,649,154
<u>Public Lands</u>		
<u>Public Lands</u>		
Public Lands Program - Land Acquisition	10001	\$ 187,500
Total Public Lands		\$ 187,500
Total Public Lands		\$ 187,500
<u>Facilities Expansion</u>		
<u>Facilities</u>		
Judicial Center Expansion	80023	\$ 23,588,990
Judicial Center Renovation	80024	1,000,000
Total Facilities		\$ 24,588,990
Total Facilities Expansion		\$ 24,588,990
Total Capital Projects Funds		\$ 31,194,708
Total Non-operating Budget		\$ 31,194,708
Total Capital Improvement Program		\$ 98,864,626



LAKE COUNTY

BOARD OF COUNTY COMMISSIONERS