



LAKE COUNTY
FLORIDA

LAKE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

RECOMMENDED BUDGET

FISCAL
YEAR

2015





LAKE COUNTY
FLORIDA

The cover photos depict some of Lake County's best eco-tourism options. Residents and visitors can enjoy over 130 miles of relaxing blueways, which feature an abundance of natural scenery and wildlife. Lake County is home to seven of the top eleven lakes in Florida for bass fishing. Our 1,400 lakes and rolling hills provide abundant opportunities to enjoy the Real Florida. Real Close.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County
Florida**

For the Fiscal Year Beginning

October 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Lake County, Florida** for its annual budget for the fiscal year beginning **October 1, 2013**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



LAKE COUNTY

FLORIDA

TABLE OF CONTENTS

GFOA Distinguished Budget Award – Fiscal Year 2014

Table of Contents

A. Budget Message

B. General Information

Lake County Organization Chart.....	B - 3
Lake County Commissioners and County Manager.....	B - 4
Lake County Commissioners/Elected Officials/Appointed Officials.....	B - 5
Lake County Commissioner Goals and Focus Areas	B - 6

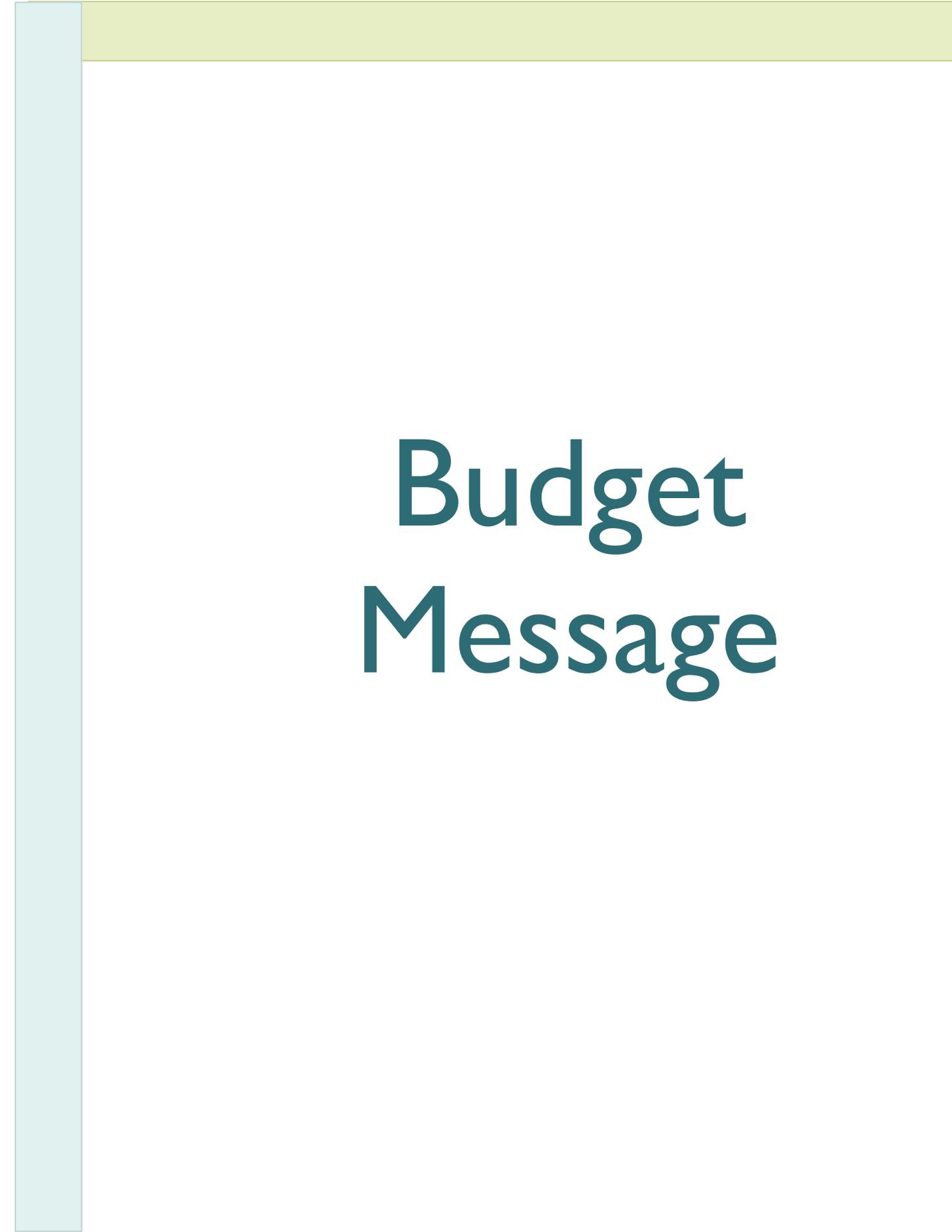
C. Budget Schedules

Chart of Taxable Values and Millages	C - 3
General Fund Revenues and Expenditures	C - 4
Comparison of Operating Budget to Total Budget.....	C - 5
Revenues by Fund.....	C - 6
Expenditures by Fund	C - 8
Reserves and Contingencies	C - 10



LAKE COUNTY

FLORIDA



Budget Message



LAKE COUNTY

FLORIDA



July 15, 2014

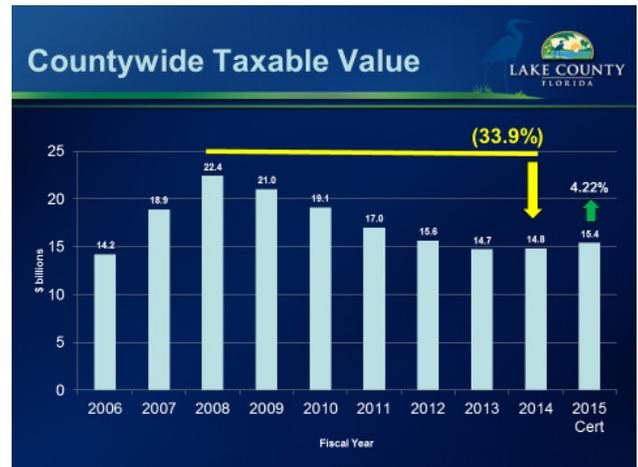
Honorable Members of the Board of County Commissioners:

I submit for your consideration the recommended budget for Fiscal Year 2015 totaling \$355,006,878 and an operating budget of \$276,945,891. The operating budget differs from the recommended budget, as it does not include inter-fund transfers, capital project funds and internal service funds.

The countywide property values have been certified with an increase of 4.22 percent. Stormwater and Fire values experienced an increase of 3.15 percent and 3.25 percent respectively.

Property values over the past two years are trending upward. While this is certainly a positive sign, the revenues generated are insufficient to maintain desired levels of service and adequate reserve fund balances. This budget maintains existing levels of service in priority areas such as libraries, parks, social services, veteran services and economic development.

General Fund: In order to balance the budget and maintain the seven percent reserve level, the recommended budget includes a proposed millage increase from 4.7309 to 5.6124 (an increase of 0.8815). This represents an increase in revenues of \$13.5 million to provide the immediate necessary funding for the Astatula Fuel Remediation Project, Constitutional Officer requests, Parks and Trails, County infrastructure improvements, information technology enhancements, a three percent salary adjustment and slight Florida Retirement System (FRS) contribution changes as mandated by the state. This budget also assumes that the operations of the Animal Services Division will be transferred to the Lake County Sheriff's Office.



General Fund Reserves

Economic Stabilization/Development Reserve	\$ 8.7 million
Reserve for Purchase Orders	<u>1.4</u>
Total	<u>\$ 10.1 million</u>

The economic stabilization/development reserve totals \$8.7 million, which equates to seven percent of operating expenditures for Fiscal Year 2015.

P.O. BOX 7800 • 315 W. MAIN ST. • SUITE 308 • TAVARES, FL 32778-7800 • P 352.343.9888 • F 352.343.9495
 Board of County Commissioners • www.lakecountyfl.gov

TIMOTHY I. SULLIVAN
 District 1

SEAN M. PARKS, AICP, QEP
 District 2

JIMMY CONNER
 District 3

LESLIE CAMPIONE
 District 4

WELTON G. CADWELL
 District 5

Stormwater, Parks and Roads MSTU: The recommended budget for the Stormwater, Parks and Roads MSTU includes a proposed millage decrease from 0.4984 to 0.4957 (a decrease of 0.0027). The funding for this special millage is currently split between Stormwater and Parks with no funding currently allocated to roads. The MSTU is the main funding source for operations and maintenance in Stormwater and Parks. In recent years, the Parks and Trails Division has been receiving an increasingly larger allocation due to the addition of new active recreation parks, leaving no funding for new stormwater projects. The recommended budget includes the reallocation of public lands' funding and the \$1.1 million transfer from the General Fund. This transfer addresses the immediate shortfall in the Parks and Trails Division's budget for maintenance activities at North Lake Community Park, East Lake Community Park, the Minneola Athletic Complex, PEAR Park and the South Lake Trail; however, this does not cover long-term capital maintenance such as trail resurfacing. The Stormwater Section is currently utilizing reserves to supplement three projects that are in various stages of development. These include Wolfbranch Road, Lake Yale Basin and the Royal Trails flood study.

Fire Rescue MSTU: The recommended budget for the Fire MSTU includes a proposed millage increase from 0.3222 to 0.4704 (an increase of 0.1482). This represents an increase in revenue of \$1.2 million, which will structurally balance the fire budget. The increased revenue is needed to fund expanded services that have accumulated over the past few years, such as staffing the volunteer stations, opening the Harbor Hills station in 2009 and opening the Astatula station in 2013. We are also facing increases to the state mandated contribution to the FRS again this year. FRS special risk rates have been increased significantly in the past two years.

Ambulance MSTU: The recommended budget for the Ambulance MSTU includes a proposed millage increase from 0.3853 to 0.4823 (an increase of 0.0970), representing an increase in revenue of \$1.5 million. The increased revenue provides the necessary funding needed for the operation of Lake EMS. A total of \$600K will be allocated from the Infrastructure Sales Tax to go towards a number of Lake EMS's capital needs, including replacing aging ambulances and medical equipment. The funding will enable them to maintain the same level of service for the citizens of Lake County.

Public Lands Voted Debt Millage: The recommended budget for Public Lands Voted Debt includes a proposed millage decrease from 0.1900 to 0.1600 (a decrease of 0.0300). The result will be a decrease in revenue of \$400K. The property values have risen above expectations, which will meet the annual debt obligations. The fund is structurally balanced with adequate reserves to mitigate any fluctuations in revenues.

Infrastructure Sales Tax: The following capital projects have been included in the Facilities portion of the Infrastructure Sales Tax budget: the 800 MHz debt service; funding for Parks and Trails; replacement of Sheriff vehicles; the Tax Collector building in Clermont; Lake EMS capital funding; Lake Idamere Miracle Field; lights for Woodlea Park; additional funding for Animal Services; purchase of East Lake Park adjacent property; Umatilla Health Clinic renovations; and the master plan and fencing for the South Lake Regional Park.

Conclusion

With property values stabilizing and trending upward, and the area's unemployment rate improving, Lake County's economic climate appears to be taking an upward turn.

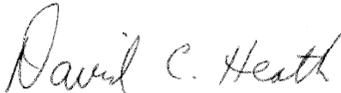
However, there remains funding challenges for the future. As you are aware, we face a budget shortfall of nearly \$15 million for Fiscal Year 2015. To continue providing adequate levels of service for our citizens and maintain the reserves necessary to ensure stability, it is necessary to consider a millage increase.

I submit this proposal having given all options serious consideration. Like you, I believe that a conservative fiscal approach is prudent, and should be our path as we pursue both short-term and long-term goals.

I wish to thank the Board of County Commissioners for their input, direction and dedication. I would also like to thank the Constitutional Officers for their willingness to meet and work with me and the Board during this challenging budget process. In addition, the efforts of the Budget staff in compiling this document and reflecting the numerous funding changes are noteworthy and appreciated.

The staff and I are available to respond to questions and provide more in depth information as we present the Recommended Budget for Fiscal Year 2015.

Sincerely,

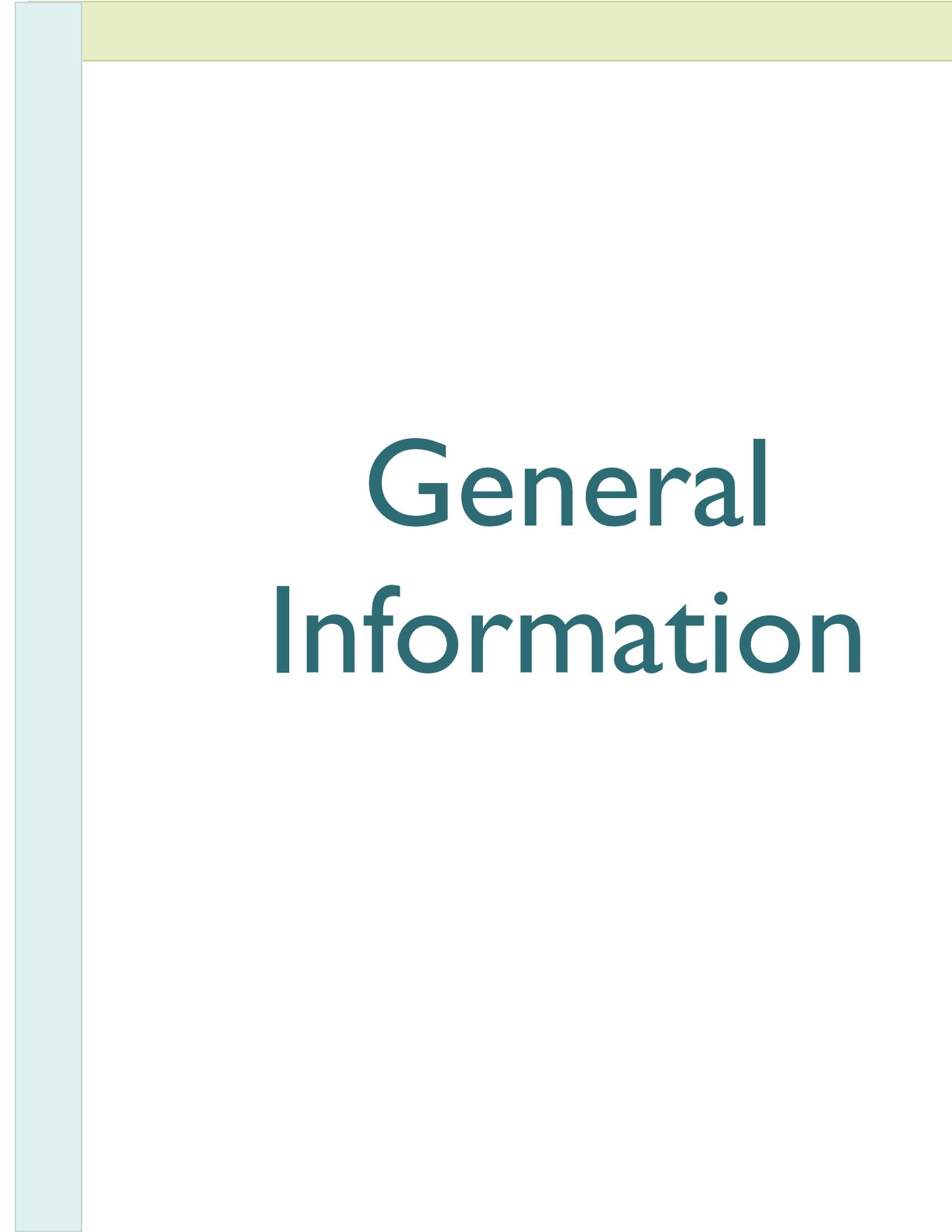


David C. Heath
County Manager



LAKE COUNTY

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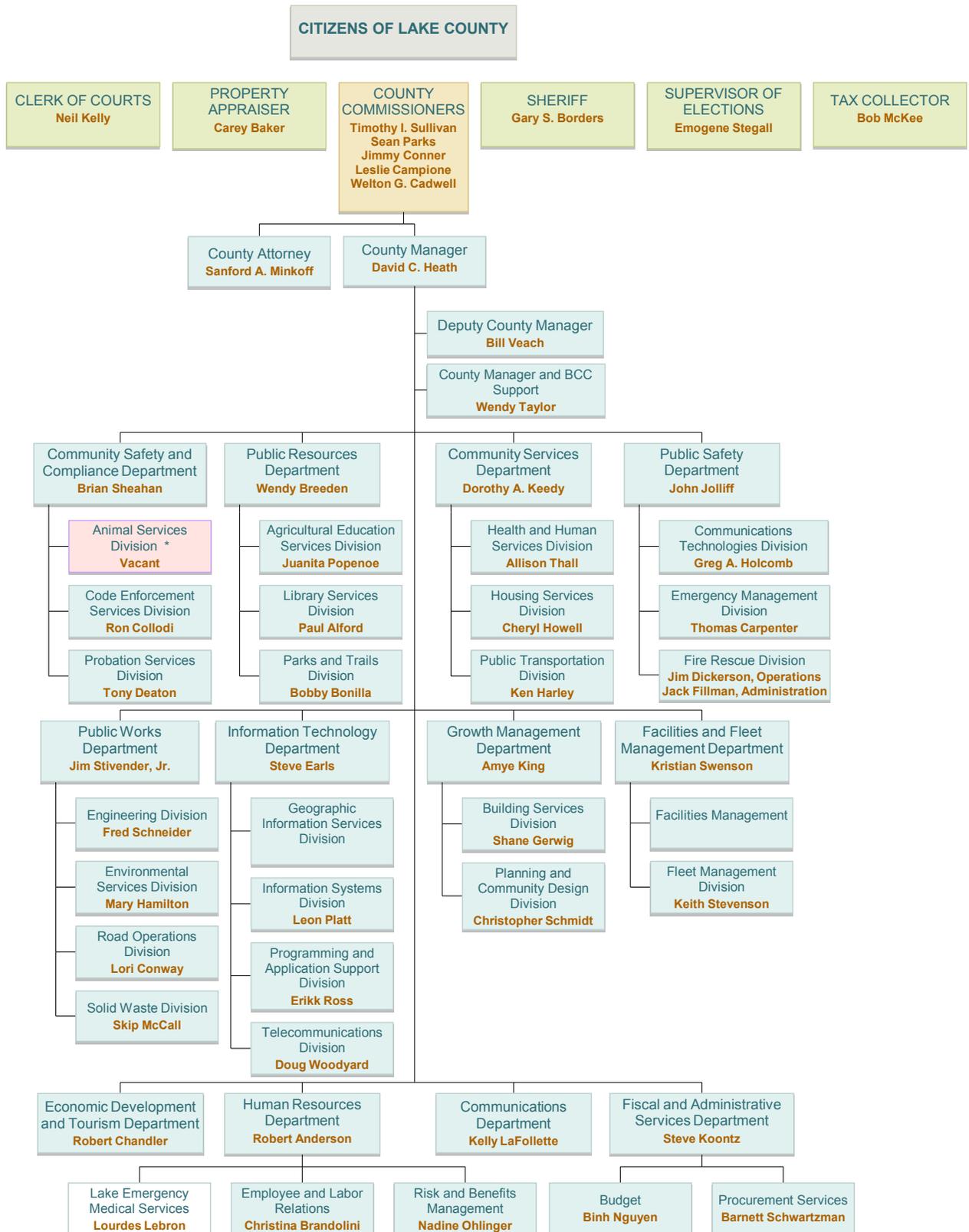
General Information



LAKE COUNTY

FLORIDA

Lake County Government Organization Chart Fiscal Year 2015



* Animal Services will be transferred to the Sheriff's Office as of October 1, 2014

BOARD OF COUNTY COMMISSIONERS



Jimmy Conner
Chairman, District 3

Welton Cadwell
District 5

Sean Parks
Vice Chairman, District 2

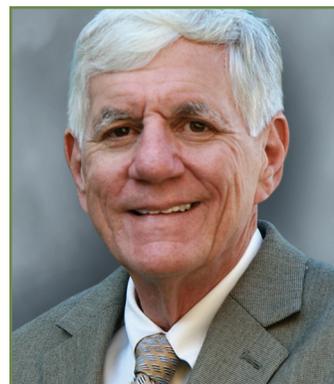
Timothy Sullivan
District 1

Leslie Campione
District 4

COUNTY MANAGER AND COUNTY ATTORNEY



David C. Heath
County Manager



Sanford A. Minkoff
County Attorney



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

Commission Chairman

Jimmy Conner
District Three

Commission Vice-Chairman

Sean Parks
District Two

Commission Member

Timothy I. Sullivan
District One

Commission Member

Leslie Campione
District Four

Commission Member

Welton G. Cadwell
District Five

315 West Main Street, P.O. Box 7800, Tavares, FL 32778

Phone: (352) 343-9850

www.lakecountyfl.gov

ELECTED OFFICIALS

Clerk of Courts

Neil Kelly
Phone: (352) 742-4100
www.lakecountyclerk.org

Property Appraiser

Carey Baker
Phone: (352) 253-2150
www.lakecopropappr.com

Sheriff

Gary Borders
Phone: (352) 343-9500
www.lcso.org

Supervisor of Elections

Emogene Stegall
Phone: (352) 343-9734
www.elections.lakecountyfl.gov

Tax Collector

Bob McKee
Phone: (352) 343-9602
www.laketax.com

APPOINTED OFFICIALS

County Manager

David C. Heath
Phone: (352) 343-9888
www.lakecountyfl.gov

County Attorney

Sanford A. Minkoff
Phone: (352) 343-9787
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.



Commissioner Goals and Focus Areas

F. Lake County Preserves Environmental Resources

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

G. Urban Development is Well Planned and Implemented

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

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

- Uniform countywide design standards are applied along major corridors.



LAKE COUNTY

FLORIDA



Budget Schedules



LAKE COUNTY

FLORIDA

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

Taxing District	Taxable Value 2013	Millage Rate 2013	Taxable Value 2014	Millage Rate 2014	Taxable Value 2015	Rollback Rate 2015	Millage Rate 2015
Countywide Funds							
General	\$14,712,442,940	4.7309	\$14,807,309,964	4.7309	\$15,431,931,511	4.6337	5.6124
Lake County Ambulance MSTU	\$14,712,442,940	0.3853	\$14,807,309,964	0.3853	\$15,431,931,511	0.3774	0.4823
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	\$7,741,169,471	0.4984	\$7,733,266,264	0.4984	\$7,976,640,310	0.4903	0.4957
Fire Rescue MSTU	\$8,149,357,281	0.3222	\$8,139,021,682	0.3222	\$8,403,872,539	0.3167	0.4704
Total All Funds	\$14,712,442,940	5.9368	\$14,807,309,964	5.9368	\$15,431,931,511	5.8181	7.0608
Public Lands-Voted Debt	\$14,712,442,940	0.1900	\$14,807,309,964	0.1900	\$15,431,931,511	0.0000	0.1600

Source: Certification of Taxable Value DR-420

General Fund - Revenues and Expenditures

<u>Revenues by Source</u>	<u>Actual Revenues FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Revised Budget FY 2014</u>	<u>Budget FY 2015</u>
Current Revenues				
Ad Valorem Taxes	\$ 67,393,451	\$ 71,898,733	\$ 71,898,733	\$ 88,610,172
Communication Services Tax	1,832,672	1,818,166	1,818,166	1,818,166
Licenses and Permits	373,841	375,000	375,000	375,000
Intergovernmental Revenues	18,521,479	18,647,471	18,584,575	19,702,184
Charges for Services	6,913,249	7,315,951	8,180,030	8,263,012
Fines and Forfeitures	327,705	310,250	313,001	283,300
Miscellaneous Revenues	801,224	1,155,276	1,174,234	1,016,537
Less: 5% Estimated Receipt	-	(5,076,146)	(5,076,146)	(6,003,419)
Sub-Total Current Revenues	\$ 96,163,621	\$ 96,444,701	\$ 97,267,593	\$ 114,064,952
Non-Revenues				
Transfer From Other Funds	\$ 4,604,509	\$ 4,499,634	\$ 4,574,126	\$ 4,495,509
Excess Fees	4,005,942	3,071,981	2,882,198	2,306,773
Fund Balance	-	19,948,708	22,731,762	13,675,493
Sub-Total Non-Revenues	\$ 8,610,450	\$ 27,520,323	\$ 30,188,086	\$ 20,477,775
Total Revenues	<u>\$ 104,774,071</u>	<u>\$ 123,965,024</u>	<u>\$ 127,455,679</u>	<u>\$ 134,542,727</u>
<u>Expenditures by Department</u>	<u>Actual Expenditures FY 2013</u>	<u>Adopted Budget FY 2014</u>	<u>Revised Budget FY 2014</u>	<u>Budget FY 2015</u>
Communications	\$ 293,485	\$ 277,689	\$ 280,189	\$ 291,588
Community Safety and Compliance	2,681,111	2,999,025	3,085,285	3,236,636
Community Services	6,791,284	7,587,833	7,587,833	7,685,641
County Attorney	682,649	661,582	661,582	656,383
County Manager	430,255	491,493	491,493	505,582
Economic Development and Tourism	1,287,494	1,652,848	1,899,795	1,625,980
Facilities and Fleet Management	4,287,978	4,717,987	5,255,850	5,265,464
Fiscal and Administrative Services	1,174,733	1,209,365	1,210,465	1,235,544
Growth Management	1,202,714	1,235,908	1,235,908	1,222,479
Human Resources	542,753	705,176	705,176	725,817
Information Technology	2,323,589	2,140,718	2,397,445	2,392,152
Legislative	701,195	777,831	789,615	867,767
Public Resources	1,459,651	1,556,350	1,552,763	1,164,435
Public Safety	2,580,232	2,429,374	2,469,341	2,555,073
Public Works	1,255,096	1,671,830	1,733,778	2,125,746
Clerk of the Circuit Court	4,348,367	4,602,413	4,602,413	4,826,966
Property Appraiser	2,093,063	2,392,916	2,399,537	2,447,517
Sheriff	55,839,400	55,505,635	56,560,780	59,989,269
Supervisor of Elections	1,978,943	2,001,887	2,058,961	2,074,403
Tax Collector	3,930,570	3,907,049	3,913,083	4,147,234
Judicial Support	2,744,869	2,756,176	2,802,670	3,019,959
Non-Departmental (excludes reserves)	16,498,799	13,190,659	13,279,944	16,278,664
Sub-Total Expenditures	\$ 115,128,230	\$ 114,471,744	\$ 116,973,906	\$ 124,340,299
Reserves	\$ -	\$ 8,807,005	\$ 10,481,773	\$ 8,785,082
Reserve for Purchase Orders	-	686,275	-	1,417,346
Total Expenditures	<u>\$ 115,128,230</u>	<u>\$ 123,965,024</u>	<u>\$ 127,455,679</u>	<u>\$ 134,542,727</u>

Lake County, Florida
FY 2015 Recommended Budget
Comparison of Operating Budget to Total Budget

Operating Budget

<u>Funds</u>	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Revised</u> <u>FY 2014</u>	<u>Budget</u> <u>FY 2015</u>
Countywide Funds	\$ 137,287,049	\$ 152,186,650	\$ 158,579,118	\$ 164,337,363
Special Revenue Funds	49,799,869	77,326,390	79,957,749	73,769,740
Grant Funds	17,449,744	36,247,483	35,976,388	29,275,147
Debt Service Funds	10,085,659	11,174,601	10,966,966	10,595,468
Enterprise Funds	21,680,899	18,494,822	29,566,159	17,742,693
Sub-Total Operating Budget	\$ 236,303,220	\$ 295,429,946	\$ 315,046,380	\$ 295,720,411
Less: Operating Transfers	(20,497,530)	(17,509,437)	(17,558,477)	(18,774,520)
Total Operating Budget	\$ 215,805,690	\$ 277,920,509	\$ 297,487,903	\$ 276,945,891
Capital Project Funds	\$ 13,283,022	\$ 28,607,347	\$ 29,973,999	\$ 32,051,369
Internal Service Funds	\$ 17,740,034	\$ 27,209,310	\$ 28,760,692	\$ 27,235,098

Total Budget

Countywide Funds	\$ 137,287,049	\$ 152,186,650	\$ 158,579,118	\$ 164,337,363
Special Revenue Funds	49,799,869	77,326,390	79,957,749	73,769,740
Grant Funds	17,449,744	36,247,483	35,976,388	29,275,147
Debt Service Funds	10,085,659	11,174,601	10,966,966	10,595,468
Enterprise Funds	21,680,899	18,494,822	29,566,159	17,742,693
Capital Project Funds	13,283,022	28,607,347	29,973,999	32,051,369
Internal Service Funds	17,740,034	27,209,310	28,760,692	27,235,098
Total All Funds	\$ 267,326,276	\$ 351,246,603	\$ 373,781,071	\$ 355,006,878

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.

Interfund transfers are deducted before calculating 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.

Revenues by Fund

Fund No.	Fund Name	Actual FY 2013	Adopted FY 2014	Revised FY 2014	Budget FY 2015
Countywide Funds					
0010	General	\$ 104,774,071	\$ 123,965,024	\$ 127,455,679	\$ 134,542,727
1120	County Transportation Trust	11,965,600	16,783,363	19,578,343	17,582,790
1220	Lake County Ambulance	5,659,243	6,818,201	6,811,094	7,777,047
1900	County Library System	4,450,825	4,620,062	4,734,002	4,434,799
Total Countywide Funds		\$ 126,849,739	\$ 152,186,650	\$ 158,579,118	\$ 164,337,363
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 343,848	\$ 756,991	\$ 1,218,139	\$ 1,124,639
1081	Parks Impact Fee Trust - Central District	14,516	30,319	34,735	16,850
1082	Parks Impact Fee Trust - North District	36,381	33,355	48,250	37,410
1083	Parks Impact Fee Trust - South District	121,128	463,266	472,280	312,269
1152	Road Impact Fees - District 2	4,562	6,592,979	6,557,280	4,231,955
1153	Road Impact Fees - District 3	14,720	2,933,765	3,308,774	1,803,879
1154	Road Impact Fees - District 4	(538)	-	-	-
1155	Road Impact Fees - District 5	33,807	2,752,316	2,973,225	2,759,459
1156	Road Impact Fees - District 6	12,867	2,445,561	2,588,515	8,633
1157	South Transportation Benefit District	-	319,675	144,675	842,473
1158	Central Transportation Benefit District	-	197,600	32,600	58,520
1159	North Transportation Benefit District	-	198,550	44,590	115,813
1190	Fish Conservation	12,198	160,467	159,965	12,700
1230	MSTU - Stormwater Management	612,604	4,626,175	4,833,530	3,026,639
1231	MSTU - Parks Services	3,412,203	4,943,467	5,039,962	5,343,755
1240	Emergency 911	1,733,679	2,363,398	3,127,216	2,554,344
1250	Resort / Development Tax	2,108,542	5,697,964	6,608,110	7,280,283
1290	Greater Hills MSBU	241,676	299,342	303,028	299,823
1330	Law Enforcement Trust	180,492	195,980	297,317	153,080
1370	Greater Groves MSBU	207,023	292,392	296,346	294,823
1410	Infrastructure Sales Tax Revenue	11,588,496	11,444,066	12,308,275	12,668,692
1430	Village Green Street Lighting	12,577	26,802	27,957	26,592
1450	Greater Pines Municipal Services	236,560	295,125	298,092	310,262
1460	Picciola Island Street Lighting	3,662	8,134	8,764	7,494
1470	Valencia Terrace Street Lighting	6,019	13,453	13,981	12,856
1520	Building Services	2,042,064	2,114,735	2,903,458	3,950,286
1680	County Fire Rescue	19,567,972	25,721,746	23,767,111	23,831,677
1690	Fire Services Impact Fee Trust	432,038	2,001,319	2,179,144	2,337,681
1850	Animal Services Trust	63,990	397,448	362,430	346,853
Total Special Revenue Funds		\$ 43,043,086	\$ 77,326,390	\$ 79,957,749	\$ 73,769,740

Revenues by Fund

Fund No.	Fund Name	Actual FY 2013	Adopted FY 2014	Revised FY 2014	Budget FY 2015
Grant Funds					
1200	Community Development Block Grant	\$ 3,203,691	\$ 4,034,749	\$ 3,371,079	\$ 2,257,575
1210	Public Transportation	7,393,354	10,357,275	10,382,526	10,124,807
1260	Affordable Housing Assistance Trust	670,314	876,748	720,299	151,286
1270	Section 8	3,080,044	3,924,937	3,891,923	4,291,097
1300	Federal / State Grants	3,048,486	15,776,294	16,256,753	11,446,483
1310	Restricted Local Programs	731,385	1,277,480	1,353,808	1,003,899
1320	Energy Efficiency and Cons Block Grant	100,418	-	-	-
Total Grant Funds		\$ 18,227,692	\$ 36,247,483	\$ 35,976,388	\$ 29,275,147
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 298,616	\$ 318,046	\$ 325,486	\$ 304,973
2610	Renewal Sales Tax Debt Service	1,144,013	1,315,359	1,174,975	1,218,108
2710	Public Lands Program	2,749,603	3,757,920	3,687,502	3,290,146
2810	Expansion Projects Debt Service	5,746,507	5,783,276	5,779,003	5,782,241
Total Debt Service Funds		\$ 9,938,739	\$ 11,174,601	\$ 10,966,966	\$ 10,595,468
Enterprise Funds					
4200	Landfill Enterprise	\$ 19,003,095	\$ 17,079,799	\$ 27,912,036	\$ 16,253,090
4220	Solid Waste Closures and Long-Term Care	399,382	1,415,023	1,654,123	1,489,603
Total Enterprise Funds		\$ 19,402,477	\$ 18,494,822	\$ 29,566,159	\$ 17,742,693
Subtotal Operating Budget		\$ 217,461,733	\$ 295,429,946	\$ 315,046,380	\$ 295,720,411
Less Operating Transfers		\$ (20,497,530)	\$ (17,509,437)	\$ (17,558,477)	\$ (18,774,520)
Total Operating Budget		\$ 196,964,203	\$ 277,920,509	\$ 297,487,903	\$ 276,945,891
Capital Projects Funds					
3020	Parks Capital Projects	\$ 352,118	\$ 776,345	\$ 1,061,452	\$ 655,058
3030	Renewal Sales Tax Capital Projects	1,213,762	10,631,381	11,661,824	14,571,101
3040	Renewal Sales Tax Capital Projects - PW	5,608,712	10,973,347	13,093,847	12,367,031
3100	Emerg Comm Ops Center	4,069,699	-	-	-
3710	Public Lands Capital Program	8,690	2,189,514	2,176,130	1,441,462
3810	Facilities Expansion Capital	23,213	4,036,760	1,980,746	3,016,717
Total Capital Projects Funds		\$ 11,276,194	\$ 28,607,347	\$ 29,973,999	\$ 32,051,369
Internal Service Funds					
5200	Property and Casualty	\$ 2,771,497	\$ 4,388,636	\$ 4,899,877	\$ 4,915,650
5300	Employee Group Benefits	11,221,362	18,453,352	19,654,960	18,038,282
5400	Fleet Management	3,586,496	4,367,322	4,205,855	4,281,166
Total Internal Service Funds		\$ 17,579,355	\$ 27,209,310	\$ 28,760,692	\$ 27,235,098

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2013	Adopted FY 2014	Revised FY 2014	Budget FY 2015
Countywide Funds					
0010	General	\$ 115,128,230	\$ 123,965,024	\$ 127,455,679	\$ 134,542,727
1120	County Transportation Trust	11,558,861	16,783,363	19,578,343	17,582,790
1220	Lake County Ambulance	6,284,980	6,818,201	6,811,094	7,777,047
1900	County Library System	4,314,978	4,620,062	4,734,002	4,434,799
Total Countywide Funds		\$ 137,287,049	\$ 152,186,650	\$ 158,579,118	\$ 164,337,363
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 448,067	\$ 756,991	\$ 1,218,139	\$ 1,124,639
1081	Parks Impact Fee Trust - Central District	12,420	30,319	34,735	16,850
1082	Parks Impact Fee Trust - North District	18,408	33,355	48,250	37,410
1083	Parks Impact Fee Trust - South District	354,983	463,266	472,280	312,269
1151	Road Impact Fees - District 1	192,890	-	-	-
1152	Road Impact Fees - District 2	244,380	6,592,979	6,557,280	4,231,955
1153	Road Impact Fees - District 3	1,984,397	2,933,765	3,308,774	1,803,879
1154	Road Impact Fees - District 4	766,108	-	-	-
1155	Road Impact Fees - District 5	858,430	2,752,316	2,973,225	2,759,459
1156	Road Impact Fees - District 6	1,997,422	2,445,561	2,588,515	8,633
1157	South Transportation Benefit District	-	319,675	144,675	842,473
1158	Central Transportation Benefit District	-	197,600	32,600	58,520
1159	North Transportation Benefit District	-	198,550	44,590	115,813
1190	Fish Conservation	638	160,467	159,965	12,700
1230	MSTU - Stormwater Management	1,293,820	4,626,175	4,833,530	3,026,639
1231	MSTU - Parks Services	3,655,250	4,943,467	5,039,962	5,343,755
1240	Emergency 911	2,728,594	2,363,398	3,127,216	2,554,344
1250	Resort / Development Tax	1,179,818	5,697,964	6,608,110	7,280,283
1290	Greater Hills MSBU	240,299	299,342	303,028	299,823
1330	Law Enforcement Trust	127,905	195,980	297,317	153,080
1370	Greater Groves MSBU	200,745	292,392	296,346	294,823
1410	Infrastructure Sales Tax Revenue	10,877,856	11,444,066	12,308,275	12,668,692
1430	Village Green Street Lighting	11,125	26,802	27,957	26,592
1450	Greater Pines Municipal Services	235,945	295,125	298,092	310,262
1460	Picciola Island Street Lighting	2,834	8,134	8,764	7,494
1470	Valencia Terrace Street Lighting	5,270	13,453	13,981	12,856
1520	Building Services	1,192,164	2,114,735	2,903,458	3,950,286
1680	County Fire Rescue	20,501,315	25,721,746	23,767,111	23,831,677
1690	Fire Services Impact Fee Trust	602,458	2,001,319	2,179,144	2,337,681
1850	Animal Services Trust	66,328	397,448	362,430	346,853
Total Special Revenue Funds		\$ 49,799,869	\$ 77,326,390	\$ 79,957,749	\$ 73,769,740

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2013	Adopted FY 2014	Revised FY 2014	Budget FY 2015
Grant Funds					
1200	Community Development Block Grant	\$ 2,976,267	\$ 4,034,749	\$ 3,371,079	\$ 2,257,575
1210	Public Transportation	7,050,871	10,357,275	10,382,526	10,124,807
1260	Affordable Housing Assistance Trust	477,897	876,748	720,299	151,286
1270	Section 8	3,105,357	3,924,937	3,891,923	4,291,097
1300	Federal / State Grants	3,039,830	15,776,294	16,256,753	11,446,483
1310	Restricted Local Programs	699,053	1,277,480	1,353,808	1,003,899
1320	Energy Efficiency and Cons Block Grant	100,469	-	-	-
Total Grant Funds		\$ 17,449,744	\$ 36,247,483	\$ 35,976,388	\$ 29,275,147
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 433,037	\$ 318,046	\$ 325,486	\$ 304,973
2610	Renewal Sales Tax Debt Service	1,141,563	1,315,359	1,174,975	1,218,108
2710	Public Lands Program	2,770,279	3,757,920	3,687,502	3,290,146
2810	Expansion Projects Debt Service	5,740,780	5,783,276	5,779,003	5,782,241
Total Debt Service Funds		\$ 10,085,659	\$ 11,174,601	\$ 10,966,966	\$ 10,595,468
Enterprise Funds					
4200	Landfill Enterprise	\$ 20,803,481	\$ 17,079,799	\$ 27,912,036	\$ 16,253,090
4220	Solid Waste Closures and Long-Term Care	877,418	1,415,023	1,654,123	1,489,603
Total Enterprise Funds		\$ 21,680,899	\$ 18,494,822	\$ 29,566,159	\$ 17,742,693
Subtotal Operating Budget		\$ 236,303,220	\$ 295,429,946	\$ 315,046,380	\$ 295,720,411
Less Operating Transfers		\$ (20,497,530)	\$ (17,509,437)	\$ (17,558,477)	\$ (18,774,520)
Total Operating Budget		\$ 215,805,690	\$ 277,920,509	\$ 297,487,903	\$ 276,945,891
Capital Projects Funds					
3020	Parks Capital Projects	\$ 481,296	\$ 776,345	\$ 1,061,452	\$ 655,058
3030	Renewal Sales Tax Capital Projects	1,460,430	10,631,381	11,661,824	14,571,101
3040	Renewal Sales Tax Capital Projects - PW	3,415,585	10,973,347	13,093,847	12,367,031
3100	Emerg Comm Ops Center	3,263,586	-	-	-
3710	Public Lands Capital Program	611,101	2,189,514	2,176,130	1,441,462
3810	Facilities Expansion Capital	4,051,024	4,036,760	1,980,746	3,016,717
Total Capital Projects Funds		\$ 13,283,022	\$ 28,607,347	\$ 29,973,999	\$ 32,051,369
Internal Service Funds					
5200	Property and Casualty	\$ 2,609,612	\$ 4,388,636	\$ 4,899,877	\$ 4,915,650
5300	Employee Group Benefits	11,382,459	18,453,352	19,654,960	18,038,282
5400	Fleet Management	3,747,963	4,367,322	4,205,855	4,281,166
Total Internal Service Funds		\$ 17,740,034	\$ 27,209,310	\$ 28,760,692	\$ 27,235,098

Reserves and Contingencies All Funds

<u>Fund No.</u>	<u>Fund Name</u>	<u>Adopted FY 2014</u>	<u>Revised FY 2014</u>	<u>Budget FY 2015</u>
<u>Countywide Funds</u>				
0010	General	\$ 9,493,280	\$ 10,481,773	\$ 10,202,428
1120	County Transportation Trust	1,281,807	3,816,805	2,065,754
1220	Lake County Ambulance	364,450	355,100	249,659
1900	County Library System	194,401	292,732	99,746
	Total Countywide Funds	\$ 11,333,938	\$ 14,946,410	\$ 12,617,587
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 77,410	\$ -	\$ 333,550
1083	Parks Impact Fee - South District	22,587	-	84,545
1152	Road Impact Fees - District 2	16,492	-	3,817,410
1153	Road Impact Fees - District 3	128,231	-	67,482
1155	Road Impact Fees - District 5	110,320	-	119,459
1156	Road Impact Fees - District 6	1,117,408	-	8,633
1230	MSTU - Stormwater Management	592,872	42,517	67,358
1231	MSTU - Parks Services	528,315	185,091	197,342
1240	Emergency 911	430,948	705,389	144,942
1250	Resort/Development Tax	3,106,970	3,932,796	4,348,064
1290	Greater Hills MSBU	60,903	58,089	60,418
1370	Greater Groves MSBU	57,152	57,152	59,405
1430	Village Green Street Lighting	15,062	15,062	15,345
1450	Greater Pines Municipal Services	61,123	58,590	60,867
1460	Picciola Island Street Lighting	5,154	5,154	4,487
1470	Valencia Terrace Street Lighting	7,652	7,652	7,241
1520	Building Services	496,860	1,007,663	1,747,748
1680	County Fire Rescue	4,166,434	2,520,515	2,120,442
1690	Fire Services Impact Fee Trust	1,443,056	1,155,905	911,459
1850	Animal Services Trust	337,448	233,624	181,853
	Total Special Revenue Funds	\$ 12,782,397	\$ 9,985,199	\$ 14,358,050
<u>Grant Funds</u>				
1200	Community Development Block Grant	\$ 1,150,189	\$ -	\$ 55,848
1210	Public Transportation	472,710	185,890	499,265
1260	Affordable Housing Assistance Trust	124,565	-	-
1270	Section 8	549,257	506,742	755,604
1300	Federal/State Grants	5,699,421	-	3,192,989
1310	Restricted Local Programs	7,148	-	-
	Total Grant Funds	\$ 8,003,290	\$ 692,632	\$ 4,503,706
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 72,182	\$ 4,806	\$ 50,973
2610	Renewal Sales Tax Debt Service	147,844	7,460	50,593
2710	Public Lands Program	969,337	898,919	508,783
2810	Expansion Projects Debt Service	41,176	36,903	43,903
	Total Debt Service Funds	\$ 1,230,539	\$ 948,088	\$ 654,252

Reserves and Contingencies All Funds

<u>Fund No.</u>	<u>Fund Name</u>	<u>Adopted FY 2014</u>	<u>Revised FY 2014</u>	<u>Budget FY 2015</u>
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 4,098,001	\$ 3,789,159	\$ 830,581
4220	Solid Waste Closures and Long-Term Care	1,254,283	1,443,120	1,324,078
	Total Enterprise Funds	\$ 5,352,284	\$ 5,232,279	\$ 2,154,659
	Subtotal Operating Budget	\$ 38,702,448	\$ 31,804,608	\$ 34,288,254
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 9,918	\$ -	\$ 279,008
3030	Renewal Sales Tax Capital Projects	1,661,501	2,973,599	1,545,038
3040	Renewal Sales Tax Capital Projects - PW	2,118,438	-	2,091,377
3710	Public Lands Capital Program	26,844	-	1,441,462
3810	Facilities Expansion Capital	3,827,622	-	2,906,624
	Total Capital Projects Funds	\$ 7,644,323	\$ 2,973,599	\$ 8,263,509
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ 1,427,623	\$ 1,937,726	\$ 1,453,042
5300	Employee Group Benefits	4,975,655	6,175,978	3,520,088
5400	Fleet Management	206,479	45,012	33,006
	Total Internal Service Funds	\$ 6,609,757	\$ 8,158,716	\$ 5,006,136

Reserves and Contingencies
General Fund Detail

<u>Fund Name</u>	<u>Adopted FY 2014</u>	<u>Revised FY 2014</u>	<u>Budget FY 2015</u>
<u>General</u>			
Reserve - PO Carryforward	\$ 686,275	\$ -	\$ 1,417,346
Designated Reserves	\$ 686,275	\$ -	\$ 1,417,346
Economic Stabilization Reserve	\$ 8,807,005	\$ 10,481,773	\$ 8,785,082
Total Reserves	\$ 8,807,005	\$ 10,481,773	\$ 8,785,082
Total General Fund Reserves and Contingencies	<u>\$ 9,493,280</u>	<u>\$ 10,481,773</u>	<u>\$ 10,202,428</u>