

**Lake County  
Board of County Commissioners**

**Final Budget Hearing**

**Fiscal Year 2009-10**

**September 22, 2009**

**LAKE COUNTY, FLORIDA**  
**FINAL BUDGET**  
**FISCAL YEAR 2009-10**

**BOARD OF COUNTY COMMISSIONERS**

Welton G. Cadwell, District Five, Chairman  
Jennifer Hill, District One, Vice Chairman  
Elaine Renick, District Two  
Jimmy Conner, District Three  
Linda Stewart, District Four

**COUNTY MANAGER**

Cindy Hall

**COUNTY ATTORNEY**

Sanford A. Minkoff

**Prepared by the Budget Department**

Doug Krueger, *Budget Director*  
Eve Reynolds, *Budget Manager*

Georgette Daniels  
*Senior Budget Analyst*  
Michelle Sherrod  
*Budget Analyst*  
Linda Lorentz  
*Budget Office Coordinator*

Richard Varner  
*Senior Budget Analyst*  
Pedro Ruiz  
*Business Systems Analyst*  
Carol Boyle  
*Assessment Coordinator*

	<u>Page</u>
Table of Contents	
<b>JULY 15 RECOMMENDED BUDGET ..... Tab</b>	
<b>FY 2009-10 Recommended Budget:</b>	
Budget Message	
History of Lake County.....	1
Organizational Chart of Lake County Government .....	2
Lake County Commissioners, County Manager and County Attorney .....	3
Lake County Commissioners/Elected Officials/Appointed Officials.....	4
Department Directors.....	5
Commissioner Goals and Focus Areas.....	6
General Fund Revenues by Source.....	8
General Fund Expenditures by Department.....	9
General Fund Appropriation Comparison – Constitutional Officers/ Judicial Support/Board of County Commissioners .....	10
Personnel Authorization Summary – Lake County Board of County Commissioners and Constitutional Officers - Full-Time Positions By Department.....	11
Personnel Authorization Summary – Lake County Board of County Commissioners – Full-Time Positions by Fund and Department .....	12
Position Additions and Deletions.....	15
Summary of Capital Outlay by Fund and Department.....	19
Detail of Capital Outlay by Fund and Department.....	21
Summary of Capital Improvements by Fund.....	25
Detail of Capital Improvements by Fund and Department .....	26
County Reorganization agenda item – August 11, 2009.....	32A

*Table of Contents (continued)*

**FIRST PUBLIC HEARING..... Tab**  
**FY 2009-10 Tentative Budget:**

Tentative Budget Hearing Agenda ..... 33

Comparison of Proposed Millages to Rollback Rate ..... 35

Proposed Adjustments ..... 36

Presentation Reconciliation Summary – Proposed Adjustments ..... 38

Proposed Adjustments to Personnel by Fund ..... 39

Proposed Adjustments to Capital Improvements by Fund ..... 41

Proposed Adjustments – Detail..... 43

Additional Adjustments to Personnel by Fund – September 15, 2009 ..... 65

Additional Adjustments – Detail – September 15, 2009 ..... 66

**FINAL PUBLIC HEARING..... Tab**  
**FY 2009-10 Final Budget:**

Final Budget Hearing Agenda ..... 67

Comparison of Tentative Millages to Rollback Rate..... 69

Proposed Adjustments ..... 70

Presentation Reconciliation Summary – Proposed Adjustments ..... 72

Proposed Adjustments to Personnel by Fund ..... 73

Lake County Countywide Levy and the Lake County Voter Approved  
Debt Service Levy for Environmentally Sensitive Lands Resolution ..... 74

Lake County Municipal Service Taxing Unit for Ambulance and  
Emergency Medical Services Resolution ..... 77

Stormwater Management, Parks and Roads Municipal Taxing Unit  
Resolution ..... 80

Lake County Municipal Service Taxing Unit for Fire Protection  
Number Two A/K/A Fire Rescue/Emergency Medical Services  
Resolution ..... 83

Final Budget Resolution ..... 86

Detail Adjustments to Tentative Budget by Fund ..... 91

**July 15**  
**Recommended**  
**Budget**



July 15, 2009

Honorable Members of the Board of County Commissioners:

As required by Florida Statutes, I am presenting to you the proposed budget for FY 2009-10. The FY 2009-10 budget totals \$411,583,392. This budget discussion will focus on the operating budget of \$302,587,132. By comparison, the FY 2008-09 adopted budget totaled \$455,606,458 and \$357,945,086, respectively. The difference between the total budget and operating budget is that the operating budget nets out the inter-fund transfers, capital project funds, and internal service funds. This provides a better comparison with other county governments in Florida.

The budget preparation during this year has without a doubt been the most challenging that most local governments have experienced. Lake County is no exception. For the third straight year local governments throughout the state have adjusted to lower property tax revenues, the primary source of revenue for providing programs and services. In FY 2007-08 the State Legislature mandated millage rates to be 9% below the rolled back tax rate which resulted in a reduction of \$11.1 million in tax revenues for Lake County. Increased exemptions from Amendment 1 approved by voters in January 2008 reduced tax revenues another \$9.4 million in FY 2008-09. For FY 2009-10, a recessionary economy coupled with unprecedented foreclosures will result in a further loss of property and sales tax revenues of \$9.8 million. Although some predictions are hopeful that the economy may begin to improve in 2010, growth in Lake County's tax base is likely to continue to be adversely impacted by foreclosures for at least the next two budget years.

It is with this background that the FY 2009-10 budget has been crafted. My goals during this process have been to:

- Create and present a balance budget to the Board of County Commissioners.
- Establish a balance between the reduced revenue streams and the service provided to the public.
- Reflect the priorities of the Board.
- Consolidate the County's organizational structure.
- Place the County in a financial position to weather the distressed economy for the next two years.

Staff at all levels have re-evaluated current programs, searched for ways to streamline current processes, proposed relationships with cities and other agencies for the efficient delivery of services through partnerships and the elimination of duplicative services, and prioritized operating and capital expenditures. The Constitutional Officers have worked with us throughout this process.

By far, the greatest cost savings in this budget come from reductions in staffing levels. There are three components to these savings. First, a year and a half ago, we implemented a hiring evaluation that

P.O. BOX 7800 • 315 W. MAIN ST., TAVARES, FL 32778 • P 352.343.9888 • F 352.343.9495  
Board of County Commissioners • [www.lakecountyfl.gov](http://www.lakecountyfl.gov)

JENNIFER HILL  
*District 1*

ELAINE RENICK  
*District 2*

JIMMY CONNER  
*District 3*

LINDA STEWART  
*District 4*

WELTON G. CADWELL  
*District 5*

required County Manager review and concurrence for any recruitment. In December 2008, the Board of Commissioners officially froze all hiring, and since that time only one external recruitment has taken place. Second, over the past year and a half, our full-time work force has been down-sized by twelve percent (12%) through attrition, layoffs, and separation incentives. Fifty-one full time positions were eliminated in the FY 2008-09 budget from layoffs and attrition. For FY 2009-10, forty-nine (49) full time and seventeen (17) part time positions will be eliminated due to attrition. In June, the County was forced to layoff another fifteen (15) positions throughout the County. Concurrently, an “early out” incentive program was approved by the Board, which was accepted by twelve (12) long-term employees. In total, ninety-three (93) full and part time positions will be eliminated in the FY 2009-10 budget with an estimated savings of \$4.1 million. Finally, the FY 2009-10 budget is balanced with no increase in salary for employees and with a 12-day mandatory furlough program which requires unpaid leave for most employees under the Board. Changes in salary and benefits to employees are further explained below.

Throughout the staffing reduction, public safety programs have remained a high priority, and at the direction of the Board, County parks programs have been enhanced. The FY 2009-10 budget includes twelve (12) new firefighter positions, initially funded by a federal grant, and one (1) parks specialist. The firefighter positions will be used as back fill to maintain required apparatus and to ensure adequate manning levels thus reducing overtime, until they are needed to staff new fire stations. The parks specialist position is added to maintain the County’s growing developed park acreage due to the opening of new parks, such as North Lake Community Park. The reduction in staff has necessitated corresponding reductions in county-provided services and programs.

Some monetary support for community-based organizations and need-based services to targeted segments of our citizens has been reduced in the proposed budget. Almost all replacement capital, whether computer equipment, or fire engines, was eliminated. A review, and subsequent reduction, of cell phones and vehicles during the current budget year will save \$169,000 countywide. Funding for professional services for studies, architectural assistance, engineering and other consulting that is often needed unexpectedly throughout the year was largely discontinued. Memberships, publications, and travel/training were greatly reduced. Generally, remaining training that is budgeted is primarily to maintain required certifications. Funding was eliminated for the Citizens’ Academy, wellness programs, and hardship grants for tax and fire assessment assistance. Other services that were reduced include libraries, bus routes, and mosquito control; however every effort was made to preserve the intent of the service by redesigning service delivery in a manner that will hopefully accommodate the affected citizens.

Every department has volunteered savings. The savings, while essential to balance the budget, will have an impact on speed of service response, efficiencies, and the ability to offer services at the level that our citizens have previously desired.

### **Furlough Plan**

The FY 2009-10 recommended budget includes twelve mandatory furlough days for all employees. The furloughs apply to all employees with the exception of Growth Management Building Services employees who already work a reduced schedule of 32 hours per week with the offices closed on Fridays, and shift Fire/Rescue positions. I am recommending that County facilities be closed the last Friday of each month.

In December that Friday is Christmas, so I recommend the preceding Thursday instead. In some areas, such as the landfill or public transit maintenance facility, the actual furlough day may be modified due to operational requirements. The change in employees' pay for the 12 furlough days equates to a 4.6% salary reduction. The overall cost savings to the County for the furlough plan is \$1.4 million.

### **Change in Employee Benefits**

Effective July 1, 2009, the Board of County Commissioners approved the elimination of the 1% of annual salary contribution to an employee's Post Employment Health Plan (PEHP) account. This benefit reduction will save approximately \$365,000 in FY 2009-10. Sick leave pay out increases has also been curtailed. However, greater flexibility in the options for receiving sick leave payouts has been received favorably by employees.

Another cost savings measure which was implemented in the current fiscal year (FY 2008-09) was a six-month suspension of life and health insurance charges to departmental budgets. The savings in current year expenditures increases the fund balance revenues carried over to next fiscal year to help fund that budget. Overall, the savings for all funds totals \$3.4 million.

### **Department Reorganizations**

With the departure of a Department Director due to the Voluntary Early Out Program (VEOP), and in order to further streamline County government, I am recommending a reorganization of County departments. The reorganization accomplishes four priorities:

1. Align activities whose common goal is to enhance the quality of life for Lake County citizens and visitors. The resulting synergy among the talented individuals in the new Department of Public Resources will offer a creative and proactive approach to integrate and enhance like services.
2. Reduce the number of departments.
3. Provide greater financial oversight to contracted public services.
4. Place services, formerly in the Department of Community Services, such as Probation and various medical programs, in existing departments with similar areas of expertise.

The following table highlights the recommended changes:

#### **Public Resources**

Administration  
Agricultural Extension Services  
Library Services  
Parks and Trails (inc. Community Buildings  
and Public Lands Program)  
Tourism and Business Relations  
VolunteerLake

#### **Employee and Citizen Services**

Children and Elder Services  
Community Health Workers  
Employee Services  
Indigent Burials  
Medical Assistance  
Special Grants  
Veterans Services

**Budget and Contract Services**

Affordable Housing Program (SHIP)  
Assessments  
Housing Services (Section 8)  
Office of Budget  
Public Transportation

**Conservation and Compliance**

Administration  
Code Enforcement Services  
Lake Soil and Water  
Mobile Irrigation Lab (MIL)  
Probation Services  
Public Safety Coordinating Council

**Growth Management**

Administration  
Building Services  
Community Development (CDBG)  
Planning and Community Design  
Zoning

**Information Technology**

Administration  
Computer Repair and Replacement  
Geographic Information Services  
Information Outreach  
Information Systems  
Programming Applications/Support Services  
Records Management  
Telecommunications (including cell phone and  
E 9-1-1 addressing functions)

The full organizational chart appears on Page B-4.

**New Grant Funds and Internal Service Fund**

**Grant Funds** - A change from last year's budget is the addition of two new grant funds and an internal service fund to better reflect financial data presentation. Previously, certain grant revenues and restricted revenues were included in the General Fund. By removing these revenues and programs from the General Fund, the financial system can be more fully utilized to accurately determine unobligated fund balances. The two new funds are Federal/State Grants and Restricted Local Programs. Examples of revenues and programs in these funds include: LAP road projects, emergency medical services, emergency operations center grant, license plate revenues, alcohol and drug abuse revenues, traffic education trust and police education trust revenues, and boating licenses.

**Internal Service Fund** – Internal Service Funds are established for the financing of goods or services provided by one department or division to other departments or divisions within our government. Currently there are three internal service funds: Property and Casualty Insurance, Employee Group Benefits, and Fleet Maintenance. Document Services, which is currently budgeted in the General Fund under the Procurement Department, provides print and copy services to all county departments and is funded through internal charges. In the FY 2009-10 budget, a new fund has been established and now reflects all revenues and expenditures related to Document Services.

**Key Funding Levels**

**Libraries Services**

Library Services total budget of \$5,437,239 is supported by the General Fund and State Aid to Libraries. The General Fund support of \$4,286,542 represents a reduction of \$340,411, or 7.4% from FY 2008-09,

and State Aid to Libraries has been reduced by \$250,000. To offset the funding reductions, five positions have been eliminated from the budget. Recommended operating impacts include the closing of the Astor and Paisley libraries one weekday, the elimination of the Books-by-Mail Program (except for the homebound), reduction in the hours of operation at the Cagan Crossings Community Library, and longer turnaround times for patrons to receive library materials.

One positive note is that the new Cooper Memorial Library will open in August 2009. This 50,000 sq. ft. facility will offer wireless computer access and state-of-the-art reference materials and resources. The library also will serve as the principal depository and access for Law Library materials. The library is a joint partnership of Lake Sumter Community College, the Lake County Board of County Commissioners, and the University of Central Florida.

Lake County supports the operation of the nine member libraries through monetary grants to the municipalities. The funding for FY 2009-10 was reduced by 5%, and is budgeted as follows:

Fruitland Park Library	\$ 92,990
Lady Lake Public Library	141,839
Leesburg Public Library	355,779
Helen Lehmann Memorial Library (Montverde)	35,683
Tavares Public Library	139,463
Umatilla Public Library	149,958
W.T. Bland Public Library (Mount Dora)	233,705
Minneola Public Library	20,276
Marianne Beck Memorial Library (Howey-in-the-Hills)	<u>23,899</u>
Total	<u>\$1,193,592</u>

### **Mosquito Control**

The Environmental Utilities Mosquito Management Section monitors mosquitoes and other biting arthropods to reduce the risk of arboviral disease transmission and to allow reasonable outdoor activities for residents and visitors of Lake County. Mosquito management is accomplished through surveillance and monitoring activities, adulticiding, larviciding and arthropod breeding site management. The need for seasonal mosquito control spraying (adulticiding – April through December) in FY 2009-10 is projected to be lower because of lack of rainfall and drought conditions experienced over the past year. Two seasonal positions are not funded at a cost savings of \$6,000.

### **SHIP Program**

State Housing Initiatives Partnership (SHIP) funds are received from the State to assist low and moderate income households in the purchase of a home. The amounts remitted to Lake County are based on a percentage of documentary stamp collections. These funds are 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 State of Florida, however, has not allocated any Affordable Housing/SHIP funds to any county for FY 2009-10. The funding of \$2,000,000 budgeted for FY 2009-10 are prior year funds that remained unspent and have been carried over to the current year.

### **Social Services/Human Services Grants**

The funding for social service grants included in the budget is below amounts requested by community-based organizations that support services provided to the public. For comparison purposes, the following table identifies recommended funding for FY 2008-09 and FY 2009-10:

	<u>FY 2008-09</u>	<u>FY 2009-10</u>
Children Services	\$ 140,900	\$ 149,500
Human Services	\$ 44,842	\$ 50,000
Lifestream Behavioral Center	\$ 968,406	\$ 919,986
We Care	\$ 75,000	\$ 75,000
Alcohol and Drug Abuse	\$ 57,470	\$ 57,470
Adoption Assistance*	\$ 82,696	\$ 70,696

\*Choose Life License Plate Revenue

### **Probation Services**

Probation Services staff ensure that probationers comply with the various sanctions imposed upon them through the Judiciary and court system. In addition, offenders placed on house arrest are supervised through the use of electronic monitoring equipment. Based on recommendations of the Lake County Jail and Justice Assessment conducted through the National Institute of Corrections in early 2008, it was estimated that on average 28 offenders would be placed on house arrest. Sentencing of misdemeanor offenders to electronically monitored house arrest has not reached expectations, and instead offenders have been sentenced to probation or pretrial diversion programs. As a result, the FY 2009-10 budget for electronic monitoring equipment has been reduced by \$25,000, or a reduction of approximately 18 units.

### **Trout Lake Nature Center**

The Trout Lake Nature Center is a 230 acre wildlife preserve located .4 miles east of S.R. 19 on County Road 44. The preserve protects the flora and fauna of a unique wetlands-forest habitat bordering Trout Lake. The Center is dedicated to increasing the environmental awareness of the citizens of Lake County and to the advancement of environmental education. The FY 2009-10 budget maintains funding support totaling \$55,000.

### **City Recreation Grants**

Funding assistance for municipal recreation programs was discontinued in FY 2008-09 with the exception of the Youth Recreation Assistance program. This program reimburses municipalities for the provision of recreation services to children in the unincorporated areas. Funding for FY 2009-10 totals \$75,000, the same as in FY 2008-09.

### **Environmental Utilities – Solid Waste**

The FY 2009-10 General Fund budget includes a transfer to the Landfill Enterprise Fund 4200 in the amount of \$4,519,207, a 7.5% reduction from FY 2008-09. In addition, next year's budget for solid waste is predicated on a restructuring of the Covanta debt payment on the waste-to-energy plant which is wholly

guaranteed by electric revenues and the service fee Lake County pays to Covanta for the disposal of waste.

The Covanta debt restructure would utilize the existing \$5 million debt service reserve to pay down the principal balance on the loan used to construct the waste-to-energy plant, then the principal balance would be re-amortized over the remaining life of the loan to reduce annual debt service payments. This debt restructuring would save the County approximately \$1 million in cash flow annually. This savings is then available to partially offset operational expenses, as well as declining solid waste revenues.

The proposed solid waste assessment fee for FY 2009-10 is \$184, which is the current rate. At that rate, the reserves for FY 2009-10 total \$332,512, or 2% of current revenues. This equates to about 5 ½ days of operational expenditures. This reserve is below a minimum standard reserve of 10% which would provide for approximately 30 days of operational expenditures.

The Environmental Utilities budget also includes funding from the General Fund of \$750,000 for clean-up of petroleum contamination at the Astatula fuel site (\$321,892 from FY 2008-09 and \$428,108 in FY 2009-10). This funding will provide for the construction of a remediation system in FY 2009-10. Once the fuel is extracted from the site, future monitoring will be required by the Department of Environmental Protection (DEP) for 7-10 years at a cost of \$50,000 to \$100,000 a year.

### **Public Transportation**

Fixed-route service in Lake County completed its second year on May 21, 2009. Current services consist of four routes, primarily along the U.S. 441 corridor, including the municipalities of Eustis, Fruitland Park, Lady Lake, Leesburg, Mount Dora and Tavares. On July 1, 2009 a fourth bus route began operating from the Altoona Post Office on S.R. 19 to the Community of Zellwood on U.S. 441, where passengers can transfer to LYNX route 44. Funding for the new route is in part through a State Service Development grant.

The Florida Department of Transportation (FDOT) also is extending the Service Development grant for Express Route service from the Park and Ride on S.R. 27 to downtown Orlando. However, in the FY 2009-10 budget, the number of trips have been reduced from five in the morning and afternoon to three in the morning and afternoon. The reduction in service was recommended by Lynx to stay within budget, and was supported by patrons to keep the service from being eliminated. The various times for picking up and returning passengers will be reviewed based on service demand.

The General Fund public transportation subsidy for FY 2009-10 totals \$1,126,788, a reduction of \$574,601 from the FY 2008-09 adopted budget. The subsidy supports Link 204, Link 55, our paratransit operations and capital, as well as administration. Lakexpress services are funded with Federal and State grants.

### **Information Technology**

The use of technology greatly increases employee productivity and enhances the availability of information to the citizens, Board of County Commissioners, and staff. Virtually every program or service relies upon technology in the provision of services. Although our information technology system is functional, funding has not been available to fully take advantage of technology improvements. The

FY 2009-10 budget does not include funding for routine desk top computer replacements or any equipment purchases and service enhancements. Any major equipment failures would need to be addressed on an emergency basis. Four short-term strategic goals that will need to be addressed in subsequent fiscal years include:

1. Replacing aging network switches that are slow and subject to failure which can affect service to an entire floor, or entire building for up to 2 hours.
2. Replacing desk top PC's, subject to heat failure and parts failure, with commodity boxes (similar to a cable box) that uses 2 watts of power and has no moving parts.
3. Increasing backup disk storage space to eliminate data being transferred to tape which is slower and less reliable for data integrity and restoration.
4. Move towards a "virtual server environment" that connects multiple servers to new iSCSI storage devices. Redundant storage devices allow servers to resume normal operation with minimal downtime if failures occur.

### **Rental Space**

With cost savings and efficiency in mind, and as a result of the elimination of positions, the County is in a position to reduce leased office space. In May 2009 the Conservation and Compliance department moved from rented facilities into the County Administration Building. Rental savings in FY 2009-10 are estimated at \$26,400. By April 2010 it is anticipated that employees currently located in Building B at 1300 Duncan Dr. in Tavares can be relocated. The estimated six months rental savings total \$35,850. The proposed budget includes funding for improvements to existing facilities at P.E.A.R. Park to house Parks and Trails employees and to the Special Projects facility, located at the Central Landfill site in Tavares, to house Public Works road operations employees. This will allow the County to vacate the rented facility on Industrial Drive at a future date.

### **Business Resource Center (BRC)**

The Lake County Board of County Commissioners is a founding partner of the Business Resource Center along with Lake-Sumter Community College, the Sumter Economic Development Council, as well as other economic development-oriented businesses, municipalities and agencies. In addition to a Web portal designed to provide access to local, regional and national Web resources for establishing and growing businesses, the Business Resource Center (BRC) is a one-stop source for business information in Lake and Sumter Counties. The FY 2009-10 budget provides \$52,000 in funding for the BRC towards our contractual funding commitment.

### **General Fund Reserve Levels**

A General Fund economic stabilization reserve of \$12,743,000, authorized by Florida Statutes, is budgeted for FY 2009-10. The reserve ensures that sufficient cash is available to meet the County's obligations until revenues (principally ad valorem tax revenues) become available. In addition, the reserve protects the County's essential service programs and funding requirements during periods of economic downturn, or any other unforeseen catastrophic costs not covered in the budget. A General Fund economic development reserve of \$2 million also has been budgeted for economic incentive awards that may be approved by the Board of County Commissioners. These combined reserves total

\$14,743,000 and represent 10.4% of the total budget, which meets the goal of 10% to 17% established by Board of County Commissioner Policy LCC-51.

### **Capital Improvements**

#### **Stimulus Funding**

The American Recovery and Reinvestment Act of 2009 is an economic stimulus package signed into law by President Obama on February 17, 2009. The purpose is to provide a stimulus to the U.S. economy in the wake of the economic downturn. Among other provisions, the Act provides for domestic spending in education, health care, and infrastructure, including energy improvements. Lake County has been approved for \$8,909,707 in stimulus funding and has applied for additional funding totaling \$20,085,025.

#### **Approved projects are as follows:**

##### **Public Works – Road Resurfacing**

CR 474 from SR 33 to US 27	\$ 2,854,217
CR 42 from Holmes View to W. Fourth St.	783,000
CR 455 from SR 19 to CR 561	428,214
Lake Griffin Rd. from Lemon St. to Grays Airport Rd.	266,529
CR 448 from Lake Industrial Blvd. to Grand Oak Ln.	264,416
Eaglesnest Rd. from US 27 to Ridge Rd.	241,165
Goose Prairie Rd. from Emerald Rd. to CR 452	205,000
CR 466A (Miller St.) from Cutoff Rd. to US 27/441	177,437
Lakeshore Dr. from Preston Cove Rd. to King Fisher Dr.	19,030
CR 19A from Dodson Cutoff to Azalea Dr.	<u>18,837</u>
Total Road Resurfacing	\$ 5,257,845

Public Works – Lois Drive Bridge Replacement	\$ 2,600,000
Public Transportation – Paratransit Vehicles	<u>\$ 1,051,862</u>

**Total Approved Stimulus Funding Projects** **\$ 8,909,707**

#### **The following projects have been submitted for stimulus funding and are pending approval:**

<u>Energy Efficiency and Conservation Strategy</u>	\$ 200,000
Development of a comprehensive plan for energy efficiency including projects that create on-going jobs. The strategic plan may include submission of a project to place a solar voltaic panel system on the top level of the County's parking garage. Total energy stimulus funding earmarked for Lake County is \$2,800,000.	

Public Safety – Fire Rescue Station Construction\*

Fire Station #13 – Paisley	\$ 1,300,000
Fire Station #77 – Astatula	1,300,000
Fire Station #14 – Altoona	<u>1,300,000</u>
Total	\$ 3,900,000

\*\$200,000 in impact fees per station is proposed as matching funds.

Public Transportation

Maintenance Facility Lease/Renovations	\$ 122,228
Preventative Maintenance	249,000
Fixed-Route Buses - 3	840,000
Transit Shelters - 10	200,000
Fareboxes - 10	150,000
Mobile Data Terminals (82), Automatic Vehicle Locators (82), Automatic Passenger Counters (10)	360,714
Other	<u>300,000</u>
Total	\$ 2,221,942

Community Development Block Grant-R

Camp Challenge Sewer Lines	\$ 35,000
Astor Road Paving	40,000
Women’s Wellness Center*	100,000
Sidewalk Improvements – City of Tavares	24,540
Street Resurfacing – City of Lady Lake (Skyline Hills Subdivision)	24,540
Kirk Park Improvements – Town of Montverde	9,800
Sidewalk Improvements – Town of Astatula	9,800
Administration of CDBG-R Projects	<u>19,403</u>
Total	\$ 263,083

\*\$189,572 is proposed as matching funds.

Neighborhood Stabilization Program\*\* \$13,500,000

**Total Pending Stimulus Funding Projects** **\$20,085,025**

\*\*Lake County also has received \$3,136,967 in funding under the Housing and Economic Recovery Act of 2008 for the Neighborhood Stabilization Program to purchase, rehabilitate and resell housing units as affordable housing.

**Judicial Center Expansion**

Phase II of the Downtown Tavares Governmental Facilities Project as originally envisioned includes a 298,290 sq. ft. expansion to the Judicial Center and renovation of the existing Judicial Center facility. Over the past several months, staff and the Board of County Commissioners have been evaluating the final size and scope of this project in light of current economic conditions. Available funding for construction of the Judicial Center expansion in the FY 2009-10 budget includes \$48,450,000 in available

bond funds, cash from the General Fund and Christopher C. Ford Commerce Park Fund and projected interest income in the bond proceeds fund; and an additional \$3,134,919 in infrastructure sales tax dollars which includes new funding from FY 2009-10 revenues and savings from completed past projects. These available dollars totaling \$51,584,199 would be supplemented by future revenue streams and financing from a bank loan/line-of-credit depending on the final project cost.

### **Historic Courthouse**

The new Property Appraiser and Tax Collector building opens in August 2009. Once their current offices are vacated in the Historic Courthouse, plans call for some of the Sheriff's administrative functions to be moved to the courthouse. A study is currently being conducted to determine the best use of the current Sheriff's Administration facility and Historic Courthouse by the Sheriff's Office.

### **South Lake District Sheriff's Office**

In July 2008 the Board of County Commissioners purchased a five-acre parcel in the Clermont area for use as a district Sheriff's Office in South Lake County. Bids for renovation of the facility are due in July 2009. It is anticipated that construction will be completed in FY 2009-10.

### **Park Development**

In July 2009, the Board of County Commissioners approved \$100,000 for the construction of restroom facilities near the playground/pavilion area at North Lake Community Park. The Board also is considering an agreement with the City of Clermont to purchase city property for development of the South Lake Community Park. The agreement calls for the purchase price of \$4.1 million to be paid over a 5-year period beginning in FY 2012-13. The current year and proposed budgets include \$2.7 million funding for the park improvements to begin immediately.

The FY 2009-10 budget also includes an initial contribution of \$250,000 to the City of Tavares for the development of Woodlea Park. The park master plan, which is anticipated to be approved in FY 2009-10, includes athletic fields, courts, pavilions, path system, concession and restroom buildings, maintenance building, parking and site furnishings. Discussions between the County and the City of Tavares are ongoing to determine the best way to form a partnership for this important park.

East Lake Community Park is a cooperative effort between the County and the School Board. It will be constructed adjacent to the planned construction of Elementary School J at the intersection of Wolf Branch Road and CR 437. In FY 2009-10, it is anticipated that the park design will be completed and bid documents prepared. Construction will be in phases to include clearing and grading of the land, athletic fields, courts, playgrounds, pavilions, path system, concession and restroom buildings, maintenance/caretakers building, parking and site furnishings.

### **Water Resource Lab**

Construction began in March 2009 on the 750 sq. ft. addition to the Water Resource Lab to house the new lab area. It is anticipated the project will be completed in July 2009.

### **Horticultural Learning Center**

The Horticultural Learning Center is under construction with an expected completion date of December 2009. The Center will be a 2,000 sq. ft. facility to house the horticultural support staff and provide areas for educational and gardening seminars.

### **Animal Services Building**

Improvements for the Animal Services building will consist of approximately a 3,500 sq. ft. expansion of the kennel and staff areas, as well as site upgrades to provide for additional parking. Architects have been recently appointed to begin design of the facility improvements.

### **BCC Warehouse**

A 13,000 sq. ft. expansion of the Board of County Commissioners Warehouse is currently out to bid. It is anticipated that construction will begin in September 2009. When completed, the warehouse will accommodate the climate controlled storage needs of the Clerk of the Circuit Court and County Office of Information Technology.

### **Conclusion**

The design of the proposed budget for FY 2009-10 has been challenging and the final product reflects reductions in virtually every function, program or service the County provides. By necessity, it has sadly impacted our most valuable resource, County employees, through layoffs, elimination of positions, reduction in employee benefits and employee furloughs. I can personally attest to the fact that our remaining employees are committed to providing the best possible service to the public with the resources they have available. It would be unfair to them, however, not to remind Lake County to expect some inconveniences as the County closes down twelve additional days during the year, reduces hours of operation and staffing levels for many programs, and must be more selective in the provision of grants and funding assistance to external agencies and individuals.

Any improvement in the economy may not be reflective in our tax base until it stabilizes from the effects of continuing high levels of foreclosed properties. In addition, Amendment 3 which has been certified for Florida's 2010 ballot could further erode the tax base, if approved, by reducing the increase of taxable value on non-homesteaded properties from 10% to 5%. It also would grant first-time homebuyers an initial \$100,000 homestead exemption which would decrease 20% a year in years 2-6 of ownership. Clearly our task of "right-sizing" County government and services must continue. The hiring freeze must remain in place. We must continue to evaluate service and program reductions throughout the next year in preparation for an equally challenging budget in FY 2010-11.

I appreciate the ongoing communication of ideas, recommendations, and patience that I have received from many employees as well as citizens. The support, understanding, and solutions offered by our Department Directors are unsurpassed. I am grateful to the Constitutional Officers who have been willing participants in crafting this reduced budget. And the Budget Office has gone above and beyond in its efforts to compile this document as numbers and solutions changed continually in our effort to balance service provision to the citizens of Lake County within our funding capabilities.

Honorable Members of the Board of County Commissioners

Budget Message for Fiscal Year 2009-10

---

July 15, 2009

Page 13

I am proud to be a part of this dedicated and talented team. The staff and I offer full support to the Board of County Commissioners as you consider the Proposed FY 2009-10 budget. With your guidance, I am confident that together we will withstand the significant challenges that confront us.

Sincerely,



Cindy Hall  
County Manager

# Fiscal Year 2009-10 LAKE COUNTY, FLORIDA RECOMMENDED BUDGET

The following pages outline the revenue and expenditure program for FY 2009-10.

## FISCAL YEAR 2009-10 SUMMARY

	Adopted FY 2008-09 (Millions)	Recommended FY 2009-10 (Millions)	Percent Total Budget	Dollar Change (Millions)	Percent Change
Taxes	\$ 142.4	\$ 131.0	43.3%	\$ (11.4)	(8.0%)
Licenses and Permits	3.5	34.0	11.2%	30.5	871.4%
Intergovernmental Revenues	35.9	41.7	13.8%	5.8	16.2%
Charges for Services	29.4	13.8	4.5%	(15.6)	(53.1%)
Fines and Forfeitures	0.8	1.6	0.5%	0.8	100.0%
Miscellaneous Revenues	33.8	4.1	1.4%	(29.7)	(87.9%)
Less: 5% Estimated Receipt	(11.4)	(9.8)	(3.2%)	1.6	(14.0%)
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 234.4</b>	<b>\$ 216.4</b>	<b>71.5%</b>	<b>\$ (18.0)</b>	<b>(7.7%)</b>
<b>Non-Revenues</b>					
Transfer From Other Funds	\$ 24.0	\$ 22.2	7.3%	\$ (1.8)	(7.5%)
Excess Fees	3.1	5.0	1.7%	1.9	61.3%
Fund Balance	116.1	77.4	25.6%	(38.7)	(33.3%)
<b>TOTAL NON-REVENUES</b>	<b>\$ 143.2</b>	<b>\$ 104.6</b>	<b>34.6%</b>	<b>\$ (38.6)</b>	<b>(27.0%)</b>
Less: Interfund Transfers	(19.7)	(18.4)	(6.1%)	1.3	(6.6%)
<b>TOTAL REVENUES OPERATING BUDGET</b>	<b>\$ 357.9</b>	<b>\$ 302.6</b>	<b>100.0%</b>	<b>\$ (55.3)</b>	<b>(15.5%)</b>

Taxes (locally imposed), including the property tax, resort tax, local option sales tax, and gas taxes comprise Lake County's primary revenue sources. Approximately 43.3% or \$131 million of the operating funds for the FY 2009-10 budget are generated from these taxes. As the above table indicates, locally imposed tax revenues will decrease by \$11.4 million, or 7.9% in FY 2009-10. The decrease is summarized as follows:

	<b>Dollar Change</b>
	<b><u>(Millions)</u></b>
<b>Taxes:</b>	
Property Taxes - All Funds	\$ (11.1)
Resort Tax	(0.2)
Gas Taxes	(0.2)
Local Option Sales Tax (Infrastructure Surtax)	(0.2)
Communication Tax	0.3
<b>Total</b>	<b><u><u>\$ (11.4)</u></u></b>

**Licenses and Permits** are primarily collected in the unincorporated areas of the County. Pursuant to a change in the State Chart of Account classifications a number of revenues have been reclassified as Licenses and Permits. Previously they were classified as Miscellaneous Revenues or Charges for Services. These include impact fees - \$2.4 million; fire rescue assessments - \$17.2 million; solid waste disposal assessments - \$11.8 million; and special assessments - \$.8 million. Other major Licenses and Permits include building permits - \$1.4 million; and occupational licenses - \$.4 million. FY 2009-10 revenues are estimated at \$34 million.

**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 an increase of \$5.8 million in FY 2009-10 for a total of \$41.7 million. The major changes include reductions in sales taxes - \$.8 million; state revenue sharing - \$.5 million; and SHIP funding - \$2.5 million; offset by an increases in LAP road project funding of \$5.2 million (stimulus funds), Community Development Block Grant - \$3.2; and a grant for construction of an Emergency Operations Center - \$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 \$13.8 million for FY 2009-10. The \$15.6 million decrease from FY 2008-09 is primarily attributed to the solid waste disposal assessment which was reclassified to Licenses and Permits, thus reflecting a decrease in Charges for Services of \$11.9 million. Other decreases include recyclable revenues - \$1.1 million; Building Services revenues - \$.4 million; boarding of prisoners from other agencies - \$.7 million; and landfill operating income - \$.5 million. Court technology fee revenues also are projected to be \$350,000 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 \$1,583,484 for FY 2009-10, reflect a \$788,984 increase from FY 2008-09 revenues. The major increases are associated with a \$755,584 increase in traffic education trust revenues and a \$42,470 increase in alcohol and drug abuse revenues. The significant increase in traffic education trust revenues is unspent Dori Slosberg Driver Education revenue from civil traffic fines used for driver education programs.

**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. Other miscellaneous revenues include the sale of surplus property. Miscellaneous revenues are projected at \$4.1 million, a decrease of \$29.7 million from the FY 2008-09 adopted budget. This decrease is primarily attributed to the reclassification of fire, road, library and park impact fees, as well as fire assessment fees to the Licenses and Permits category. This reclassification was required because of a change in the State Chart of Accounts. In addition, interest income revenues are projected to be \$2.9 million lower than last year because of lower interest rates.

**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 2009-10 totals \$9.8 million.

**Non-Revenues** total \$104.6 million, a decrease of \$38.6 million from FY 2008-09, and includes the appropriation of \$77.4 million in anticipated fund balance revenues, \$22.2 million in transfers from other funds, and \$5.0 million in excess fees. Major fund balances are identified in the Schedules 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 or service and program reductions may be necessary. 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 support their operations or to pay for services provided. 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 2009-10 total \$5 million, which is \$1.9 million higher than was adopted in FY 2008-09 and primarily reflects a more accurate projection of the Tax Collector excess fees.

**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 \$22.2 million for FY 2009-10.

**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, \$18.4 million in transfers between operating budgets are subtracted out of the bottom line budget as shown on the “Fiscal Year 2009-10 Summary” on page 1 of this message.

**AD VALOREM TAXES (PROPERTY TAXES)**

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

<b><u>Countywide Funds</u></b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>Change</b>
	<b>Adopted Tax Rates</b>	<b>Recommended Tax Rates</b>	
General	4.6511	4.6511	0.0000
Emergency Medical Services MSTU	0.4651	0.4651	0.0000
Public Lands Debt Service	0.1101	0.1101	0.0000
<b>Total Countywide Funds</b>	<b>5.2263</b>	<b>5.2263</b>	<b>0.0000</b>
<b><u>Special Taxing Districts</u></b>			
Stormwater, Parks and Roads MSTU	0.4984	0.4984	0.0000
Fire Rescue MSTU	0.3222	0.3222	0.0000

**EXPENDITURES**

The FY 2009-10 budget totals \$ 302.6 million, a decrease of \$55.3 million from the FY 2008-09 budget of \$357.9 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 2009-10 budget.

**GENERAL (FUND 001)**

The FY 2009-10 budget totals \$156,913,984 and is funded by a 4.6511 millage rate, which is the same millage rate adopted for FY 2008-09. Major changes in FY 2009-10 revenues and expenditures compared with FY 2008-09 are identified below:

**General Fund Revenues**

General Fund revenues total \$156,913,984, a decrease of \$12,723,055 below FY 2008-09 adopted revenues. The following list identifies the major changes in revenues:

<b><u>General Fund Revenues</u></b>	<b><u>Budget Change</u></b>
Ad Valorem Taxes at 4.6511 Mills	\$ (8,953,916)
State Sales Tax	(800,000)
State Revenue Sharing	(500,000)
Public Works LAP Funds	(2,051,000)
Court Technology Fee	(350,000)
Room/Boarding of Prisoners	(685,000)
Interest Income	(929,000)
Administrative Fees	(428,874)
Excess Fees - Sheriff and Clerk of the Circuit Court	(630,075)
Excess Fees - Tax Collector	2,500,000
All Other	104,810
<b>Total</b>	<b><u><u>\$ (12,723,055)</u></u></b>

**Ad Valorem Taxes** – The ad valorem tax revenue at the rate of 4.6511 mills at 95% raises \$84,464,903 or 53.8% of all General fund revenues. The countywide taxable value for Lake County is \$19.116 billion, an 8.8% decrease over the FY 2008-09 taxable value of \$20.966 billion. The taxable value of new construction this year totaled \$395.8 million compared to \$714.3 million the previous year. The reduction in the tax base reflects lower assessed values of properties because of the decline in the economy and foreclosures.

**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 2009-10 totals \$11.2 million which is an \$800,000 decrease from the adopted estimate in FY 2008-09 and reflects lower collections because of the downturn in the economy.

**State Revenue Sharing** – The County shares in State Revenue Sharing dollars which is administered by the Florida Department of Revenue and is funded by state cigarette and sales taxes. The projected revenues of \$4.7 million are \$500,000 below last year’s adopted revenue and is reflective of the general economic downturn.

**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 2009-10 which total \$7.2 million and include 10 stimulus funding projects have been moved to Federal/State Grants Fund 1300.

**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 2009-10 totals \$450,000, a decrease of \$350,000 from the prior year.

**Room/Boarding of Prisoners** – A higher average daily inmate population for the Lake County Corrections Center reduces the capacity to house prisoners from other jurisdictions and/or the State. The FY 2009-10 revenue estimate of \$65,000 is \$685,000 less than the amount adopted in FY 2008-09.

**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. The FY 2009-10 estimate of \$1,721,000 reflects a \$929,000 decrease because of lower interest rates.

**Administrative Fees** – A 5% administrative fee is paid to the General Fund from other funds to partially offset administrative services provided to those funds by Budget and Contract Services, Employee and Citizens Services, Procurement, County Manager and Board Operations, County Attorney, etc. which are funded in the General Fund. The FY 2009-10 budgeted revenues of \$3,446,927 is \$428,874 less than in FY 2008-09 and is reflective of the overall lower fund budgets for FY 2009-10.

**Excess Fees** – 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 support their operations or to pay for services provided. 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. For FY 2009-10 The Clerk of the Circuit Court does not project any excess funding, a reduction of \$384,954 and the Office of the Sheriff projects \$250,000, a reduction of \$245,121 from the previous fiscal year. The projection for the Tax Collector is \$4,742,000 an increase of \$2.5 million over the previous year which reflects a more accurate projection based on historical collections.

### **General Fund Expenditures**

The FY 2009-10 General fund budget totals \$156,913,984 compared to the FY 2008-09 Adopted Budget of \$169,637,039, a decrease of \$12,723,055, or 7.5%. Major changes in General fund expenses are as follows:

<b><u>Program/Category</u></b>	<b><u>Budget Change</u></b>
Salary/Benefit reductions from deletion of 29 full-time and 5 part-time positions and implementation of furlough days	\$(2,404,115)
Group Insurance – reduction in contribution to \$8,200	( 342,783)
Elimination of Post Employment Health Insurance funding	( 138,303)
Professional Services	( 630,051)
Corrections – Inmate Medical Care	( 270,000)
Contractual Services – primarily Astatula fuel site clean-up	445,859

<u>Program/Category</u>	<u>Budget Change</u>
Medicaid – Hospital/Nursing Home Payments	\$ 155,808
Communications and Freight	( 867,043)
Chargeback – Contra Expenditures – Reprographics to Internal Service Fund	983,247
Freight and Postage	212,225
Utility Services	144,186
Rental and Leases	( 392,601)
Insurance	151,641
Repair and Maintenance	( 1,136,985)
Office Supplies	( 220,818)
Operating Supplies	( 245,456)
Books and Publications	( 127,668)
Machinery and Equipment	( 619,669)
Capital Improvements – primarily South Lake Park (\$2 million)	1,612,700
Public Works LAP Projects – Moved to Federal/State Grants Fund 1300	( 2,721,000)
Aid to Government Agencies	( 303,934)
Ad Valorem Taxes to Municipalities (CRA’s)	( 636,663)
Transfer to Debt Service	544,400
Transfer to Library Fund	( 470,145)
Transfer to Public Transportation Fund	( 574,601)
Transfer to Environmental Utilities	( 367,793)
Transfer to Clerk of the Circuit Court	( 90,288)
Transfer to Sheriff’s Office	( 1,111,965)
Economic Stabilization/Economic Development Reserve - \$14.7 million	( 1,667,760)
Reserve for Operations	( 373,095)
Reserve for Contingency	( 500,000)
All Other	( 760,385)
<b>Total</b>	<b><u>(\$12,723,055)</u></b>

**COUNTY TRANSPORTATION TRUST (FUND 1120)**

Department: Public Works, Pages E-7, F-131

Major revenues in the County Transportation Trust fund include: the 6 Cents Local Option Gas Tax; the 5<sup>th</sup> and 6<sup>th</sup> Cent Constitutional gas tax; 7th cent County Gas Tax; the 9<sup>th</sup> Cent Gas Tax totaling \$10,141,250; other revenues totaling \$705,174, and fund balance revenues of \$3,435,563.

The FY 2009-10 budget of \$14,281,987 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). Gas taxes which are estimated at \$10.1 million are \$427,500 below FY 2008-09 adopted revenues.

### **LAKE COUNTY AMBULANCE (FUND 1220)**

Department: Non-Departmental, Pages E-9, F-177

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 2009-10 budget of \$10,063,171 is supported by a .4651 millage rate, which is equal to the current millage rate.

### **COUNTY LIBRARY SYSTEM (FUND 1900)**

Department: Public Resources, Pages E-10, F-109

The County Library System fund was established to account for revenues and expenses related to the operation of the library system which includes 9 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 2009-10 budget totals \$5,437,239, a reduction of \$726,162 or 11.8% from the FY 2008-09 adopted budget. Major changes for the FY 2009-10 budget include the elimination of five positions.

Operating impacts include the closing of the Astor and Paisley libraries one weekday, the elimination of the Books-by-Mail program (except for the homebound), possible reduction in the hours of operation at the Cagan Crossing Community Library, and longer turnaround times for patrons to receive library materials. In addition, all responsibility for processing new books will be shifted from headquarters to the branch libraries. The new Cooper Memorial Library will open in August 2009. This 50,000 sq. ft. facility will offer wireless computer access, and state-of-the-art reference materials and resources. The library also will serve as the principal depository and access for Law Library materials. The library is a joint partnership of Lake Sumter Community College, the Lake County Board of County Commissioners, and the University of Central Florida. The General fund transfer to the Library Services fund for FY 2009-10 is \$4,286,542, which is a \$470,145 decrease from the FY 2008-09 adopted transfer.

### **LIBRARY IMPACT FEE TRUST (FUND 1070)**

Department: Public Resources, Pages E-11, F-109

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 \$85,500 for FY 2009-10, a reduction of \$199,500 from FY 2008-09 adopted

revenues. The reduction in impact fees is reflective of the downturn in the construction industry. Other revenues, including interest income of \$14,250. The FY 2009-10 budget of \$99,750 is allocated for library construction projects throughout the County based on recommendations from the Library Impact Fee committee.

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

Department: Public Resources, Pages E-12, E-13, E-14, F-109

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 2009-10 total \$37,620 and are comprised of \$34,865 in impact fees and \$2,755 in interest income. Continued funding is provided for improvement projects at P.E.A.R. Park, North Lake Community Park, and the Ferndale Preserve.

**CHRISTOPHER C. FORD COMMERCE PARK (FUND 1140)**

Department: Economic Growth and Redevelopment, Pages E-15, F-37

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 2009-10 budget totals \$982,546 and is funded by \$11,400 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 \$721,146 in fund balance. The FY 2009-10 budget includes \$76,523 in mowing, maintenance and other operating expenses and a \$500,000 transfer to the Facilities Expansion Capital Fund 3810 for the Judicial Center Expansion project. The balance of \$405,423 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, Pages E-16, E-17, E-18, E-19, E-20, E-21, F-131

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 \$1,970,300, interest income at \$373,350, a loan repayment of \$376,219 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 \$13,971,740 for FY 2009-10. The total budget for all impact fee programs is \$16,691,609. 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 2009-10 include:

Old US 441 Intersection and Lakeshore Drive C-452	\$ 400,000
Reserve for future projects in the 5-year road program	<u>16,291,609</u>
Total	<u>\$16,691,609</u>

### **FISH CONSERVATION (FUND 1190)**

Department: Public Resources, Pages E-23, F-109

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 2009-10 budget totals \$10,203 and is funded by fishing license surcharge revenues of \$9,728 and interest income of \$475. Funds are budgeted in a reserve until sufficient funds accumulate to apply towards a project.

### **STORMWATER MANAGEMENT MSTU (FUND 1230)**

Department: Public Works, Pages E-24, F-131

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 \$1,639,852 budget for FY 2009-10 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 2008-09 millage rate. Revenues for FY 2009-10 include ad valorem taxes - \$995,088, interest income - \$109,345; other revenues - \$7,600; and fund balance -\$527,819. Major stormwater projects for FY 2009-10 include:

Astor Flood Study	\$ 100,000
Harbor Oaks Retrofit	\$ 100,000
Lower Palatlakaha Basin Study	\$ 300,000
Lake Eustis/Lakeshore Drive Retrofit	\$ 300,000
Royal Trails Flood Study	\$ 100,000
Wolfbranch Road Retrofit	\$ 100,000

**PARKS SERVICES MSTU (FUND 1231)**

Department: Public Resources, Pages E-25, F-109

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 2009-10 budget of \$3,080,770 is funded by \$2,802,315 in ad valorem tax revenues, \$63,007 in interest income and other revenues, and \$215,448 from carry-over fund balance revenues. All park operations previously funded by the General fund are now funded by the Parks Services MSTU. Maintenance activities include repair and maintenance of ball fields, infields and tracks. Major capital projects include P.E.A.R Park building renovations and other improvements - \$163,087; Ferndale Preserve improvements - \$50,000; Lake Idamere Park improvements - \$55,292; and Pine Forest Park and Palatlahaha River Park - \$10,000 each.

**ROADS SERVICES MSTU (FUND 1232)**

Department: Public Works, Pages E-26, F-131

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 2009-10 budget of \$1,741,346 is supported by ad valorem taxes of \$995,087, interest income of \$16,150 and carry-over fund balance revenues of \$730,109. Maintenance activities for FY 2009-10 include resurfacing and micro-resurfacing of roads.

**EMERGENCY 911 (FUND 1240)**

Department: Public Safety, Pages E-27, F-121

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 nine 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 2009-10 is the same as the current rates and funds a budget totaling \$4,216,569. Revenues include emergency service fee revenues of \$1,379,400, interest income of \$47,500, and fund balance revenues of \$2,789,669. The FY 2009-10 budget provides for on-going routine operation and maintenance of the E-9-1-1 system.

**RESORT/DEVELOPMENT TAX (FUND 1250)**

Department: Public Resources, Pages E-28, F-109

Programs and services provided by the Tourism and Business Relations Division of the Public Services 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 2009-10 budget of \$2,799,144 is funded by \$2,085,145 in resort tax revenues, \$9,500 in interest income, \$237 in other revenues, and \$704,262 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)**

Department: Non-Departmental, Pages E-29, E-31, E-34, F-177

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 \$871,728 for FY 2009-10.

### **INFRASTRUCTURE SALES TAX REVENUE (FUND 1410)**

Department: Non-Departmental, Pages E-32, F-177

The County's share of the once-cent sales tax is collected in the Infrastructure Sales Tax Revenue fund and is then transferred to other funds for allowable expenditures. FY 2009-10 appropriations include funding for debt service payments for the county-wide 800 MHz radio system transferred to the Renewal Sales Tax Debt Service Fund 2610, repayment for accelerated road construction projects to the Road Impact Fee District 2 Fund 1152, funding for park improvements to the Parks Capital Project Fund 3020, and the administrative service fee to the General Fund 0010. The balance of collections is transferred to the Renewal Sales Tax Capital Project Fund 3030 and Renewal Sales Tax Capital Project Fund-Public Works Fund 3040.

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 \$9,500,000 and interest income at \$4,750 for a total FY 2009-10 budget of \$9,504,750. Of this amount, \$500,250 is allocated to administrative costs, and \$9,004,500 is divided equally for transportation and other uses. (See the Capital Improvement Section, Pages H-3, H-11, H-19 and the Non-Departmental Section, Page F-177 for the allocation of these funds).

### **STREET LIGHTING (FUNDS 1430, 1460, 1470)**

Department: Non-Departmental, Pages E-33, E-35, E-36, F-177

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 \$34,508 for FY 2009-10.

**LAW ENFORCEMENT TRUST (FUND 1330)**

Constitutional Officers: Office of the Sheriff, Pages E-30, F-155

The FY 2009-10 budget for the Law Enforcement Trust Fund totals \$102,028. 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, Pages E-37, F-49

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 2009-10 budget totals \$116,253 comprised of pollution control fines - \$6,175, interest income - \$1,377, and fund balance revenues - \$108,701. FY 2009-10 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, Pages E-38, F-25

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 2009-10 budget totals \$192,699. Projected revenues included code violation fines - \$8,550; interest income - \$950; and fund balance revenues - \$183,199.

**BUILDING SERVICES (FUND 1520)**

Department: Growth Management, Pages E-39, F-73

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 2009-10 budget totals \$1,522,437. Projected revenues include building permit fees - \$1,366,371; protective inspection fees - \$28,094; administrative service fees - \$60,317; contractor license fees - \$31,719; other revenues - \$34,630; and fund balance revenues - \$1,306. An overall reduction in the building construction sector reduced the workload in the Building Services Division. As a result 16 authorized full-time positions were eliminated from the budget in mid-FY 2007-08 reducing Building Services authorized positions from 52 to 36. Another 16 full-time and two part-time positions are eliminated in FY 2009-10, leaving a core staff of 20 employees. In addition, in March 2009, the Division staff went to a 32-hour work week, with the offices closed on Fridays.

**COUNTY FIRE RESCUE (FUND 1680)**

Department: Public Safety, Pages E-40, F-121

The Fire Rescue budget totals \$21,879,005 for FY 2009-10. Projected revenues include \$3,247,759 in ad valorem taxes from a .3222 millage rate, fire assessment fees - \$16,296,750; General fund transfer - \$550,000; Lake County Ambulance Fund transfer - \$250,000; interest income - \$95,000; other revenues - \$504,669; and fund balance revenues - \$934,827.

The FY 2009-10 budget reflects the addition of 12 firefighter positions initially funded by a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the federal Department of Homeland Security. The firefighter positions will be used to back fill positions, thus reducing overtime costs, until they are needed to staff the Paisley and Clermont area stations when they are completed.

**FIRE SERVICES IMPACT FEE (FUND 1690)**

Department: Public Safety, Pages E-41, F-121

Fire Impact Fee revenues are collected in the unincorporated areas of the County and the cities of Astatula, Howey-in-the-Hills and Lady Lake (excluding The Villages), and are used for constructing and equipping new fire stations to provide fire and medical response as the County continues to grow. The FY 2009-10 budget of \$800,668 is funded by \$207,100 in impact fees, \$28,500 in interest income, and \$565,068 in fund balance revenues. Fund balance revenues are high because of the need to accumulate revenues to pay for major construction projects. Application has been made for \$3.9 million in stimulus funding to construct three fire stations: Paisley, Astatula, and Altoona. If approved, these funds would be matched by \$600,000 in fire services impact fee revenues.

**EMPLOYEE BENEFIT (FUND 1800)**

Department: Employee and Citizens Services, Pages E-42, F-43

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 2009-10 totals \$486.

**ANIMAL SHELTER STERILIZATION TRUST (FUND 1850)**

Department: Public Safety, Pages E-43, F-121

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 \$41,800 for FY 2009-10, and from the sale of impounded animals that are not reclaimed by their owners, estimated at \$23,750. Other revenues include interest income at \$1,900 and \$125,084 in fund balance revenues. The total budget for FY 2009-10 is \$192,534.

**COMMUNITY DEVELOPMENT BLOCK GRANT (FUND 1200)**

Department: Growth Management, Pages E-44, F-73

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, Lady Lake and Minneola, and the Towns of Montverde, Astatula, and Howey-in-the-Hills 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 2009-10 totals \$4,169,239. Of this amount \$3.1 million is funding for the Neighborhood Stabilization Program from the Housing and Economic Recovery Act of 2008 to purchase, rehabilitate and resell housing units as affordable housing.

**PUBLIC TRANSPORTATION (FUND 1210)**

Department: Budget and Contract Services, Pages E-45, F-7

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 third route through Mount Dora and Tavares began in July 2008. On July 1, 2009 a fourth bus route began operating from the Altoona Post Office on S.R. 19 to the Community of Zellwood on U.S. 441, where passengers can transfer to LYNX route 44. Funding for the new route is primarily through a State service development grant. The Florida Department of Transportation (FDOT) also is extending the grant for Express Route service from the Park and Ride on S.R. 27 to downtown Orlando. However, to maintain the service, the number of trips have been reduced from six in the mornings and afternoons to three in the mornings (5:00 a.m., 6:00 a.m. and 7:00 a.m.) and three in the afternoons (4:30 p.m., 5:30 p.m. and 6:30 p.m.). The reduction in service was recommended by Lynx to stay within budget, and was supported by patrons to keep the service from being eliminated

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 2009-10 budget totals \$7,061,236. Of this amount, \$1,126,788 represents a subsidy from General fund revenues. This is a decrease of \$574,601 from the FY 2008-09 adopted budget. Other revenues include \$4,412,456 in Federal and State grants, \$201,400 in fare revenues, \$297,135 in miscellaneous revenues and \$1,023,457 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.

### **LAKE COUNTY AFFORDABLE HOUSING (FUND 1260)**

Department: Budget and Contract Services, Pages E-46, F-7

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 2009-10 budget of \$2,000,000 are prior year funds that remained unspent and have been carried over to the current year. Management oversight for this fund has been reorganized from the Department of Community Services to the Department of Budget and Contract Services for FY 2009-10.

### **SECTION 8 (COUNTY) (FUND 1270)**

Department: Budget and Contract Services, Pages E-47, F-7

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 2009-10 totals \$2,949,874. Management oversight for this fund has been reorganized from the Department of Community Services to the Department of Budget and Contract Services for FY 2009-10.

### **FEDERAL/STATE GRANTS FUND 1300**

Departments: Employee and Citizens Services, Public Resources, Public Safety, Public Works  
Pages E-49, F-43, F-109, F-121, F-131

The Federal and State Grants fund is established beginning in FY 2009-10 to account for certain grant revenues that previously were budgeted in the General Fund. Since grant revenues must be spent for the purposes they were received, these revenues had to be tracked manually to assure that unspent funds

were not inadvertently directed to other programs and services. With the establishment of this fund, these revenues will no longer be co-mingled with General Fund revenues. The FY 2009-10 budget totals \$8,532,092 and includes funding for LAP road projects totaling \$7,227,081, a federal/state grant commitment for funding to help construct and Emergency Operations Center for \$1,176,815, as well as smaller revenues associated with the Florida arts and choose life license plate programs and emergency medical service programs.

### **RESTRICTED LOCAL PROGRAMS FUND 1310**

Departments: Employee and Citizen Services, Public Resources, Office of the Sheriff,  
Pages E-50, F-43, F-109, F-155

The Restricted Local Programs fund is established beginning in FY 2009-10 to account for certain restricted revenues that previously were budgeted in the General Fund. Since restricted revenues must be spent for the purposes they were received, these revenues had to be tracked manually to assure that unspent funds were not inadvertently directed to other programs and services. With the establishment of this fund, these revenues will no longer be co-mingled with General Fund revenues. The FY 2009-10 budget totals \$1,221,054 and includes funding for Sheriff Deputy training through traffic education and police education funds, boating license fees, as well as earmarked court cost fee revenues and alcohol and drug abuse revenues.

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

Department: Debt Service, Pages E-51, E-52, E-53, E-54, F-173

Four debt service funds totaling \$14,805,905 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 \$5,436,125 and is supported by a countywide millage rate of .1101 mills.

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 2009-10 totals \$381,684.

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 2009-10 totals \$1,266,797.

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 2009-10 totals \$7,721,299.

### **LANDFILL ENTERPRISE (FUND 4200)**

Department: Environmental Utilities, Pages E-55, F-49

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 hazardous waste, customer service, recycling and collection services. The staff manages the \$6.1 million contract with Covanta Lake, Inc. Covanta is a waste-to-energy facility that incinerates most solid waste. The FY 2009-10 budget totals \$22,106,643 and is supported by recyclable revenues - \$717,182; landfill operating income - \$3,780,000; disposal assessment fees - \$11,768,640; interest income and miscellaneous revenues - \$151,500; fund balance revenues - \$1,170,114; and a transfer from the General fund totaling \$4,519,207. The General fund transfer is \$367,793, or 7.5% below the amount that was transferred in FY 2008-09.

In addition, next year's budget for solid waste is predicated on a restructuring of the Covanta debt payment on the waste-to-energy plant which is wholly guaranteed by the service fee Lake County pays to Covanta for the disposal of waste. The Covanta debt restructure would utilize the existing \$5 million debt service reserve to pay down the principal balance on the loan used to construct the waste-to-energy plant, then the principal balance would be re-amortized over the remaining life of the loan to reduce annual debt service payments. This debt restructuring would save the County approximately \$1 million in cash flow annually. This savings is then available to partially offset operational expenses, as well as declining solid waste revenues.

### **SOLID WASTE CLOSURES AND LONG TERM CARE (FUND 4220)**

Department: Environmental Utilities, Pages E-56, F-49

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 for which construction was completed in FY 2008-09. The FY 2009-10 budget totals \$4,923,509, comprised of \$74,000 in interest income and \$4,849,509 in fund balance revenues.

**SOLID WASTE LONG TERM CAPITAL PROJECTS (FUND 4230)**

Department: Environmental Utilities, Pages E-57, F-49

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., which was completed 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

## CITIZENS OF LAKE COUNTY

**CLERK OF COURTS**  
Neil Kelly

**PROPERTY APPRAISER**  
Ed Havill

**COUNTY COMMISSIONERS**  
Jennifer Hill  
Elaine Renick  
Jimmy Conner  
Linda Stewart  
Welton G. Cadwell

**SHERIFF**  
Gary S. Borders

**SUPERVISOR OF ELECTIONS**  
Emogene Stegall

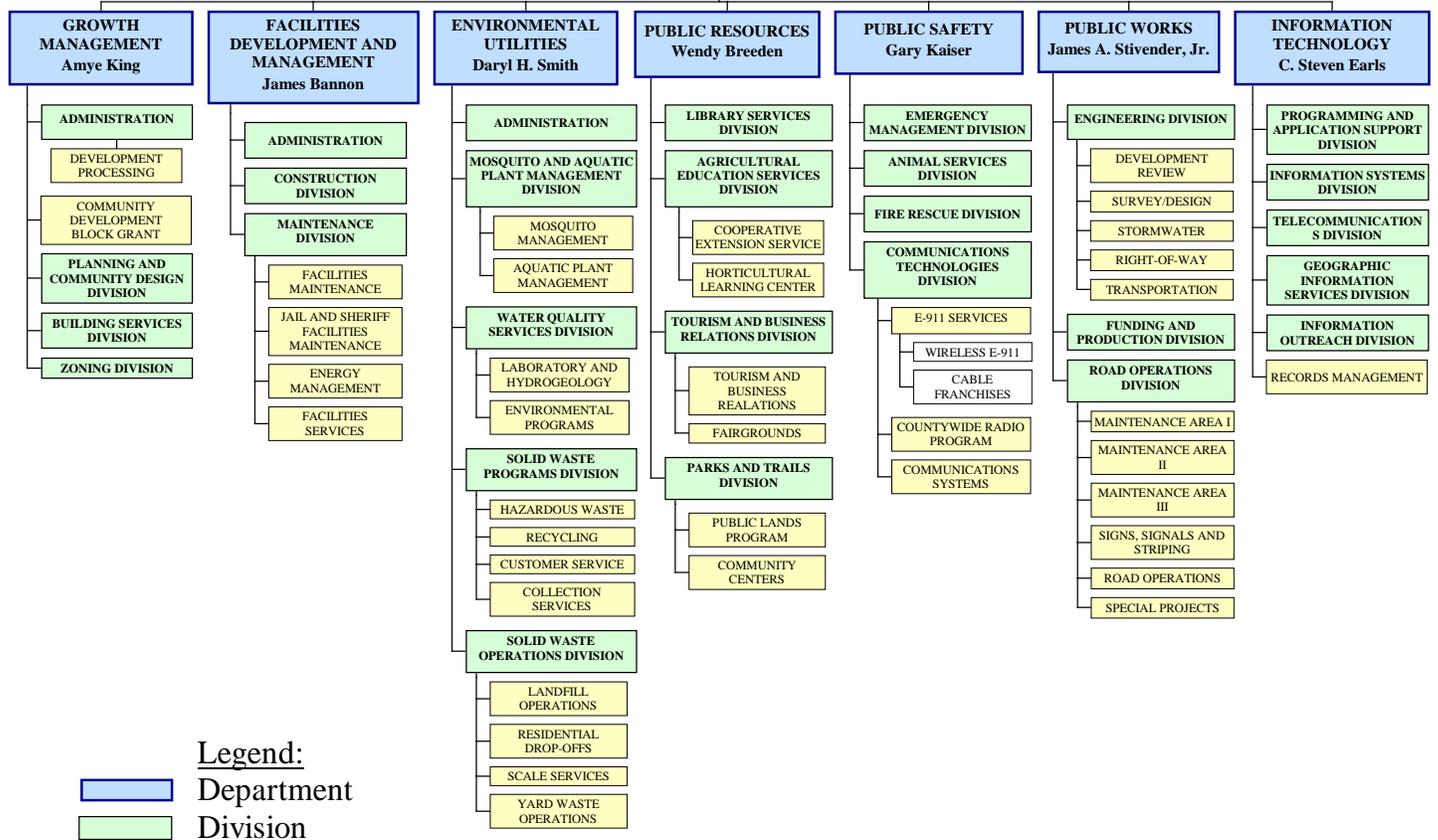
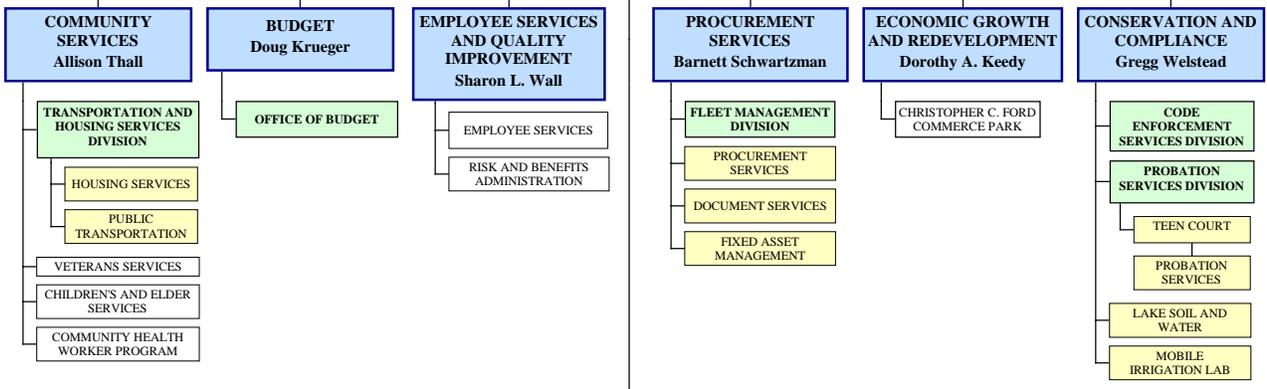
**TAX COLLECTOR**  
Bob McKee

**COUNTY ATTORNEY**  
Sanford A. Minkoff

**COUNTY MANAGER**  
Cindy Hall

**PROPERTY MANAGEMENT**

**COUNTY MANAGER AND BCC SUPPORT**  
Wendy Taylor



**Legend:**

- Department
- Division
- Section
- Program



**LAKE COUNTY**  
FLORIDA



**Welton G. Cadwell**  
*Chairman, District 5*



**Jennifer Hill**  
*Vice Chairman, District 1*



**Elaine Renick**  
*Commissioner, District 2*



**Jimmy Conner**  
*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**

Jimmy Conner  
District Three

**Commission Member**

Linda Stewart  
District Four

315 West Main Street, P.O. Box 7800, Tavares, FL 32778  
Phone: (352) 343-9850 Fax: (352) 343-9495 [www.lakecountyfl.gov](http://www.lakecountyfl.gov)

**ELECTED OFFICIALS**

**Clerk of Courts**

Neil Kelly  
Phone: (352) 742-4102  
Fax: (352) 742-4110  
[www.lakecountyclerk.org](http://www.lakecountyclerk.org)

**Property Appraiser**

Ed Havill  
Phone: (352) 343-9748  
Fax: (352) 343-9894  
[www.lakecopropappr.com](http://www.lakecopropappr.com)

**Sheriff**

Gary Borders  
Phone: (352) 343-9500  
Fax: (352) 343-9505  
[www.lcso.org](http://www.lcso.org)

**Supervisor of Elections**

Emogene Stegall  
Phone: (352) 343-9734  
Fax: (352) 343-3605  
[www.elections.lakecountyfl.gov](http://www.elections.lakecountyfl.gov)

**Tax Collector**

Bob McKee  
Phone: (352) 343-9602  
Fax: (352) 343-9637  
[www.laketax.com](http://www.laketax.com)

**APPOINTED OFFICIALS**

**County Manager**

Cindy Hall  
Phone: (352) 343-9888  
Fax: (352) 343-9495  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)

**County Attorney**

Sandy A. Minkoff  
Phone: (352) 343-9787  
Fax: (352) 343-9646  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)



## DEPARTMENT DIRECTORS

---

**James Bannon**  
Director of Capital  
Construction and Facilities  
Phone: (352) 742-3810  
Fax: (352) 742-3814

**Gary Kaiser**  
Director of Public Safety/  
Fire Chief  
Phone: (352) 343-9458  
Fax: (352) 343-9516

**Doug Krueger**  
Budget Director  
Phone: (352) 343-9452  
Fax: (352) 343-9817

**Jim Stivender**  
Public Works Director  
Phone: (352) 483-9005  
Fax: (352) 483-9015

**Wendy Breeden**  
Public Resources Director  
Phone: (352) 253-6180  
Fax: (352) 253-6184

**Dottie Keedy**  
Director of Economic Growth  
and Redevelopment  
Phone: (352) 343-9899  
Fax: (352) 343-9480

**Barnett Schwartzman**  
Procurement Services Director  
Phone: (352) 343-9839  
Fax: (352) 343-9473

**Allison Thall**  
Community Services Director  
Phone: (352) 742-6502  
Fax: (352) 742-6535

**Gregg Welstead**  
Conservation and  
Compliance Director  
Phone: (352) 343-9639  
Fax: (352) 343-9106

**Steven Earls**  
Information  
Technology Director  
Phone: (352) 343-9633  
Fax: (352) 253-6136

**Amye King**  
Growth Management Director  
Phone: (352) 343-9647  
Fax: (352) 343-9595

**Daryl Smith**  
Environmental Utilities  
Director  
Phone: (352) 343-3776  
Fax: (352) 253-1690

**Sharon Wall**  
Employee Services and  
Quality Improvement Director  
Phone: (352) 343-9596  
Fax: (352) 343-9883

[www.lakecountyfl.gov](http://www.lakecountyfl.gov)



## 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.

### **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.



## Commissioner Goals and Focus Areas

### **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**

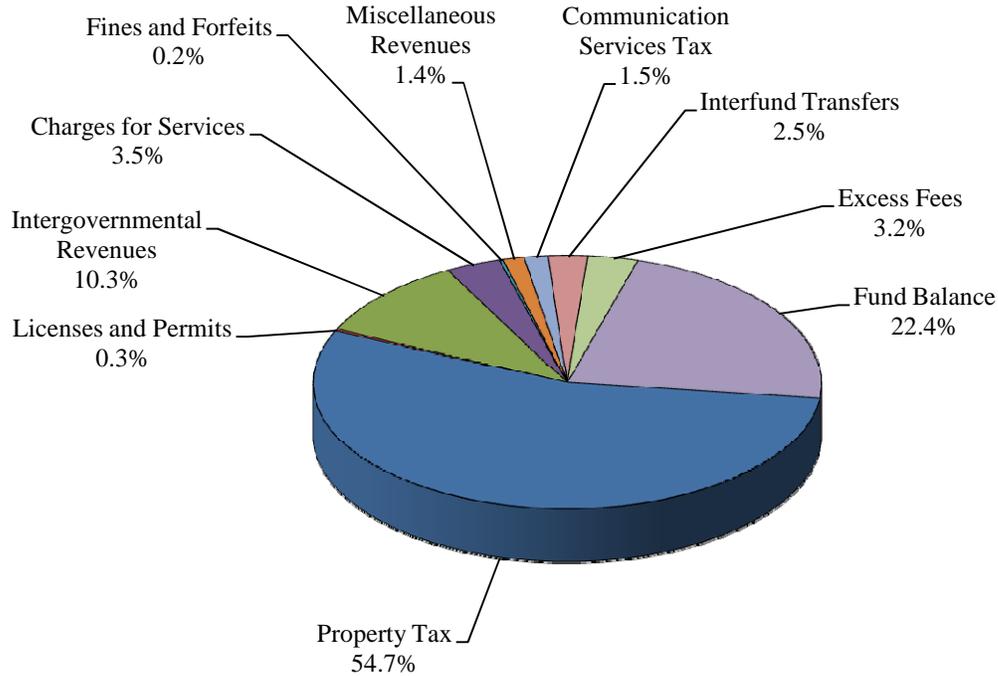
- Uniform countywide design standards are applied along major corridors.

# LAKE COUNTY, FLORIDA

## General Fund Revenues By Source

**Fiscal Year 2009-10**

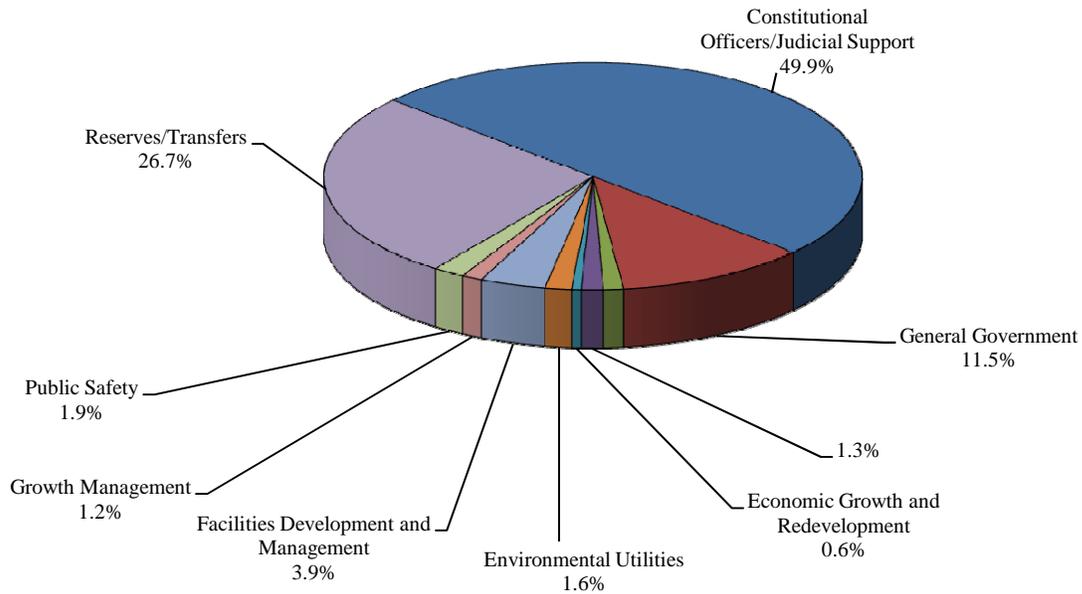
**\$156,913,984**



### General Fund Revenues By Source Fiscal Year 2009-10

Property Tax	\$	90,410,425
Licenses and Permits		425,000
Intergovernmental Revenues		16,975,055
Charges for Services		5,754,557
Fines and Forfeits		394,450
Miscellaneous Revenues		2,236,860
Communication Services Tax		2,500,000
Interfund Transfers		3,908,165
Excess Fees		5,042,000
Fund Balance		35,202,289
<b>Subtotal Revenues</b>	<b>\$</b>	<b>162,848,801</b>
Less: 5% Estimated Receipt		(5,934,817)
<b>Total Revenues</b>	<b>\$</b>	<b>156,913,984</b>

**LAKE COUNTY, FLORIDA**  
**General Fund Expenditures By Department**  
**Fiscal Year 2009-10**  
**\$156,913,984**



**General Fund Expenditures By Department**  
**Fiscal Year 2009-10**

Constitutional Officers/Judicial Support	\$ 78,372,530
General Government	18,090,310
Conservation and Compliance	2,068,119
Economic Growth and Redevelopment	892,340
Environmental Utilities	2,492,574
Facilities Development and Management	6,188,070
Growth Management	1,952,797
Public Resources	1,907,918
Public Safety	2,986,444
Reserves/Transfers	41,962,882
<b>TOTAL EXPENDITURES</b>	<b>\$ 156,913,984</b>

# Constitutional Officers Judicial Support Board of County Commissioners

## FY 2009-10 General Fund Appropriation Comparison

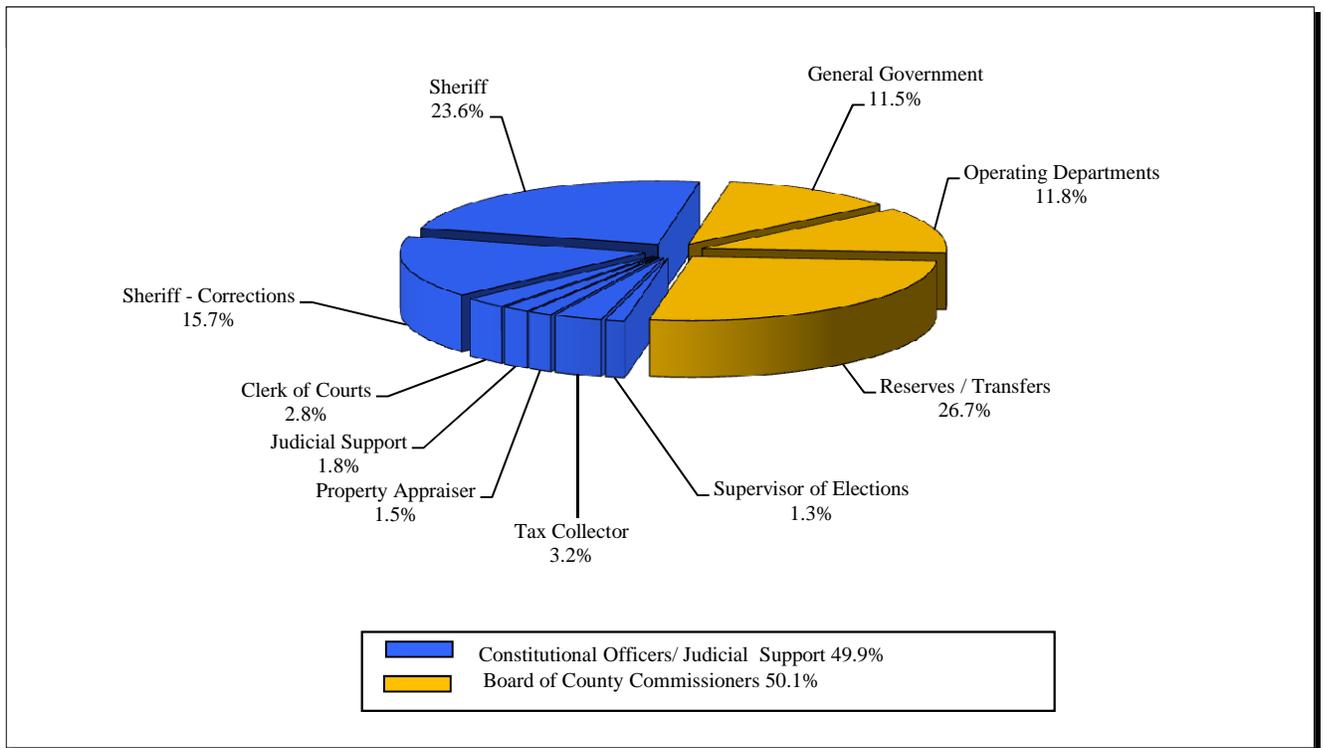
### Constitutional Officers / Judicial Support

	<b>Budget</b>	<b>Percentage</b>
Supervisor of Elections	\$ 2,015,423	1.3%
Tax Collector	5,056,980	3.2%
Clerk of Courts	4,352,959	2.8%
Property Appraiser	2,431,280	1.5%
Sheriff - Corrections	24,636,245	15.7%
Sheriff	37,077,949	23.6%
Judicial Support	2,801,694	1.8%
<b>Total Constitutional / Judicial</b>	<b>\$ 78,372,530</b>	<b>49.9%</b>

### Board of County Commissioners

General Government	\$ 18,090,310	11.5%
Operating Departments	18,488,262	11.8%
Reserves / Transfers	41,962,882	26.7%
<b>Total BCC</b>	<b>\$ 78,541,454</b>	<b>50.1%</b>

**Total General Fund \$ 156,913,984 100.0%**



**Personnel Authorization Summary**  
**Lake County Board of County Commissioners and Constitutional Officers**  
**Full-Time Positions by Department**

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Personnel Actions FY 2009-10</u>			<u>Budget</u> <u>FY 2009-10</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<b><u>Lake County Board of County Commissioners (BCC)</u></b>							
Budget and Contract Services	9	8	8	12	(1)	0	19
Community Services	130	119	120	(97)	(16)	0	0
Conservation and Compliance	0	20	21	12	(2)	0	31
County Attorney	10	10	10	0	(1)	0	9
Economic Growth and Redevelopment	3	4	4	(1)	0	0	3
Employee and Citizen Services	12	10	10	6	(1)	0	15
Environmental Utilities	79	74	74	0	(5)	0	69
Facilities Development and Management	47	45	45	0	(2)	0	43
Growth Management	107	70	70	4	(25)	0	49
Information Outreach	6	6	6	(6)	0	0	0
Information Technology	39	35	35	7	(3)	0	39
Judicial Support	8	9	9	0	0	0	9
Legislative and Executive	13	12	12	0	(1)	0	11
Procurement Services	13	12	12	(1)	(2)	0	9
Public Resources	0	0	0	97	0	1	98
Public Safety	230	234	234	(1)	(3)	12	242
Public Works	156	151	152	(20)	(13)	0	119
Tourism and Business Relations	7	7	7	(7)	0	0	0
<b>TOTAL - BCC Operating Funds</b>	<b>869</b>	<b>826</b>	<b>829</b>	<b>5</b>	<b>(75)</b>	<b>13</b>	<b>765</b>
Procurement Services	14	14	14	1	0	0	15
<b>TOTAL - BCC Non-Operating Funds</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>15</b>
<b>TOTAL - Board of County Commissioners</b>	<b>883</b>	<b>840</b>	<b>843</b>	<b>6</b>	<b>(75)</b>	<b>13</b>	<b>780</b>
<b><u>Lake County Constitutional Officers</u></b>							
Clerk of the Circuit Court	236	244	244	0	(19)	0	225
Property Appraiser	39	39	39	0	0	0	39
Sheriff's Office	766	766	766	0	0	0	766
Supervisor of Elections	10	11	11	0	0	0	11
Tax Collector	68	68	68	0	0	0	68
<b>TOTAL - Constitutional Officers</b>	<b>1,119</b>	<b>1,128</b>	<b>1,128</b>	<b>0</b>	<b>(19)</b>	<b>0</b>	<b>1,109</b>
<b>TOTAL - Lake County</b>	<b>2,002</b>	<b>1,968</b>	<b>1,971</b>	<b>6.1</b>	<b>(94)</b>	<b>13</b>	<b>1,889</b>

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

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Personnel Actions FY 2009-10			Budget FY 2009-10
				Transfers	Deletions	Additions	
<b><u>General</u></b>							
Budget and Contract Services	9	8	8	0	(1)	0	7
Community Services	43	37	38.4	(33)	(5.4)	0	0
Conservation and Compliance	0	20	21	12	(2)	0	31
County Attorney	10	10	10	0	(1)	0	9
Economic Growth and Redevelopment	3	4	4	(1)	0	0	3
Employee and Citizen Services	12	10	10	5	(1)	0	14
Environmental Utilities	24	22	22	0	(1)	0	21
Facilities Development and Management	47	45	45	0	(2)	0	43
Growth Management	55	34	34	1	(9)	0	26
Information Outreach	4	4	4	(4)	0	0	0
Information Technology	39	35	35	4	(3)	0	36
Judicial Support	8	9	9	0	0	0	9
Legislative and Executive	13	12	12	0	(1)	0	11
Procurement Services	12.5	11.5	11.5	(1)	(2)	0	8.5
Public Resources	0	0	0	20	0	0	20
Public Safety	36.8	36.8	36.5	0	(2)	0	34.5
Public Works	11	2	2	(2)	0	0	0
Tourism and Business Relations	3	2	2	(2)	0	0	0
<b>General</b>	<b>330.3</b>	<b>302.3</b>	<b>304.4</b>	<b>(1)</b>	<b>(30.4)</b>	<b>0</b>	<b>273</b>
<b><u>County Transportation Trust</u></b>							
Public Works	133	126	126	0	(12)	0	114
<b>County Transportation Trust</b>	<b>133</b>	<b>126</b>	<b>126</b>	<b>0</b>	<b>(12)</b>	<b>0</b>	<b>114</b>
<b><u>County Library System</u></b>							
Community Services	61	58	58	(53)	(5)	0	0
Public Resources	0	0	0	53	0	0	53
<b>County Library System</b>	<b>61</b>	<b>58</b>	<b>58</b>	<b>0</b>	<b>(5)</b>	<b>0</b>	<b>53</b>
<b>SUBTOTAL - Countywide Funds</b>	<b>524</b>	<b>486</b>	<b>488</b>	<b>(1)</b>	<b>(47)</b>	<b>0</b>	<b>440</b>
<b><u>Library Impact Fee Trust</u></b>							
Community Services	1	1	1	(1)	0	0	0
Public Resources	0	0	0	1	0	0	1
<b>MSTU - Parks</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b><u>MSTU - Stormwater</u></b>							
Public Works	6	6	6	0	(1)	0	5
<b>MSTU - Stormwater</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>5</b>
<b><u>MSTU - Parks</u></b>							
Public Resources	0	0	0	18	0	1	19
Public Works	6	17	18	(18)	0	0	0
<b>MSTU - Parks</b>	<b>6</b>	<b>17</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>19</b>

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

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Personnel Actions FY 2009-10			Budget FY 2009-10
				Transfers	Deletions	Additions	
<b><u>Emergency 911</u></b>							
Information Technology	0	0	0	1	0	0	1
Public Safety	3	3	3	(1)	(1)	0	1
<b>Emergency 911</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>2</b>
<b><u>Resort/Development Tax</u></b>							
Information Technology	0	0	0	2	0	0	2
Public Resources	0	0	0	4.8	0	0	4.8
Information Outreach	2	2	2	(2)	0	0	0
Tourism and Business Relations	4	5	5	(4.8)	0	0	0
<b>Resort/Development Tax</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>7.0</b>
<b><u>Building Services</u></b>							
Growth Management	52	36	36	0	(16)	0	20
<b>Building Services</b>	<b>52</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>(16)</b>	<b>0</b>	<b>20</b>
<b><u>County Fire Rescue</u></b>							
Environmental Utilities	0.5	0.5	0.5	0	0	0	0.5
Public Safety	190.3	194.3	194.5	0	0	12	206.5
<b>County Fire Rescue</b>	<b>190.8</b>	<b>194.8</b>	<b>195.0</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>207</b>
<b>SUBTOTAL - Special Revenue Funds</b>	<b>264.8</b>	<b>265</b>	<b>266</b>	<b>0</b>	<b>(18)</b>	<b>13</b>	<b>261</b>
<b><u>Community Development Block Grant</u></b>							
Community Services	3	3	4.30	(3.5)	(0.8)	0	0
Employee and Citizen Services	0	0	0	1	0	0	1
Growth Management	0	0	0	3	0	0	3
<b>Community Development Block Grant</b>	<b>3</b>	<b>3</b>	<b>4.3</b>	<b>0.5</b>	<b>(0.8)</b>	<b>0</b>	<b>4</b>
<b><u>Public Transportation</u></b>							
Budget and Contract Services	0	0	0	5	0	0	5
Community Services	5	5	5	(5)	0	0	0
<b>Public Transportation</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b><u>Affordable Housing Assistance Trust</u></b>							
Budget and Contract Services	0	0	0	1.1	0	0	1.1
Community Services	9	9	6.2	(1.4)	(4.8)	0	0.0
<b>Affordable Housing Assistance Trust</b>	<b>9</b>	<b>9</b>	<b>6.2</b>	<b>(0.3)</b>	<b>(4.8)</b>	<b>0</b>	<b>1.1</b>
<b><u>Section 8</u></b>							
Budget and Contract Services	0	0	0	5.9	0	0	5.9
Community Services	7	6	7.1	(6.1)	(1)	0	0
<b>Section 8</b>	<b>7</b>	<b>6</b>	<b>7.1</b>	<b>(0.2)</b>	<b>(1)</b>	<b>0</b>	<b>5.9</b>
<b><u>Hurricane Housing Recovery</u></b>							
Community Services	1	0	0	0	0	0	0
<b>Hurricane Housing Recovery</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SUBTOTAL - Grant Funds</b>	<b>25</b>	<b>23</b>	<b>22.6</b>	<b>0</b>	<b>(7)</b>	<b>0</b>	<b>16</b>

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

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Personnel Actions FY 2009-10</u>			<u>Budget</u> <u>FY 2009-10</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<b><u>Landfill Enterprise</u></b>							
Environmental Utilities	54.5	51.5	51.5	0	(4)	0	47.5
Procurement Services	0.5	0.5	0.5	0	0	0	0.5
<b>Landfill Enterprise</b>	<b>55</b>	<b>52</b>	<b>52</b>	<b>0</b>	<b>(4)</b>	<b>0</b>	<b>48.0</b>
<b>SUBTOTAL - Enterprise Funds</b>	<b>55</b>	<b>52</b>	<b>52</b>	<b>0</b>	<b>(4)</b>	<b>0</b>	<b>48</b>
<b>TOTAL - Operating Funds</b>							
	<b>869</b>	<b>826</b>	<b>829</b>	<b>(1)</b>	<b>(76)</b>	<b>13</b>	<b>765</b>
<b><u>Fleet Management</u></b>							
Procurement Services	0	14	14	0	0	0	14
Public Works	14	0	0	0	0	0	0
<b>Fleet Management</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
<b><u>Administrative Services Internal Service</u></b>							
Procurement Services	0	0	0	1	0	0	1
<b>Administrative Services Internal Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>TOTAL - Internal Service Funds</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>15</b>
<b>TOTAL - All Funds</b>	<b>883</b>	<b>840</b>	<b>843</b>	<b>0</b>	<b>(76)</b>	<b>13</b>	<b>780</b>

**Position Additions and Deletions**  
**FY 2009-10**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
<b>General</b>				
Budget and Contract Services	(1)	0	0	Senior Budget Analyst
Community Services				
Citizen Support Services	(1)	0	0	Veterans Service Specialist
Citizen Support Services	(1)	0	0	Elder Affairs Manager
Citizen Support Services	(1)	0	0	Citizen Support Services Director
Agricultural Education Services	(1)	0	0	Program Assistant
Agricultural Education Services	(0.4)	0	0	Senior Program Specialist (split funded)
Probation Services	<u>(1)</u>	<u>0</u>	<u>0</u>	Office Associate IV
	(5.4)	0	0	
Conservation and Compliance				
Code Enforcement Services	(1)	0	0	Chief Code Enforcement Officer
Lake Soil and Water Conservation	<u>(1)</u>	<u>0</u>	<u>0</u>	Resource Conservationist
	(2)	0	0	
County Attorney				
County Attorney	(1)	0	0	Office Associate I
Employee Services and Quality Improvement				
Employee Services	<u>(1)</u>	<u>0</u>	<u>0</u>	Office Associate IV
	(1)	0	0	
Environmental Utilities				
Mosquito Control	(1)	0	0	Hazardous Materials Service Technician
Mosquito Control	<u>0</u>	<u>(2)</u>	<u>0</u>	Spray Truck Operators (2 @ .5 FTE each)
	(1)	(2)	0	
Facilities Development and Management				
Facilities Dev. and Management Admin.	(1)	0	0	Construction Contracts Administrator
Facilities Development	<u>(1)</u>	<u>0</u>	<u>0</u>	Facilities Development Manager
	(2)	0	0	
Growth Management				
Development Processing	(1)	0	0	Office Associate IV
Development Processing	0	(1)	0	Office Associate IV - PT (.74 FTE)
Development Processing	0	(1)	0	Office Associate IV - PT (.74 FTE)
Planning and Community Design	(1)	0	0	Associate Planner
Planning and Community Design	(1)	0	0	Chief Planner
Planning and Community Design	(1)	0	0	Senior Planner
Planning and Community Design	(1)	0	0	Senior Planner
Planning and Community Design	(1)	0	0	Senior Planner
Zoning	(1)	0	0	Associate Planner
Zoning	(1)	0	0	Associate Planner
Zoning	<u>(1)</u>	<u>0</u>	<u>0</u>	Office Associate III
	(9)	(2)	0	

## Position Additions and Deletions

FY 2009-10

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
<b>General - continued</b>				
Information Technology				
Information Systems	(1)	0	0	Network Technician
Programming and Application Support	(1)	0	0	Software Engineer
Records Management	<u>(1)</u>	<u>0</u>	<u>0</u>	Records Manager
	(3)	0	0	
Legislative and Executive Offices				
Administrative Support	(1)	0	0	Commissioner's Aide
Procurement Services				
Procurement Services	(1)	0	0	Fixed Assets/Surplus Coordinator
Procurement Services	<u>(1)</u>	<u>0</u>	<u>0</u>	Senior Contracting Officer
	(2)	0	0	
Public Safety				
Animal Services	(1)	0	0	Dispatch Officer
Animal Services	(1)	0	0	Animal Control Officer
Emergency Management	<u>0</u>	<u>(1)</u>	<u>0</u>	Office Associate II PT (.6250 FTE)
	(2)	(1)	0	
<b>General</b>	(30.4)	(5)	0	
<b>County Transportation Trust</b>				
Public Works				
Road Operations	(1)	0	0	Sign and Striping Technician
Road Operations	(1)	0	0	Equipment Operator I
Road Operations	(1)	0	0	Roads Maintenance Operator
Road Operations	(1)	0	0	Roads Maintenance Operator
Road Operations	0	(1)	0	Office Associate II-PT (.6875 FTE)
Engineering Operations	(1)	0	0	Senior CAD Technician
Engineering Operations	(1)	0	0	Data Technician
Engineering Operations	(1)	0	0	ROW Agent I
Engineering Operations	(1)	0	0	Engineer IV
Engineering Operations	(1)	0	0	Engineer III
Funding and Production	(1)	0	0	Construction Inspector
Funding and Production	(1)	0	0	Office Associate III
Funding and Production	(1)	0	0	Office Associate III
<b>County Transportation Trust</b>	(12)	(1)	0	
<b>County Library System</b>				
Community Services				
Library Services	(1)	0	0	Assistant Library Services Director
Library Services - Cagan Crossings	(1)	0	0	Librarian I
Library Services - Astor	(1)	0	0	Library Assistant
Library Services - Paisley	(1)	0	0	Library Assistant
Library Services	(1)	0	0	Library Technician
<b>County Library System</b>	(5)	0	0	

## Position Additions and Deletions

FY 2009-10

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
<b>SUBTOTAL - Countywide Funds</b>	<b>(47.4)</b>	<b>(6)</b>	<b>0</b>	
<b>MSTU - Stormwater</b>				
Public Works				
Stormwater Management	(1)	0	0	GIS Analyst
<b>MSTU - Stormwater</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	
<b>MSTU - Parks</b>				
Public Resources				
Parks and Trails	0	0	1	Parks Specialist
<b>MSTU - Parks</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Emergency 911</b>				
Public Safety				
E 911	(1)	0	0	Communications Systems Director
<b>Emergency 911</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	
<b>Resort/Development Tax</b>				
Tourism and Business Relations				
Tourism	0	(1)	0	Welcome Center Workers (.2 FTE)
Tourism	0	(1)	0	Welcome Center Workers (.2 FTE)
Historical Museum	0	(1)	0	Office Associate I PT (.5 FTE)
<b>Resort/Development Tax</b>	<b>0</b>	<b>(3)</b>	<b>0</b>	
<b>Building Services</b>				
Growth Management				
Building Services	(1)	0	0	Associate Plans Examiner
Building Services	(1)	0	0	Building Inspector
Building Services	(1)	0	0	Building Inspector
Building Services	(1)	0	0	Building Inspector
Building Services	(1)	0	0	Building Inspector
Building Services	(1)	0	0	Building Inspector
Building Services	(1)	0	0	Building Inspector
Building Services	(1)	0	0	Chief Inspector
Building Services	(1)	0	0	Fire Inspector
Building Services	(1)	0	0	Fire Inspector
Building Services	(1)	0	0	Licensing & Building Specialist
Building Services	0	(1)	0	Office Associate II PT (.725 FTE)
Building Services	(1)	0	0	Permitting Specialist
Building Services	(1)	0	0	Permitting Specialist
Building Services	(1)	0	0	Permitting Specialist
Building Services	(1)	0	0	Plans Examiner I
Building Services	(1)	0	0	Plans Examiner II
<b>Building Services</b>	<b>(16)</b>	<b>(1)</b>	<b>0</b>	

## Position Additions and Deletions

FY 2009-10

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>
<b>County Fire Rescue</b>				
Public Safety				
Fire Rescue	0	0	12	Firefighters - SAFER Grant
<b>County Fire Rescue</b>	<b>0</b>	<b>0</b>	<b>12</b>	
<b>SUBTOTAL - Special Revenue Funds</b>				
	<b>(18)</b>	<b>(4)</b>	<b>13</b>	
<b>Community Development Block Grant</b>				
Community Services				
Housing and Community Development	(0.5)	0	0	Senior Program Specialist (split funded)
Housing and Community Development	(0.3)	0	0	Housing and Comm. Dev. Director (split funded)
<b>Affordable Housing Assistance Trust</b>	<b>(0.8)</b>	<b>0</b>	<b>0</b>	
<b>Affordable Housing Assistance Trust</b>				
Community Services				
Housing and Community Development	0	(1)	0	Office Associate III PT (.375 FTE)
Housing and Community Development	(1)	0	0	Program Specialist
Housing and Community Development	(1)	0	0	Program Specialist
Housing and Community Development	(1)	0	0	Office Associate III
Housing and Community Development	(1)	0	0	Program Specialist
Housing and Community Development	(0.1)	0	0	Senior Program Specialist (split funded)
Housing and Community Development	(0.7)	0	0	Housing and Comm. Dev. Director (split funded)
<b>Affordable Housing Assistance Trust</b>	<b>(4.8)</b>	<b>(1)</b>	<b>0</b>	
<b>Section 8</b>				
Community Services				
Housing and Community Development	(1)	0	0	Program Specialist
<b>Section 8</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	
<b>SUBTOTAL - Grant Funds</b>				
	<b>(6.6)</b>	<b>(1)</b>	<b>0</b>	
<b>Landfill Enterprise</b>				
Environmental Utilities				
Recycling Facility	(2)	0	0	Equipment Operator II
Recycling Facility	0	(6)	0	Laborer PT (6 @ .725 FTE each)
Residential Drop-Off	(1)	0	0	Landfill Attendant
Hazardous Waste	(1)	0	0	Environmental Technician
<b>Landfill Enterprise</b>	<b>(4)</b>	<b>(6)</b>	<b>0</b>	
<b>SUBTOTAL - Enterprise Funds</b>				
	<b>(4)</b>	<b>(6)</b>	<b>0</b>	
<b>TOTAL - All Funds</b>				
	<b>(76)</b>	<b>(17)</b>	<b>13</b>	

## Summary of Capital Outlay by Fund and Department FY 2009-10

Fund/Department	New	Replacement	Total
<b><u>General Fund 0010</u></b>			
Environmental Utilities	\$ -	\$ 23,813	\$ 23,813
Information Technology	-	2,434	2,434
Public Safety	3,000	-	3,000
Judicial Support	93,700	10,000	103,700
Supervisor of Elections	96,142	-	96,142
<b>Total General Fund</b>	<b>\$ 192,842</b>	<b>\$ 36,247</b>	<b>\$ 229,089</b>
<b><u>County Transportation Trust Fund 1120</u></b>			
Public Works	\$ -	\$ 5,400	\$ 5,400
<b>Total County Transportation Trust Fund</b>	<b>\$ -</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>
<b><u>Public Transportation Fund 1210</u></b>			
Budget and Contract Services	\$ 84,200	\$ 493,332	\$ 577,532
<b>Total Public Transportation Fund</b>	<b>\$ 84,200</b>	<b>\$ 493,332</b>	<b>\$ 577,532</b>
<b><u>MSTU - Parks Section Fund 1231</u></b>			
Public Resources	\$ 88,140	\$ 49,380	\$ 137,520
<b>Total MSTU - Parks Section Fund</b>	<b>\$ 88,140</b>	<b>\$ 49,380</b>	<b>\$ 137,520</b>
<b><u>Emergency 911 Fund 1240</u></b>			
Public Safety	\$ 2,000	\$ -	\$ 2,000
<b>Total Emergency 911 Fund</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b><u>Federal/State Grants Fund 1300</u></b>			
Public Safety	\$ 40,000	\$ -	\$ 40,000
<b>Total Federal/State Grants Fund</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>
<b><u>County Fire Rescue Fund 1680</u></b>			
Public Safety	\$ 143,900	\$ -	\$ 143,900
<b>Total County Fire Rescue Fund</b>	<b>\$ 143,900</b>	<b>\$ -</b>	<b>\$ 143,900</b>

## Summary of Capital Outlay by Fund and Department FY 2009-10

Fund/Department	New	Replacement	Total
<b><u>County Library System Fund 1900</u></b>			
Public Resources	\$ 10,000	\$ -	\$ 10,000
<b>Total County Library System Fund</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b><u>Landfill Enterprise Fund 4200</u></b>			
Environmental Utilities	-	74,830	\$ 74,830
<b>Total Landfill Enterprise Fund</b>	<b>\$ -</b>	<b>\$ 74,830</b>	<b>\$ 74,830</b>
<b>Total Operating Budget</b>	<b>\$ 561,082</b>	<b>\$ 659,189</b>	<b>\$ 1,220,271</b>
<b><u>Renewal Sales Tax Capital Projects Fund 3030</u></b>			
Non Departmental	-	700,000	\$ 700,000
<b>Total Renewal Sales Tax Capital Projects Fund</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>
<b><u>Renewal Sales Tax Capital Projects (PW) Fund 3040</u></b>			
Public Works	\$ 101,091	\$ 479,958	\$ 581,049
<b>Total Renewal Sales Tax Capital Projects (PW) Fund</b>	<b>\$ 101,091</b>	<b>\$ 479,958</b>	<b>\$ 581,049</b>
<b>Total All Funds</b>	<b>\$ 662,173</b>	<b>\$ 1,839,147</b>	<b>\$ 2,501,320</b>

**Detail of Capital Outlay by Fund and Department  
FY 2009-10**

<u>Fund/Department/Division</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<b>GENERAL FUND 0010</b>			
<b><u>Environmental Utilities</u></b>			
<b>Water Quality Services</b>			
Pick-up, full size, 4x4, extended cab, towing package, topper	\$	\$ 23,813	\$ 23,813
<b><u>Information Technology</u></b>			
<b>Information Outreach</b>			
Macintosh Computer	-	2,434	2,434
<b><u>Public Safety</u></b>			
<b>Hazardous Analysis</b>			
Undesignated Capital	3,000	-	3,000
<b><u>Judicial Support</u></b>			
<b>State Attorney</b>			
(4) Printers	6,000		6,000
(2) Laptops	5,000		5,000
(2) High-speed Scanners	3,000		3,000
<b>Public Defender</b>			
Emergency replacement of Laptops and File Server		10,000	10,000
<b>Circuit Judges</b>			
Server Hardware	7,500		7,500
Technology Wiring	10,000		10,000
(2) Server Front End	14,200		14,200
Storage Area Network	48,000		48,000
Total Judicial Support:	93,700	10,000	103,700
<b><u>Supervisor of Elections</u></b>			
<b>Elections</b>			
State Ballot on Demand Equipment (HAVA Grant)	96,142		96,142
<b>Total Capital Outlay - General Fund</b>	<b>\$ 192,842</b>	<b>\$ 36,247</b>	<b>\$ 229,089</b>
<b>COUNTY TRANSPORTATION TRUST FUND 1120</b>			
<b><u>Public Works</u></b>			
<b>Engineering Operations</b>			
(2) Computers, Engineering workstation	\$	- \$ 5,400	\$ 5,400
<b>Total Capital Outlay - County Transportation Trust Fund</b>	<b>\$</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>

## Detail of Capital Outlay by Fund and Department FY 2009-10

<u>Fund/Department/Division</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<b>PUBLIC TRANSPORTATION FUND 1210</b>			
<b><u>Budget and Contract Services</u></b>			
<b>Public Transportation</b>			
(2) Paratransit vehicles - FDOT funded	\$ -	\$ 173,332	\$ 173,332
(4) Paratransit vehicles - FTA funded	-	320,000	320,000
(1) Shelters	80,000	-	80,000
(2) Laptops, semi-rugged	4,200	-	4,200
<b>Total Capital Outlay - Public Transportation Fund</b>	<b>\$ 84,200</b>	<b>\$ 493,332</b>	<b>\$ 577,532</b>
<b>MSTU - PARKS SECTION FUND 1231</b>			
<b><u>Public Resources</u></b>			
<b>Parks Services</b>			
East Lake Park			
Ballfield Mower w/attachments	\$ -	\$ 20,000	\$ 20,000
Utility Vehicle, 4-wheel drive	9,380	-	9,380
Ferndale Preserve			
Ballfield Mower w/attachments	-	\$ 20,000	\$ 20,000
Utility Vehicle, 4-wheel drive	9,380	-	9,380
Astor Park			
Ballfield Mower w/attachments	20,000	-	20,000
PEAR Park			
Ballfield Mower w/attachments	20,000	-	20,000
Utility Vehicle, 4-wheel drive	9,380	-	9,380
North Lake Park			
Ballfield Mower w/attachments	20,000	-	20,000
Utility Vehicle, 4-wheel drive	-	9,380	9,380
<b>Total Capital Outlay - MSTU - Parks Section Fund</b>	<b>\$ 88,140</b>	<b>\$ 49,380</b>	<b>\$ 137,520</b>
<b>EMERGENCY 911 FUND 1240</b>			
<b><u>Public Safety</u></b>			
<b>E 911</b>			
Emergency Equipment	\$ 2,000	\$ -	\$ 2,000
<b>Total Capital Outlay - Emergency 911 Fund</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>FEDERAL/STATE GRANTS FUND 1300</b>			
<b><u>Public Safety</u></b>			
<b>Public Safety Grants</b>			
EMS Equipment	\$ 40,000	\$ -	\$ 40,000
<b>Total Capital Outlay - Federal/State Grants Fund</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>

## Detail of Capital Outlay by Fund and Department FY 2009-10

<u>Fund/Department/Division</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<b>COUNTY FIRE RESCUE FUND 1680</b>			
<b><u>Public Safety</u></b>			
<b>Fire Rescue</b>			
Lifepak Cardiac Monitor	\$ 25,000	\$	\$ 25,000
(2) Extrication Tools	40,000		40,000
(4) Poly Water Tanks for Vehicles	22,000		22,000
(4) Vehicle Bed for Skid	24,000		24,000
(2) Diesel Pumps	20,000		20,000
(8) Hose Reels	9,600		9,600
Foam System	3,300		3,300
<b>Total Capital Outlay - County Fire Rescue Fund</b>	<b>\$ 143,900</b>	<b>\$</b>	<b>\$ 143,900</b>
<b>COUNTY LIBRARY SYSTEM FUND 1900</b>			
<b><u>Public Resources</u></b>			
<b>State Aid to Libraries 2004-05</b>			
Automation System Equipment Upgrades/Network Enhancements	\$ 10,000	\$ -	\$ 10,000
<b>Total Capital Outlay - County Library System Fund</b>	<b>\$ 10,000</b>	<b>\$</b>	<b>\$ 10,000</b>
<b>LANDFILL ENTERPRISE FUND 4200</b>			
<b><u>Environmental Utilities</u></b>			
<b>Solid Waste Operations</b>			
(10) 20' Rhino Recycler, 3 compartment	\$ -	\$ 65,000	\$ 65,000
Utility Vehicle, 4-wheel drive, tilting utility bed, Poly top	-	9,830	9,830
<b>Total Capital Outlay - Landfill Enterprise Fund</b>	<b>\$</b>	<b>\$ 74,830</b>	<b>\$ 74,830</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 561,082</b>	<b>\$ 659,189</b>	<b>\$ 1,220,271</b>
<b>RENEWAL SALES TAX FUND 3030</b>			
<b><u>Non Departmental</u></b>			
<b>Non-Departmental - Other</b>			
Sheriff's Vehicles	\$ -	\$ 700,000	\$ 700,000
<b>Total Capital Outlay - Renewal Sales Tax Fund</b>	<b>\$</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>

**Detail of Capital Outlay by Fund and Department  
FY 2009-10**

<u>Fund/Department/Division</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
<b>RENEWAL SALES TAX - PUBLIC WORKS FUND 3040</b>			
<b><u>Public Works</u></b>			
<b><u>Road Operations</u></b>			
8 ton Asphalt Double Steel Drum Roller	\$ 89,091	\$ -	\$ 89,091
10' Batwing Mowers	-	12,720	12,720
Versalift Hi-Range Bucket Truck, box body	-	146,190	146,190
Brush Chipper	-	38,891	38,891
(3) 100 HP Tractors	-	95,292	95,292
Sign Retroreflectometer	12,000	-	12,000
Semi for Low Boy	-	75,174	75,174
Pick-up, 3/4 ton	-	26,333	26,333
Dump Truck, 10 wheel, 14 cu yd	-	85,358	85,358
<b>Total Capital Outlay - Renewal Sales Tax - Public Works Fund</b>	<b>\$ 101,091</b>	<b>\$ 479,958</b>	<b>\$ 581,049</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 662,173</b>	<b>\$ 1,839,147</b>	<b>\$ 2,501,320</b>

## Summary of Capital Improvements by Fund FY 2009-10

		<b>Total</b>
<b><u>Countywide Funds</u></b>		
General	\$	2,000,000
County Transportation		505,165
<b>Total Countywide Funds</b>	<b>\$</b>	<b>2,505,165</b>
<b><u>Special Revenue Funds</u></b>		
Parks Impact Fee Trust - Central District	\$	7,410
Parks Impact Fee Trust - North District		17,385
Parks Impact Fee Trust - South District		12,825
Road Impact Fees - District 1		43,700
Road Impact Fees - District 2		9,378,223
Road Impact Fees - District 3		524,400
Road Impact Fees - District 4		1,209,284
Road Impact Fees - District 5		1,446,002
Road Impact Fees - District 6		4,090,000
MSTU - Stormwater Section		1,005,000
MSTU - Parks Section		288,379
MSTU - Roads Section		1,656,189
Federal/State Grants		8,403,896
Restricted Local Programs		115,000
Fire Services Impact Fee Trust		200,000
<b>Total Special Revenue Funds</b>	<b>\$</b>	<b>28,397,693</b>
<b><u>Enterprise Funds</u></b>		
S W Closures and L T Care		262,886
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>262,886</b>
<b>Total Operating Budget</b>	<b>\$</b>	<b>31,165,744</b>
<b><u>Capital Projects Funds</u></b>		
Parks Capital Projects	\$	849,038
Renewal Sales Tax Capital Projects		6,829,700
Public Lands Capital Program		57,000
Facilities Expansion Capital		48,450,000
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>56,185,738</b>
<b>Total Non-Operating Budget</b>	<b>\$</b>	<b>56,185,738</b>
<b>Total Capital Improvement Program</b>	<b>\$</b>	<b>87,351,482</b>

**Detail of Capital Improvements by Fund and Department  
FY 2009-10**

Fund/Department/Division	Project	Total
<b>Countywide Funds</b>		
<b><u>General</u></b>		
<b><u>Non-Departmental</u></b>		
South Lake Community Park Construction	40003	\$ 2,000,000
<b>Total Non-Departmental</b>		<b>\$ 2,000,000</b>
<b>Total General</b>		<b>\$ 2,000,000</b>
<b><u>County Transportation</u></b>		
<b><u>Public Works</u></b>		
<b>Road Operations</b>		
Road System Improvements (DST Roads) - 3rd Street		\$ 257,250
Road System Improvements (DST Roads) - Punkin Center Road		\$ 84,713
Road System Improvements (DST Roads) - North Babb Road		\$ 163,202
<b>Total Public Works</b>		<b>\$ 505,165</b>
<b>Total County Transportation</b>		<b>\$ 505,165</b>
<b>Total Countywide Funds</b>		<b>\$ 2,505,165</b>
<b>Special Revenue Funds</b>		
<b><u>Parks Impact Fee Trust - Central District</u></b>		
<b><u>Public Resources</u></b>		
<b>Park Impact Fees</b>		
P.E.A.R. Park - Continued Improvements	40006	\$ 7,410
<b>Total Public Resources</b>		<b>\$ 7,410</b>
<b>Total Parks Impact Fee Trust - Central District</b>		<b>\$ 7,410</b>
<b><u>Parks Impact Fee Trust - North District</u></b>		
<b><u>Public Resources</u></b>		
<b>Park Impact Fees</b>		
North Lake Community Park - Phase II of Master Plan	40002	\$ 17,385
<b>Total Public Resources</b>		<b>\$ 17,385</b>
<b>Total Parks Impact Fee Trust - North District</b>		<b>\$ 17,385</b>

**Detail of Capital Improvements by Fund and Department  
FY 2009-10**

Fund/Department/Division	Project	Total
<b><u>Parks Impact Fee Trust - South District</u></b>		
<b><u>Public Resources</u></b>		
<b>Park Impact Fees</b>		
Ferndale Preserve - Continued Improvements	40004	\$ 12,825
<b>Total Public Resources</b>		<b>\$ 12,825</b>
<b>Total Parks Impact Fee Trust - South District</b>		<b>\$ 12,825</b>
<b>Road Impact Fees - District 1</b>		
<b><u>Public Works</u></b>		
<b>Road Impact Fees</b>		
Road Infrastructure - Undesignated		43,700
<b>Total Public Works</b>		<b>\$ 43,700</b>
<b>Total Road Impact Fees - District 1</b>		<b>\$ 43,700</b>
<b>Road Impact Fees - District 2</b>		
<b><u>Public Works</u></b>		
<b>Road Impact Fees</b>		
Old 441 Intersection with Lakeshore Drive C-452	W&R03007	400,000
Road Infrastructure - Undesignated		8,978,223
<b>Total Public Works</b>		<b>\$ 9,378,223</b>
<b>Total Road Impact Fees - District 2</b>		<b>\$ 9,378,223</b>
<b>Road Impact Fees - District 3</b>		
<b><u>Public Works</u></b>		
<b>Road Impact Fees</b>		
Road Infrastructure - Undesignated		524,400
<b>Total Public Works</b>		<b>\$ 524,400</b>
<b>Total Road Impact Fees - District 3</b>		<b>\$ 524,400</b>
<b>Road Impact Fees - District 4</b>		
<b><u>Public Works</u></b>		
<b>Road Impact Fees</b>		
Road Infrastructure - Undesignated		1,209,284
<b>Total Public Works</b>		<b>\$ 1,209,284</b>
<b>Total Road Impact Fees - District 4</b>		<b>\$ 1,209,284</b>

**Detail of Capital Improvements by Fund and Department  
FY 2009-10**

Fund/Department/Division	Project	Total
<b>Road Impact Fees - District 5</b>		
<b><u>Public Works</u></b>		
<b>Road Impact Fees</b>		
Road Infrastructure - Undesignated		1,446,002
<b>Total Public Works</b>		<b>\$ 1,446,002</b>
<b>Total Road Impact Fees - District 5</b>		<b>\$ 1,446,002</b>
<b>Road Impact Fees - District 6</b>		
<b><u>Public Works</u></b>		
<b>Road Impact Fees</b>		
Road Infrastructure - Undesignated		4,090,000
<b>Total Public Works</b>		<b>\$ 4,090,000</b>
<b>Total Road Impact Fees - District 6</b>		<b>\$ 4,090,000</b>
<b>MSTU - Stormwater Section</b>		
<b><u>Public Works</u></b>		
<b>Stormwater Management</b>		
Astor Flood Study (Hazelnut Rd and Wild Hog Rd)	37000	\$ 100,000
Harbor Oaks Retrofit	30009	100,000
Upper Palatlakaha Basin - Hooks Street in-house design and permitting	30007	5,000
Lower Palatlakaha Basin - Basin Study Priority Projects	30006	300,000
Lake Eustis/Lakeshore Drive Retrofit	34002	300,000
Royal Trails Flood Study	37003	100,000
Wolfbranch Road Retrofit	34004	100,000
<b>Total Public Works</b>		<b>\$ 1,005,000</b>
<b>Total MSTU - Stormwater Section</b>		<b>\$ 1,005,000</b>
<b>MSTU - Parks Section</b>		
<b><u>Public Resources</u></b>		
<b>Parks Services</b>		
P.E.A.R. Park building renovations	70025	\$ 100,000
Ferndale Preserve - Restoration per FCT Grant and continued improvements	40004	50,000
P.E.A.R. Park - Continued Improvements	40006	63,087
Lake Idamere Park	40011	55,292
Pine Forest Park - Restoration per Management Plan	40015	10,000
Palatlakaha River Park	40019	10,000
<b>Total Public Resources</b>		<b>\$ 288,379</b>
<b>Total MSTU - Parks Section</b>		<b>\$ 288,379</b>

**Detail of Capital Improvements by Fund and Department  
FY 2009-10**

Fund/Department/Division	Project	Total
<b>MSTU - Roads Section</b>		
<b><u>Public Works</u></b>		
<b>Roads Services</b>		
Countywide Resurfacing		\$ 1,656,189
<b>Total Public Works</b>		<b>\$ 1,656,189</b>
<b>Total MSTU - Roads Section</b>		<b>\$ 1,656,189</b>
<b>Federal/State Grants</b>		
<b><u>Public Safety</u></b>		
<b>Public Safety Grants</b>		
EOC State EM Mgmt Mitigation Grant	21004	\$ 1,000,000
EOC Grant	21005	176,815
<b>Total Public Safety</b>		<b>\$ 1,176,815</b>
<b><u>Public Works</u></b>		
<b>LAP Projects</b>		
CR-42 from Marion County to Maggie Jones Road C-8190	W&R05045	\$ 1,349,288
CR-44 Intersection with CR-19A	INT07034	347,000
Mount Homer Road C-4956 Intersection with David Walker Drive C-4756	INT07008	260,948
Lake Griffin Road (ARRA - American Recovery and Reinvestment Act of 2009)	99001	266,529
CR-455 (ARRA)	99002	428,214
CR-474 (ARRA)	99003	2,866,217
Lakeshore Drive (ARRA)	99004	19,030
CR-466A (ARRA)	99005	177,437
CR-19A (ARRA)	99006	18,837
CR-448 (ARRA)	99007	264,416
CR-42 (ARRA)	99008	783,000
Eagles Nest Road (ARRA)	99009	241,165
Goose Prairie Road (ARRA)	99010	205,000
<b>Total Public Works</b>		<b>\$ 7,227,081</b>
<b>Total Federal/State Grants</b>		<b>\$ 8,403,896</b>
<b>Restricted Local Programs</b>		
<b><u>Public Works</u></b>		
<b>Boating Improvements</b>		
Lake Jem Park and Boat Ramp Phase II - Prefab Restroom	40005	47,250
Marsh Park and Boat Ramp - Construction of parking lot, road repairs and fencing	40013	\$ 67,750
<b>Total Public Works</b>		<b>\$ 115,000</b>
<b>Total Restricted Local Programs</b>		<b>\$ 115,000</b>

**Detail of Capital Improvements by Fund and Department  
FY 2009-10**

Fund/Department/Division	Project	Total
<b>Fire Services Impact Fee Trust</b>		
<b><u>Public Safety</u></b>		
<b>Fire Impact Fee</b>		
Astatula Fire Station No. 77		\$ 200,000
<b>Total Public Safety</b>		<b>\$ 200,000</b>
<b>Total Fire Services Impact Fee Trust</b>		<b>\$ 200,000</b>
<b>Total Special Revenue Funds</b>		<b>\$ 28,397,693</b>
<b><u>S W Closures and L T Care</u></b>		
<b><u>Environmental Utilities</u></b>		
<b>Post Closures</b>		
Umatilla - Landfill Post Closure, Long Term Care		\$ 15,671
Lady Lake - Landfill Post Closure, Long Term Care		22,055
Astatula - Central Landfill Phase 1 Post Closure, Long Term Care		53,966
Astatula - Central Landfill Phase II - Landfill Closure		71,698
Astatula - Central Landfill Phase II - Landfill Post Closure, Long Term Care		72,716
Loghouse - Landfill Post Closure, Long Term Care		16,247
C & D Landfill - Post Closure, Long Term Care		10,533
<b>Total Environmental Utilities</b>		<b>\$ 262,886</b>
<b>Total S W Closures and L T Care</b>		<b>\$ 262,886</b>
<b>Total Enterprise Funds</b>		<b>\$ 262,886</b>
<b>Total Operating Budget</b>		<b>\$ 31,165,744</b>
<b>Capital Projects Funds</b>		
<b><u>Parks Capital Projects</u></b>		
<b><u>Public Resources</u></b>		
<b>General Parks Projects</b>		
Lake Jem Park Phase II - Prefab restroom	40005	\$ 20,000
Lake Idamere Park - Playground Pavilion	40011	45,000
Sorrento Park - Renovate restroom, replace septic system	40016	35,000
East Lake Community Park - ball fields, restrooms, pavilions, playground and park amenities	40018	499,038
Woodlea Sports Complex	40020	250,000
<b>Total Public Resources</b>		<b>\$ 849,038</b>
<b>Total Parks Capital Projects</b>		<b>\$ 849,038</b>

**Detail of Capital Improvements by Fund and Department  
FY 2009-10**

Fund/Department/Division	Project	Total
<b><u>Renewal Sales Tax Capital Projects</u></b>		
<b><u>Facilities</u></b>		
<b>Capital Projects</b>		
Special Projects Facility (PW) Renovations	70020	\$ 100,000
Judicial Center Expansion	80023	3,134,919
<b>Total Facilities</b>		<b>\$ 3,234,919</b>
<b><u>Non-Departmental</u></b>		
<b>Capital Projects</b>		
P.E.A.R. Park Entryway	40006	\$ 100,000
<b>Total Non-Departmental</b>		<b>\$ 100,000</b>
<b><u>Public Works</u></b>		
<b>Capital Projects</b>		
P.E.A.R. Park Entryway	40006	\$ 100,000
Sheriff's Office Eustis Facility Retrofit	35000	160,000
Countywide Resurfacing		2,297,500
Countywide Sidewalks and Trails		459,500
Countywide Infrastructure		577,781
<b>Total Public Works</b>		<b>\$ 3,594,781</b>
<b>Total Renewal Sales Tax</b>		<b>\$ 6,829,700</b>
<b><u>Public Lands Capital Program</u></b>		
<b><u>Public Resources</u></b>		
<b>Capital Projects</b>		
Public Lands Program - Land Acquisition	10001	\$ 57,000
<b>Total Public Resources</b>		<b>\$ 57,000</b>
<b>Total Public Lands</b>		<b>\$ 57,000</b>
<b><u>Facilities Expansion Capital</u></b>		
<b><u>Facilities</u></b>		
<b>Expansion Capital</b>		
Judicial Center Expansion	80023	\$ 48,450,000
<b>Total Facilities</b>		<b>\$ 48,450,000</b>
<b>Total Facilities Expansion</b>		<b>\$ 48,450,000</b>
<b>Total Capital Projects Funds</b>		<b>\$ 56,185,738</b>
<b>Total Non-operating Budget</b>		<b>\$ 56,185,738</b>
<b>Total Capital Improvement Program</b>		<b>\$ 87,351,482</b>

Consent  
 Departmental

**BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA  
OFFICE OF THE COUNTY MANAGER  
AGENDA ITEM COVER SHEET**

**DATE: September 21, 2009**

**TO: Cindy Hall, County Manager**

**THRU:**

**BY: Booth, Niki, County Manager**

**SUBJECT: Proposed Reorganization**

**DISTRICTS:**

**MEETING DATE: July 28, 2009**

Item Type: Other

Other:

**RECOMMENDATION/REQUIRED ACTION:**

Approve proposed organizational structure.

**BACKGROUND SUMMARY:**

With the departure of a Department Director due to the Voluntary Early Out Program (VEOP), and in order to streamline County government, I am recommending a reorganization of County departments. The reorganization accomplishes four priorities:

1. Align activities whose common goal is to enhance the quality of life for Lake County citizens and visitors. The resulting synergy among the talented individuals in the new Department of Public Resources will offer a creative and proactive approach to integrate and enhance like services.
2. Reduce the number of departments.
3. Provide greater financial oversight to contracted public services.
4. Place services, formerly in the Department of Community Services, such as Probation and various medical programs, in existing departments with similar areas of expertise.

Attached are the proposed changes to departments as well as a revised organizational chart. The proposal creates a new department which will be dedicated to the provision of quality of life and leisure services to the public. It is structured so that there will be a natural synergy among activities that can work cooperatively to accomplish exciting events and programs. Sports, recreation, environmental opportunities, children's events, and educational programs related to these activities and others can be mutually supportive.

The number of total departments has been reduced by two (2). Information Outreach, years ago a function of Information Technology, has merged with IT in order to offer a more unified approach to our technology capabilities. As mentioned above, Tourism and Business Relations has merged into the larger Department of Public Resources to support a more global approach to leisure services.

Public transportation and housing programs are handled through contracts with other providers, and are supported by State and Federal grant programs with complex tracking requirements. These functions have been placed under the expanded program of Budget and Contract Services to offer a keen oversight to the financial requirements.

Finally, the remainder of the diverse activities that have previously been housed in Community Services have been parceled out to departments with similar activities and which have expressed an interest in assuming these greater responsibilities.

Fiscal Impact:

Budget:

Account No.:

Affected parties notified of meeting:	
Advertised: Date:    Paper:	
Attachments (List): Proposed Reorganization	
<b>STAFF APPROVAL:</b>	<b>DATE:</b>
Director: Wendy Taylor	2009-07-17 14:41:05
County Manager: Booth, Niki	2009-07-21 08:19:18
County Attorney: Sandy Minkoff	2009-07-20 13:40:30
Budget Office: Krueger, Douglas	2009-07-20 08:27:38
<b>ACTION TAKEN BY BOARD:</b>	
Action: DISAPPROVED	Continued/Deferred Until:
Other: Postponed to 8.11 meeting	Special Instructions: 8.11 - Proposed reorg presented to Board. Modifications approved.
From: Administrative Support	By:

## Proposed Reorganization for 2009/10

### New Department

#### Department of Public Resources

- Agricultural Extension
- Library Services
- Parks and Public Lands (consolidation)
- Tourism and Business Relations consolidation
- Volunteer Services

### Restructured Departments

#### Information Technology

- Information Outreach consolidation

#### Conservation and Compliance

- Probation and Public Safety Coordinating Council transferred from Community Services

#### Growth Management

- CDBG transferred from Community Services

#### Employee and Citizen Services

- Children's and Elder Affairs transferred from Community Services
- Veteran's Services transferred from Community Services
- Community Health Worker program transferred from Community Services
- Indigent burials, Medical Assistance and special grants transferred from Community Services

#### Budget and Contract Services

- Transportation and Housing Services (SHIP and Section 8) transferred from Community Services

# **First Public Hearing**

**BOARD OF COUNTY COMMISSIONERS**

**LAKE COUNTY, FLORIDA**

**TENTATIVE BUDGET HEARING**

**AGENDA**

**TUESDAY, SEPTEMBER 15, 2009**

**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**
  - Direction on Second Public Hearing Adjustments
  - Hardship Program
  - Public Transportation Routes
  - Library DVD's
  - Other
- VI. Board of County Commissioners Action**
  - A. Tentative Tax Rates**

**Recommended Motion:**

Approval to adopt tentative millage rates for FY 2009-10 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

**B. Changes to the FY 2009-10 Recommended Budget**

**Recommended Motion:**

Approval to adopt changes to the FY 2009-10 Recommended Budget totaling \$4,080,168.

**C. Tentative Budget**

**Recommended Motion:**

Approval to adopt the FY 2009-10 Tentative Budget totaling \$415,663,560.

**D. Final Public Hearing**

**Recommended Motion:**

Approval of the public hearing for final adoption of the FY 2009-10 millage rates and budget on September 22, 2009 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**

<b>Taxing District</b>	<b>FY 2008-09 Millage Rate</b>	<b>FY 2009-10 Rollback Rate</b>	<b>FY 2009-10 Proposed Millage Rate</b>	<b>Proposed Millage as a % Change of Rollback Rate</b>
<b>Countywide Funds</b>				
General	4.6511	5.2029	4.6511	-10.61%
Lake County Ambulance MSTU	0.4651	0.5203	0.4651	-10.61%
Public Lands - Voted Debt	0.1101	0.1101	0.1101	0.00%
<b>Total Countywide Funds</b>	<b>5.2263</b>	<b>5.8333</b>	<b>5.2263</b>	<b>-10.41%</b>
<b>Special Taxing Districts</b>				
Stormwater, Parks and Roads MSTU	0.4984	0.5603	0.4984	-11.05%
Fire Rescue/Emergency Medical Services MSTU	0.3222	0.3628	0.3222	-11.19%

**Proposed Adjustments  
FY 2009-10 Recommended Budget**

<u>Fund</u>	<u>Fund Name</u>	<u>Recommended Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Tentative Budget FY 2009-10</u>
<b><u>Countywide Funds</u></b>				
0010	General	\$ 156,913,984	185,823	\$ 157,099,807
1120	County Transportation Trust	14,281,987	-	14,281,987
1220	Lake County Ambulance	10,063,171	-	10,063,171
1900	County Library System	5,437,239	(39,387)	5,397,852
<b>Total Countywide Funds</b>		<b>\$ 186,696,381</b>	<b>\$ 146,436</b>	<b>\$ 186,842,817</b>
<b><u>Special Revenue Funds</u></b>				
1070	Library Impact Fee Trust	\$ 99,750	\$ -	\$ 99,750
1081	Parks Impact Fee Trust - Central District	7,410	-	7,410
1082	Parks Impact Fee Trust - North District	17,385	-	17,385
1083	Parks Impact Fee Trust - South	12,825	-	12,825
1140	Christopher C. Ford Commerce Park	982,546	-	982,546
1151	Road Impact Fees - District 1	43,700	1,896,300	1,940,000
1152	Road Impact Fees - District 2	9,378,223	-	9,378,223
1153	Road Impact Fees - District 3	524,400	8,637,600	9,162,000
1154	Road Impact Fees - District 4	1,209,284	-	1,209,284
1155	Road Impact Fees - District 5	1,446,002	-	1,446,002
1156	Road Impact Fees - District 6	4,090,000	-	4,090,000
1190	Fish Conservation	10,203	-	10,203
1230	MSTU - Stormwater Management	1,639,852	-	1,639,852
1231	MSTU - Parks Services	3,080,770	7,125	3,087,895
1232	MSTU - Roads Services	1,741,346	-	1,741,346
1240	Emergency 911	4,216,569	-	4,216,569
1250	Resort/Development Tax	2,799,144	-	2,799,144
1290	Greater Hills MSBU	312,377	-	312,377
1330	Law Enforcement Trust	102,028	-	102,028
1370	Greater Groves MSBU	256,971	-	256,971
1410	Infrastructure Sales Tax Revenue	9,504,750	-	9,504,750
1430	Village Green Street Lighting	19,910	-	19,910
1450	Greater Pines Municipal Services	302,380	-	302,380
1460	Picciola Island Street Lighting	5,195	-	5,195
1470	Valencia Terrace Street Lighting	9,403	-	9,403
1500	Lake County Environmental	116,253	-	116,253
1510	Lake County Code Enforcement	192,699	-	192,699
1520	Building Services	1,522,437	-	1,522,437
1680	County Fire Rescue	21,879,005	-	21,879,005
1690	Fire Services Impact Fee Trust	800,668	-	800,668
1800	Employees Benefit	486	-	486
1850	Animal Shelter Sterilization Trust	192,534	-	192,534
<b>Total Special Revenue Funds</b>		<b>\$ 66,516,505</b>	<b>\$ 10,541,025</b>	<b>\$ 77,057,530</b>

**Proposed Adjustments  
FY 2009-10 Recommended Budget**

<u>Fund</u>	<u>Fund Name</u>	<u>Recommended Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Tentative Budget FY 2009-10</u>
<b><u>Grant Funds</u></b>				
1200	Community Development Block	\$ 4,169,239	\$ 263,083	\$ 4,432,322
1210	Public Transportation	7,061,236	(2,276)	7,058,960
1260	Affordable Housing Assist Trust	2,000,000	402,343	2,402,343
1270	Section 8	2,949,874	-	2,949,874
1300	Federal/State Grants	8,532,092	(45,372)	8,486,720
1310	Restricted Local Programs	1,221,054	204,696	1,425,750
<b>Total Grant Funds</b>		<b>\$ 25,933,495</b>	<b>\$ 822,474</b>	<b>\$ 26,755,969</b>
<b><u>Debt Service Funds</u></b>				
2510	Pari-Mutuel Revenue Replacement	\$ 381,684	\$ -	\$ 381,684
2610	Renewal Sales Tax LOC	1,266,797	-	1,266,797
2710	Public Lands Program	5,436,125	-	5,436,125
2810	Expansion Projects Debt Service	7,721,299	-	7,721,299
<b>Total Debt Service Funds</b>		<b>\$ 14,805,905</b>	<b>\$ 0</b>	<b>\$ 14,805,905</b>
<b><u>Enterprise Funds</u></b>				
4200	Landfill Enterprise	\$ 22,106,643	\$ (38,298)	\$ 22,068,345
4220	Solid Waste Closures and Long	4,923,509	-	4,923,509
<b>Total Enterprise Funds</b>		<b>\$ 27,030,152</b>	<b>\$ (38,298)</b>	<b>\$ 26,991,854</b>
<b>Subtotal Operating Budget</b>		<b>\$ 320,982,438</b>	<b>\$ 11,471,637</b>	<b>\$ 332,454,075</b>
<b>Less Operating Transfers</b>		<b>\$ (18,395,306)</b>	<b>\$ 6,967</b>	<b>\$ (18,388,339)</b>
<b>Total Operating Budget</b>		<b>\$ 302,587,132</b>	<b>\$ 11,478,604</b>	<b>\$ 314,065,736</b>
<b><u>Capital Projects Funds</u></b>				
3020	Parks Capital Projects	\$ 874,038	\$ -	\$ 874,038
3030	Renewal Sales Tax Capital Projects	4,669,498	(523,064)	4,146,434
3040	Renewal Sales Tax - Public Works	6,408,109	-	6,408,109
3710	Public Lands Capital Program	57,000	943,000	1,000,000
3810	Facilities Expansion Capital	48,450,000	(5,047,500)	43,402,500
<b>Total Capital Projects Funds</b>		<b>\$ 60,458,645</b>	<b>\$ (4,627,564)</b>	<b>\$ 55,831,081</b>
<b><u>Internal Service Funds</u></b>				
5200	Property and Casualty	\$ 6,953,841	\$ -	\$ 6,953,841
5300	Employee Group Benefits	19,319,136	(2,722,605)	16,596,531
5400	Fleet Management	3,489,632	-	3,489,632
5500	Administrative Services	379,700	(41,300)	338,400
<b>Total Internal Service Funds</b>		<b>\$ 30,142,309</b>	<b>\$ (2,763,905)</b>	<b>\$ 27,378,404</b>

**Presentation Reconciliation Summary**  
**Proposed Adjustments**  
**FY 2009-10 Recommended Budget**

<b>Operating Budget Presentation</b>	<b>Recommended</b>		<b>Tentative</b>
<b>Funds</b>	<b>Budget</b>	<b>Adjustment</b>	<b>Budget</b>
<u>Funds</u>	<u>FY 2009-10</u>	<u>Adjustment</u>	<u>FY 2009-10</u>
Countywide Funds	\$ 186,696,381	\$ 146,436	\$ 186,842,817
Special Revenue Funds	66,516,505	10,541,025	77,057,530
Grant Funds	25,933,495	822,474	26,755,969
Debt Service Funds	14,805,905	-	14,805,905
Enterprise Funds	27,030,152	(38,298)	26,991,854
<b>Sub-Total Operating Budget</b>	<b>\$ 320,982,438</b>	<b>\$ 11,471,637</b>	<b>\$ 332,454,075</b>
Less: Operating Transfers	(18,395,306)	6,967	(18,388,339)
<b>Total Operating Budget</b>	<b>\$ 302,587,132</b>	<b>\$ 11,478,604</b>	<b>\$ 314,065,736</b>
<b>Capital Project Funds</b>	<b>\$ 60,458,645</b>	<b>\$ (4,627,564)</b>	<b>\$ 55,831,081</b>
<b>Internal Service Funds</b>	<b>\$ 30,142,309</b>	<b>\$ (2,763,905)</b>	<b>\$ 27,378,404</b>
<b>Total Budget Presentation</b>			
Countywide Funds	\$ 186,696,381	\$ 146,436	\$ 186,842,817
Special Revenue Funds	66,516,505	10,541,025	77,057,530
Grant Funds	25,933,495	822,474	26,755,969
Debt Service Funds	14,805,905	-	14,805,905
Enterprise Funds	27,030,152	(38,298)	26,991,854
Capital Project Funds	60,458,645	(4,627,564)	55,831,081
Internal Service Funds	30,142,309	(2,763,905)	27,378,404
<b>Total All Funds</b>	<b>\$ 411,583,392</b>	<b>\$ 4,080,168</b>	<b>\$ 415,663,560</b>

**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 2009-10 Recommended Budget

<u>Fund/Department/Division</u>	<u>Deletions</u>	<u>Additions</u>	<u>Position</u>
<b>General</b>			
Conservation and Compliance			
Code Enforcement	(1)	0	Code Enforcement Officer
Lake Soil and Water Conservation	0	1	Resource Conservationist
Probation Services - Teen Court	(1)	0	Teen Court Coordinator
Probation Services - Teen Court	(1)	0	Teen Drug Court Counselor
Probation Services - Teen Court	(1)	0	Teen Court Intern (0.5 FTE)
Economic Growth and Redevelopment			
Economic Growth and Redevelopment	(1)	0	Senior Planner
Employee Services and Quality Improvement			
Community Health Worker Program	(1)	0	Community Access Counselor (Grant Funded)
Growth Management			
Zoning	0	1	Senior Planner
Public Safety			
Emergency Management	0	1	Office Associate II PT (.6250 FTE Grant Funded)
Communications Technologies	0	0.5	Communications Technology Manager (Allocation Change)
Communications Technologies	0	0.5	Radio Systems Coordinator (Allocation Change)
Communications Technologies	(0.3)	0	Systems Database Manager (Allocation Change)
Communications Technologies	0	0.3	Communication Specialist (Allocation Change)
Communications Technologies	0	0.3	Radio Services Technician (Allocation Change)
<b>General</b>	<b>(6.3)</b>	<b>4.6</b>	
<b>County Transportation Trust</b>			
Public Works			
Engineering	(1)	0	Planner
<b>County Transportation Trust</b>	<b>(1)</b>	<b>0</b>	
<b>SUBTOTAL - Countywide Funds</b>	<b>(7)</b>	<b>5</b>	
<b>MSTU - Parks</b>			
Public Resources			
Parks and Trails	0	1	Planner
<b>MSTU - Parks</b>	<b>0</b>	<b>1</b>	
<b>Resort/Development Tax</b>			
Public Resources			
Tourism and Business Relations	(1)	0	Lake County Museum Director/Curator
<b>Resort/Development Tax</b>	<b>(1)</b>	<b>0</b>	
<b>Emergency 911</b>			
Public Safety			
Communications Technologies	0	0.5	Communications Technology Manager (Allocation Change)
Communications Technologies	0	0.5	Radio Systems Coordinator (Allocation Change)
Communications Technologies	0	0.3	Systems Database Manager (Allocation Change)
Communications Technologies	(0.3)	0	Communication Specialist (Allocation Change)
Communications Technologies	(0.3)	0	Radio Services Technician (Allocation Change)

**Proposed Adjustments to Personnel by Fund  
FY 2009-10 Recommended Budget**

<u>Fund/Department/Division</u>	<u>Deletions</u>	<u>Additions</u>	<u>Position</u>
<b>Emergency 911</b>	(0.6)	1.3	
<b>County Fire Rescue</b>			
Public Safety			
Communications Technologies	(1)	0	Communications Technology Manager (Allocation Change)
Communications Technologies	(1)	0	Radio Systems Coordinator (Allocation Change)
<b>County Fire Rescue</b>	(2)	0	
<b>SUBTOTAL - Special Revenue Funds</b>	<b>(3.6)</b>	<b>2.3</b>	
<b>Federal/State Grants</b>			
Community Services			
Community Health Worker Program	0	1	Community Access Counselor (Grant Funded)
<b>Federal/State Grants</b>	0	1	
<b>Restricted Local Programs</b>			
Conservation and Compliance			
Probation Services - Teen Court	0	1	Teen Court Coordinator
Probation Services - Teen Court	0	1	Teen Drug Court Counselor
Probation Services - Teen Court	0	1	Teen Court Intern (0.5 FTE)
<b>Federal/State Grants</b>	0	3	
<b>SUBTOTAL - Grant Funds</b>	<b>0</b>	<b>4</b>	
<b>TOTAL - All Funds</b>	<b>(10.9)</b>	<b>10.9</b>	

## Proposed Adjustments to Capital Improvements by Fund FY 2009-10 Recommended Budget

<u>Fund/Project</u>	<u>Project</u>	<u>Total</u>
<b>Road Impact Fees - District 1</b>		
Road Infrastructure - Undesignated		\$ (43,700)
CR-42 Intersection with SR-19		1,940,000
<b>Total Road Impact Fees - District 1</b>		<b>\$ 1,896,300</b>
<b>Road Impact Fees - District 2</b>		
Road Infrastructure - Undesignated		\$ (3,226,000)
Old 441 from SR-19 to Dora Avenue		1,000,000
Old 441 Intersection with Lakeshore Drive		(400,000)
Britt Road from Wolf Branch Road to SR-44		400,000
Buckhill Road, North C-2739 from Lakeshore Blvd to Bald Eagle Drive		100,000
CR-448 Intersection with Lois Drive		700,000
CR-437 Intersection with Wolf Branch Road		976,000
Old 441 Intersection with C-46		450,000
<b>Total Road Impact Fees - District 2</b>		<b>\$ -</b>
<b>Road Impact Fees - District 3</b>		
Road Infrastructure - Undesignated		\$ 2,437,600
C-470 from Sumter County to C-33/C-48		250,000
Lake Ella Road from April Hills Blvd to US-27/441		300,000
Radio Road from Treadway School Road to Jackson Road		400,000
Radio Road from US-441 to Treadway School Road		1,100,000
CR-466A from Sumter County to US-27/441	50000	3,000,000
C-44 Intersection with C-44 (Leg A)		600,000
CR-473 Intersection with Treadway School Road		550,000
<b>Total Road Impact Fees - District 3</b>		<b>\$ 8,637,600</b>
<b>Road Impact Fees - District 4</b>		
Road Infrastructure - Undesignated		\$ (900,000)
Number Two Road from CR-48 to SR-19		200,000
Revels Road, East C-2837 & Lakeshore Blvd from SR-19 to Central Avenue		100,000
C-470 from Sumter County to C-33/C-48		250,000
CR-48 (Part) from C-470/C-33/C-48 to 1,320 ft East of US-27		250,000
Buckhill Road, North C-2739 from Lakeshore Blvd to Bald Eagle Drive		100,000
<b>Total Road Impact Fees - District 4</b>		<b>\$ -</b>
<b>Road Impact Fees - District 5</b>		
Road Infrastructure - Undesignated		\$ (580,000)
Hancock Road, North C-1354 Extension from C-50 to Fosgate Road		310,000
Hartwood Marsh Road Phase I from US-27 to Hancock Road		150,000
Citrus Tower Blvd Intersection with Steves Road		120,000
<b>Total Road Impact Fees - District 5</b>		<b>\$ -</b>
<b>Road Impact Fees - District 6</b>		
Road Infrastructure - Undesignated		\$ (2,800,000)
SR-50 from CR-565 to SR-33		900,000
Mt. Pleasant Road from Mascotte-Empire Road to SR-50		250,000
Mascotte-Empire Road from Mt. Pleasant Road to Pearl Street		200,000

## Proposed Adjustments to Capital Improvements by Fund FY 2009-10 Recommended Budget

<u>Fund/Project</u>	<u>Project</u>	<u>Total</u>
CR-565A from SR-50 to Lake Minneola Shores		100,000
CR-565 from Bible Camp Road to Simon Brown Road		100,000
Bible Camp Road from CR-565 to SR-19		250,000
Sunset Avenue and South Sunset Avenue from Mascotte City Limit to C-33		1,000,000
<b>Total Road Impact Fees - District 6</b>		<b>\$ -</b>
<b>MSTU - Roads Section</b>		
Countywide Resurfacing		\$ (12,000)
CR-474 from SR-33 to US-27	99003	12,000
<b>Total MSTU - Roads Section Fund</b>		<b>\$ -</b>
<b>Federal/State Grants</b>		
CR-42 from Marion County to Maggie Jones Road	50002	\$ 712
Mt. Homer intersection with David Walker Drive	50004	(948)
CR-474 (ARRA)	99003	(12,000)
<b>Total Federal/State Grants Fund</b>		<b>\$ (12,236)</b>
<b>SUBTOTAL - Special Revenue Funds</b>		<b>\$ 10,521,664</b>
<b>Renewal Sales Tax Capital Projects - PW</b>		
Countywide Infrastructure		\$ (577,781)
Countywide Sidewalks and Trails		1,191,500
Countywide Resurfacing		(45,500)
CR-448 from C-561 to Apopka Beauclair Canal Bridge #114087		400,000
Picciola Bridge # 114004		20,000
<b>Total Renewal Sales Tax Capital Projects - PW Fund</b>		<b>\$ 988,219</b>
<b>Public Lands Capital Program</b>		
South Lake Trail, Section 1 from Clermont Trail to Groveland Park	10001	\$ 943,000
<b>Total Public Lands Capital Program Fund</b>		<b>\$ 943,000</b>
<b>Facilities Expansion Capital</b>		
Judicial Center Expansion	80023	\$ (5,000,000)
<b>Total Facilities Expansion Capital Fund</b>		<b>\$ (5,000,000)</b>
<b>SUBTOTAL - Capital Projects Funds</b>		<b>\$ (3,068,781)</b>
<b>TOTAL -All Funds</b>		<b>\$ 7,452,883</b>

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010)</b>				
<b><u>Budget</u></b>				
<b>Assessment Services</b>				
0010.1507400.381111	Interfund Transfer-Fire	\$ (1,006)	\$ -	Adjust the interfund transfer from Fire Rescue (1680.9093168.890911) as a result of a reduction in salaries due to the furloughs.
<b><u>Conservation and Compliance</u></b>				
<b>Lake Soil and Water</b>				
0010.1343100.various	Personal Services		63,999	Salary and benefits adjustment for the Resource Conservationist position being retained per BCC approval 08/11/09 at Budget Workshop.
<b>Mobile Irrigation Lab (MIB)</b>				
0010.1343200.830510	Office Supplies		784	Adjustment to re-balance org to grant revenue figure after furlough day adjustment to salary and benefits.
<b>Code Enforcement</b>				
0010.1347110.various	Personal Services		(46,912)	Salary and benefits reduction for a Code Enforcement Officer position that was eliminated per BCC action and the Budget Workshops.
<b>Teen Court</b>				
0010.1363210.348150	Teen Court - User Fee	(6,500)		Transfer budget including salary and benefits for Teen Court from the General Fund and budget in the Restricted Local Programs Fund 1310 for better financial tracking.
0010.1363210.351501	Teen Court Fee	(120,000)		
0010.1363210.various	Teen Court Expenses		(126,500)	
<b>Probation</b>				
0010.1363100.various	Personal Services		(1,686)	Reconcile budgeted salary and benefits for Office Associate II to reflect personnel action that occurred in FY 2008-09 during the budget development process.
<b><u>Community Services</u></b>				
<b>Administration</b>				
0010.2029200.various	Operating Expenditures	-	3,750	Establish an operating budget for the Community Services Director's administrative program.

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010) - continued</b>				
<b>Children's Services</b>				
0010.2031400.880810	Aids to Governmental Agencies	\$ -	\$ 10,000	Adjust to increase funding for Haven of Lake and Sumter Counties SAVE Kids (\$5,000), and Lake Children's Dentistry School Sealant Expansion Program (\$5,000) per BCC approval 08/12/09.
<b>Social Services</b>				
0010.2031000.880820	Aids to Private Organizations		51,800	Adjust to fund Lake and Sumter Emergency Recovery (LASER) at the current budget level per BCC approval 08/12/09.
<b><u>Economic Growth and Redevelopment</u></b>				
<b>Economic Growth and Redevelopment</b>				
0010.1108100.various	Personal Services		(70,117)	Move salary and benefits for Senior Planner to Growth Management. (FTE change was reflected in recommended budget but funding had not been moved.)
0010.1108100.830340	Contractual Services		18,379	Bring EDC contract to level indicated by BCC at August Workshop of \$288,379.
0010.1108100.830480	Promotional Activities		4,000	BCC sponsorship of Leesburg Chamber of Commerce Business Expo.
0010.1108100.830490	Other Current Chgs & Obl		7,621	AdSaver marketing in Economic Growth and Redevelopment
<b><u>Employee Services and Quality Improvement</u></b>				
<b>Health Services</b>				
0010.0713550.830340	Contractual Services		70,000	Move the Prescription Drug Program from the Social Services budget (0010.2031000.830340) to Employee Services per the BCC approved reorganization.
<b>Labor &amp; Employee Relations</b>				
0010.0713300.830540	Books, Pubs and Dues		(1,000)	Eliminate Florida Benchmarking Consortium membership.

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010) - continued</b>				
<b>Risk and Benefits Admin</b>				
0010.0713110.381416	Interfund Transfer	\$ (15,557)	\$ -	Adjust the interfund transfer from the Property and Casualty Fund (5200.9093520.890910 - \$6,709), and the Employee Group Benefits Fund (5300.9093530.890910 - \$8,848) as a result of a reduction in salaries due to the furloughs.
<b>Social Services</b>				
0010.2031000.830340	Contractual Services		(70,000)	Move the Prescription Program to the Health Services budget in Employee Services (0010.0713550.830340).
0010.2031000.830490	Other Charges and Obligations.		1,000	Adjust for filing fees for caveat to creditors. Funds were removed when the hardship exemption was eliminated from the budget.
<b>Community Health Worker Program</b>				
0010.2031200.various.20012	Personal Services		(45,953)	Transfer grant funded Community Access Counselor position to fund 1300 - Federal and State Grants for better financial tracking
<b>Environmental Utilities</b>				
<b>Mosquito Control</b>				
0010.4559240.830520	Operating Supplies		2,747	Recognize additional revenue awarded by the FDACS for mosquito control. Total of \$36,567
0010.4559240.334620	Mosq. Control State Aid	2,747		
<b>Storage Tank Program</b>				
0010.4541130.349100	Storage Tank Charges	639		Adjust for additional revenue received from the DEP for regulating storage tanks. The total amount of revenue received from the DEP is \$144,259.
0010.4541130.830460	Repair and Maintenance		639	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010) - continued</b>				
<b><u>Growth Management</u></b>				
<b>East Central Florida Regional Planning Council</b>				
0010.1020100.880820	Aids To Private Organizations	\$ -	\$ (2,108)	Adjust dues based on July 22, 2009 letter from the ECFRPC reflecting a 10% reduction from 2009 regional dues. The FY 2010 figure is based on a BEBR 2008 Population of 288,379 with a \$ 0.18269 per capita rate.
<b>Planning and Community Design</b>				
0010.1040100.various	Personal Services		88,499	Transfer of salary and benefits for Chief Planner to Planning and Community Design from Zoning. This amount includes the annual merit increase which was awarded during the salary and benefit development process. (FTE change was reflected in recommended budget, however; funding had not been moved.)
0010.1040100.830310	Professional Services		(5,600)	Adjustment for discontinuation of stipends for the Zoning Board (\$ 2,800) and Local Planning Agency (\$ 2,800) per BCC approval on
<b>Zoning</b>				
0010.1050100.various	Personal Services		(87,376)	Transfer of salary and benefits for Chief Planner from Zoning to Planning and Community Design. The amount shown in the recommended budget did not include the annual merit increase. (FTE change was reflected in recommended budget, however; funding had not been moved.)
0010.1050100.various	Personal Services		70,117	Adjust for salary and benefits for Senior Planner from Economic Growth and Redevelopment. (FTE change was reflected in recommended budget but funding had not been moved.)
0010.1050100.830310	Professional Services		(2,520)	Adjustment for discontinuation of stipends for the Board of Adjustments (BOA) per BCC approval on 08.18.09.
<b><u>Information Technology</u></b>				
<b>Information Outreach</b>				
0010.1809100.830550	Training		(1,000)	Eliminate Leadership Lake tuition for Chris Patton (Funded in FY 2008-09)

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010) - continued</b>				
<b>Judicial Services</b>				
<b>Court Facilities</b>				
0010.6061000.348930	Court Facility Fee (\$30)	\$ 550,000	\$ -	Chapter 2009-204, Laws of Florida, which was enacted during the 2009 legislative session, amended Section 318.18, Florida Statutes, authorizing counties to increase this local surcharge from \$15 to \$30 per fine or civil penalty. Fee offsets court expenses that are a responsibility of the BCC. Fee ordinance approved by the BCC 8/18/09.
<b>Public Safety</b>				
<b>Emergency Management Operations</b>				
0010.2133120.342400	Emergency Service Fee	1,500		Fee associated with the review of Healthcare Facility Emergency Management Plans
<b>Emergency Management Trust Fund Grant</b>				
0010.2133140.810120	Personal Services		17,664	Salary and Benefits for a grant funded Part-time Office Associate II (.6250 FTE)
0010.2133140.830520	Operating Supplies		3,000	Redistribution of grant funds following reduction to personal services as a result of county-wide furlough days.
0010.2133140.830550	Training		3,038	
<b>State Homeland Security Grant II</b>				
0010.2133175.830510	Office Supplies		1,325	Redistribution of grant funds following reduction to personal services as a result of county-wide furlough days.
<b>Countywide Radio Program</b>				
0010.2145220.various	Personal Services		93,570	Adjust salary and benefit allocation for Communication Technologies Division staff between the General Fund and E911 Fund. Increase is substantially offset by a \$74,000 increase in the contribution from the E911 fund for Call Taker's salaries. (0010.9090001.381100)

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010) - continued</b>				
<b><u>Property Appraiser</u></b>				
0010.7071900.890932	Transfer - Property Appraiser	\$ -	\$ (62,424)	Reduce the transfer for Lake County's share of the Property Appraiser budget from \$2,246,855 to \$2,184,431 which is 85.0574% of the total \$2,586,185 approved budget by the Department of Revenue. (Formula provided by Property Appraiser's office)
<b><u>Tax Collector</u></b>				
0010.7072900.890933	Transfer - Tax Collector		(34,848)	Reduce transfer to the Tax Collector from the estimated amount of \$4,790,300 to match the actual budget request of \$4,755,452.
<b><u>Non-Departmental</u></b>				
<b><u>Medical Examiner</u></b>				
0010.9094001.830319	Other Professional Services		8,808	Adjust Lake County's share of the Lake-Sumter Medical Examiner Contract. The ME's budget was approved on 7/24/09. Total of \$768,353.
<b><u>Interfund Transfers</u></b>				
0010.9093001.890923	Transfer-Capital Projects		(5,000,000)	Reduce General Fund transfer to the Facilities Capital Expansion Project Fund as directed by the BCC during the Budget Workshop on 8/12/09. Adjusted appropriation for the Judicial Center expansion is \$6 million. (3810.9090381.381110.80023)
0010.9093001.890917	Transfer - County Library Fund		(39,387)	Reduce the operating transfer to the County Library System to reflect the reduction salary and benefit expense after the final system adjustment for the recommended furlough plan. (1900.2038300.381110)
0010.9093001.890915	Transfer - Landfill Fund		(38,298)	Reduce the operating transfer to the Landfill Enterprise Fund to reflect the reduction salary and benefit expense after the final system adjustment for the recommended furlough plan. (4200.4558100.381110)
0010.9093001.890910	Transfer - Other Funds		(2,276)	Reduce the operating transfer to the Public Transportation Fund to reflect the reduction salary and benefit expense after the final system adjustment for the recommended furlough plan. (1210.2027210.381110)

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010) - continued</b>				
<b>Contingencies</b>				
0010.9099001.890990	Economic Stabilization Reserve	\$ -	\$ 5,000,000	Increase the economic stabilization reserve as directed by the BCC during the Budget Workshop on 8/12/09. Economic Stabilization Reserve - \$17,743,000; Economic Development Reserve - \$2,000,000.
0010.9099001.890999	Reserve for Operations		234,287	Offset various adjustments to General Fund. Total Reserve for Operations - \$234,287
<b>Board Operations</b>				
0010.9090001.381100	Interfund Transfers	74,000		Increase contribution from E911 fund for call takers salaries from \$31,000 to \$105,000. (offset - 1240.9093124.890910)
0010.9090001.361110	Interest	(300,000)		Reduce anticipated FY 2009-10 interest earnings to \$1.39 million
<b>Non-Departmental</b>				
0010.9092001.830540	Books, Pubs. and Dues		(197)	National Association of Counties - decrease budget to reflect current year expenditure level
0010.9092001.830540	Books, Pubs. and Dues		(306)	Florida Association of Counties - decrease budget to reflect current year expenditure level
0010.9092001.830540	Books, Pubs. and Dues		22	Lake County League of Cities - increase budget to reflect current year expenditure level
0010.9092001.810129	Estimated Furlough Adjustment		99,528	Reconcile estimated General Fund savings of final furlough and reorganization adjustments to actual savings realized after approved furlough plan was entered into the Salary and Benefit
0010.9092001.880813	Ad Valorem Taxes to Cities		(80,246)	Adjust tax increment financing payment to municipalities per July 1st certification of taxable value
0010.9092001.880810	Aid to Governmental Agencies		30,000	Appropriate funds for Youth Recreation Assistance Program from FY 2008-09 remaining balance instead of the MSTU-Parks Fund. Original appropriation was \$75,000; expenditures as of 9/8/09 are \$10,025
0010.9092001.880820	Aids to Private Organizations		20,000	Contribution to the Lake County Historical Society to assist with the cost of managing historic displays in various public buildings as directed by the BCC during the Budget Workshops on 8/12/09.
<b>TOTAL GENERAL FUND</b>		<b>\$ 185,823</b>	<b>\$ 185,823</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>County Transportation Trust (1120)</b>				
<b>Engineering</b>				
1120.5055100.various	Personal Services	\$ -	\$ (57,845)	To move salary and benefits (\$ 53,989) for the Planner position to the MSTU - Parks Section Fund (Parks and Trails Division under Public Resources), and adjust for salary and benefit reductions (\$ 3,856) resulting from final adjustment for furlough plan.
<b>Funding and Production</b>				
1120.5056200.various	Personal Services		(58,566)	To move salary and benefits (\$ 53,506) for the Contracts Coordinator position from Funding and Production to the Road Operations division, and adjust for salary and benefit reductions (\$ 5,060) resulting from final adjustment for furlough plan.
<b>Road Operations</b>				
1120.5053200.various	Personal Services		(3,700)	To move salary and benefits (\$ 52,433) for the Contracts Coordinator position to the Road Operations division from Funding and Production, and adjust for salary and benefit reductions (\$ 56,133) resulting from final adjustment for furlough plan.
1120.9099112.890999	Reserve for Operations		120,111	Increase reserves for reductions resulting from final adjustment to furlough plan in addition to personnel moves. Balance in reserves after these adjustments is \$ 1,377,328.
<b>TOTAL COUNTY TRANSPORTATION TRUST</b>		<b>\$ -</b>	<b>\$ -</b>	

### Lake County Ambulance (1220)

<b>Lake County Ambulance (1220)</b>				
1220.1428110.880813	Ad Valorem Taxes to Cities	\$ -	\$ 1,655	Adjust tax increment financing payment to municipalities per July 1st certification of taxable value
1220.1428120.880844	Aids to Other Agencies		(69,139)	Adjust the subsidy to Lake Sumter EMS to reflect the amended budget requested by the agency
1220.9099122.890999	Reserve for Operations		67,484	Total Reserve for Operations \$1,060,278
<b>TOTAL LAKE COUNTY AMBULANCE</b>		<b>\$ -</b>	<b>\$ -</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>County Library System (1900)</b>				
1900.3038300.various	Personal Services	\$ -	\$ (39,387)	Various salary and benefit reductions due to final adjustment for furlough plan.
1900.3038300.381100	Interfund Transfer	(39,387)		
1900.3038300.various	Personal Services		1,686	Salary and benefit adjustment to properly account for reorganization approved by the BCC in August 2009.
1900.9099190.890996	Special Reserve		(1,686)	
<b>TOTAL COUNTY LIBRARY SYSTEM</b>		<b>\$ (39,387)</b>	<b>\$ (39,387)</b>	

### Road Impact Fees - District 1 (1151)

<b>Road Impact Fees - District 1 (1151)</b>				
1151.9090051.389999	Fund Balance	\$ 1,896,300	\$ -	Adjustment necessary to carryforward a BFB sufficient to fund FY 2009-10 road projects in District 1, and to reflect the FY 2010-2014 Transportation Construction Program figure for the construction of the CR-42 Intersection with SR-19. (Project INT 03012-CD5)
1151.5056610.860670	Infrastructure - Roads		(43,700)	
1151.5056610.860674	Infrastructure - Construction		1,940,000	
<b>TOTAL ROAD IMPACT FEES - DISTRICT 1</b>		<b>\$ 1,896,300</b>	<b>\$ 1,896,300</b>	

### Road Impact Fees - District 2 (1152)

<b>Road Impact Fees - District 2 (1152)</b>				
1152.5056620.860670	Infrastructure - Roads	\$ -	\$ (3,626,000)	Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figures for Infrastructure - Right of Way (Old 441 from SR-19 to Dora Ave) and (Britt Rd from Wolf Branch Rd to SR-44), Construction (Buckhill Rd, North C-2739 from Lakeshore Blvd to Bald Eagle Dr), (448 Intersection with Lois Dr), (Old 441 Intersection with C-46), and (437 Intersection with Wolf Branch Rd), and Undesignated road projects.
1152.5056620.860673	Infrastructure - Right of Way		1,400,000	
1152.5056620.860674	Infrastructure - Construction		2,226,000	
<b>TOTAL ROAD IMPACT FEES - DISTRICT 2</b>		<b>\$ -</b>	<b>\$ -</b>	

### SCHEDULE III

#### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Road Impact Fees - District 3 (1153)</b>				
1153.9090053.389999	Fund Balance	\$ 8,637,600	\$ -	Adjustment necessary to carryforward a BFB sufficient to fund FY 2009-10 road projects in District 3, and to reflect the FY 2010-2014 Transportation Construction Program figures for Infrastructure - Right of Way (470 from Sumter Co to C-33/C-48), (Lake Ella Rd from April Hills Blvd to US-27/441), (Radio Rd from Treadway School Rd to Jackson Rd), and (Radio Rd from US-441 to Treadway School Rd), Construction (44 Intersection with C-44), (473 Intersection with Treadway School Rd), and Project 50000 (466A from Sumter Co to US-27/441), and Undesignated road projects.
1153.5056630.860670	Infrastructure - Roads		2,437,600	
1153.5056630.860673	Infrastructure - Right of Way		2,050,000	
1153.5056630.860674	Infrastructure - Construction		1,150,000	
1153.5056630.860674.50000	Infrastructure - Construction - CR 466		3,000,000	
<b>TOTAL ROAD IMPACT FEES - DISTRICT 3</b>		<b>\$ 8,637,600</b>	<b>\$ 8,637,600</b>	

#### Road Impact Fees - District 4 (1154)

<b>Road Impact Fees - District 4 (1154)</b>				
1154.5056640.860670	Infrastructure - Roads	\$ -	\$ (900,000)	Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figures for Infrastructure - Design/Permit (Number Two Rd from CR-48 to SR-19) and (Revels Rd, East C-2837 & Lakeshore Blvd from SR-19 to Central Ave), Right of Way (470 from Sumter Co to C-33/C-48) and (48(Part) from C-470/C-33/C-48 to 1.320 ft east of US-27), Construction (Buckhill Rd, North C-2739 from Lakeshore Bvd to Bald Eagle Drive), and Undesignated road projects.
1154.5056640.860672	Infrastructure - Design/Permit		300,000	
1154.5056640.860673	Infrastructure - Right of Way		500,000	
1154.5056640.860674	Infrastructure - Construction		100,000	
<b>TOTAL ROAD IMPACT FEES - DISTRICT 4</b>		<b>\$ -</b>	<b>\$ -</b>	

### SCHEDULE III

#### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Road Impact Fees - District 5 (1155)</b>				
1155.5056650.860670	Infrastructure - Roads	\$ -	\$ (580,000)	Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figures for Infrastructure - Design/Permit (Hancock Rd, North C-1354 Ext from C-50 to Fosgate Rd), Right of Way (Hartwood Marsh Rd Phase I from US-27 to Hancock Rd), Construction (Citrus Tower Blvd intersection with Steves Rd), and Undesignated road projects.
1155.5056650.860672	Infrastructure - Design/Permit		310,000	
1155.5056650.860673	Infrastructure - Right of Way		150,000	
1155.5056650.860674	Infrastructure - Construction		120,000	
<b>TOTAL ROAD IMPACT FEES - DISTRICT 5</b>		<b>\$ -</b>	<b>\$ -</b>	

<b>Road Impact Fees - District 6 (1156)</b>				
1156.5056660.860670	Infrastructure - Roads	\$ -	\$ (2,800,000)	Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figures for Infrastructure - Studies (SR-50 from CR-565 to SR-33), Design/Permit ( Mt. Pleasant Rd from Mascotte-Empire Rd to SR-50), (Mascotte-Empire Rd from Mt. Pleasant Rd to Pearl St), (565A from SR-50 to Lake Minneola Shores) and (565 from Bible Camp Rd to Simon Brown Rd) Right of Way (Bible Camp Rd from CR-565 to SR-19), Construction (Sunset Ave and S Sunset Ave from Mascotte City Limit to C-33), and Undesignated road projects.
1156.5056660.860671	Infrastructure - Studies		900,000	
1156.5056660.860672	Infrastructure - Design/Permit		650,000	
1156.5056660.860673	Infrastructure - Right of Way		250,000	
1156.5056660.860674	Infrastructure - Construction		1,000,000	
<b>TOTAL ROAD IMPACT FEES - DISTRICT 6</b>		<b>\$ -</b>	<b>\$ -</b>	

<b>MSTU - Stormwater (1230)</b>				
1230.5055600.various	Personal Services	\$ -	\$ (3,281)	Re-balance Fund after final furlough adjustment to salary and benefits.
1230.9099030.890999	Reserve for Operations		3,281	
<b>TOTAL MSTU STORMWATER</b>		<b>\$ -</b>	<b>\$ -</b>	

### SCHEDULE III

#### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>MSTU - Parks (1231)</b>				
1231.3052200.362100	Concessions and Rents	\$ (2,000)	\$ -	Adjust anticipated revenue resulting from BCC approval of Agenda Item No. 3959, Tab 14 on 08/04/2009 modifying the concession Stand Lease at North Lake Community Park.
1231.3052200.860460	Repairs and Maintenance		(2,000)	
1231.3052200.347201	Recreation Fees - Taxable	19,500		To increase anticipated revenue from pavilion and athletic field rentals and reallocate split between taxable and non-taxable revenue. Additional revenue is off-set by increase in reserves.
1231.3052200.347202	Recreation Fees - Non-Taxable	(10,000)		
1231.9090031.399998	Less 5% Estimated Receipts	(375)		To adjust for increase in revenues resulting from pavilion and athletic field rentals.
1231.9093031.890916	Administration Fee		375	
1231.3052200.various	Personal Services		39,534	To move salary and benefits (\$ 52,905) for the Planner position from the Engineering division of the CTT Fund, and adjust for salary and benefit reductions (\$ 13,371) for final adjustment for furlough plan.
1231.9099031.890999	Reserve for Operations		(30,784)	Decrease in reserves resulting from personnel move, reduction in salary and benefits resulting from final adjustment for furlough plan, and additional pavilion and field rental revenue. Balance in reserves after these adjustments is \$ 68,937.
<b>TOTAL MSTU PARKS</b>		<b>\$ 7,125</b>	<b>\$ 7,125</b>	

#### MSTU - Roads (1232)

1232.5053300.860674	Infrastructure - Construction	\$ -	\$ (12,000)	Adjustment for County's contribution to ARRA CR-474 Project.
1232.5053300.860674.99003	Infrastructure - Construction - CR-474		12,000	
<b>TOTAL MSTU ROADS</b>		<b>\$ -</b>	<b>\$ -</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Emergency 911 (1240)</b>				
1240.9093124.890910	Transfer to Other Funds	\$ -	\$ 74,000	Increase transfer from E911 to the general fund for Call Taker salaries. Total transfer is \$105,000 (0010.9090001.381100)
0010.2145220.various	Personal Services		95,209	Net impact of adjustment to salary and benefit allocation for Communication Technologies Division staff between the General Fund and E911 Fund. Elimination of the Communication System Director position and associated costs resulted in a review of allowable administrative expenses and resultant change in the allocation of personnel costs.
1240.9099124.890999	Reserve for Operations		(169,209)	Total Reserves of \$2,892,571
<b>TOTAL EMERGENCY 911</b>		<b>\$ -</b>	<b>\$ -</b>	

### Resort/Development Tax (1250)

<b>Resort/Development Tax (1250)</b>					
1250.3060100.830410	Communications & Freight	\$ -	\$ 5,000	Funding needed to cover the cost of bringing Fulfillment House contract services in-house	
1250.3060100.830420	Freight & Postage		35,000		
1250.1260750.various	Personal Services		(57,969)	Discontinuation of Historic Museum and the renewal of the agreement with the Historical Society. (\$20,000 is appropriated in 0010.9092001.880820 for the Historical Society to take responsibility for historic displays)	
1250.3060750.830400	Travel & Per Diem		(500)		
1250.3060750.830420	Freight & Postage		(500)		
1250.3060750.830440	Rentals & Leases		(900)		
1250.3060750.830450	Insurance		(506)		
1250.3060750.830471	Reprographics		(3,500)		
1250.3060750.830480	Promotional Activities		(3,000)		
1250.3060750.830490	Other Current Chgs & Obl		(853)		
1250.3060750.830510	Office Supplies		(5,900)		
1250.3060750.830513	Exhibit Materials & Artif.		(3,000)		
1250.3060750.830520	Operating Supplies		(5,700)		
1250.3060750.830540	Books, Pub. & Dues		(1,350)		
1250.9099125.890996	Special Reserve		43,678		Total Special Reserve \$617,064
<b>TOTAL RESORT/DEVELOPMENT TAX</b>		<b>\$ -</b>	<b>\$ -</b>		

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Building Services (1520)</b>				
1520.1048310.830310	Professional Services	\$ -	\$ (3,240)	Discontinuation of stipends for the Board of Examiners per BCC approval on 08/18/09.
1520.1048310.various	Personal Services		(306)	Re-balance Fund after final furlough adjustment to salary and benefits.
1520.9099152.890999	Reserve for Operations		3,546	Balance in reserves after these adjustments is \$ 3,546.
<b>TOTAL BUILDING SERVICES</b>		<b>\$ -</b>	<b>\$ -</b>	

### County Fire Rescue (1680)

<b>County Fire Rescue (1680)</b>				
1680.2136300.various	Personal Services	\$ -	\$ (188,778)	Salary and benefit cost of Communications Technology Manager and Radio Systems Coordinator transferred to the E911 fund (50%) and the General Fund (50%).
1680.9093168.890911	Transfer - General Fund		(1,006)	Reduction to the transfer for the salary of the Assessment Services Coordinator as a result final furlough adjustment.
1680.9099168.890999	Reserve for Operations		189,784	Total Reserve for Operations \$289,224
1680.2136300.810140	Overtime		(300,000)	Reduction to overtime as a result of hiring additional firefighters through the SAFER grant. Funds placed in a reserve for unanticipated expense that may occur as a result of a disaster.
1680.2136300.various	Benefits		(90,000)	
1680.9099168.890984	Reserve - Emergency Response		390,000	
<b>TOTAL COUNTY FIRE RESCUE</b>		<b>\$ -</b>	<b>\$ -</b>	

### Community Development Block Grant (1200)

<b>Community Development Block Grant (1200)</b>				
1200.1020570.331540	Community Development Block Grant - ARRA	\$ 263,083	\$ -	Adjustment for Housing and Urban Development (HUD) revenue in an allocation of \$ 263,083 from the American Recovery and Reinvestment Act of 2009 (ARRA).
1200.1020570.various	Administrative Expenses		19,403	Administrative expenses.
1200.1020570.860620.20043	Buildings - Wellness Center		100,000	Remodeling the Leesburg building for the Women's Wellness Center

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Community Development Block Grant (1200) - continued</b>				
1200.1020570.860674.20042	Infrastructure Construction - Astor	\$ -	\$ 40,000	Paving of street in Astor.
1200.1020570.880820.20041	Aids to Private Orgs - Camp Challenge		35,000	Installation of sewer lines at Camp Challenge.
1200.1020570.880810.20045	Aids to Governmental Agencies - Lady Lake		24,540	Road resurfacing in Lady Lake.
1200.1020570.880810.20044	Aids to Governmental Agencies - Tavares		24,540	Replacement/construction of sidewalks in Tavares.
1200.1020570.880810.20046	Aids to Governmental Agencies - Montverde		9,800	Construction of sidewalks in Montverde.
1200.1020570.880810.20047	Aids to Governmental Agencies - Astatula		9,800	Construction of sidewalks in Astatula.
1200.1020500.various	Personal Services		(12,973)	Various salary adjustments due to furlough day reductions.
1200.1020540.880820.20020	Aids to Private Organizations		12,973	
<b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT</b>		<b>\$ 263,083</b>	<b>\$ 263,083</b>	

### Public Transportation (1210)

<b>Public Transportation (1210)</b>				
<b><u>Budget</u></b>				
Various		\$ (7,061,236)	\$ (7,061,236)	Realign budget to reflect modified organizational structure approved by the BCC at the 8/11/09 Budget Workshop
<b><u>Community Services</u></b>				
Various		7,061,236	7,061,236	Realign budget to reflect modified organizational structure approved by the BCC at the 8/11/09 Budget Workshop
1210.2027200.810120	Regular Salaries		(2,276)	Various salary and benefit reductions due to final adjustment for furlough plan.
1200.9090121.381100	Interfund Transfer	(2,276)		
<b>TOTAL PUBLIC TRANSPORTATION</b>		<b>\$ (2,276)</b>	<b>\$ (2,276)</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Affordable Housing Assistance Trust (1260)</b>				
<b><u>Budget</u></b>				
Various		\$ (2,000,000)	\$ (2,000,000)	Realign budget to reflect modified organizational structure approved by the BCC at the 8/11/09 Budget Workshop
<b><u>Community Services</u></b>				
Various		2,000,000	2,000,000	Realign budget to reflect modified organizational structure approved by the BCC at the 8/11/09 Budget Workshop
<b>FHOP Admin</b>				
1260.2082470.335501	SHIP Revenue	402,343		
1260.2082460.various	Various		40,234	Revenue and Expenditures for the new Florida Homebuyers Opportunity Program (FHOP) Grant
<b>FHOP Program</b>				
1260.2082470.880830	Other Grants & Aid		362,109	
<b>SHIP</b>				
1260.2082400.810120	Regular Salaries		(12,731)	Various salary and benefit reductions due to final adjustment for furlough plan.
1260.2082400.880830	Other Grants & Aid		12,731	
<b>TOTAL AFFORDABLE HOUSING ASSISTANCE TRUST</b>		<b>\$ 402,343</b>	<b>\$ 402,343</b>	

### Section 8 (1270)

<b><u>Budget</u></b>				
Various		\$ (2,949,874)	\$ (2,949,874)	realign budget to reflect modified organizational structure approved by the BCC at the 8/11/09 Budget Workshop
<b><u>Community Services</u></b>				
Various		2,949,874	2,949,874	realign budget to reflect modified organizational structure approved by the BCC at the 8/11/09 Budget Workshop
1270.2082420.810120	Regular Salaries		(3,736)	Various salary adjustments due to final furlough reductions.
1270.9099127.890999	Reserve for Operations		3,736	Balance in reserves after adjustments is \$99,916.
<b>TOTAL SECTION 8</b>				
		<b>\$ -</b>	<b>\$ -</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Federal/State Grants (1300)</b>				
<b>Public Works</b>				
1300.5056150.331430.50002	LAP Projects - CR42/Maggie Jones Rd	\$ 712	\$ -	Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figure for the Design and Construction of CR-42 from Marion County to Maggie Jones Road. (Project W&R 05045-CD5)
1300.5056150.860631.50002	LAP Projects - CR42/Maggie Jones Rd		712	
1300.5056150.331430.50004	LAP Projects - Int Mt Homer/David Walker	(948)		Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figure for the Mt. Homer Intersection with David Walker Drive project. (Project INT 07008-CD3&4)
1300.5056150.860631.50004	LAP Projects - Int Mt Homer/David Walker		(948)	
1300.5056150.331430.99003	LAP Projects - ARRA - CR 474	(12,000)		Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figure for the ARRA Project CR-474 Segment lying between SR-33 and US-27. (FPN# 426262-1-58-01) This represents the portion of the project to be funded by Lake County.
1300.5056150.860631.99003	LAP Projects - ARRA - CR 474		(12,000)	
<b>Community Services</b>				
1300.2031410.335716.20040	Choose Life License Plate Fee	(70,696)		Transfer Choose Life License Plate revenue and expenditures to the Restricted Local Programs fund for better financial tracking. Adjustment recommended by Finance.
1300.2031410.880846.20040	Choose Life License Plate Recipient		(70,696)	
1300.2031410.335716.00012	Florida Arts License Plate Fee	(7,500)		Transfer Florida Arts License Plate revenue and expenditures to the Restricted Local Programs fund for better financial tracking. Adjustment recommended by Finance.
1300.2031410.830471.00012	Florida Arts License Plate Recipient		(7,500)	
1300.2031140.331611.20012	Nutrition Assistance Prog	45,060		Moved Community Access Counselor position from General Fund for better financial tracking. (0010.2031200.20012).
1300.2031140.810120.20012	Regular Salaries		45,060	
<b>TOTAL FEDERAL/STATE GRANTS</b>		<b>\$ (45,372)</b>	<b>\$ (45,372)</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Restricted Local (1310)</b>				
<b>Community Services</b>				
1310.2029300.335716.20040	Choose Life License Plate Fee	\$ 70,696	\$ -	Transfer Choose Life License Plate revenue and expenditures to the Restricted Local Programs fund for better financial tracking. Adjustment recommended by Finance.
1310.2029300.880846.20040	Choose Life License Plate Recipient		70,696	
<b>Public Resources</b>				
1310.3060325.335715.00012	Florida Arts License Plate Fee	7,500		Transfer Florida Arts License Plate revenue and expenditures to the Restricted Local Programs fund for better financial tracking. Adjustment recommended by Finance.
1310.3060325.830471.00012	Florida Arts License Plate Recipient		7,500	
<b>Conservation and Compliance</b>				
1310.1363200.348150	Teen Court - User Fee	6,500		To move budget including salary and benefits for Teen Court from the General Fund and budget in the Restricted Local Programs Fund 1310 for better financial tracking.
1310.1363200.351501	Teen Court Fee	120,000		
1310.1363200.various	Teen Court Expenses		126,500	
<b>TOTAL RESTRICTED LOCAL</b>		<b>\$ 204,696</b>	<b>\$ 204,696</b>	

### Landfill Enterprise (4200)

<b>Landfill Enterprise (4200)</b>				
4200.4558100.381321	Interfund Transfer	\$ (38,298)	\$ -	Various salary and benefit reductions due to final adjustment for furlough plan.
4200.various	Personal Services		(38,298)	
4200.various	Benefit Expense		13,170	Adjust benefit cost for anticipated overtime expense.
4200.9099420.890999	Reserve for Operations		(13,170)	Balance in reserves after adjustments is \$319,342.
<b>TOTAL LANDFILL ENTERPRISE</b>		<b>\$ (38,298)</b>	<b>\$ (38,298)</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Renewal Sales Tax Capital Projects - 3030</b>				
3030.9090303.389999	Fund Balance	\$ (521,814)	\$ -	To reflect additional budget (\$ 100,000) for the P.E.A.R. Park entryway road, and adjustment to BFB and reserves for additional budget in FY 2008-09 for the Sheriff's Substation project 80100.
3030.9090303.399998	5 % Estimated Receipts	(1,250)		
3030.9092303.860670.40006	Infrastructure - P.E.A.R.Park		100,000	
3030.9099303.890999	Reserve for Operations		(623,064)	
<b>TOTAL RENEWAL SALES TAX CAPITAL PROJ</b>		<b>\$ (523,064)</b>	<b>\$ (523,064)</b>	

<b>Renewal Sales Tax Capital Projects - PW (3040)</b>				
3040.5056350.860632	Sidewalks	\$ -	\$ 1,191,500	Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figures for County-wide Sidewalk and Trail program, Infrastructure - Right of Way (Picciola Bridge # 114004), Construction (448 from C-561 to Apopka Beauclair Canal Bridge), and County-wide Resurfacing Program. Reserve for Operations was used to provide necessary funding for a portion of the above projects. Balance in reserves after these adjustments is \$ 1,344,060.
3040.5056350.860673	Infrastructure - Right of Way		20,000	
3040.5056350.860674	Infrastructure - Construction		(177,781)	
3040.5056350.860679	Resurfacing		(45,500)	
3040.9099304.890999	Reserve for Operations		(988,219)	
<b>TOTAL RENEWAL SALES TAX CAPITAL PROJ - PW</b>		<b>\$ -</b>	<b>\$ -</b>	

<b>Public Lands Capital Program (3710)</b>				
3710.9090371.389999	Fund Balance	\$ 943,000	\$ -	Adjustment necessary to reflect the FY 2010-2014 Transportation Construction Program figure for the construction of the South Lake Trail, Section 1 from Clermont Trail to Groveland Park. (Project SPJ 08024-CD3&4)
3710.3052610.860610.10001	Land		943,000	
<b>TOTAL PUBLIC LANDS CAPITAL PROGRAM</b>		<b>\$ 943,000</b>	<b>\$ 943,000</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Facilities Expansion Capital Projects (3810)</b>				
3810.9090381.381110.80023	Transfer - General Fund	\$ (5,000,000)	\$ -	Reduce General Fund transfer to the Facilities Capital Expansion Project Fund as directed by the BCC during the Budget Workshop on 8/12/09. Adjusted transfer for the Judicial Center expansion is \$6 million. (0010.9093001.890923)
3810.0857680.860620.80023	Buildings - Judicial Center Expansion		(5,000,000)	
3810.9090381.399998	5% Estimated Receipts	(47,500)		Budget 5% estimated receipts on interest revenue and off-set Judicial Center expansion budget.
3810.0857680.860620.80023	Buildings - Judicial Center Expansion		(47,500)	
<b>TOTAL FACILITIES EXPANSION CAPITAL PROJECTS</b>		<b>\$ (5,047,500)</b>	<b>\$ (5,047,500)</b>	

### Insurance - Property and Casualty (5200)

<b>Insurance - Property and Casualty (5200)</b>				
5200.9093520.890910	Transfers to Other Funds	\$ -	\$ (6,709)	Adjust the transfer to Risk and Benefits Administration (0010.0713110.381416) as a result of a reduction in salaries due to the furloughs. Balance in reserves after adjustments is \$4,330,915.
5200.9099520.890999	Reserve for Operations		6,709	
<b>TOTAL INSURANCE - PROPERTY AND CASUALTY</b>		<b>\$ -</b>	<b>\$ -</b>	

### Insurance - Employee Group Benefits (5300)

<b>Insurance - Employee Group Benefits (5300)</b>				
5300.9090530.389999	Fund Balance	\$ (2,448,917)	\$ -	Reduce estimated beginning fund balance to reflect only 6 months of insurance premium payments in FY 2008-09 as approved by the BCC.
5300.0713450.341350	Insurance Contributions - Employer BCC	(273,688)		Reduce insurance contributions from the BCC to reflect budgeted amounts after personnel reductions.
5300.9093530.890910	Transfers to Other Funds		(8,848)	Adjust the transfer to Risk and Benefits Administration (0010.0713110.381416) as a result of a reduction in salaries due to the furloughs.
5300.9099530.890999	Reserve for Operations		(2,713,757)	Balance in reserves after adjustments is \$7,677,514.
<b>TOTAL INSURANCE - EMPLOYEE GROUP BENEFITS</b>		<b>\$ (2,722,605)</b>	<b>\$ (2,722,605)</b>	

## SCHEDULE III

### FY 2009-10 Detail Adjustments to Recommended Budget by Fund

Department/Division	Description	Revenues	Expenditures	Comment
<b>Fleet Management (5400)</b>				
5400.0924300.810120	Regular Salaries	\$ -	\$ (9,307)	Various salary adjustments due to furlough day reductions. Balance in reserves after adjustment is \$60,000.
5400.9099540.890999	Reserve for Operations		9,307	
<b>TOTAL FLEET MANAGEMENT</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>Administrative Services (5500)</b>				
5500.0911450.810120	Regular Salaries	\$ -	\$ (2,072)	Adjust revenue and expenditures to reflect new contract for multifunctional devices as approved by the BCC on 08/11/09. Adjust reserves for contract changes and furlough days. Balance in reserves after these adjustments is \$4,014.
5500.0911450.341280	Reprographic Services	(41,300)		
5500.0911450.830460	Repair and Maintenance		(35,777)	
5500.9099550.890999	Reserve for Operations		(3,451)	
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>\$ (41,300)</b>	<b>\$ (41,300)</b>	
<b>TOTAL ALL FUNDS</b>		<b>\$ 4,080,168</b>	<b>\$ 4,080,168</b>	

**Additional Adjustments to Personnel by Fund**  
**Approved by the Board of County Commissioners 9/15/09**  
**FY 2009-10 Tentative Budget**

<u>Fund/Department/Division</u>	<u>Deletions</u>	<u>Additions</u>	<u>Position</u>
<b>Resort/Development Tax</b>			
Public Resources			
Tourism and Business Relations	0	1	Lake County Museum Director/Curator (0.75FTE, 6 months funding)
<b>Resort/Development Tax</b>	<b>0</b>	<b>1</b>	
<b>SUBTOTAL - Special Revenue Funds</b>	<b>0</b>	<b>1</b>	
<b>TOTAL - All Funds</b>	<b>0</b>	<b>1</b>	

**Additional Adjustments to Tentative Budget**

**Approved by the Board of County Commissioners 9/15/09**

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010)</b>				
<b>Community Services</b>				
<b>Social Services</b>				
0010.2031000.830490	Other Charges and Obligations	\$ -	\$ 45,000	Add funding for the Tax Hardship Assistance Program per BCC recommendation at the 1st Public Hearing on 09/15/09.
<b>Non-Departmental</b>				
<b>Contingencies</b>				
0010.9099001.890999	Reserve for Operations		(45,000)	Offset funding for the Tax Hardship Assistance Program per BCC recommendation at the 1st Public Hearing on 09/15/09. The reserve balance after adjustment is \$189,287.
<b>TOTAL GENERAL FUND</b>		\$ -	\$ -	

**Resort/Development Tax (1250)**

1250.3060750.various	Personal Services	\$ -	\$ 28,985	Add back Historic Museum Curator and associated operating expenses for six months as approved by the BCC on 9/15/09
1250.3060750.830400	Travel & Per Diem		250	
1250.3060750.830420	Freight & Postage		250	
1250.3060750.830440	Rentals & Leases		450	
1250.3060750.830450	Insurance		253	
1250.3060750.830471	Reprographics		1,750	
1250.3060750.830480	Promotional Activities		1,500	
1250.3060750.830490	Other Current Chgs & Obl		427	
1250.3060750.830510	Office Supplies		2,950	
1250.3060750.830513	Exhibit Materials & Artif.		1,500	
1250.3060750.830520	Operating Supplies		2,850	
1250.3060750.830540	Books, Pub. & Dues		675	
1250.9099125.890996	Special Reserve		(41,840)	
<b>TOTAL RESORT/DEVELOPMENT TAX</b>		\$ -	\$ -	

<b>TOTAL ALL FUNDS</b>		\$ -	\$ -	
------------------------	--	------	------	--

# **Final Public Hearing**

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

**AGENDA**

**TUESDAY, SEPTEMBER 22, 2009**

**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 2009-10 as follows:

- Lake County Countywide and Voter Approved Debt Service Final Millage Rate Resolution 2009 - \_\_\_\_ 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 2009 - \_\_\_\_ of 0.4651 mills
- Lake County Municipal Services Taxing Unit for Stormwater Management, Parks and Roads Final Millage Rate Resolution 2009 - \_\_\_\_ of 0.4984 mills
- Lake County Municipal Services Taxing Unit for Fire Rescue/Emergency Medical Services Final Millage Rate Resolution 2009 - \_\_\_\_ of 0.3222 mills

**B. Adopt Changes to the FY 2009-10 Tentative Budget**

**Recommended Motion:**

Adopt changes to the FY 2009-10 Tentative Budget totaling \$576,326.

**C. Adopt Budget Resolution**

**Recommended Motion:**

Adopt Final Budget Resolution 2009 - \_\_\_\_ for FY 2009-10 totaling \$416,239,886.

**Lake County**  
**Comparison of Tentative Millages to Rollback Rate**

<b>Taxing District</b>	<b>FY 2008-09 Millage Rate</b>	<b>FY 2009-10 Rollback Rate</b>	<b>FY 2009-10 Tentative Millage Rate</b>	<b>Tentative Millage as a % Change of Rollback Rate</b>
<b>Countywide Funds</b>				
General	4.6511	5.2029	4.6511	-10.61%
Lake County Ambulance MSTU	0.4651	0.5203	0.4651	-10.61%
Public Lands - Voted Debt	0.1101	0.1101	0.1101	0.00%
<b>Total Countywide Funds</b>	<b>5.2263</b>	<b>5.8333</b>	<b>5.2263</b>	<b>-10.41%</b>
<b>Special Taxing Districts</b>				
Stormwater, Parks and Roads MSTU	0.4984	0.5603	0.4984	-11.05%
Fire Rescue/Emergency Medical Services MSTU	0.3222	0.3628	0.3222	-11.19%

## Proposed Adjustments FY 2009-10 Tentative Budget

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2009-10</u>
<b><u>Countywide Funds</u></b>				
0010	General	\$ 157,099,807	21,688	\$ 157,121,495
1120	County Transportation Trust	14,281,987	-	14,281,987
1220	Lake County Ambulance	10,063,171	-	10,063,171
1900	County Library System	5,397,852	-	5,397,852
<b>Total Countywide Funds</b>		<b>\$ 186,842,817</b>	<b>\$ 21,688</b>	<b>\$ 186,864,505</b>
<b><u>Special Revenue Funds</u></b>				
1070	Library Impact Fee Trust	\$ 99,750	\$ -	\$ 99,750
1081	Parks Impact Fee Trust - Central District	7,410	-	7,410
1082	Parks Impact Fee Trust - North District	17,385	-	17,385
1083	Parks Impact Fee Trust - South	12,825	-	12,825
1140	Christopher C. Ford Commerce Park	982,546	-	982,546
1151	Road Impact Fees - District 1	1,940,000	-	1,940,000
1152	Road Impact Fees - District 2	9,378,223	-	9,378,223
1153	Road Impact Fees - District 3	9,162,000	-	9,162,000
1154	Road Impact Fees - District 4	1,209,284	-	1,209,284
1155	Road Impact Fees - District 5	1,446,002	-	1,446,002
1156	Road Impact Fees - District 6	4,090,000	-	4,090,000
1190	Fish Conservation	10,203	-	10,203
1230	MSTU - Stormwater Management	1,639,852	-	1,639,852
1231	MSTU - Parks Services	3,087,895	-	3,087,895
1232	MSTU - Roads Services	1,741,346	-	1,741,346
1240	Emergency 911	4,216,569	-	4,216,569
1250	Resort/Development Tax	2,799,144	-	2,799,144
1290	Greater Hills MSBU	312,377	-	312,377
1330	Law Enforcement Trust	102,028	-	102,028
1370	Greater Groves MSBU	256,971	-	256,971
1410	Infrastructure Sales Tax Revenue	9,504,750	-	9,504,750
1430	Village Green Street Lighting	19,910	-	19,910
1450	Greater Pines Municipal Services	302,380	-	302,380
1460	Picciola Island Street Lighting	5,195	-	5,195
1470	Valencia Terrace Street Lighting	9,403	-	9,403
1500	Lake County Environmental	116,253	-	116,253
1510	Lake County Code Enforcement	192,699	-	192,699
1520	Building Services	1,522,437	-	1,522,437
1680	County Fire Rescue	21,879,005	-	21,879,005
1690	Fire Services Impact Fee Trust	800,668	-	800,668
1800	Employees Benefit	486	-	486
1850	Animal Shelter Sterilization Trust	192,534	-	192,534
<b>Total Special Revenue Funds</b>		<b>\$ 77,057,530</b>	<b>\$ 0</b>	<b>\$ 77,057,530</b>

## Proposed Adjustments FY 2009-10 Tentative Budget

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2009-10</u>
<b><u>Grant Funds</u></b>				
1200	Community Development Block	\$ 4,432,322	\$ -	\$ 4,432,322
1210	Public Transportation	7,058,960	-	7,058,960
1260	Affordable Housing Assist Trust	2,402,343	-	2,402,343
1270	Section 8	2,949,874	-	2,949,874
1300	Federal/State Grants	8,486,720	-	8,486,720
1310	Restricted Local Programs	1,425,750	-	1,425,750
<b>Total Grant Funds</b>		<b>\$ 26,755,969</b>	<b>\$ -</b>	<b>\$ 26,755,969</b>
<b><u>Debt Service Funds</u></b>				
2510	Pari-Mutuel Revenue Replacement	\$ 381,684	\$ -	\$ 381,684
2610	Renewal Sales Tax LOC	1,266,797	-	1,266,797
2710	Public Lands Program	5,436,125	-	5,436,125
2810	Expansion Projects Debt Service	7,721,299	-	7,721,299
<b>Total Debt Service Funds</b>		<b>\$ 14,805,905</b>	<b>\$ 0</b>	<b>\$ 14,805,905</b>
<b><u>Enterprise Funds</u></b>				
4200	Landfill Enterprise	\$ 22,068,345	\$ 554,638	\$ 22,622,983
4220	Solid Waste Closures and Long	4,923,509	-	4,923,509
<b>Total Enterprise Funds</b>		<b>\$ 26,991,854</b>	<b>\$ 554,638</b>	<b>\$ 27,546,492</b>
<b>Subtotal Operating Budget</b>		<b>\$ 332,454,075</b>	<b>\$ 576,326</b>	<b>\$ 333,030,401</b>
<b>Less Operating Transfers</b>		<b>\$ (18,388,339)</b>	<b>\$ -</b>	<b>\$ (18,388,339)</b>
<b>Total Operating Budget</b>		<b>\$ 314,065,736</b>	<b>\$ 576,326</b>	<b>\$ 314,642,062</b>
<b><u>Capital Projects Funds</u></b>				
3020	Parks Capital Projects	\$ 874,038	\$ -	\$ 874,038
3030	Renewal Sales Tax Capital Projects	4,146,434	-	4,146,434
3040	Renewal Sales Tax - Public Works	6,408,109	-	6,408,109
3710	Public Lands Capital Program	1,000,000	-	1,000,000
3810	Facilities Expansion Capital	43,402,500	-	43,402,500
<b>Total Capital Projects Funds</b>		<b>\$ 55,831,081</b>	<b>\$ -</b>	<b>\$ 55,831,081</b>
<b><u>Internal Service Funds</u></b>				
5200	Property and Casualty	\$ 6,953,841	\$ -	\$ 6,953,841
5300	Employee Group Benefits	16,596,531	-	16,596,531
5400	Fleet Management	3,489,632	-	3,489,632
5500	Administrative Services	338,400	-	338,400
<b>Total Internal Service Funds</b>		<b>\$ 27,378,404</b>	<b>\$ -</b>	<b>\$ 27,378,404</b>

**Presentation Reconciliation Summary**  
**Proposed Adjustments**  
**FY 2009-10 Tentative Budget**

<b>Operating Budget Presentation</b>			<b>Adopted</b>
<b>Funds</b>	<b>Tentative</b>		<b>Budget</b>
	<b>FY 2009-10</b>	<b>Adjustment</b>	<b>FY 2009-10</b>
Countywide Funds	\$ 186,842,817	\$ 21,688	\$ 186,864,505
Special Revenue Funds	77,057,530	-	77,057,530
Grant Funds	26,755,969	-	26,755,969
Debt Service Funds	14,805,905	-	14,805,905
Enterprise Funds	26,991,854	554,638	27,546,492
<b>Sub-Total Operating Budget</b>	<b>\$ 332,454,075</b>	<b>\$ 576,326</b>	<b>\$ 333,030,401</b>
Less: Operating Transfers	(18,388,339)	-	(18,388,339)
<b>Total Operating Budget</b>	<b>\$ 314,065,736</b>	<b>\$ 576,326</b>	<b>\$ 314,642,062</b>
<b>Capital Project Funds</b>	<b>\$ 55,831,081</b>	<b>\$ -</b>	<b>\$ 55,831,081</b>
<b>Internal Service Funds</b>	<b>\$ 27,378,404</b>	<b>\$ -</b>	<b>\$ 27,378,404</b>
<b>Total Budget Presentation</b>			
Countywide Funds	\$ 186,842,817	\$ 21,688	\$ 186,864,505
Special Revenue Funds	77,057,530	-	77,057,530
Grant Funds	26,755,969	-	26,755,969
Debt Service Funds	14,805,905	-	14,805,905
Enterprise Funds	26,991,854	554,638	27,546,492
Capital Project Funds	55,831,081	-	55,831,081
Internal Service Funds	27,378,404	-	27,378,404
<b>Total All Funds</b>	<b>\$ 415,663,560</b>	<b>\$ 576,326</b>	<b>\$ 416,239,886</b>

**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 2009-10 Tentative Budget**

<u>Fund/Department/Division</u>	<u>Deletions</u>	<u>Additions</u>	<u>Position</u>
<b>General</b>			
Community Services Administration	0	1	Director of Community Services
<b>General</b>	0	1	
<b>SUBTOTAL - Countywide Funds</b>	<b>0</b>	<b>1</b>	
<b>Resort/Development Tax</b>			
Public Resources Tourism and Business Relations	0	1	Lake County Museum Director/Curator (0.75FTE, 6 months funding)
<b>Resort/Development Tax</b>	0	1	
<b>SUBTOTAL - Special Revenue Funds</b>	<b>0</b>	<b>1</b>	
<b>Section 8</b>			
Community Services Housing Services	(1)	0	Program Manager
<b>Section 8</b>	(1)	0	
<b>SUBTOTAL - Grant Funds</b>	<b>(1)</b>	<b>0</b>	
<b>Landfill Enterprise</b>			
Environmental Utilities Recycling Facility	0	6	Laborer PT (0.725 FTE each)
<b>SUBTOTAL - Landfill Enterprise</b>	0	6	
<b>SUBTOTAL - Enterprise Funds</b>	<b>0</b>	<b>6</b>	
<b>TOTAL - All Funds</b>	<b>(1)</b>	<b>8</b>	

**RESOLUTION NO. 2009 –**

**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 2009-10, 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 2009-10.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2009, 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, 2009, 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 22, 2009, 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 2009-10, and shall be effective October 1, 2009. 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 2009-10, and shall be effective October 1, 2009.

**Section 2.** The Countywide millage rate of 4.6511 does not exceed the rolled-back rate of 5.2029 mills. The Countywide millage rate of 4.6511 mills is 10.61% less than the rolled-back rate of 5.2029 mills.

**Section 3.** The aggregate rate of 5.5589 mills per \$1,000 valuation is 10.88% less than the aggregate rolled-back rate of 6.2374 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 2009-10.**

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

**PASSED AND ADOPTED** at a public hearing this 22rd day of September 2009 by the following vote:

- Yes    Commissioner Hill
- No     Commissioner Hill
  
- Yes    Commissioner Renick
- No     Commissioner Renick
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- 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 2009.

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. 2009 –**

**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 2009-10, 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 2009-10.**

**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 15, 2009, 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, 2009, 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 22, 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 2009-10, and shall be effective October 1, 2009.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2009-10.**

**Section 2.** The millage rate of 0.4651 does not exceed the rolled-back rate of 0.5203 mills. The millage rate of 0.4651 is 10.61% less than the rolled-back rate of 0.5203 mills.

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

**PASSED AND ADOPTED** at a public hearing this 22rd day of September 2009 by the following vote:

- Yes    Commissioner Hill
- No     Commissioner Hill
  
- Yes    Commissioner Renick
- No     Commissioner Renick
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- 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 2009.

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. 2009 -**

**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 2009-10, 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 2009-10.**

**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 15, 2009, 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, 2009, 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 22, 2009, 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 2009-10, and shall be effective October 1, 2009.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2009-10.**

**Section 2.** The millage rate of 0.4984 mills does not exceed the rolled-back rate of 0.5603 mills. The millage rate of 0.4984 is 11.05% less than the rolled-back rate of 0.5603 mills.

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

**PASSED AND ADOPTED** at a public hearing this 22rd day of September 2009 by the following vote:

- Yes    Commissioner Hill
- No     Commissioner Hill
  
- Yes    Commissioner Renick
- No     Commissioner Renick
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- 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 2009.

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. 2009 –**

**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 2009-10, 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 2009-10.**

**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 15, 2009, 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, 2009, 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 22, 2009, 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 2009-10, and shall be effective October 1, 2009.

**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 2009-10.**

**Section 2.** The millage rate of 0.3222 does not exceed the rolled-back rate of 0.3628 mills. The millage rate of 0.3222 is 11.19% less than the rolled-back rate of 0.3628 mills.

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

**PASSED AND ADOPTED** at a public hearing this 22rd day of September 2009 by the following vote:

- Yes    Commissioner Hill
- No     Commissioner Hill
  
- Yes    Commissioner Renick
- No     Commissioner Renick
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- 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 2009.

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. 2009 -**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2009-10, 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 15, 2009, 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, 2009, 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 2009-10.**

**WHEREAS**, the Board of County Commissioners of Lake County, Florida, met on September 22, 2009, 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 \$416,239,886 for the Fiscal Year 2009-10, 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 22th day of September 2009.

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Welton G. Cadwell, Chairman

This \_\_\_\_\_ day of September 2009

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 2009-10 Budget by Fund**

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2009-10</u>
<b><u>Countywide Funds</u></b>				
0010	General	\$ 157,099,807	21,688	\$ 157,121,495
1120	County Transportation Trust	14,281,987	-	14,281,987
1220	Lake County Ambulance	10,063,171	-	10,063,171
1900	County Library System	5,397,852	-	5,397,852
<b>Total Countywide Funds</b>		<b>\$ 186,842,817</b>	<b>\$ 21,688</b>	<b>\$ 186,864,505</b>
<b><u>Special Revenue Funds</u></b>				
1070	Library Impact Fee Trust	\$ 99,750	\$ -	\$ 99,750
1081	Parks Impact Fee Trust - Central District	7,410	-	7,410
1082	Parks Impact Fee Trust - North District	17,385	-	17,385
1083	Parks Impact Fee Trust - South	12,825	-	12,825
1140	Christopher C. Ford Commerce Park	982,546	-	982,546
1151	Road Impact Fees - District 1	1,940,000	-	1,940,000
1152	Road Impact Fees - District 2	9,378,223	-	9,378,223
1153	Road Impact Fees - District 3	9,162,000	-	9,162,000
1154	Road Impact Fees - District 4	1,209,284	-	1,209,284
1155	Road Impact Fees - District 5	1,446,002	-	1,446,002
1156	Road Impact Fees - District 6	4,090,000	-	4,090,000
1190	Fish Conservation	10,203	-	10,203
1230	MSTU - Stormwater Management	1,639,852	-	1,639,852
1231	MSTU - Parks Services	3,087,895	-	3,087,895
1232	MSTU - Roads Services	1,741,346	-	1,741,346
1240	Emergency 911	4,216,569	-	4,216,569
1250	Resort/Development Tax	2,799,144	-	2,799,144
1290	Greater Hills MSBU	312,377	-	312,377
1330	Law Enforcement Trust	102,028	-	102,028
1370	Greater Groves MSBU	256,971	-	256,971
1410	Infrastructure Sales Tax Revenue	9,504,750	-	9,504,750
1430	Village Green Street Lighting	19,910	-	19,910
1450	Greater Pines Municipal Services	302,380	-	302,380
1460	Picciola Island Street Lighting	5,195	-	5,195
1470	Valencia Terrace Street Lighting	9,403	-	9,403
1500	Lake County Environmental	116,253	-	116,253
1510	Lake County Code Enforcement	192,699	-	192,699
1520	Building Services	1,522,437	-	1,522,437
1680	County Fire Rescue	21,879,005	-	21,879,005
1690	Fire Services Impact Fee Trust	800,668	-	800,668
1800	Employees Benefit	486	-	486
1850	Animal Shelter Sterilization Trust	192,534	-	192,534
<b>Total Special Revenue Funds</b>		<b>\$ 77,057,530</b>	<b>\$ 0</b>	<b>\$ 77,057,530</b>

**Exhibit A**  
**FY 2009-10 Budget by Fund**

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2009-10</u>
<b><u>Grant Funds</u></b>				
1200	Community Development Block	\$ 4,432,322	\$ -	\$ 4,432,322
1210	Public Transportation	7,058,960	-	7,058,960
1260	Affordable Housing Assist Trust	2,402,343	-	2,402,343
1270	Section 8	2,949,874	-	2,949,874
1300	Federal/State Grants	8,486,720	-	8,486,720
1310	Restricted Local Programs	1,425,750	-	1,425,750
<b>Total Grant Funds</b>		<b>\$ 26,755,969</b>	<b>\$ -</b>	<b>\$ 26,755,969</b>
<b><u>Debt Service Funds</u></b>				
2510	Pari-Mutuel Revenue Replacement	\$ 381,684	\$ -	\$ 381,684
2610	Renewal Sales Tax LOC	1,266,797	-	1,266,797
2710	Public Lands Program	5,436,125	-	5,436,125
2810	Expansion Projects Debt Service	7,721,299	-	7,721,299
<b>Total Debt Service Funds</b>		<b>\$ 14,805,905</b>	<b>\$ 0</b>	<b>\$ 14,805,905</b>
<b><u>Enterprise Funds</u></b>				
4200	Landfill Enterprise	\$ 22,068,345	\$ 554,638	\$ 22,622,983
4220	Solid Waste Closures and Long	4,923,509	-	4,923,509
<b>Total Enterprise Funds</b>		<b>\$ 26,991,854</b>	<b>\$ 554,638</b>	<b>\$ 27,546,492</b>
<b>Subtotal Operating Budget</b>		<b>\$ 332,454,075</b>	<b>\$ 576,326</b>	<b>\$ 333,030,401</b>
<b>Less Operating Transfers</b>		<b>\$ (18,388,339)</b>	<b>\$ -</b>	<b>\$ (18,388,339)</b>
<b>Total Operating Budget</b>		<b>\$ 314,065,736</b>	<b>\$ 576,326</b>	<b>\$ 314,642,062</b>
<b><u>Capital Projects Funds</u></b>				
3020	Parks Capital Projects	\$ 874,038	\$ -	\$ 874,038
3030	Renewal Sales Tax Capital Projects	4,146,434	-	4,146,434
3040	Renewal Sales Tax - Public Works	6,408,109	-	6,408,109
3710	Public Lands Capital Program	1,000,000	-	1,000,000
3810	Facilities Expansion Capital	43,402,500	-	43,402,500
<b>Total Capital Projects Funds</b>		<b>\$ 55,831,081</b>	<b>\$ -</b>	<b>\$ 55,831,081</b>
<b><u>Internal Service Funds</u></b>				
5200	Property and Casualty	\$ 6,953,841	\$ -	\$ 6,953,841
5300	Employee Group Benefits	16,596,531	-	16,596,531
5400	Fleet Management	3,489,632	-	3,489,632
5500	Administrative Services	338,400	-	338,400
<b>Total Internal Service Funds</b>		<b>\$ 27,378,404</b>	<b>\$ -</b>	<b>\$ 27,378,404</b>

**Exhibit A**  
**Presentation Reconciliation Summary**  
**FY 2009-10 Budget by Fund**

<b>Operating Budget Presentation</b>			<b>Adopted</b>
<b>Funds</b>	<b>Tentative</b>		<b>Budget</b>
	<b>FY 2009-10</b>	<b>Adjustment</b>	<b>FY 2009-10</b>
Countywide Funds	\$ 186,842,817	\$ 21,688	\$ 186,864,505
Special Revenue Funds	77,057,530	-	77,057,530
Grant Funds	26,755,969	-	26,755,969
Debt Service Funds	14,805,905	-	14,805,905
Enterprise Funds	26,991,854	554,638	27,546,492
<b>Sub-Total Operating Budget</b>	<b>\$ 332,454,075</b>	<b>\$ 576,326</b>	<b>\$ 333,030,401</b>
Less: Operating Transfers	(18,388,339)	-	(18,388,339)
<b>Total Operating Budget</b>	<b>\$ 314,065,736</b>	<b>\$ 576,326</b>	<b>\$ 314,642,062</b>
<b>Capital Project Funds</b>	<b>\$ 55,831,081</b>	<b>\$ -</b>	<b>\$ 55,831,081</b>
<b>Internal Service Funds</b>	<b>\$ 27,378,404</b>	<b>\$ -</b>	<b>\$ 27,378,404</b>
<b>Total Budget Presentation</b>			
Countywide Funds	\$ 186,842,817	\$ 21,688	\$ 186,864,505
Special Revenue Funds	77,057,530	-	77,057,530
Grant Funds	26,755,969	-	26,755,969
Debt Service Funds	14,805,905	-	14,805,905
Enterprise Funds	26,991,854	554,638	27,546,492
Capital Project Funds	55,831,081	-	55,831,081
Internal Service Funds	27,378,404	-	27,378,404
<b>Total All Funds</b>	<b>\$ 415,663,560</b>	<b>\$ 576,326</b>	<b>\$ 416,239,886</b>

**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.

**FY 2009-10 Detail Adjustments to Tentative Budget by Fund**

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010)</b>				
<b><u>Board Operations</u></b>				
0010.0001100.various	Personal Services	\$ -	\$ 723	Salary and benefits adjustment for the commissioners, per the Legislative Committee on Intergovernmental Relations (LCIR).
<b><u>Community Services</u></b>				
<b>Administration</b>				
0010.2029200.830440	Rentals and Leases		136,086	Moved funds for 1300 Duncan Dr., Tavares lease (Bldgs B & E) from Public Resources Admin (0010.3030100.830440).
0010.2029200.various	Personal Services		106,666	Salary and benefits for the Community Services Director's position
0010.2029200.various	Personal Services		40,000	Salary and benefits should restructuring of Community Services have a General Fund impact.
<b><u>Conservation and Compliance</u></b>				
<b>Administration</b>				
0010.1316100.830540	Books Publications and Dues		(3,000)	To remove budget for membership to the Lake County Water Alliance which was withdrawn per BCC approval on 09/15/2009.
<b><u>Employee Services and Quality Improvement</u></b>				
<b>Health Services</b>				
0010.0713550.830347	Medicaid - Hospital		200,000	Additional funds for Medicaid payments to hospitals as a result of increased eligibility. Total budget \$2,060,000.
0010.0713550.830348	Medicaid - Nursing Homes		76,500	Additional funds for Medicaid payments to nursing homes as a result of increased eligibility. Total budget \$592,500.

**FY 2009-10 Detail Adjustments to Tentative Budget by Fund**

Department/Division	Description	Revenues	Expenditures	Comment
<b>General Fund (0010) - continued</b>				
<b>Public Resources</b>				
<b>Administration</b>				
0010.3030100.830440	Rentals and Leases	\$ -	\$ (136,086)	Moved lease funds for 1300 Duncan Dr., Tavares lease (Bldgs B & E) to Community Serv. Admin (0010.3030100.830440).
<b>Sheriff</b>				
<b>In-House Support - Corrections</b>				
0010.7073210.830337	Inmate Medical Care		150,000	The contractual agreement with the consultant tasked with completing the Sheriff's Department application for the State Criminal Alien Assistance Program (SCAAP) grant has expired and will not be renewed. Funds will partially offset the estimated increase for Inmate Medical Care based on prior year's expenditures . Total Inmate medical care budget \$1,750,000.
0010.7073210.830340	Contractual Services		(80,000)	
<b>Non-Departmental</b>				
<b>Board Operations</b>				
0010.9090001.399998	Less 5% Statutory Deduction	(6,419)		Adjust the 5% statutory deduction to reflect final revenue estimates.
0010.9090001.381114	Interfund Transfer - Administrative Fees	28,107		Final reconciliation of administrative service fees transferred from other funds.
<b>Contingencies</b>				
0010.9099001.890990	Economic Stabilization Reserve		(346,500)	Offset anticipated increases in Medicaid payments (\$276,500) and inmate medical care costs (\$70,000). Economic Stabilization Reserve - \$17,286,500; Economic Development Reserve - \$2,000,000.
0010.9099001.890999	Reserve for Operations		(122,701)	Offset various adjustments to General Fund. Total Reserve for Operations - \$66,586
<b>TOTAL GENERAL</b>		<b>\$ 21,688</b>	<b>\$ 21,688</b>	

**FY 2009-10 Detail Adjustments to Tentative Budget by Fund**

Department/Division	Description	Revenues	Expenditures	Comment
<b>Emergency 911 (1240)</b>				
1240.2145310.880810	Aids to Gov Agencies	\$ -	\$ 70,000	Increase Aids to Government Agencies to offset call-taker salaries to municipalities who serve as Public Safety Answering Points (PSAPs) - call centers responsible for answering calls to an emergency telephone number for police, firefighting, and ambulance services.
1240.9099124.890999	Reserve for Operations		(70,000)	
<b>TOTAL EMERGENCY 911</b>		<b>\$ -</b>	<b>\$ -</b>	

**Community Development Block Grant (1200)**

1200.1020510.various	Personal Services	\$ -	\$ 36,895	Adjustment to reallocate the 60% portion of the Community Enhancement Coordinators salary from CDBG - Public Services to CDBG - CEA Programs
1200.1020540.various	Personal Services		(36,895)	
<b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT</b>		<b>\$ -</b>	<b>\$ -</b>	

**Landfill Enterprise (4200)**

4200.4568110.341310	Marketable Recyclables	\$ 554,638	\$ -	
4200.4568110.various	Personal Services		93,072	Salary and benefits for six part-time laborers for the Recycling Facility, as approved by the BCC on 09/01/09.
4200.4568110.830460	Repair and Maintenance		5,000	Operating and Capital expenses associated with development and implementation of the Material Recovery Facility (MRF) that will provide for further separation and marketing of the individual materials which make up the co-mingled recyclables, as approved by the BCC on 09/01/09.
4200.4568110.830521	Motor Fuel		500	
4200.4568110.860640	Machinery and Equipment		69,500	
4200.9093420.890916	Administration		27,732	Adjust 5% Admin Fee for additional revenue.
4200.9099420.890999	Reserve for Operations		358,834	Balance in reserves after adjustments is \$678,176.
<b>TOTAL LANDFILL ENTERPRISE</b>		<b>\$ 554,638</b>	<b>\$ 554,638</b>	

<b>TOTAL ALL FUNDS</b>		<b>\$ 576,326</b>	<b>\$ 576,326</b>	
------------------------	--	-------------------	-------------------	--



**LAKE COUNTY**  
BOARD OF COUNTY COMMISSIONERS