

ADOPTED BUDGET

FISCAL YEAR
2016



LAKE COUNTY
FLORIDA

BOARD OF COUNTY COMMISSIONERS



LAKE COUNTY FLORIDA

The cover photos display two of Lake County's most popular trails. The Green Mountain Scenic Overlook and Trailhead provides access to the Lake Apopka Loop Trail, which, at just over 18 miles, stretches across the North Shore of Lake Apopka, one of Florida's best birding and nature watching locations. The South Lake Trail currently makes up just over 12.5 miles of the future Coast to Coast Trail system and is Lake County's most popular multi-use trail. The Hancock Trail connects the South Lake Trail to the Cooper Memorial Library and the National Training Center, making it extremely popular among visiting athletes. Visitors to the trails can enjoy beautiful hilltop vistas, lovely lake scenery, varied elevations, perfect picnic spots and charming parks.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County
Florida**

For the Fiscal Year Beginning

October 1, 2014

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, 2014**. 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 2015

Table of Contents

A. Budget Message

B. Budget Overview

Table of Contents	B - 1
-------------------------	-------

General Lake County Information

History of Lake County	B - 5
Lake County Government Organization Chart	B - 6
Lake County Commissioners, County Manager and County Attorney	B - 7
Lake County Commissioners/Elected Officials/Appointed Officials	B - 8
Lake County Department Directors	B - 9
Lake County Commissioner Goals and Focus Areas	B - 10
County Budget Made Responsible.....	B - 12
Population of Cities and Unincorporated Lake County	B - 13
Per Capita Personal Income	B - 14
Unemployment Rate	B - 15
Consumer Price Index.....	B - 16

Assessment/Property Tax Information

Chart of Taxable Values and Millages.....	B - 19
General Fund Gross Taxable Value	B - 21
Property Tax Highlights.....	B - 22
Classification of Property/Residential Improved Property	B - 23
Countywide Ad Valorem Tax Rates	B - 24
Stormwater Management, Parks and Roads MSTU Tax Rates	B - 25
Fire Emergency Medical Services MSTU Tax Rates	B - 26
Non-Ad Valorem Assessments – Fire Rescue	B - 27
Non-Ad Valorem Assessments – Solid Waste Services	B - 28

Revenues and Expenditures

Expenditures by Category.....	B - 31
Revenues by Source.....	B - 32
Expenditures by Department.....	B - 33
General Fund - Revenues and Expenditures	B - 34
General Fund Expenditures by Category	B - 35
General Fund Revenues by Source	B - 36
General Fund Expenditures by Department.....	B - 37
General Fund Expenditures by Constitutional Offices/Judicial Support/ Board of County Commissioners.....	B - 38
Personnel Authorizations – Lake County Board of County Commissioners and Constitutional Offices	B - 39

TABLE OF CONTENTS

C. Schedules

Table of Contents	C - 1
Comparison of Operating Budget to Total Budget	C - 3
Department/Fund Matrix	C - 4
Estimated Fund Balances	C - 5
Reserves and Contingencies – All Funds.....	C - 7
Reserves and Contingencies – General Fund Detail.....	C - 9
Unrestricted Reserves and Contingencies Charts	C - 10
Operating Budget by Major Revenues and Expenditures Categories.....	C - 11
Revenues by Fund.....	C - 23
Expenditures by Fund	C - 25
Expenditures by Department – Operating Budget	C - 27
Major Revenues – Analysis and Assumptions.....	C - 28
Long Range Financial Planning.....	C - 39

Personnel

Personnel Authorization Summary – Full Time Positions By Department.....	C - 43
Personnel Authorization Summary – Full Time Positions by Fund and Department.....	C - 44
Position Additions and Deletions.....	C - 46

Capital Outlay

Summary of Capital Outlay by Fund	C - 53
Detail of Capital Outlay by Fund.....	C - 56

D. Financial Policies

Table of Contents	D - 1
Financial Structure	D - 3
Budget Policies	D - 5
Debt Management Policies	D - 6
Grant Policy.....	D - 7
Purchasing Policy.....	D - 8
Budget Calendar.....	D - 9
Budget Process.....	D - 10

E. Budget by Fund

Table of Contents	E - 1
Funds and Revenues Descriptions.....	E - 3

TABLE OF CONTENTS

E. Budget by Fund (continued)

Countywide Funds

General.....	E - 11
County Transportation Trust	E - 17
Lake County Ambulance	E - 19
County Library System.....	E - 20

Special Revenue Funds

Library Impact Fee Trust	E - 21
Parks Impact Fee Trust – Central District.....	E - 22
Parks Impact Fee Trust – North District.....	E - 23
Parks Impact Fee Trust – South District.....	E - 24
Road Impact Fees – District 2.....	E - 25
Road Impact Fees – District 3.....	E - 26
Road Impact Fees – District 5.....	E - 27
Road Impact Fees – District 6.....	E - 28
South Transportation Benefit District.....	E - 29
Central Transportation Benefit District	E - 30
North Transportation Benefit District.....	E - 31
Fish Conservation	E - 32
MSTU – Stormwater Management.....	E - 33
MSTU – Parks Services	E - 34
Emergency 911	E - 35
Resort/Development Tax	E - 36
Greater Hills MSBU	E - 37
Law Enforcement Trust	E - 38
Mt. Plymouth/Sorrento CRA Trust.....	E - 39
Greater Groves MSBU.....	E - 40
Infrastructure Sales Tax Revenue	E - 41
Village Green Street Lighting.....	E - 42
Greater Pines Municipal Services.....	E - 43
Picciola Island Street Lighting.....	E - 44
Valencia Terrace Street Lighting	E - 45
Building Services	E - 46
County Fire Rescue.....	E - 47
Fire Services Impact Fee Trust	E - 49
Animal Services Trust.....	E - 50

Grant Funds

Community Development Block Grant	E - 51
Transit	E - 52
Affordable Housing Assistance Trust.....	E - 53
Section 8.....	E - 54
Federal/State Grants.....	E - 55
Restricted Local Programs.....	E - 56

TABLE OF CONTENTS

E. Budget by Fund (continued)

Debt Service Funds

Pari-Mutuel Revenue Replacement Bonds	E - 57
Renewal Sales Tax Debt Service	E - 58
Public Lands Program.....	E - 59
Expansion Projects Debt Service	E - 60

Enterprise Funds

Landfill Enterprise	E - 61
Solid Waste Closures and Long-Term Care	E - 63

Capital Projects Funds

Parks Capital Projects	E - 64
Renewal Sales Tax Capital Projects	E - 65
Renewal Sales Tax Capital Projects – PW	E - 66
Public Lands Capital Program	E - 67
Facilities Expansion Capital	E - 68

Internal Service Funds

Property and Casualty	E - 69
Employee Group Benefits.....	E - 70
Fleet Management.....	E - 71

Totals for All Funds	E - 71
----------------------------	--------

F. Operating Budget by Department

Table of Contents	F - 1
-------------------------	-------

Communications	F - 7
Organization Chart.....	F - 8
Department Description, Goals and Objectives.....	F - 9
Departmental Summary.....	F - 10
Communications	F - 11
Performance Measurements.....	F - 12
Capital Outlay	F - 13

Community Safety and Compliance	F - 15
Organization Chart.....	F - 16
Department Description, Goals and Objectives.....	F - 17
Departmental Summary.....	F - 19
Administration	F - 20
Animal Services	F - 21
Code Enforcement Services	F - 22
Probation Services	F - 23
Performance Measurements.....	F - 24

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Community Services	F - 25
Organization Chart.....	F - 26
Department Description, Goals and Objectives.....	F - 27
Departmental Summary.....	F - 29
Administration	F - 30
Health and Human Services.....	F - 31
Housing and Community Development.....	F - 32
Transit	F - 33
Performance Measurements.....	F - 34
Capital Outlay	F - 37
County Attorney	F - 39
Organization Chart.....	F - 40
Department Description.....	F - 41
Departmental Summary.....	F - 42
County Attorney.....	F - 43
County Manager	F - 45
Organization Chart.....	F - 46
Department Description.....	F - 47
Departmental Summary.....	F - 48
County Manager.....	F - 49
Economic Growth	F - 51
Organization Chart.....	F - 52
Department Description, Goals and Objectives.....	F - 53
Departmental Summary.....	F - 57
Administration	F - 58
Building Services	F - 59
Economic Development and Tourism	F - 60
Planning and Zoning.....	F - 61
Performance Measurements.....	F - 62
Capital Outlay	F - 66
Facilities and Fleet Management	F - 67
Organization Chart.....	F - 68
Department Description, Goals and Objectives.....	F - 69
Departmental Summary.....	F - 71
Administration	F - 72
Facilities Management	F - 73
Jail and Sheriff Facilities Maintenance.....	F - 74
Energy Management	F - 75
Performance Measurements.....	F - 76
Capital Outlay	F - 77

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Fiscal and Administrative Services	F - 79
Organization Chart.....	F - 80
Department Description, Goals and Objectives.....	F - 81
Departmental Summary.....	F - 82
Budget.....	F - 83
Procurement Services.....	F - 84
Performance Measurements.....	F - 85
Human Resources	F - 87
Organization Chart.....	F - 88
Department Description, Goals and Objectives.....	F - 89
Departmental Summary.....	F- 91
Human Resources	F- 92
Performance Measurements.....	F- 93
Information Technology	F- 95
Organization Chart.....	F- 96
Department Description, Goals and Objectives.....	F- 97
Departmental Summary.....	F-100
Administration	F-101
County Technology.....	F-102
Geographic Information Services	F-103
Information Systems	F-104
Programming and Application Support Services.....	F-105
Records Management.....	F-106
Telecommunications	F-107
Performance Measurements.....	F-108
Capital Outlay	F-110
Legislative	F-111
Organization Chart.....	F-112
Department Description.....	F-113
Departmental Summary.....	F-114
Board of County Commissioners.....	F-115
Public Resources	F-117
Organization Chart.....	F-118
Department Description, Goals and Objectives.....	F-119
Departmental Summary.....	F-125
Administration	F-126
Extension Services	F-127
Library Services	F-128
Parks and Trails/Public Lands	F-129
Performance Measurements.....	F-131
Capital Outlay	F-132

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Public Safety	F- 133
Organization Chart.....	F- 134
Department Description, Goals and Objectives.....	F- 135
Departmental Summary.....	F- 137
Administration	F- 138
Communications Technologies.....	F- 139
Emergency Management	F- 140
Fire Rescue.....	F- 141
Performance Measurements.....	F- 143
Capital Outlay	F- 144

Public Works	F- 145
Organization Chart.....	F- 146
Department Description, Goals and Objectives.....	F- 147
Departmental Summary.....	F- 153
Administrative Operations	F- 154
Engineering.....	F- 155
Environmental Services	F- 156
Road Operations.....	F- 158
Capital Improvement	F- 159
Covanta	F- 161
Solid Waste.....	F- 162
Solid Waste Closures and Long-Term Care	F- 163
Performance Measurements.....	F- 164
Capital Outlay	F- 166

Constitutional Offices and Judicial Support

Constitutional Offices	F- 167
Organization Chart.....	F- 168
Summary.....	F- 169
Clerk of Courts.....	F- 170
Property Appraiser	F- 172
Sheriff	F- 173
Supervisor of Elections	F- 175
Tax Collector	F- 176
Capital Outlay	F- 177

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Judicial Support	F- 179
Organization Chart.....	F- 180
Summary	F- 181
Circuit Judges.....	F- 182
Guardian Ad Litem	F- 183
Juvenile Justice	F- 184
Legal Aid	F- 185
Public Defender	F- 186
State Attorney	F- 187
Capital Outlay	F- 188

Other Operating Budgets

Debt Service	F- 191
Schedule of Debt Service Requirements.....	F- 193
Non-Departmental	F- 195
General Fund Non-Departmental.....	F- 196
Expenditure Detail	F- 197
Infrastructure Sales Tax Non-Departmental	F- 198
Lake County Ambulance	F- 199
Special Assessments	F- 200

G. Internal Service Funds

Table of Contents	G - 1
Facilities and Fleet Management	G - 3
Departmental Summary	G - 5
Fleet Management.....	G - 6
Performance Measurements.....	G - 7
Human Resources	G - 9
Departmental Summary	G - 11
Property and Casualty	G - 12
Employee Group Benefits.....	G - 13
Performance Measurements.....	G - 14

TABLE OF CONTENTS

H. Capital Improvement Funds

Table of Contents H - 1

Capital Improvement Funds Summary and Highlights H - 3

Capital Improvements by Fund

Summary of Capital Improvements by Fund..... H - 13

Detail of Capital Improvements by Fund and Department..... H - 14

I. Appendix

Table of Contents I - 1

Supplemental Information and Demographics I - 3

Millage and Budget Resolutions..... I - 9

Open Purchase Orders by Fund I - 29

Glossary of Terms..... I - 31



LAKE COUNTY

FLORIDA



September 29, 2015

Honorable Members of the Board of County Commissioners,

I submit to you the Adopted Budget for Fiscal Year 2016, totaling \$349,526,646, which includes an operating budget of \$276,162,467. The operating budget differs from the total adopted budget, as it does not include inter-fund transfers, capital project funds and internal service funds. By comparison, the Fiscal Year 2015 adopted budget totaled \$349,993,906, with \$274,138,756 for operating.

In an effort to keep both the Board and the public informed throughout the budget planning process, beginning in January 2015, and continuing through to July, County staff presented a series of 20 budget workshops. The workshops covered a number of different topics, such as the economic, millage and revenue outlooks; department-level operational needs; employee benefits and compensation; and fire assessments.

With new residential and commercial properties coming onto the tax roll, and the upward trend of existing property values over the past couple of years, I am pleased to share that the countywide property values have been certified by the Property Appraiser, and they represent an increase of 5.25 percent. Stormwater and fire values also experienced an increase of 3.42 percent and 3.56 percent respectively.

In response to the Board's direction to keep taxes and fees at the lowest possible levels for County residents and businesses, although still maintaining a sufficient level of service, the adopted General Fund millage includes a decrease from 5.3856 to 5.3051.

While the General Fund millage was being reduced by .08 mills, every effort has been made to adequately provide for the goals outlined by the Board, and to meet the requests of the Constitutional Officers. As a result, all expenditures throughout the organization were scrutinized to ensure the most efficient use of resources, which allowed most departments and programs to be able to maintain a status quo operational budget. Some key services and programs however, did see a slight increase.

Overall, the General Fund budget of both the Children's and Health and Human Services' grants was increased, as well as funding for the Lake County Health Department, Lifestream and WeCare. Financial support has also been allocated to both the Central Florida Veterans Memorial Park Foundation and the Veteran's Memorial at Fountain Park. Funding is included for the transfer to Solid Waste for countywide services, and a contractual as-needed state lobbyist. The final budget includes funding for the Astatula fuel remediation, which is being funded by a grant from the Florida Department of Environmental Protection, as well as a transfer from the General Fund for Cagan Crossings Library.

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

The adopted budget includes the use of Infrastructure Sales Tax, with an emphasis on public safety. This funding source will be used for the purchase of ambulances, fire trucks and Sheriff's vehicles, as well as lights at East Lake Community Park; the initial planning phase of South Lake Regional Park; funding to acquire and develop two locations (Clermont and Golden Triangle), that will allow the Tax Collector to integrate the current responsibilities of the office with the additional State mandated driver license function; renovation of space in the Courthouse for the State Attorney's Office; and for debt service.

Organizationally, the increase in workload for some programs will result in a total of 10 full-time positions being created. In contrast, a total of six full-time positions in Solid Waste are being eliminated in Fiscal Year 2016, for a total net increase of four positions. Some other items being addressed include salary adjustments; risk and liability reserves; medical insurance funding; and Florida Retirement System (FRS) changes as mandated by the state.

In May 2015, under the Board's direction, the Capital Improvement Revenue Refunding Bond was refinanced by way of a direct placement bank loan with Regions Bank. This refinancing strategy produced a present value savings of approximately \$215,000 annually. In addition to the refinancing of the Capital Improvement Revenue Refunding Bond, the Board also took action to refund the Limited General Obligation Bonds, used for public lands, by way of a direct placement bank loan with Citizens First Bank of Leesburg. This refinancing strategy produced a present value savings of approximately \$170,000 annually. Both actions will result in an estimated savings of \$4 million to the County over the next 10 years.

General Fund Reserves

The adopted budget for Fiscal Year 2016 is in keeping with the Economic Stabilization Reserve Policy set forth by the Board. The policy states a goal for an unreserved General Fund balance of 7 to 12 percent of the total operating budget. A reserve of \$9.7 million is included as part of the budget, which equates to 7.6 percent of operating expenditures for Fiscal Year 2016. The reserve for the purchase order carry-forward totals \$1 million, for a total reserve of \$10.8 million.

Stormwater, Parks and Roads MSTU

The budget for projects that utilize funding from the Stormwater, Parks and Roads MSTU has been adopted using an unchanged millage of 0.4957. The funding for this special millage is currently split between stormwater and parks projects, with no funding currently allocated to roads. The MSTU is the main funding source for operations and maintenance in both the County's stormwater program, managed by the Engineering Division, and for the Parks and Trails Division. 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 budget as prepared includes a \$1.4 million transfer from the General Fund for public lands and parks, to address the immediate basic maintenance activities at various County parks and trails; however, there are a few major unfunded needs, such as inspections and safety repairs to the Phase II Hancock/South Lake Trail System and basic repairs and maintenance services at various Public Lands properties. These issues will be addressed in a future budget, as funds become available.

Fire Rescue MSTU

The County Fire Rescue Division provides fire protection and emergency medical services to residents and businesses for not only the unincorporated areas of the County, but also to the Town of Astatula, Town of Howey-in-the-Hills and a portion of Lady Lake. Over the past few years, the operations for the Fire Rescue Division have increased, such as the management of six Interlocal Service Boundary Automatic Aid Agreements with municipalities, and the addition of a fire station in Astatula. The budget, as adopted, reflects an unchanged millage of 0.4704 in the Fire MSTU.

Ambulance MSTU

The adopted budget for the Ambulance MSTU uses an unchanged millage of 0.4629 to provide the necessary funding needed for the operations of Lake EMS. A total of \$300,000 has been allocated from the Infrastructure Sales Tax to fund capital needs, including replacement of aging ambulances and medical equipment. This will enable Lake EMS to increase the level of service currently being provided to the citizens of Lake County including one additional unit in the Astor area.

Public Lands Voted Debt Millage

The adopted budget for Public Lands Voted Debt includes an unchanged millage of 0.1600. With the rise of property values, the annual debt obligations will be met. The fund is structurally balanced with adequate reserves to mitigate any fluctuations in revenues.

Conclusion

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 year's 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, or to provide more in-depth information if needed regarding the Adopted Budget for Fiscal Year 2016.

Sincerely,



David C. Heath
County Manager



LAKE COUNTY

FLORIDA

TABLE OF CONTENTS

B. Budget Overview

Table of Contents	B - 1
General Lake County Information	
History of Lake County	B - 5
Lake County Government Organization Chart.....	B - 6
Lake County Commissioners, County Manager and County Attorney.....	B - 7
Lake County Commissioners/Elected Officials/Appointed Officials	B - 8
Lake County Department Directors.....	B - 9
Lake County Commissioner Goals and Focus Areas	B - 10
County Budget Made Responsible	B - 12
Population of Cities and Unincorporated Lake County	B - 13
Per Capita Personal Income.....	B - 14
Unemployment Rate	B - 15
Consumer Price Index	B - 16
Assessment/Property Tax Information	
Chart of Taxable Values and Millages	B - 19
General Fund Gross Taxable Value	B - 21
Property Tax Highlights	B - 22
Classification of Property/Residential Improved Property.....	B - 23
Countywide Ad Valorem Tax Rates.....	B - 24
Stormwater Management, Parks and Roads MSTU Tax Rates.....	B - 25
Fire Emergency Medical Services MSTU Tax Rates.....	B - 26
Non-Ad Valorem Assessments – Fire Rescue.....	B - 27
Non-Ad Valorem Assessments – Solid Waste Services.....	B - 28
Revenues and Expenditures	
Expenditures by Category	B - 31
Revenues by Source	B - 32
Expenditures by Department	B - 33
General Fund - Revenues and Expenditures	B - 34
General Fund Expenditures by Category	B - 35
General Fund Revenues by Source.....	B - 36
General Fund Expenditures by Department	B - 37
General Fund Expenditures by Constitutional Offices/Judicial Support/ Board of County Commissioners	B - 38
Personnel Authorizations – Lake County Board of County Commissioners and Constitutional Offices.....	B - 39



LAKE COUNTY

FLORIDA

GENERAL LAKE COUNTY INFORMATION





LAKE COUNTY

FLORIDA

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 1560's, 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.

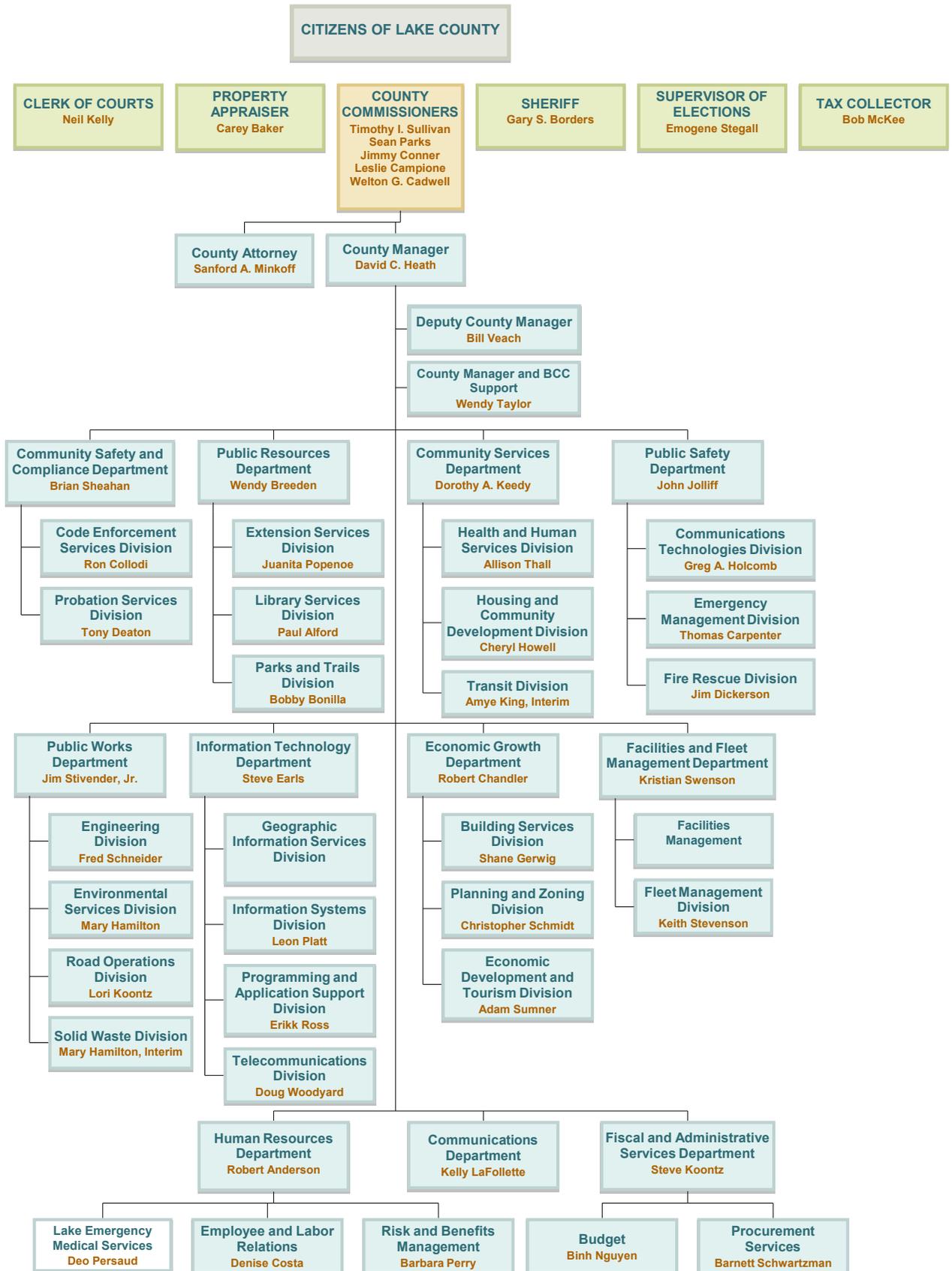
In May 1887, the Florida Legislature created Lake County. It was carved from Orange and Sumter counties, and was named for its 250 named lakes and 1,735 bodies of water. The courthouse, known as the Pioneer Building, was dedicated in 1889.

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.

Lake County Government Organization Chart Fiscal Year 2016



BOARD OF COUNTY COMMISSIONERS



Jimmy Conner

Chairman, District 3



Sean Parks

Vice Chairman, District 2



Timothy Sullivan

District 1



Leslie Campione

District 4



Welton Cadwell

District 5

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



DEPARTMENT DIRECTORS

Kelly LaFollette

Communications Director
Phone: (352) 343-9603

Brian Sheahan

Community Safety and Compliance Director
Phone: (352) 742-3960

Dottie Keedy

Community Services Director
Phone: (352) 742-6589

Robert Chandler

Economic Growth Director
Phone: (352) 343-9647

Kristian Swenson

Facilities and Fleet Management Director
Phone: (352) 343-9760

Steve Koontz

Fiscal and Administrative Services Director
Phone: (352) 343-9497

Robert Anderson

Human Resources Director
Phone: (352) 343-9596

Steve Earls

Information Technology Director
Phone: (352) 343-9633

Wendy Breeden

Public Resources Director
Phone: (352) 253-6150

John Jolliff

Public Safety Director/Fire Chief
Phone: (352) 343-9458

Jim Stivender, Jr.

Public Works Director
Phone: (352) 253-6005

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 and Diversified

- 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

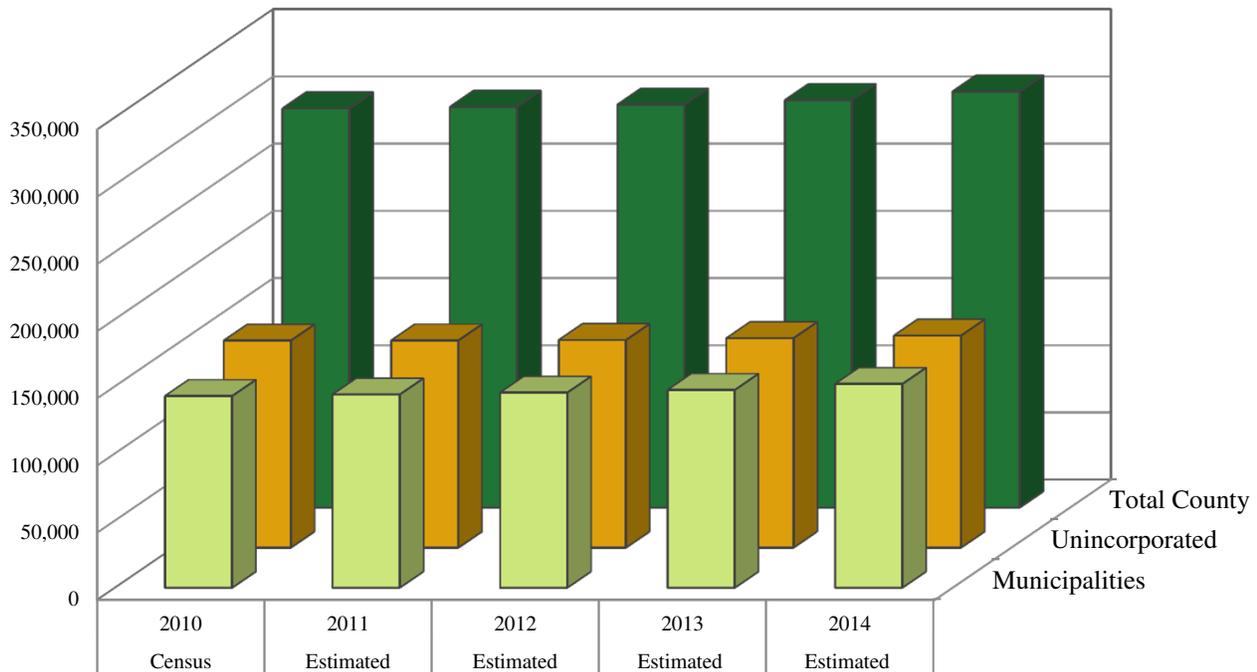
- Uniform countywide design standards are applied along major corridors.

County Budget Made Responsible

- In budget preparation, examine every department and division to ensure that funds are budgeted appropriately.
- Distinguish between core functions of government and non-essential functions and further distinguish those functions that provide direct services to the public, and when budget cuts are necessary focus them on non-essential functions and functions that do not provide direct services to the public.
- Ensure transparency of the budget process by:
 - requiring a public process prior to reduction or elimination of any governmental function or direct service to the public
 - providing written documentation including analysis and financial information to the Board of County Commissioners prior to the public process described immediately above
 - making written documentation available to the public on the county website in advance of the public process that provides plain language, explanatory comments and information on the county budget
- To the extent possible during the budget process, and continuously thereafter, examine:
 - the economy, efficiency and effectiveness of county programs
 - the structure and design of county departments and divisions
 - the adequacy of financial and management processes used by departments and divisions
 - alternative methods of providing programs or services
 - the possibility of consolidation or transfer of county work or operations between departments and divisions as well as with other units of government
 - the procurement of goods and services in order to ensure that the county is obtaining the best quality services and goods at the best pricing available, and at the same time make department directors and division managers jointly responsible with the procurement division for this duty
- During the budget process, streamline department and division organizational structures and eliminate unnecessary or redundant advisory groups.
- Budget utilizing existing revenues and fund balance such that fund balance will remain adequate and ensure that adequate reserves and fund balance are maintained looking at the budget over a five-year period conservatively anticipating future revenues and expenses over that period.

LAKE COUNTY, FLORIDA

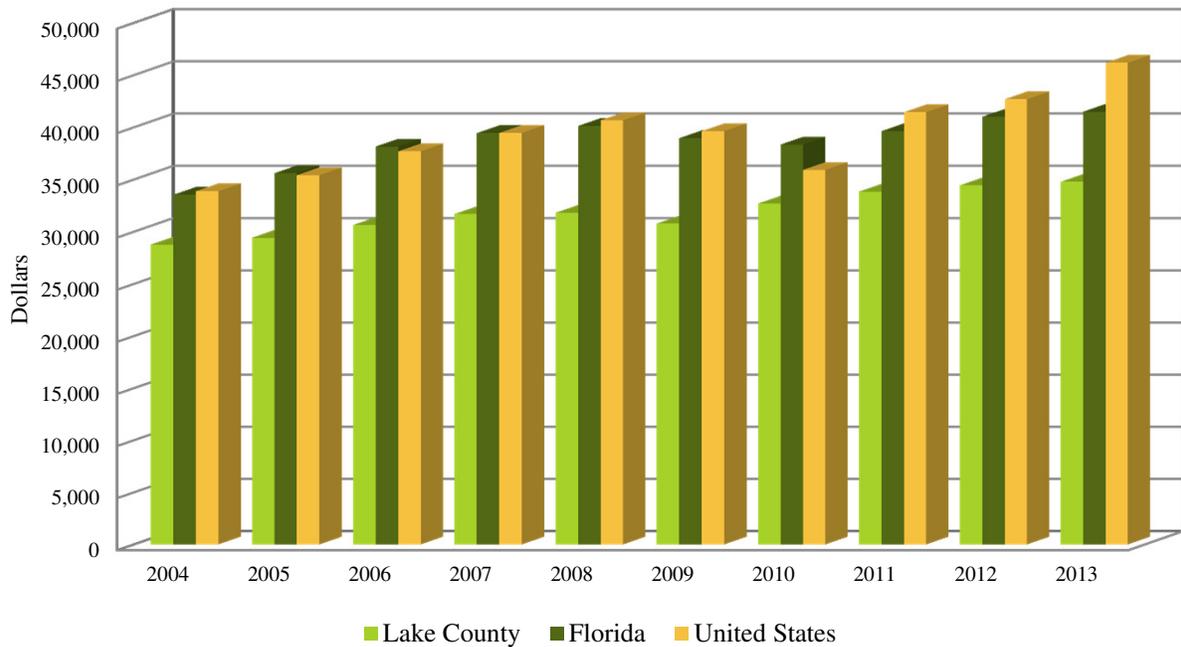
Population of Cities and Unincorporated Lake County



Population Distribution (Rounded)					
	Census 2010	April 1, 2011 (estimate)	April 1, 2012 (estimate)	April 1, 2013 (estimate)	April 1, 2014 (estimate)
Astatula	1,810	1,795	1,783	1,793	1,800
Clermont	28,742	29,358	29,827	30,201	31,745
Eustis	18,558	18,483	18,571	18,795	19,098
Fruitland Park	4,078	4,086	4,148	4,182	4,153
Groveland	8,729	8,800	9,060	9,529	10,546
Howey-in-the Hills	1,098	1,100	1,097	1,083	1,083
Lady Lake	13,926	13,946	13,909	13,947	14,148
Leesburg	20,117	20,251	20,268	20,761	21,163
Mascotte	5,101	5,091	5,127	5,158	5,329
Minneola	9,403	9,485	9,562	9,743	10,062
Montverde	1,463	1,455	1,447	1,451	1,464
Mount Dora	12,370	12,557	12,963	12,870	12,949
Tavares	13,951	14,015	14,054	14,260	14,582
Umatilla	3,456	3,456	3,481	3,546	3,658
Unincorporated Lake County	154,250	154,387	154,655	155,998	157,950
TOTAL	297,052	298,265	299,952	303,317	309,730

Source: University of Florida, Bureau of Economic and Business Research

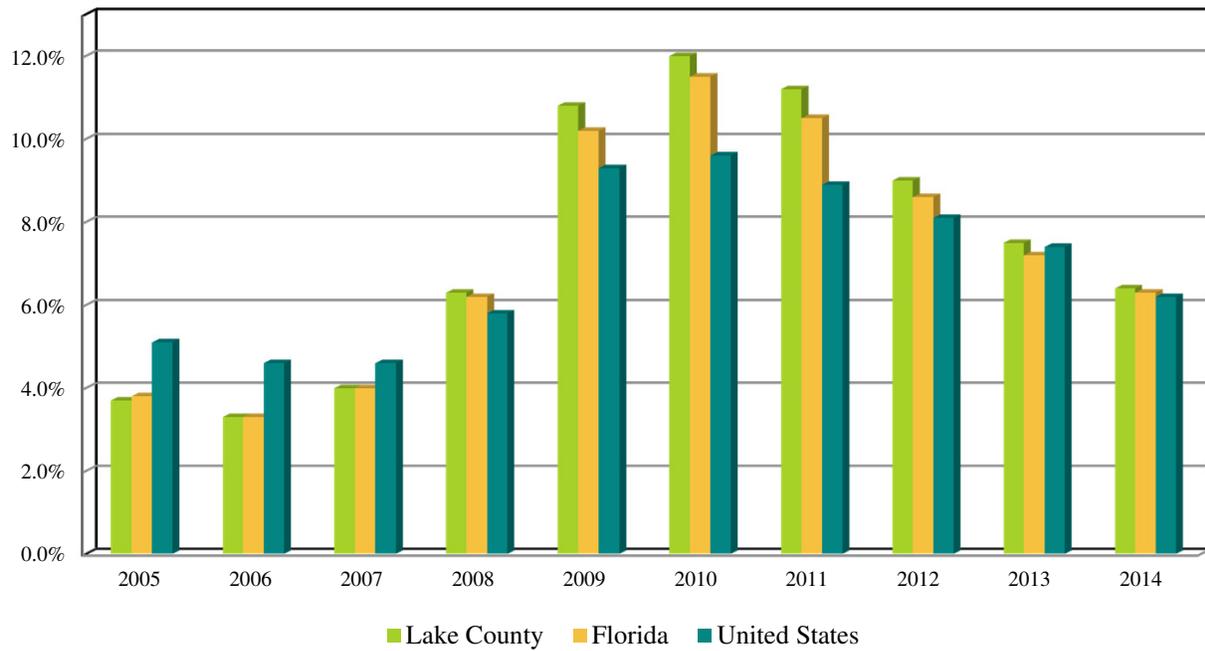
LAKE COUNTY, FLORIDA Per Capita Personal Income



Per Capita Personal Income						
Year	Lake County	Percent Change	Florida	Percent Change	United States	Percent Change
2004	28,769	5.0%	33,540	7.3%	33,881	5.0%
2005	29,426	2.3%	35,605	6.2%	35,424	4.6%
2006	30,650	4.2%	38,161	7.2%	37,698	6.5%
2007	31,694	3.4%	39,449	3.4%	39,461	4.7%
2008	31,816	0.4%	40,133	1.8%	40,674	3.1%
2009	30,785	-3.3%	38,965	-3.0%	39,635	-2.6%
2010	32,697	6.2%	38,345	-1.6%	35,920	-9.4%
2011	33,846	4.0%	39,636	3.4%	41,450	4.4%
2012	34,442	1.8%	41,012	3.5%	42,693	3.0%
2013	34,782	1.0%	41,497	1.2%	46,177	8.2%

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts

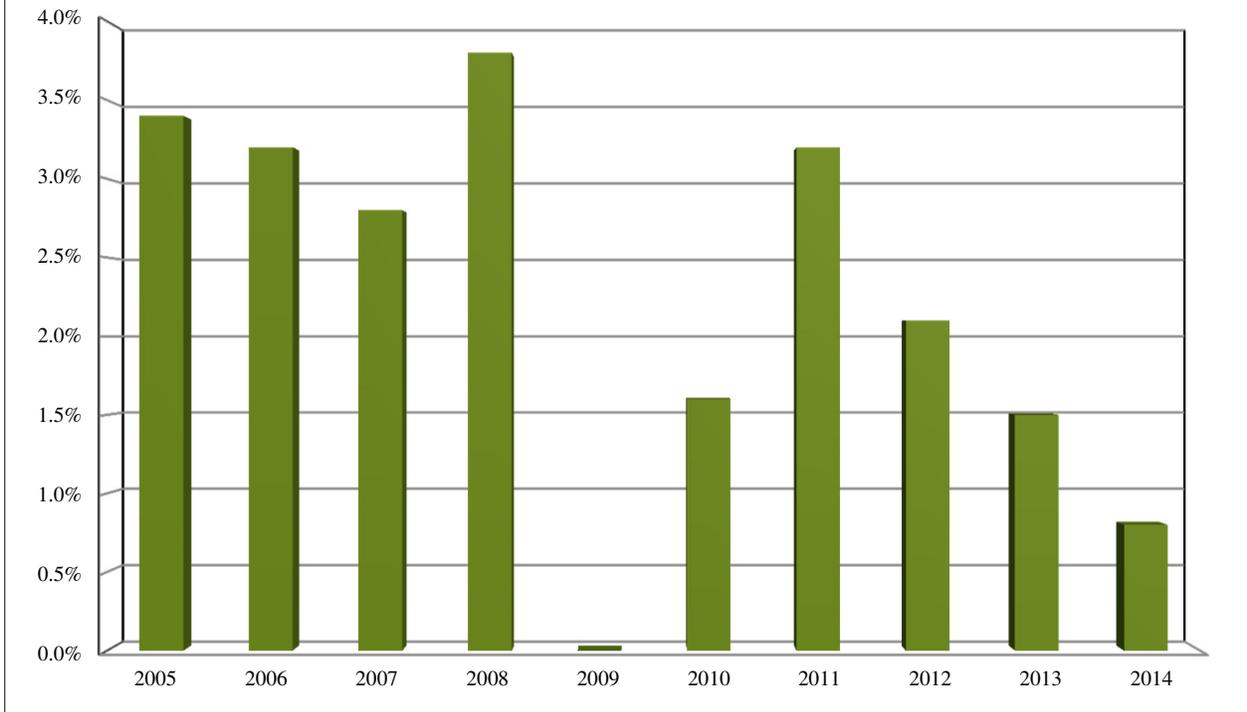
LAKE COUNTY, FLORIDA Unemployment Rate



Unemployment Rate			
Year	Lake County	Florida	United States
2005	3.7%	3.8%	5.1%
2006	3.3%	3.3%	4.6%
2007	4.0%	4.0%	4.6%
2008	6.3%	6.2%	5.8%
2009	10.8%	10.2%	9.3%
2010	12.0%	11.5%	9.6%
2011	11.2%	10.5%	8.9%
2012	9.0%	8.6%	8.1%
2013	7.5%	7.2%	7.4%
2014	6.4%	6.3%	6.2%

Source: Florida Research and Economic Information Database Application

UNITED STATES Consumer Price Index



Consumer Price Index		
U.S. Index		
Year	1982-1984=100	Inflation Percent
2005	195.3	3.4%
2006	201.6	3.2%
2007	207.3	2.8%
2008	215.3	3.8%
2009	214.5	-0.4%
2010	218.1	1.6%
2011	224.9	3.2%
2012	229.6	2.1%
2013	233.0	1.5%
2014	234.8	0.8%

Source: U.S. Department of Labor, Bureau of Labor Statistics

ASSESSMENT/ PROPERTY TAX INFORMATION



LAKE COUNTY

FLORIDA

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

Taxing District	Taxable Value 2014	Millage Rate 2014	Taxable Value 2015	Millage Rate 2015	Taxable Value 2016	Rollback Rate 2016	Millage Rate 2016
Countywide Funds							
General	\$14,807,309,964	4.7309	\$15,463,631,695	5.3856	\$16,272,949,966	5.2303	5.3051
Lake County Ambulance MSTU	\$14,807,309,964	0.3853	\$15,463,631,695	0.4629	\$16,272,949,966	0.4496	0.4629
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	\$7,733,266,264	0.4984	\$8,004,499,518	0.4957	\$8,275,774,595	0.4853	0.4957
Fire Rescue MSTU	\$8,139,021,682	0.3222	\$8,434,382,138	0.4704	\$8,733,257,391	0.4601	0.4704
Total All Funds	\$14,807,309,964	5.9368	\$15,463,631,695	6.8146	\$16,272,949,966	6.6253	6.7341
Public Lands-Voted Debt	\$14,807,309,964	0.1900	\$15,463,631,695	0.1600	\$16,272,949,966	0.0000	0.1600

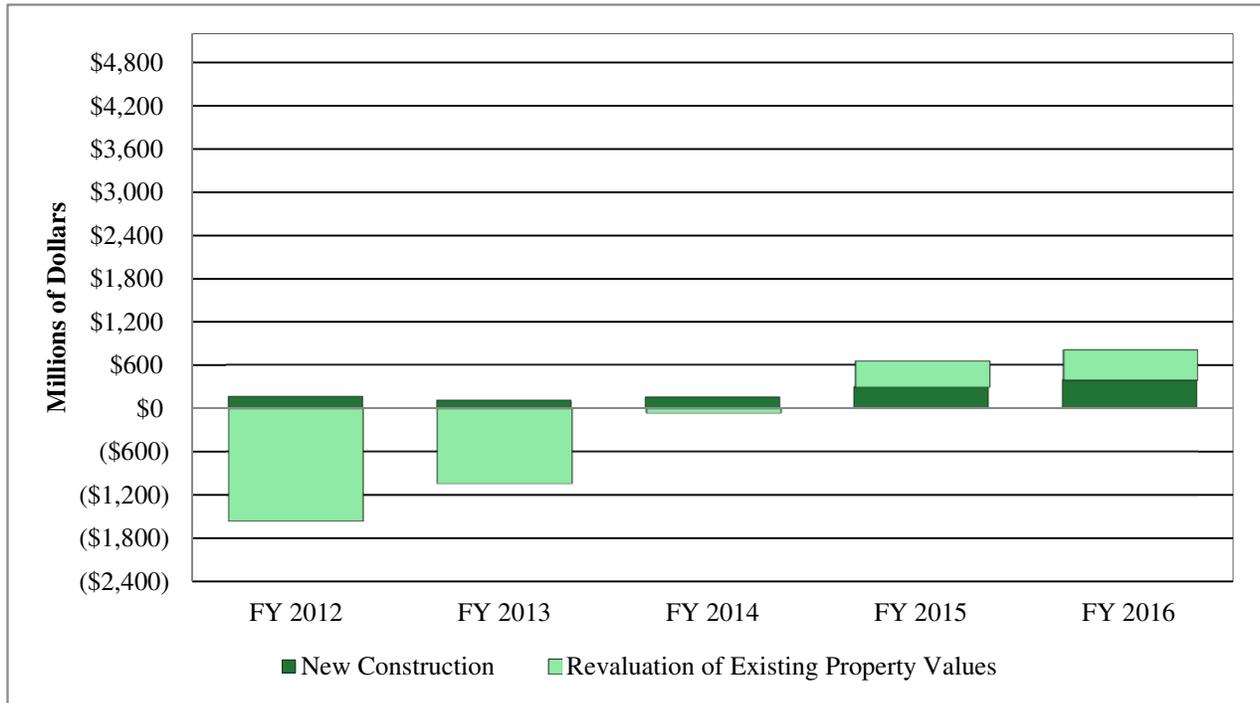
Source: Certification of Taxable Value DR-422



LAKE COUNTY

FLORIDA

Lake County, Florida
Comparison of General Fund Gross Taxable Value Over Prior Years
FY 2012 to FY 2016



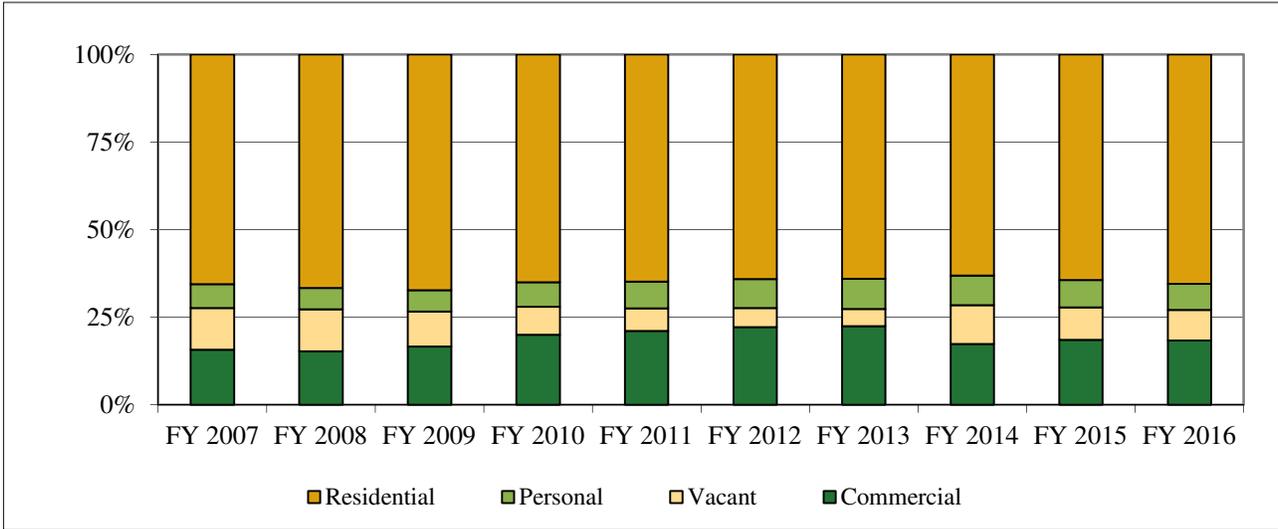
	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
New Construction	\$ 164,819,391	\$ 111,787,068	\$ 156,760,725	\$ 296,415,396	\$ 394,924,113
Revaluation of Existing Property Values	\$ (1,551,190,996)	\$ (1,031,744,244)	\$ (59,433,361)	\$ 360,101,852	\$ 414,653,727
Total Change in Gross Taxable Value	\$ (1,397,136,804)	\$ (922,988,177)	\$ 94,867,024	\$ 656,321,731	\$ 809,318,271

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
% Change Due to New Construction	0.96%	0.71%	1.09%	2.00%	2.55%
% Change Due to Revaluation	(9.04%)	(6.58%)	(0.41%)	2.43%	2.68%
Total % Change	(8.14%)	(5.88%)	0.66%	4.43%	5.24%

<u>General Fund</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Gross Taxable Value	\$ 15,635,431,117	\$ 14,712,442,940	\$ 14,807,309,964	\$ 15,463,631,695	\$ 16,272,949,966
Millage Rate	4.7309	4.7309	4.7309	5.3856	5.3051

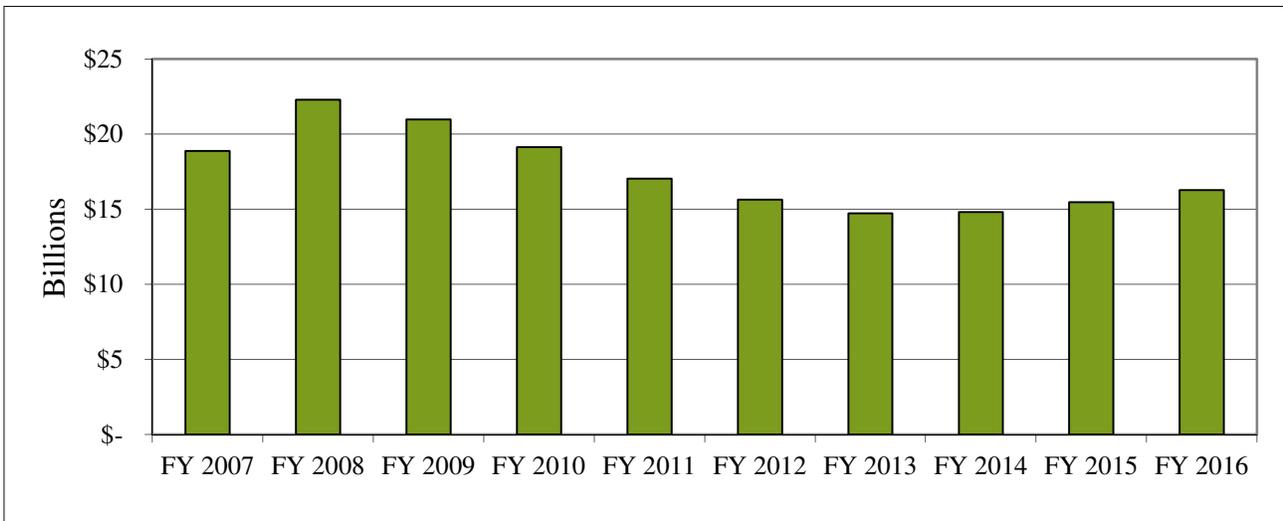
Lake County, Florida
Property Tax Highlights
Fiscal Years 2007 - 2016

Composition of Just Value of Real and Personal Property



Source: Lake County Property Appraiser's Office

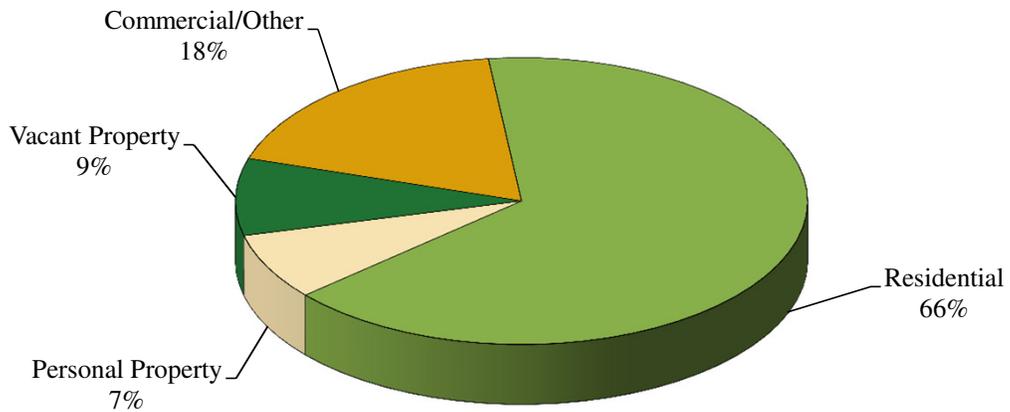
Total Taxable Property Value



LAKE COUNTY, FLORIDA

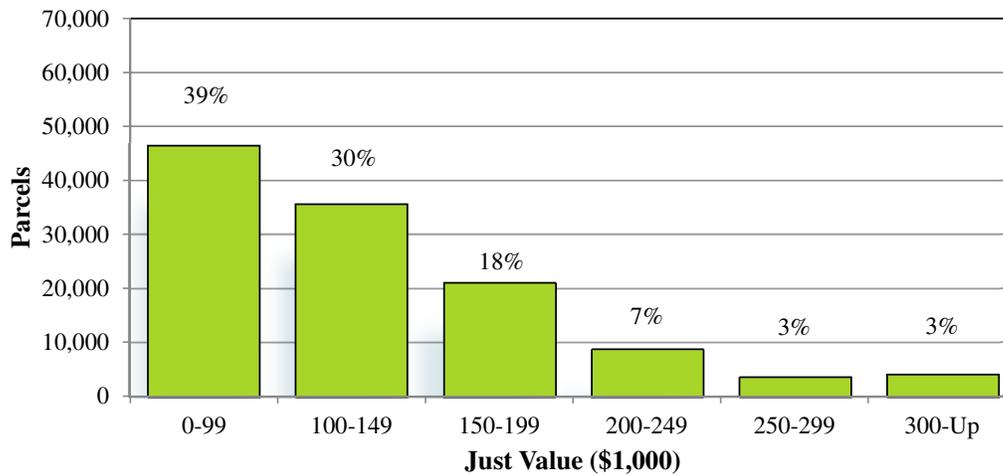
Classification of Property
Fiscal Year 2016

Total Just Value \$23,709,393,582



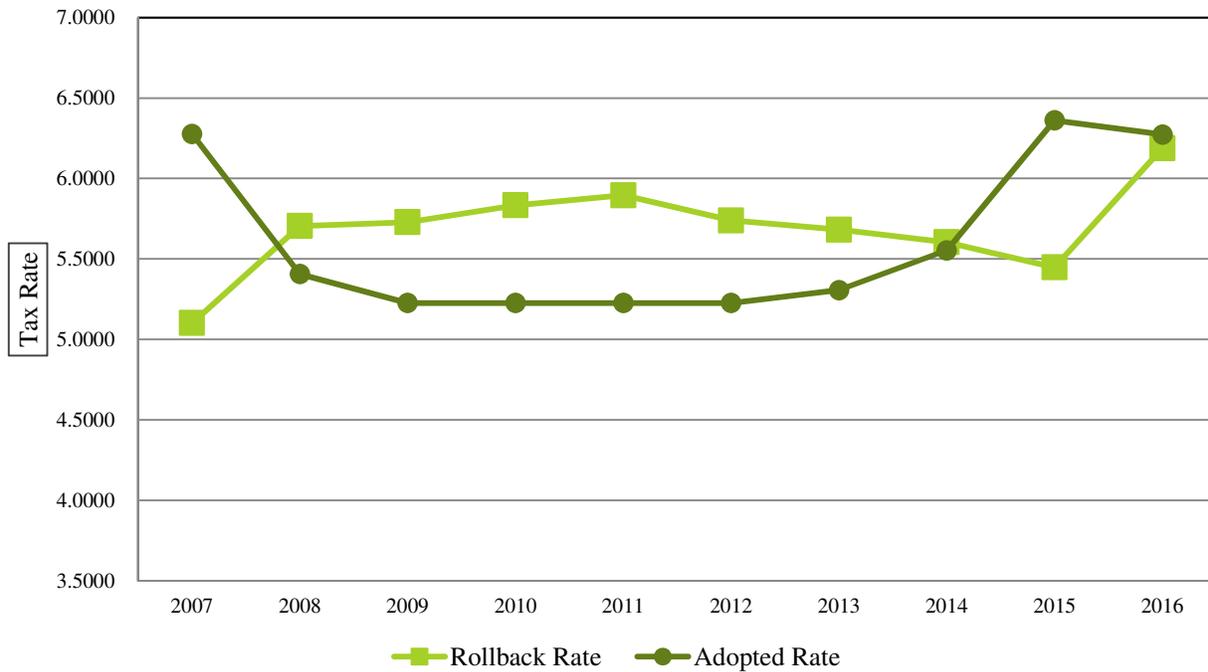
LAKE COUNTY, FLORIDA

Residential Improved Property
Fiscal Year 2016



Source: Lake County Property Appraiser's Office

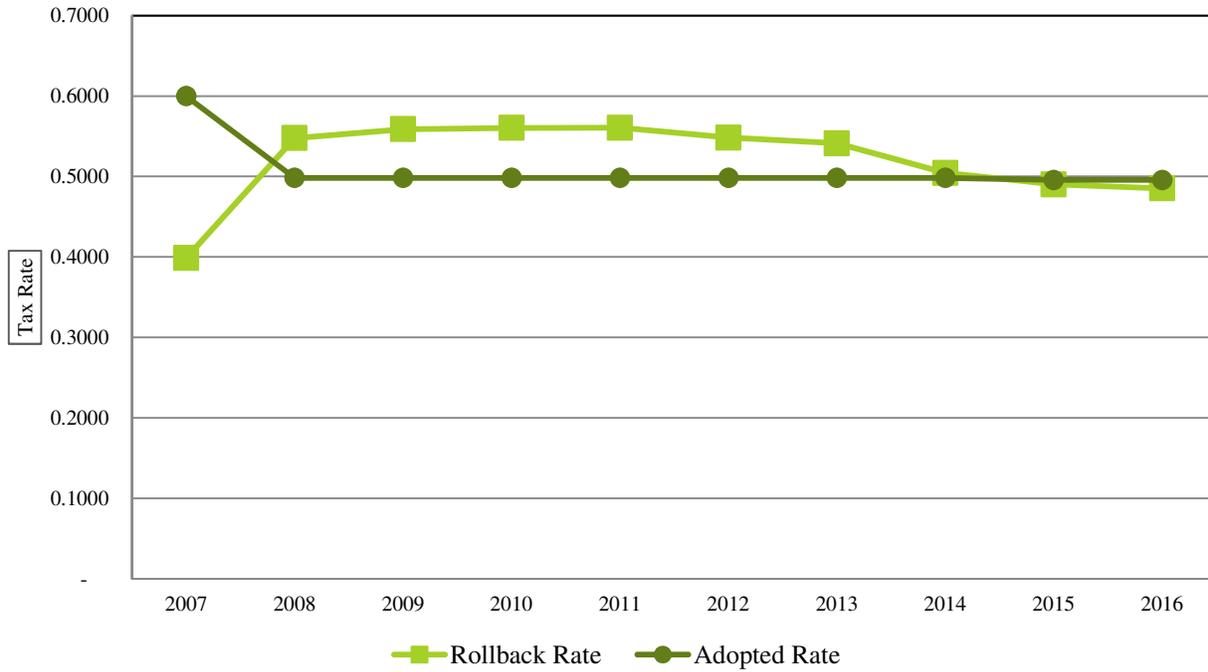
LAKE COUNTY, FLORIDA
Countywide Ad Valorem Tax Rates
Fiscal Year 2016



Countywide Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2007	5.1018	6.2759
2008	5.7045	5.4061
2009	5.7289	5.2263
2010	5.8333	5.2263
2011	5.8952	5.2263
2012	5.7391	5.2263
2013	5.6822	5.3062
2014	5.6044	5.5536
2015	5.4474	6.3609
2016	6.1878	6.2735

Source: Lake County Fiscal and Administrative Services Department

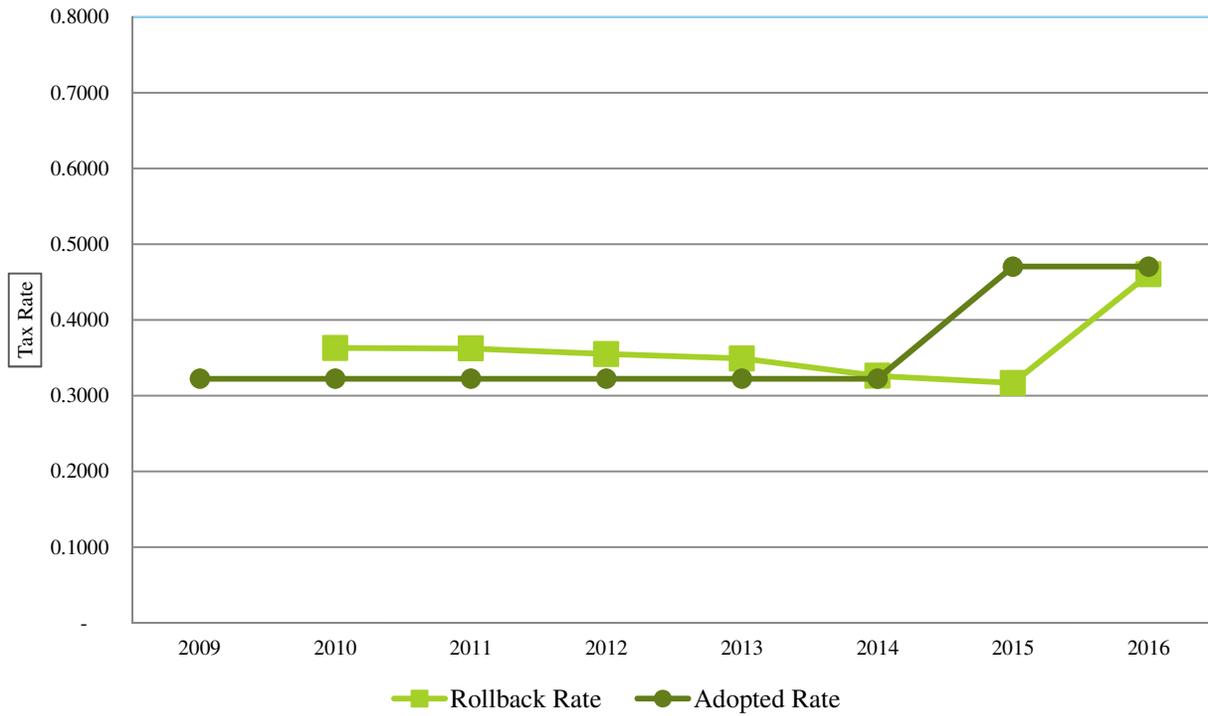
LAKE COUNTY, FLORIDA
Stormwater Management, Parks and Roads MSTU Tax Rates
Fiscal Year 2016



Stormwater Management, Parks and Roads MSTU Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2007	0.3987	0.6000
2008	0.5477	0.4984
2009	0.5588	0.4984
2010	0.5603	0.4984
2011	0.5605	0.4984
2012	0.5484	0.4984
2013	0.5412	0.4984
2014	0.5044	0.4984
2015	0.4903	0.4957
2016	0.4853	0.4957

Source: Lake County Fiscal and Administrative Services Department

LAKE COUNTY, FLORIDA
Fire Emergency Medical Services MSTU Tax Rates
Fiscal Year 2016



Fire Emergency Medical Services MSTU Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2009	0.0000	0.3222
2010	0.3628	0.3222
2011	0.3621	0.3222
2012	0.3548	0.3222
2013	0.3489	0.3222
2014	0.3261	0.3222
2015	0.3167	0.4704
2016	0.4601	0.4704

Source: Lake County Fiscal and Administrative Services Department



Non-Ad Valorem Assessments – Fire Rescue Assessment

The revenue charts for the
Non-Ad Valorem Assessments – Fire Rescue Assessment,
are depicted in the Major Revenues Analysis
and Assumptions section under the Schedules tab of this book.



Non-Ad Valorem Assessments – Solid Waste Services Assessment

The revenue charts for the
Non-Ad Valorem Assessments – Solid Waste Services Assessment,
are depicted in the Major Revenues Analysis
and Assumptions section under the Schedules tab of this book.

REVENUES AND EXPENDITURES



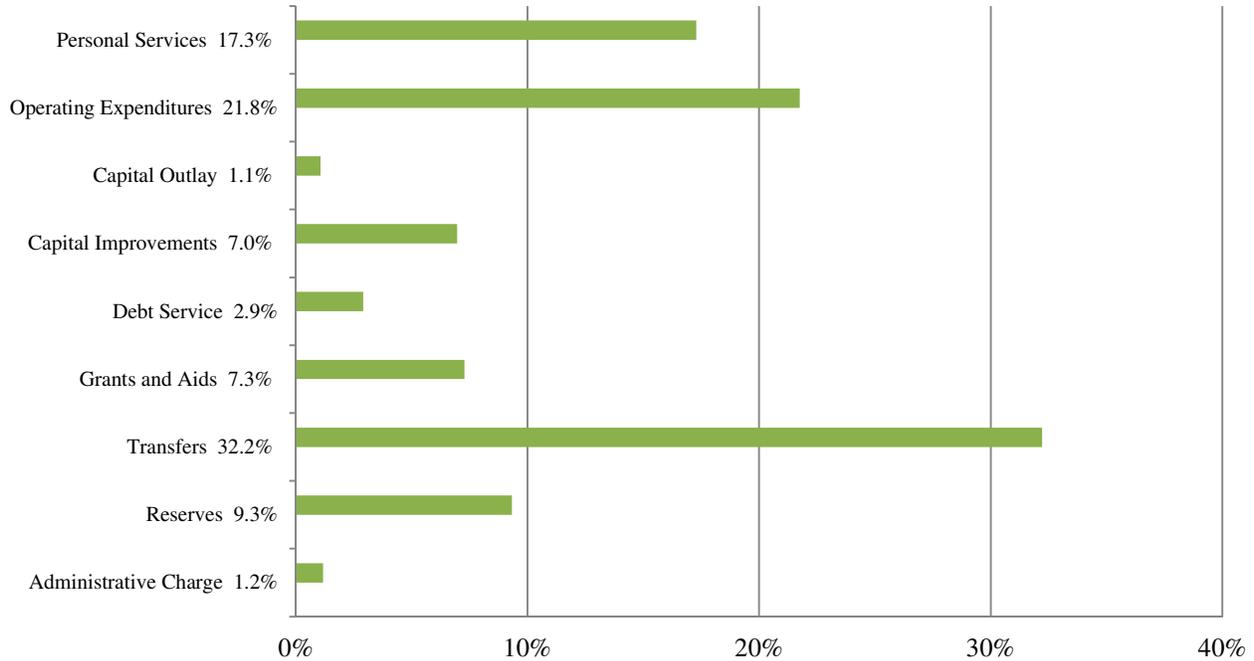


LAKE COUNTY

FLORIDA

LAKE COUNTY, FLORIDA

Expenditures By Category Fiscal Year 2016 Operating Budget \$276,162,467

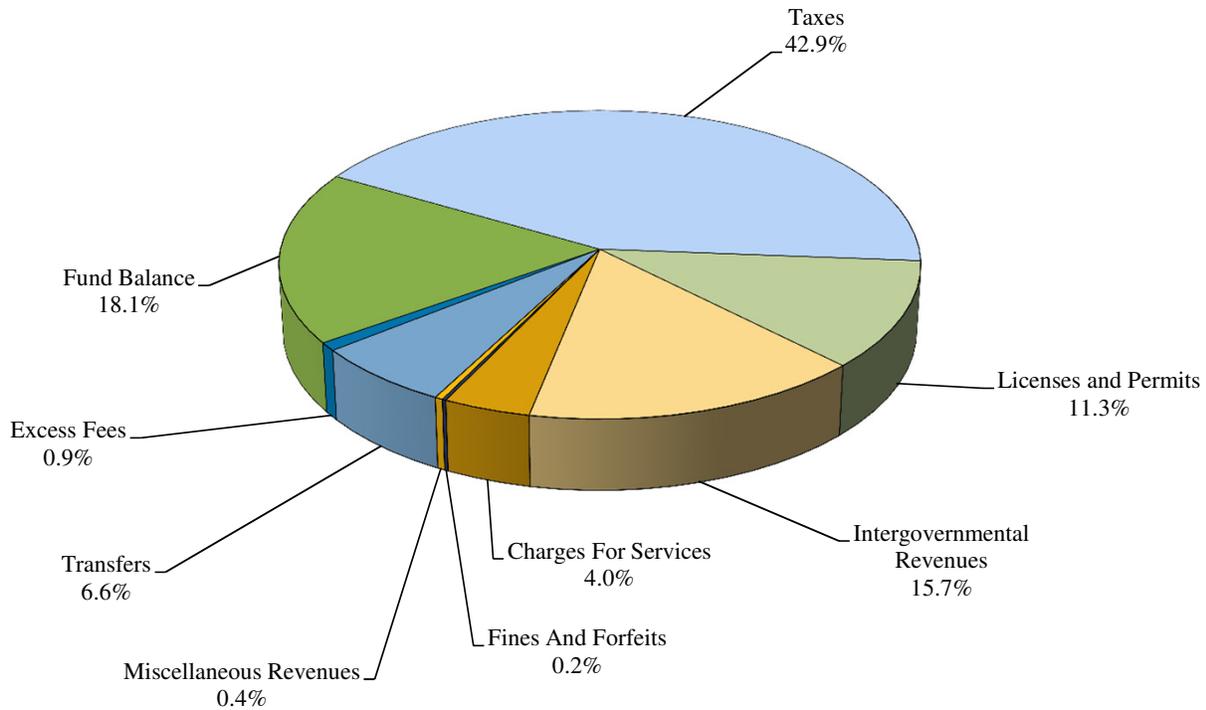


Expenditures By Category Fiscal Year 2016 Operating Budget

Personal Services	\$ 51,162,758
Operating Expenditures	64,401,068
Capital Outlay	3,161,445
Subtotal Operating Expenditures	\$ 118,725,271
Capital Improvements	20,594,896
Debt Service	8,622,392
Grants and Aids	21,540,759
Transfers	95,344,798
Reserves	27,619,196
Administrative Charge	3,471,082
SUBTOTAL EXPENDITURES	\$ 295,918,394
Less: Operating Transfers	(19,755,927)
TOTAL EXPENDITURES	\$ 276,162,467

LAKE COUNTY, FLORIDA

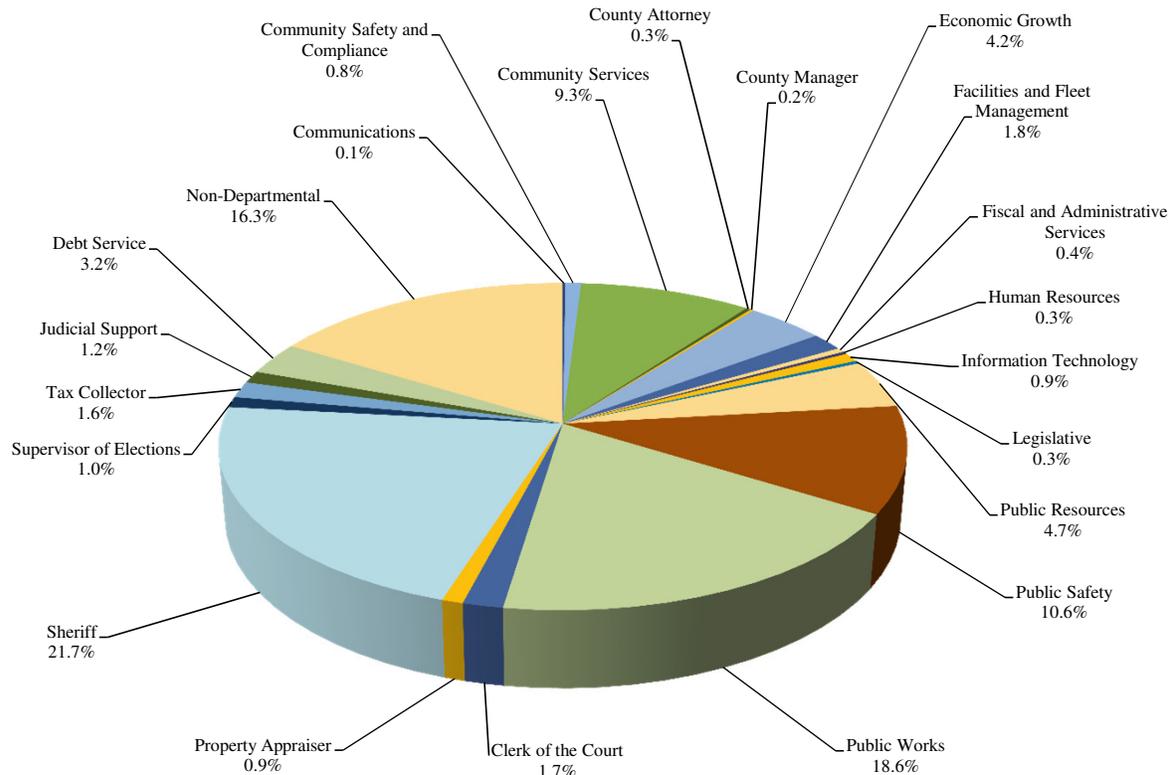
**Revenues By Source
Fiscal Year 2016 Operating Budget
\$276,162,467**



Revenues By Source Fiscal Year 2016 Operating Budget

Taxes	\$ 131,229,426
Licenses and Permits	34,658,955
Intergovernmental Revenues	47,999,624
Charges For Services	12,320,808
Fines and Forfeits	524,496
Miscellaneous Revenues	1,146,644
Non-Revenues	
Transfers	20,093,049
Excess Fees	2,651,078
Fund Balance	55,537,683
Less: 5% Estimated Receipts	(10,243,369)
SUBTOTAL REVENUES	\$ 295,918,394
Less: Operating Transfers	(19,755,927)
TOTAL REVENUES	\$ 276,162,467

LAKE COUNTY, FLORIDA
Expenditures By Department
Fiscal Year 2016 Operating Budget
\$276,162,467



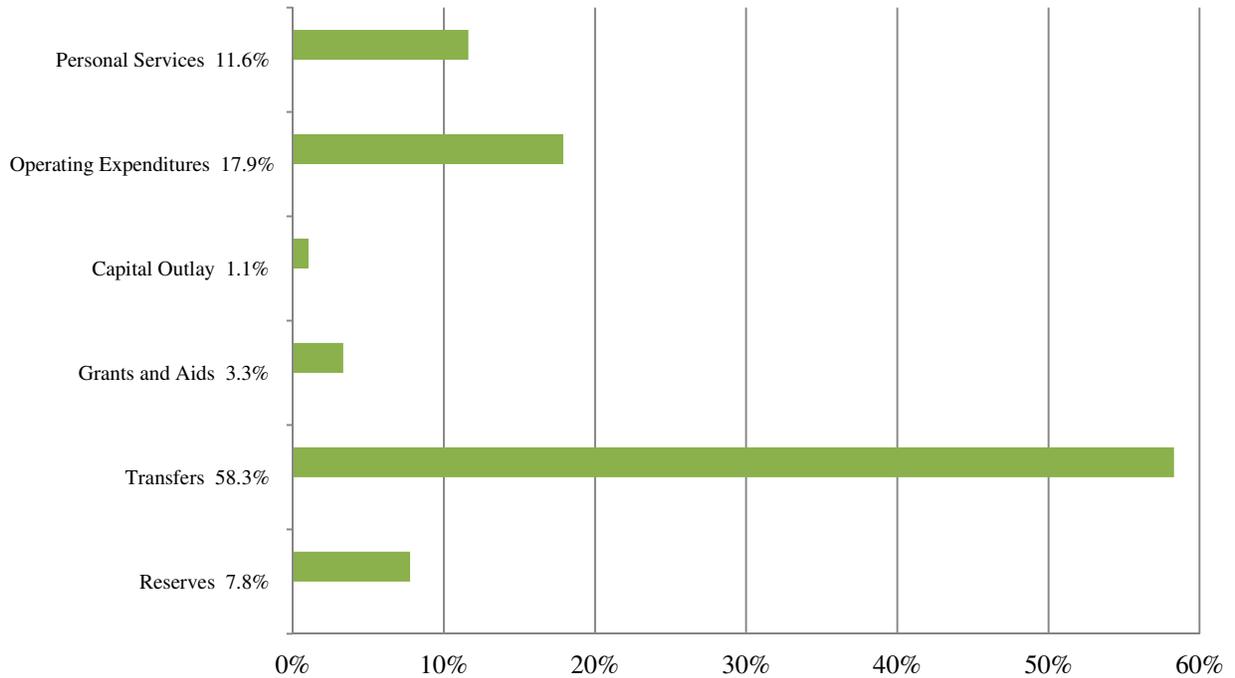
Expenditures By Department
Fiscal Year 2016 Operating Budget

Communications	\$ 409,365	Public Resources	\$ 13,985,736
Community Safety and Compliance	2,496,814	Public Safety	31,258,281
Community Services	27,391,651	Public Works	55,118,559
County Attorney	755,079	Clerk of the Circuit Court	4,920,611
County Manager	525,888	Property Appraiser	2,591,474
Economic Growth	12,470,325	Sheriff	64,258,391
Facilities and Fleet Management	5,183,382	Supervisor of Elections	3,058,450
Fiscal and Administrative Services	1,286,274	Tax Collector	4,743,656
Human Resources	776,476	Judicial Support	3,507,156
Information Technology	2,584,180	Debt Service	9,441,507
Legislative	851,233	Non-Departmental	48,303,906
SUBTOTAL EXPENDITURES			\$ 295,918,394
Less: Operating Transfers			(19,755,927)
TOTAL EXPENDITURES			\$ 276,162,467

General Fund - Revenues and Expenditures

<u>Revenues by Source</u>	<u>Actual Revenues FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Revised Budget FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change Adopted</u>
Current Revenues					
Ad Valorem Taxes	\$ 67,920,844	\$ 85,110,210	\$ 85,280,935	\$ 88,225,676	3.7%
Communication Services Tax	1,857,263	1,817,968	1,817,968	1,817,968	0.0%
Licenses and Permits	362,604	375,000	375,000	370,000	-1.3%
Intergovernmental Revenues	19,935,262	19,702,184	19,753,411	21,568,871	9.5%
Charges for Services	8,313,351	8,190,362	8,151,040	8,180,567	-0.1%
Fines and Forfeitures	328,598	303,300	303,300	311,250	2.6%
Miscellaneous Revenues	552,402	1,016,537	2,099,805	597,072	-41.3%
Less: 5% Estimated Receipt	-	(5,825,777)	(5,825,777)	(6,053,570)	3.9%
Sub-Total Current Revenues	\$ 99,270,324	\$ 110,689,784	\$ 111,955,682	\$ 115,017,834	3.9%
Non-Revenues					
Transfer From Other Funds	\$ 4,844,197	\$ 5,026,468	\$ 5,086,404	\$ 4,362,678	-13.2%
Excess Fees	2,483,581	2,650,952	2,650,952	2,635,578	-0.6%
Fund Balance	-	13,291,878	15,893,860	17,044,634	28.2%
Sub-Total Non-Revenues	\$ 7,327,779	\$ 20,969,298	\$ 23,631,216	\$ 24,042,890	14.7%
Total Revenues	<u>\$ 106,598,103</u>	<u>\$ 131,659,082</u>	<u>\$ 135,586,898</u>	<u>\$ 139,060,724</u>	5.6%
<u>Expenditures by Department</u>	<u>Actual Expenditures FY 2014</u>	<u>Adopted Budget FY 2015</u>	<u>Revised Budget FY 2015</u>	<u>Adopted FY 2016</u>	<u>Percent Change Adopted</u>
Communications	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365	40.4%
Community Safety and Compliance	2,966,479	1,707,804	1,707,804	1,774,467	3.9%
Community Services	6,969,256	7,685,641	7,751,516	8,035,714	4.6%
County Attorney	637,715	656,383	656,383	755,079	15.0%
County Manager	486,202	505,582	505,582	525,888	4.0%
Economic Growth	2,592,446	2,448,459	2,590,751	2,481,299	1.3%
Facilities and Fleet Management	4,509,787	5,265,464	5,833,184	5,183,382	-1.6%
Fiscal and Administrative Services	1,171,473	1,235,944	1,235,944	1,286,274	4.1%
Human Resources	530,954	725,817	725,817	776,476	7.0%
Information Technology	2,310,979	2,392,152	2,392,152	2,584,180	8.0%
Legislative	785,310	867,767	867,767	851,233	-1.9%
Public Resources	1,434,766	1,164,435	1,164,435	1,202,651	3.3%
Public Safety	2,322,002	2,555,073	2,557,668	2,624,679	2.7%
Public Works	1,438,131	2,125,746	2,127,526	2,245,606	5.6%
Clerk of the Circuit Court	4,530,837	4,826,966	4,826,966	4,920,611	1.9%
Property Appraiser	2,393,691	2,486,691	2,568,444	2,591,474	4.2%
Sheriff	56,416,117	61,976,405	62,004,190	63,693,129	2.8%
Supervisor of Elections	1,887,561	2,074,403	2,083,923	3,058,450	47.4%
Tax Collector	3,920,844	4,330,818	4,331,511	4,743,656	9.5%
Judicial Support	2,805,664	3,019,959	3,020,859	3,507,156	16.1%
Non-Departmental	13,057,116	13,609,190	14,796,019	15,009,306	10.3%
Sub-Total Expenditures	\$ 113,436,005	\$ 121,952,287	\$ 124,040,029	\$ 128,260,075	5.2%
Reserves	\$ -	\$ 8,836,568	\$ 11,546,869	\$ 9,796,029	10.9%
Reserve for Purchase Orders	-	870,227	-	1,004,620	-
Total Expenditures	<u>\$ 113,436,005</u>	<u>\$ 131,659,082</u>	<u>\$ 135,586,898</u>	<u>\$ 139,060,724</u>	5.6%

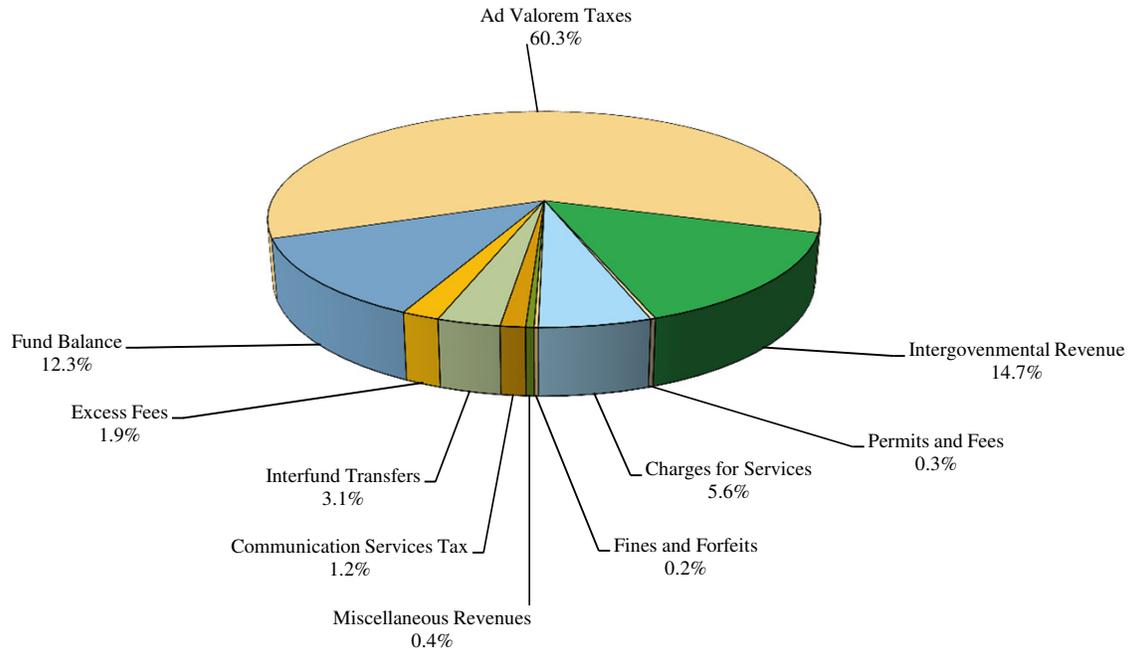
LAKE COUNTY, FLORIDA
General Fund Expenditures By Category
Fiscal Year 2016
\$139,060,724



General Fund Expenditures By Category
Fiscal Year 2016

Personal Services	\$ 16,154,018
Operating Expenditures	24,904,520
Capital Outlay	1,466,600
Subtotal Operating Expenditures	\$ 42,525,138
Grants and Aids	4,643,773
Transfers	
Constitutional Officers - \$71,409,312	
Interfund Transfers - \$ 9,681,852	
Total Transfers	81,091,164
Reserves	10,800,649
TOTAL EXPENDITURES	\$ 139,060,724

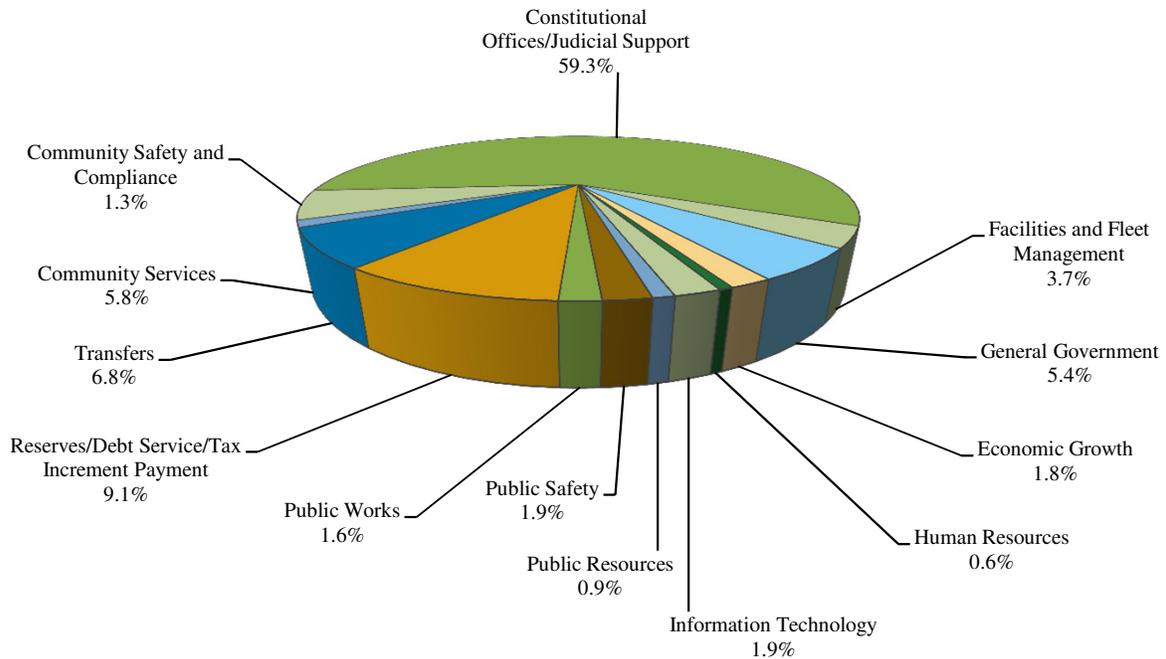
LAKE COUNTY, FLORIDA
General Fund Revenues By Source
Fiscal Year 2016
\$139,060,724



General Fund Revenues By Source
Fiscal Year 2016

Ad Valorem Taxes	\$	88,225,676
Permits and Fees		370,000
Intergovernmental Revenues		21,568,871
Charges for Services		8,180,567
Fines and Forfeits		311,250
Miscellaneous Revenues		597,072
Communication Services Tax		1,817,968
Interfund Transfers		4,362,678
Excess Fees		2,635,578
Fund Balance		17,044,634
Subtotal Revenues	\$	145,114,294
Less: 5% Estimated Receipt		(6,053,570)
TOTAL REVENUES	\$	139,060,724

LAKE COUNTY, FLORIDA
General Fund Expenditures By Department
Fiscal Year 2016
\$ 139,060,724



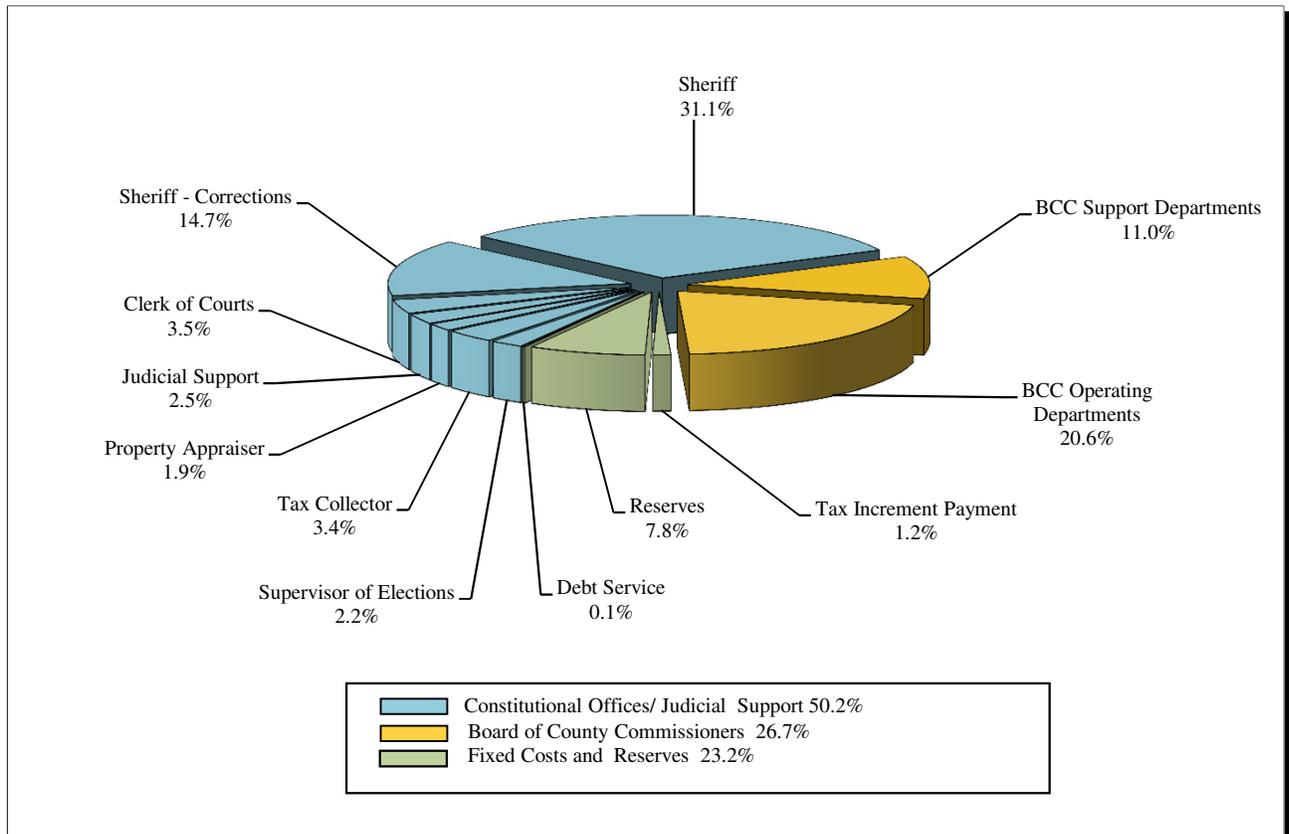
General Fund Expenditures By Department
Fiscal Year 2016

Community Safety and Compliance	\$ 1,774,467
Community Services	8,035,714
Constitutional Offices/Judicial Support	82,514,476
Economic Growth	2,481,299
Facilities and Fleet Management	5,183,382
General Government	7,482,286
Human Resources	776,476
Information Technology	2,584,180
Public Resources	1,202,651
Public Safety	2,624,679
Public Works	2,245,606
Reserves/Debt Service/Tax Increment Payment	12,677,822
Transfers	9,477,686
TOTAL EXPENDITURES	\$ 139,060,724

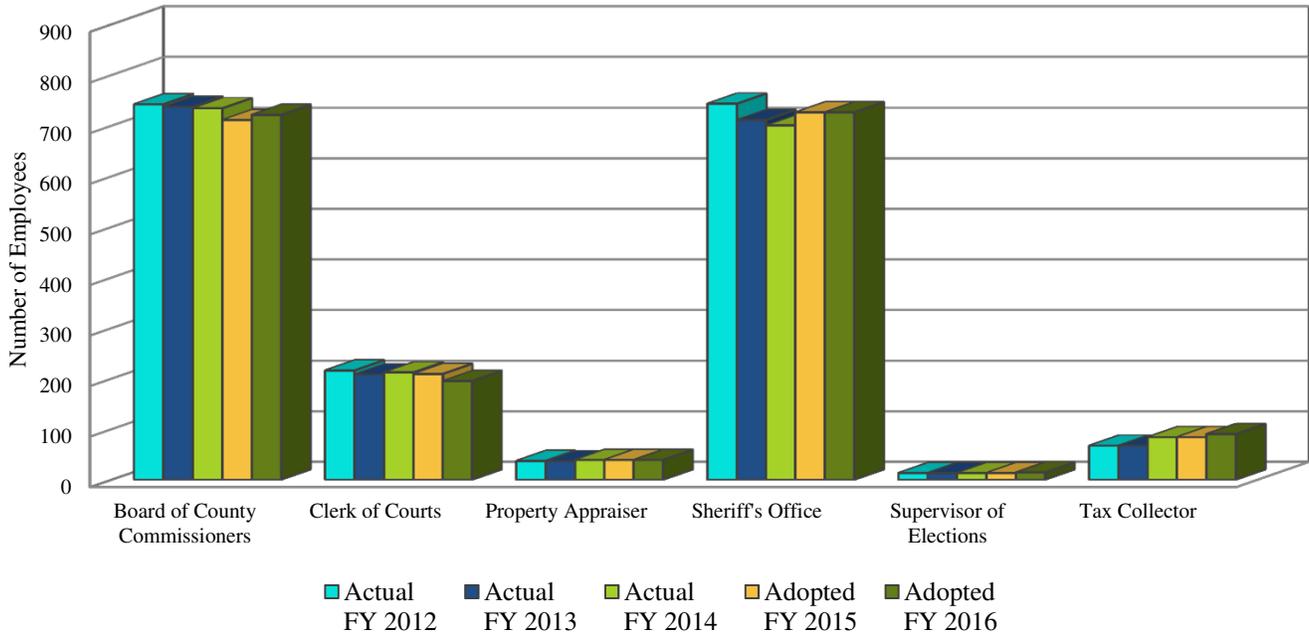
Constitutional Offices Judicial Support Board of County Commissioners

General Fund Appropriation Comparison - FY 2016

	<u>Adopted FY 2016</u>	<u>Percentage of Fund Total</u>
Constitutional Offices/Judicial Support		
Supervisor of Elections	\$ 3,058,450	2.2%
Tax Collector	4,743,656	3.4%
Clerk of Courts	4,920,611	3.5%
Property Appraiser	2,591,474	1.9%
Sheriff - Corrections	20,384,667	14.7%
Sheriff	43,308,462	31.1%
Judicial Support	3,507,156	2.5%
Total Constitutional/Judicial	\$ 82,514,476	50.2%
Board of County Commissioners		
Support Departments	\$ 15,237,363	11.0%
Operating Departments	28,631,063	20.6%
Total BCC Departments	\$ 43,868,426	26.7%
Fixed Costs and Reserves		
Debt Service	\$ 204,166	0.1%
Tax Increment Payment	1,673,007	1.2%
Reserves	10,800,649	7.8%
Total Fixed Costs and Reserves	\$ 12,677,822	23.2%
Total General Fund	\$ 139,060,724	100.0%



**Personnel Authorizations
Lake County Board of County Commissioners
and Constitutional Offices**



**Personnel Authorizations
Lake County Board of County Commissioners and Constitutional Offices
FY 2012 to FY 2016**

Year	Actual FY 2012	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Adopted FY 2016
Board of County Commissioners	742	737	734	711	721
Clerk of Courts	216	208	212	209	195
Property Appraiser	37	36	39	39	39
Sheriff's Office	743	711	700	726	726
Supervisor of Elections	13	13	13	13	14
Tax Collector	67	67	84	84	90
Total	1,818	1,772	1,782	1,782	1,785



LAKE COUNTY

FLORIDA

TABLE OF CONTENTS

C. Schedules

Table of Contents	C - 1
Comparison of Operating Budget to Total Budget.....	C - 3
Department/Fund Matrix	C - 4
Estimated Fund Balances	C - 5
Reserves and Contingencies – All Funds	C - 7
Reserves and Contingencies – General Fund Detail	C - 9
Unrestricted Reserves and Contingencies Charts.....	C - 10
Operating Budget by Major Revenues and Expenditures Categories	C - 11
Revenues by Fund	C - 23
Expenditures by Fund.....	C - 25
Expenditures by Department – Operating Budget.....	C - 27
Major Revenues – Analysis and Assumptions	C - 28
Long Range Financial Planning	C - 39
Personnel	
Personnel Authorization Summary – Full Time Positions By Department	C - 43
Personnel Authorization Summary – Full Time Positions by Fund and Department	C - 44
Position Additions and Deletions	C - 46
Capital Outlay	
Summary of Capital Outlay by Fund.....	C - 53
Detail of Capital Outlay by Fund	C - 56



LAKE COUNTY

FLORIDA

Lake County, Florida
FY 2016 Adopted Budget
Comparison of Operating Budget to Total Budget

Operating Budget

<u>Funds</u>	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Revised</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>
Countywide Funds	\$ 136,947,886	\$ 161,038,851	\$ 167,338,481	\$ 168,257,012
Special Revenue Funds	54,087,969	74,853,522	78,735,719	73,106,587
Grant Funds	19,057,926	28,429,240	30,776,483	28,006,939
Debt Service Funds	10,013,765	10,595,468	10,598,849	9,441,507
Enterprise Funds	16,965,935	18,530,572	19,104,281	17,106,349
Sub-Total Operating Budget	\$ 237,073,481	\$ 293,447,653	\$ 306,553,813	\$ 295,918,394
Less: Operating Transfers	(17,558,477)	(19,308,897)	(19,329,996)	(19,755,927)
Total Operating Budget	\$ 219,515,004	\$ 274,138,756	\$ 287,223,817	\$ 276,162,467
Capital Project Funds	\$ 11,937,688	\$ 29,276,322	\$ 27,637,581	\$ 26,854,702
Internal Service Funds	\$ 18,522,911	\$ 27,269,931	\$ 28,190,332	\$ 26,753,550

Total Budget

Countywide Funds	\$ 136,947,886	\$ 161,038,851	\$ 167,338,481	\$ 168,257,012
Special Revenue Funds	54,087,969	74,853,522	78,735,719	73,106,587
Grant Funds	19,057,926	28,429,240	30,776,483	28,006,939
Debt Service Funds	10,013,765	10,595,468	10,598,849	9,441,507
Enterprise Funds	16,965,935	18,530,572	19,104,281	17,106,349
Capital Project Funds	11,937,688	29,276,322	27,637,581	26,854,702
Internal Service Funds	18,522,911	27,269,931	28,190,332	26,753,550
Total All Funds	\$ 267,534,080	\$ 349,993,906	\$ 362,381,726	\$ 349,526,646

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.

Department/Fund Matrix

Fund Type :	General	Impact Fees	Gas Tax	Environmental	Grants	Ambulance/Law Enforcement/E911/County Fire	MSTU	Resort Tax	Bldg Svcs	Library	Capital Projects	Solid Waste	Internal Service
Department													
Division/Program													
Communications	■												
Community Safety and Compliance													
Code Enforcement Services	■												
Probation Services	■				■								
Community Services													
Health and Human Services	■				■								
Housing and Community Development					■								
Transit					■								
County Attorney	■												
County Manager	■												
Economic Growth													
Administration	■							■	■				
Economic Development and Tourism	■				■			■					
Building Services									■				
Planning and Zoning	■												
Facilities and Fleet Management													
Administration	■										■		
Fleet Management													■
Facilities Management	■												
Fiscal and Administrative Services													
Budget	■												
Procurement Services	■												■
Human Resources	■												■
Information Technology													
Geographic Information Services	■												
Information Systems	■												
Programming and Application Support	■												
Telecommunications	■												
Legislative													
County Commissioners	■												
Public Resources													
Extension Services	■												
Library Services		■								■			
Parks and Trails	■	■		■	■		■						
Public Safety													
Communications Technologies	■				■	■							
Emergency Management	■				■								
Fire Rescue	■	■			■	■							
Public Works													
Engineering			■										
Environmental Services	■		■	■			■						
Road Operations			■				■						
Solid Waste	■											■	
Clerk of the Circuit Court	■												
Property Appraiser	■												
Sheriff	■				■	■							
Supervisor of Elections	■												
Tax Collector	■												
Judicial Support	■												

Estimated Fund Balances FY 2016

Fund No.	Fund Name	Fund Balance 10/01/2014	Estimated Fund Balance 09/30/2015	Projected Fund Balance 09/30/2016
Countywide Funds				
0010 - General		\$ 13,291,878	\$ 15,893,860	\$ 16,040,014
1120 - County Transportation Trust		5,493,486	7,714,329	4,383,782
1220 - Lake County Ambulance		696,904	559,101	474,313
1900 - County Library System		396,073	595,940	276,697
Total Countywide Funds		\$ 19,878,341	\$ 24,763,230	\$ 21,174,806
Special Revenue Funds				
1070 - Library Impact Fee Trust		\$ 1,360,343	\$ 1,417,910	\$ 887,263
1081 - Parks Impact Fee Trust - Central District		37,240	39,829	3,344
1082 - Parks Impact Fee Trust - North District		4,113	37,348	77,448
1083 - Parks Impact Fee Trust - South District		241,804	255,771	191,047
1152 - Road Impact Fees - District 2		2,546,489	1,261,999	321,131
1153 - Road Impact Fees - District 3		1,750,823	2,407,738	2,323,137
1155 - Road Impact Fees - District 5		2,699,227	2,162,213	1,893
1156 - Road Impact Fees - District 6		1,579,578	1,566,353	-
1157 - South Transportation Benefit District		367,235	1,656,604	1,154,494
1158 - Central Transportation Benefit District		11,001	40,684	99,814
1159 - North Transportation Benefit District		54,044	179,565	341,130
1190 - Fish Conservation		159,965	158,451	170,951
1230 - MSTU - Stormwater Management		3,856,921	3,944,911	2,396,554
1231 - MSTU - Parks Services		364,809	447,759	540,546
1240 - Emergency 911		831,665	1,155,927	550,194
1250 - Resort/Development Tax		4,812,406	5,212,269	3,746,166
1290 - Greater Hills MSBU		60,417	64,215	59,113
1330 - Law Enforcement Trust		152,130	386,876	272,676
1340 - Mt. Plymouth/Sorrento CRA Trust		-	-	7,111
1370 - Greater Groves MSBU		59,403	63,582	62,053
1410 - Infrastructure Sales Tax Revenue		1,442,500	2,185,980	1,312,760
1430 - Village Green Street Lighting		16,345	16,713	15,215
1450 - Greater Pines Municipal Services		60,866	64,043	63,667
1460 - Picciola Island Street Lighting		5,186	5,733	4,670
1470 - Valencia Terrace Street Lighting		8,242	8,542	7,051
1520 - Building Services		1,770,831	2,436,442	1,455,212
1680 - County Fire Rescue		3,046,214	3,330,813	2,663,029
1690 - Fire Services Impact Fee Trust		1,864,665	2,143,925	1,422,441
Total Special Revenue Funds		\$ 29,164,462	\$ 32,652,195	\$ 20,150,110
Grant Funds				
1200 - Community Development Block Grant		\$ 342,730	\$ 382,454	\$ 412,380
1210 - Transit		2,165,955	1,106,505	1,198,180
1260 - Affordable Housing Assistance Trust		1,698,003	1,082,650	818,484
1270 - Section 8		466,674	443,119	534,931
1300 - Federal/State Grants		1,473,155	113,982	-
1310 - Restricted Local Programs		622,770	662,613	578,546
Total Grant Funds		\$ 6,769,287	\$ 3,791,323	\$ 3,542,521

Estimated Fund Balances FY 2016

Fund No.	Fund Name	Fund Balance 10/01/2014	Estimated Fund Balance 09/30/2015	Projected Fund Balance 09/30/2016
Debt Service Funds				
2510 - Pari-Mutuel Revenue Replacement Bonds		\$ 21,239	\$ 20,703	\$ 66,870
2610 - Renewal Sales Tax Debt Service		8,760	8,553	51,686
2710 - Public Lands Program		909,935	954,442	536,531
2810 - Expansion Projects Debt Service		35,903	32,580	38,580
Total Debt Service Funds		\$ 975,837	\$ 1,016,278	\$ 693,667
Enterprise Funds				
4200 - Landfill Enterprise		\$ 4,658,192	\$ 5,319,224	\$ 1,653,422
4220 - Solid Waste Closures and Long-Term Care		1,505,968	1,289,376	598,010
Total Enterprise Funds		\$ 6,164,160	\$ 6,608,600	\$ 2,251,432
Total Operating Budget		\$ 62,952,087	\$ 68,831,626	\$ 47,812,536
Capital Projects Funds				
3020 - Parks Capital Projects		\$ 499,851	\$ 478,322	\$ 495,647
3030 - Renewal Sales Tax Capital Projects		9,642,632	8,942,668	8,814,236
3040 - Renewal Sales Tax Capital Projects - PW		6,819,783	6,538,955	2,272,259
3710 - Public Lands Capital Program		665,743	935,066	-
3810 - Facilities Expansion Capital		2,994,311	1,145,088	-
Total Capital Projects Funds		\$ 20,622,320	\$ 18,040,099	\$ 11,582,142
Internal Service Funds				
5200 - Property and Casualty		\$ 2,232,118	\$ 2,734,995	\$ 2,032,070
5300 - Employee Group Benefits		6,537,429	7,147,678	4,042,569
5400 - Fleet Management		21,690	32,158	24,331
Total Internal Service Funds		\$ 8,791,237	\$ 9,914,831	\$ 6,098,970

Reserves and Contingencies All Funds

<u>Fund No.</u>	<u>Fund Name</u>	<u>Adopted FY 2015</u>	<u>Estimated FY 2015</u>	<u>Adopted FY 2016</u>
<u>Countywide Funds</u>				
0010	General	\$ 9,706,795	\$ -	\$ 10,800,649
1120	County Transportation Trust	1,806,613	-	1,151,413
1220	Lake County Ambulance	266,536	-	339,496
1900	County Library System	124,746	-	69,060
	Total Countywide Funds	\$ 11,904,690	\$ -	\$ 12,360,618
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 763,054	\$ -	\$ 702,750
1083	Parks Impact Fee - South District	17,956	-	4,663
1152	Road Impact Fees - District 2	2,132,894	-	4,130
1153	Road Impact Fees - District 3	18,226	-	211,206
1155	Road Impact Fees - District 5	60,177	-	428,605
1156	Road Impact Fees - District 6	32,932	-	1,381,812
1157	South Transportation Benefit District	-	-	637,459
1230	MSTU - Stormwater Management	1,417,637	-	198,672
1231	MSTU - Parks Services	10,192	-	214,702
1240	Emergency 911	91,890	-	195,237
1250	Resort/Development Tax	3,942,637	-	3,794,219
1290	Greater Hills MSBU	60,418	-	59,112
1370	Greater Groves MSBU	59,405	-	62,053
1430	Village Green Street Lighting	15,345	-	15,215
1450	Greater Pines Municipal Services	60,867	-	63,668
1460	Picciola Island Street Lighting	4,487	-	4,670
1470	Valencia Terrace Street Lighting	7,241	-	7,051
1520	Building Services	1,680,782	-	1,060,671
1680	County Fire Rescue	2,096,232	-	875,553
1690	Fire Services Impact Fee Trust	851,795	-	1,644,337
	Total Special Revenue Funds	\$ 13,324,167	\$ -	\$ 11,565,785
<u>Grant Funds</u>				
1200	Community Development Block Grant	\$ 103,311	\$ -	\$ 111,259
1210	Transit	1,584,548	-	647,958
1260	Affordable Housing Assistance Trust	11,976	-	130,800
1270	Section 8	355,610	-	397,442
1300	Federal/State Grants	1,473,155	-	196,992
1310	Restricted Local Programs	-	-	-
	Total Grant Funds	\$ 3,528,600	\$ -	\$ 1,484,451
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 50,973	\$ -	\$ 96,440
2610	Renewal Sales Tax Debt Service	50,593	-	93,519
2710	Public Lands Program	501,524	-	508,418
2810	Expansion Projects Debt Service	43,903	-	46,580
	Total Debt Service Funds	\$ 646,993	\$ -	\$ 744,957

Reserves and Contingencies All Funds

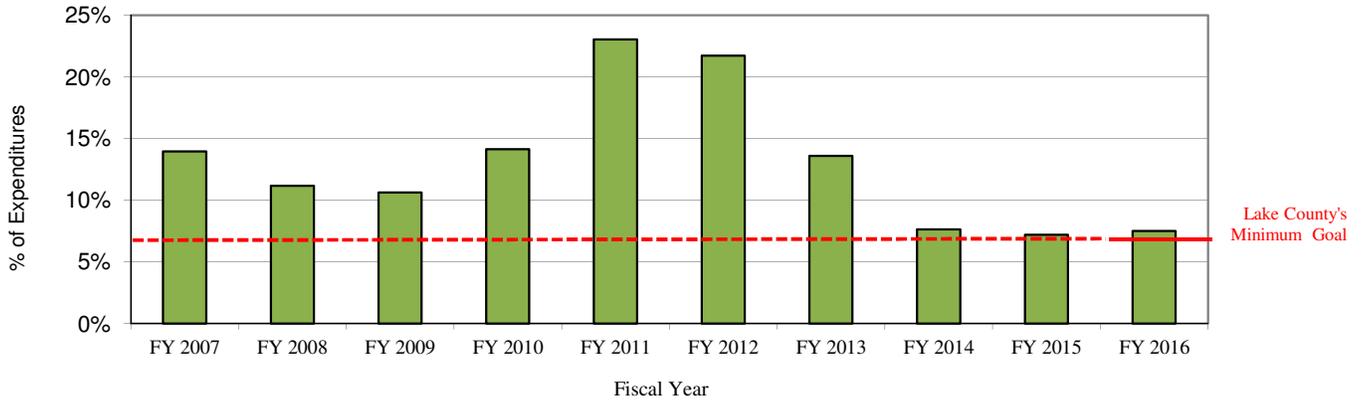
Fund No.	Fund Name	Adopted FY 2015	Estimated FY 2015	Adopted FY 2016
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 425,612	\$ -	\$ 56,984
4220	Solid Waste Closures and Long-Term Care	844,943	-	501,509
	Total Enterprise Funds	\$ 1,270,555	\$ -	\$ 558,493
	Subtotal Operating Budget	\$ 30,675,005	\$ -	\$ 26,714,304
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 175,830	\$ -	\$ -
3030	Renewal Sales Tax Capital Projects	1,435,859	-	959,986
3040	Renewal Sales Tax Capital Projects - PW	2,597,299	-	6,039,587
3710	Public Lands Capital Program	665,743	-	-
3810	Facilities Expansion Capital	2,884,218	-	895,393
	Total Capital Projects Funds	\$ 7,758,949	\$ -	\$ 7,894,966
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ 1,492,943	\$ -	\$ 1,350,784
5300	Employee Group Benefits	3,520,088	-	3,037,528
5400	Fleet Management	27,938	-	39,926
	Total Internal Service Funds	\$ 5,040,969	\$ -	\$ 4,428,238

Reserves and Contingencies General Fund Detail

<u>Fund Name</u>	<u>Adopted FY 2015</u>	<u>Estimated FY 2015</u>	<u>Adopted FY 2016</u>
<u>General</u>			
Reserve - PO Carry-forward	\$ 870,227	\$ -	\$ 1,004,620
Designated Reserves	\$ 870,227	\$ -	\$ 1,004,620
Reserve for Contingency	\$ -	\$ -	\$ -
Economic Stabilization Reserve	8,836,568	-	9,696,029
Reserve - Economic Development	-	-	-
Contingency - Sheriff	-	-	100,000
Reserve for Operations	-	-	-
 Total Reserves	 \$ 8,836,568	 \$ -	 \$ 9,796,029
 Total General Fund Reserves and Contingencies	 <u>\$ 9,706,795</u>	 <u>\$ -</u>	 <u>\$ 10,800,649</u>

Lake County, Florida General Fund Unrestricted Reserves

Unrestricted Reserve as a Percentage of Expenditures FY 2007 to FY 2016

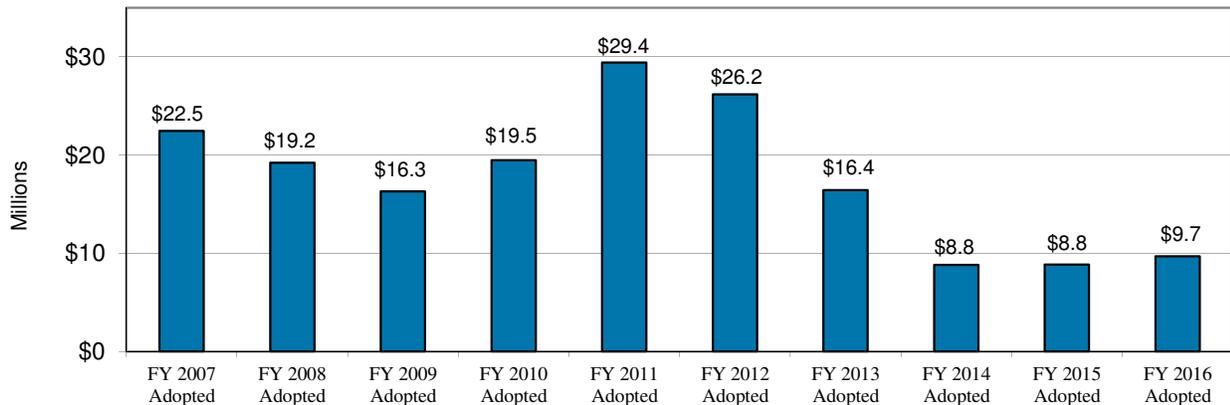


Unrestricted Reserves as a Percentage of Expenditures

Fiscal Year	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Unrestricted Reserves	14.0%	11.2%	10.6%	14.1%	23.0%	21.7%	13.6%	7.6%	7.2%	7.5%

Note: On September 25, 2012 the BCC revised Board Policy LCC-51 to recommend an economic stabilization reserve balance between 7% to 12% of the total operating budget in the General Fund.

Unrestricted Reserves and Contingencies



**Operating Budget
FY 2016**

	General 0010	County Transportation Trust 1120	Lake County Ambulance 1220	County Library System 1900
Revenues				
Taxes	\$ 90,043,644	\$ 7,132,848	\$ 7,563,581	\$ -
Permits and Fees	370,000	46,000	-	-
Intergovernmental Revenues	21,568,871	4,838,445	-	204,800
Charges For Services	8,180,567	506,063	-	10,700
Fines And Forfeits	311,250	-	-	41,600
Miscellaneous Revenues	597,072	74,000	5,000	60,500
Total Current Revenues	\$ 121,071,404	\$ 12,597,356	\$ 7,568,581	\$ 317,600
Non-Revenues	17,989,320	4,416,877	95,884	4,199,990
Total Revenues	\$ 139,060,724	\$ 17,014,233	\$ 7,664,465	\$ 4,517,590
Less Operating Transfers	(9,681,852)	(627,568)	(300,000)	-
Total Operating Budget	\$ 129,378,872	\$ 16,386,665	\$ 7,364,465	\$ 4,517,590
Expenditures				
Personal Services	\$ 16,154,018	\$ 6,976,265	\$ -	\$ 2,567,782
Operating Expenditures	24,904,520	6,747,994	-	626,480
Capital Outlay	1,466,600	672,449	-	294,978
Total Operating Expenditures	\$ 42,525,138	\$ 14,396,708	\$ -	\$ 3,489,240
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	4,643,773	838,044	6,810,419	959,290
Other Uses	91,891,813	1,779,481	854,046	69,060
Total Expenditures	\$ 139,060,724	\$ 17,014,233	\$ 7,664,465	\$ 4,517,590
Less Operating Transfers	(9,681,852)	(627,568)	(300,000)	-
Total Operating Budget	\$ 129,378,872	\$ 16,386,665	\$ 7,364,465	\$ 4,517,590

**Operating Budget
FY 2016**

	Library Impact Fee Trust 1070	Parks Impact Fee Trust - Central District 1081	Parks Impact Fee Trust - North District 1082	Parks Impact Fee Trust - South District 1083
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	200,000	15,000	35,000	120,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	4,000	100	100	1,000
Total Current Revenues	\$ 204,000	\$ 15,100	\$ 35,100	\$ 121,000
Non-Revenues	1,579,813	2,589	75,693	189,660
Total Revenues	\$ 1,783,813	\$ 17,689	\$ 110,793	\$ 310,660
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 1,783,813	\$ 17,689	\$ 110,793	\$ 310,660
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	441,990	17,689	110,793	305,997
Total Operating Expenditures	\$ 441,990	\$ 17,689	\$ 110,793	\$ 305,997
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	639,073	-	-	-
Other Uses	702,750	-	-	4,663
Total Expenditures	\$ 1,783,813	\$ 17,689	\$ 110,793	\$ 310,660
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 1,783,813	\$ 17,689	\$ 110,793	\$ 310,660

**Operating Budget
FY 2016**

	Road Impact Fees - District 2 1152	Road Impact Fees - District 3 1153	Road Impact Fees - District 5 1155	Road Impact Fees - District 6 1156
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	500	4,000	-	-
Total Current Revenues	\$ 500	\$ 4,000	\$ -	\$ -
Non-Revenues	325,236	2,534,143	430,498	1,381,812
Total Revenues	\$ 325,736	\$ 2,538,143	\$ 430,498	\$ 1,381,812
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 325,736	\$ 2,538,143	\$ 430,498	\$ 1,381,812
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	321,606	2,326,937	1,893	-
Total Operating Expenditures	\$ 321,606	\$ 2,326,937	\$ 1,893	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	4,130	211,206	428,605	1,381,812
Total Expenditures	\$ 325,736	\$ 2,538,143	\$ 430,498	\$ 1,381,812
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 325,736	\$ 2,538,143	\$ 430,498	\$ 1,381,812

**Operating Budget
FY 2016**

	South Transportation Benefit District 1157	Central Transportation Benefit District 1158	North Transportation Benefit District 1159	Fish Conservation 1190
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	1,365,000	59,000	140,000	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	5,000	130	400	12,500
Total Current Revenues	\$ 1,370,000	\$ 59,130	\$ 140,400	\$ 12,500
Non-Revenues	1,723,453	96,857	334,110	170,326
Total Revenues	\$ 3,093,453	\$ 155,987	\$ 474,510	\$ 182,826
Less Operating Transfers	-	-	-	(625)
Total Operating Budget	\$ 3,093,453	\$ 155,987	\$ 474,510	\$ 182,201
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	2,455,994	155,987	474,510	182,201
Total Operating Expenditures	\$ 2,455,994	\$ 155,987	\$ 474,510	\$ 182,201
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	637,459	-	-	625
Total Expenditures	\$ 3,093,453	\$ 155,987	\$ 474,510	\$ 182,826
Less Operating Transfers	-	-	-	(625)
Total Operating Budget	\$ 3,093,453	\$ 155,987	\$ 474,510	\$ 182,201

**Operating Budget
FY 2016**

	MSTU - Stormwater Management 1230	MSTU - Parks Services 1231	Emergency 911 1240	Resort/ Development Tax 1250
Revenues				
Taxes	\$ 530,644	\$ 3,594,318	\$ -	\$ 2,350,000
Permits and Fees	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	38,000	60,000	1,375,000	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	4,000	24,710	2,500	30,000
Total Current Revenues	\$ 572,644	\$ 3,679,028	\$ 1,377,500	\$ 2,380,000
Non-Revenues	2,559,365	2,007,386	481,319	3,905,874
Total Revenues	\$ 3,132,009	\$ 5,686,414	\$ 1,858,819	\$ 6,285,874
Less Operating Transfers	(28,633)	(183,222)	(500,000)	(119,000)
Total Operating Budget	\$ 3,103,376	\$ 5,503,192	\$ 1,358,819	\$ 6,166,874
Expenditures				
Personal Services	\$ 390,884	\$ 1,613,774	\$ 294,936	\$ 630,508
Operating Expenditures	298,700	3,459,385	707,633	1,229,647
Capital Outlay	2,200,000	112,500	15,000	-
Total Operating Expenditures	\$ 2,889,584	\$ 5,185,659	\$ 1,017,569	\$ 1,860,155
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	146,013	512,500
Other Uses	242,425	500,755	695,237	3,913,219
Total Expenditures	\$ 3,132,009	\$ 5,686,414	\$ 1,858,819	\$ 6,285,874
Less Operating Transfers	(28,633)	(183,222)	(500,000)	(119,000)
Total Operating Budget	\$ 3,103,376	\$ 5,503,192	\$ 1,358,819	\$ 6,166,874

**Operating Budget
FY 2016**

	Greater Hills MSBU 1290	Law Enforcement Trust 1330	Mt Plymouth/ Sorrento CRA Trust 1340	Greater Groves MSBU 1370
Revenues				
Taxes	\$ -	\$ -	\$ 13,156	\$ -
Permits and Fees	250,446	-	-	259,987
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	250	1,000	-	150
Total Current Revenues	\$ 250,696	\$ 1,000	\$ 13,156	\$ 260,137
Non-Revenues	46,578	272,626	6,453	49,046
Total Revenues	\$ 297,274	\$ 273,626	\$ 19,609	\$ 309,183
Less Operating Transfers	(20,056)	-	-	(20,811)
Total Operating Budget	\$ 277,218	\$ 273,626	\$ 19,609	\$ 288,372
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	210,585	-	19,609	218,515
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ 210,585	\$ -	\$ 19,609	\$ 218,515
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	273,626	-	-
Other Uses	86,689	-	-	90,668
Total Expenditures	\$ 297,274	\$ 273,626	\$ 19,609	\$ 309,183
Less Operating Transfers	(20,056)	-	-	(20,811)
Total Operating Budget	\$ 277,218	\$ 273,626	\$ 19,609	\$ 288,372

**Operating Budget
FY 2016**

	Infrastructure Sales Tax Revenue 1410	Village Green Street Lighting 1430	Greater Pines Municipal Services 1450	Picciola Island Street Lighting 1460
Revenues				
Taxes	\$ 13,200,000	\$ -	\$ -	\$ -
Permits and Fees	-	11,272	275,179	2,522
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	49	250	11
Total Current Revenues	\$ 13,200,000	\$ 11,321	\$ 275,429	\$ 2,533
Non-Revenues	652,760	14,649	49,896	4,543
Total Revenues	\$ 13,852,760	\$ 25,970	\$ 325,325	\$ 7,076
Less Operating Transfers	(6,402,519)	(906)	(22,034)	(203)
Total Operating Budget	\$ 7,450,241	\$ 25,064	\$ 303,291	\$ 6,873
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	9,510	231,360	2,127
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ -	\$ 9,510	\$ 231,360	\$ 2,127
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	13,852,760	16,460	93,965	4,949
Total Expenditures	\$ 13,852,760	\$ 25,970	\$ 325,325	\$ 7,076
Less Operating Transfers	(6,402,519)	(906)	(22,034)	(203)
Total Operating Budget	\$ 7,450,241	\$ 25,064	\$ 303,291	\$ 6,873

**Operating Budget
FY 2016**

	Valencia Terrace Street Lighting 1470	Building Services 1520	County Fire Rescue 1680	Fire Services Impact Fee Trust 1690
Revenues				
Taxes	\$ -	\$ -	\$ 4,188,634	\$ -
Permits and Fees	5,080	2,158,131	16,331,283	410,000
Intergovernmental Revenues	-	-	103,760	-
Charges For Services	-	149,837	153,200	-
Fines And Forfeits	-	21,646	-	-
Miscellaneous Revenues	22	5,000	34,000	5,000
Total Current Revenues	\$ 5,102	\$ 2,334,614	\$ 20,810,877	\$ 415,000
Non-Revenues	6,796	1,350,626	3,041,544	2,262,169
Total Revenues	\$ 11,898	\$ 3,685,240	\$ 23,852,421	\$ 2,677,169
Less Operating Transfers	(408)	(116,731)	(1,072,273)	-
Total Operating Budget	\$ 11,490	\$ 3,568,509	\$ 22,780,148	\$ 2,677,169
Expenditures				
Personal Services	\$ -	\$ 1,898,327	\$ 17,386,519	\$ -
Operating Expenditures	4,286	476,010	3,882,768	-
Capital Outlay	-	133,501	198,331	1,032,832
Total Operating Expenditures	\$ 4,286	\$ 2,507,838	\$ 21,467,618	\$ 1,032,832
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	7,612	1,177,402	2,384,803	1,644,337
Total Expenditures	\$ 11,898	\$ 3,685,240	\$ 23,852,421	\$ 2,677,169
Less Operating Transfers	(408)	(116,731)	(1,072,273)	-
Total Operating Budget	\$ 11,490	\$ 3,568,509	\$ 22,780,148	\$ 2,677,169

**Operating Budget
FY 2016**

	Community Development Block Grant 1200	Transit 1210	Affordable Housing Assistance Trust 1260	Section 8 1270
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	1,832,305	7,694,406	-	3,672,576
Charges For Services	-	1,033,175	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	55,100	11,000	44,000
Total Current Revenues	\$ 1,832,305	\$ 8,782,681	\$ 11,000	\$ 3,716,576
Non-Revenues	523,639	2,560,309	949,284	537,916
Total Revenues	\$ 2,355,944	\$ 11,342,990	\$ 960,284	\$ 4,254,492
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 2,355,944	\$ 11,342,990	\$ 960,284	\$ 4,254,492
Expenditures				
Personal Services	\$ 250,359	\$ 562,887	\$ 62,018	\$ 357,909
Operating Expenditures	92,428	7,029,136	22,783	111,671
Capital Outlay	437,284	3,103,009	-	23,000
Total Operating Expenditures	\$ 780,071	\$ 10,695,032	\$ 84,801	\$ 492,580
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	1,464,614	-	744,683	3,364,470
Other Uses	111,259	647,958	130,800	397,442
Total Expenditures	\$ 2,355,944	\$ 11,342,990	\$ 960,284	\$ 4,254,492
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 2,355,944	\$ 11,342,990	\$ 960,284	\$ 4,254,492

**Operating Budget
FY 2016**

	Federal/ State Grants 1300	Restricted Local Programs 1310	Pari-Mutuel Revenue Replacement Bonds 2510	Renewal Sales Tax Debt Service 2610
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	7,752,525	5,000	297,667	-
Charges For Services	-	303,866	-	-
Fines And Forfeits	-	150,000	-	-
Miscellaneous Revenues	-	106,300	1,000	1,000
Total Current Revenues	\$ 7,752,525	\$ 565,166	\$ 298,667	\$ 1,000
Non-Revenues	196,992	578,546	51,937	1,260,034
Total Revenues	\$ 7,949,517	\$ 1,143,712	\$ 350,604	\$ 1,261,034
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 7,949,517	\$ 1,143,712	\$ 350,604	\$ 1,261,034
Expenditures				
Personal Services	\$ 141,659	\$ 107,510	\$ -	\$ -
Operating Expenditures	105,074	148,648	-	-
Capital Outlay	7,075,792	173,300	-	-
Total Operating Expenditures	\$ 7,322,525	\$ 429,458	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ 254,164	\$ 1,167,515
Grants And Aids	430,000	714,254	-	-
Other Uses	196,992	-	96,440	93,519
Total Expenditures	\$ 7,949,517	\$ 1,143,712	\$ 350,604	\$ 1,261,034
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 7,949,517	\$ 1,143,712	\$ 350,604	\$ 1,261,034

**Operating Budget
FY 2016**

	Public Lands Program 2710	Expansion Projects Debt Service 2810	Landfill Enterprise 4200	Solid Waste Closures and Long-Term Care 4220
Revenues				
Taxes	\$ 2,612,601	\$ -	\$ -	\$ -
Permits and Fees	-	-	12,605,055	-
Intergovernmental Revenues	-	-	29,269	-
Charges For Services	-	-	510,400	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	10,000	10,000	37,000	-
Total Current Revenues	\$ 2,622,601	\$ 10,000	\$ 13,181,724	\$ -
Non-Revenues	420,901	4,776,367	3,288,262	636,363
Total Revenues	\$ 3,043,502	\$ 4,786,367	\$ 16,469,986	\$ 636,363
Less Operating Transfers	-	-	(659,086)	-
Total Operating Budget	\$ 3,043,502	\$ 4,786,367	\$ 15,810,900	\$ 636,363
Expenditures				
Personal Services	\$ -	\$ -	\$ 1,767,403	\$ -
Operating Expenditures	-	-	13,727,345	134,854
Capital Outlay	-	-	22,168	-
Total Operating Expenditures	\$ -	\$ -	\$ 15,516,916	\$ 134,854
Debt Service	\$ 2,460,926	\$ 4,739,787	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	582,576	46,580	953,070	501,509
Total Expenditures	\$ 3,043,502	\$ 4,786,367	\$ 16,469,986	\$ 636,363
Less Operating Transfers	-	-	(659,086)	-
Total Operating Budget	\$ 3,043,502	\$ 4,786,367	\$ 15,810,900	\$ 636,363

**Operating Budget
FY 2016**

	Totals
<hr/>	
Revenues	
Taxes	\$ 131,229,426
Permits and Fees	34,658,955
Intergovernmental Revenues	47,999,624
Charges For Services	12,320,808
Fines And Forfeits	524,496
Miscellaneous Revenues	1,146,644
Total Current Revenues	\$ 227,879,953
Non-Revenues	68,038,441
Total Revenues	\$ 295,918,394
Less Operating Transfers	(19,755,927)
Total Operating Budget	\$ 276,162,467
<hr/>	
Expenditures	
Personal Services	\$ 51,162,758
Operating Expenditures	64,401,068
Capital Outlay	23,756,341
Total Operating Expenditures	\$ 139,320,167
Debt Service	\$ 8,622,392
Grants And Aids	21,540,759
Other Uses	126,435,076
Total Expenditures	\$ 295,918,394
Less Operating Transfers	(19,755,927)
Total Operating Budget	\$ 276,162,467

Revenues by Fund

Fund No.	Fund Name	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Countywide Funds					
0010	General	\$ 106,598,103	\$ 131,659,082	\$ 135,586,898	\$ 139,060,724
1120	County Transportation Trust	12,496,795	17,366,629	19,587,472	17,014,233
1220	Lake County Ambulance	5,634,170	7,492,673	7,369,544	7,664,465
1900	County Library System	4,155,938	4,520,467	4,794,567	4,517,590
Total Countywide Funds		\$ 128,885,005	\$ 161,038,851	\$ 167,338,481	\$ 168,257,012
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 453,224	\$ 1,554,143	\$ 1,611,710	\$ 1,783,813
1081	Parks Impact Fee Trust - Central District	14,688	51,585	54,174	17,689
1082	Parks Impact Fee Trust - North District	48,813	37,410	70,645	110,793
1083	Parks Impact Fee Trust - South District	178,714	386,204	400,171	310,660
1152	Road Impact Fees - District 2	6,932	2,547,439	1,262,949	325,736
1153	Road Impact Fees - District 3	7,069	1,754,623	2,411,538	2,538,143
1155	Road Impact Fees - District 5	28,318	2,700,177	2,163,163	430,498
1156	Road Impact Fees - District 6	5,177	1,579,578	1,566,353	1,381,812
1157	South Transportation Benefit District	1,656,603	842,473	2,231,842	3,093,453
1158	Central Transportation Benefit District	40,684	58,520	88,203	155,987
1159	North Transportation Benefit District	179,565	115,813	241,334	474,510
1190	Fish Conservation	11,186	172,030	170,516	182,826
1230	MSTU - Stormwater Management	647,603	4,369,624	4,459,390	3,132,009
1231	MSTU - Parks Services	4,348,036	5,190,904	5,312,388	5,686,414
1240	Emergency 911	1,387,198	2,501,292	2,825,554	1,858,819
1250	Resort/Development Tax	2,359,030	6,874,856	7,274,719	6,285,874
1290	Greater Hills MSBU	241,269	299,823	303,621	297,274
1330	Law Enforcement Trust	213,159	153,080	387,826	273,626
1340	Mt Plymouth/Sorrento CRA Trust	-	6,815	6,755	19,609
1370	Greater Groves MSBU	239,041	294,823	299,002	309,183
1410	Infrastructure Sales Tax Revenue	12,445,980	13,032,500	13,775,980	13,852,760
1430	Village Green Street Lighting	11,899	26,592	26,960	25,970
1450	Greater Pines Municipal Services	236,279	310,262	313,439	325,325
1460	Picciola Island Street Lighting	3,046	7,494	8,041	7,076
1470	Valencia Terrace Street Lighting	5,917	12,856	13,156	11,898
1520	Building Services	2,574,917	3,883,320	4,548,931	3,685,240
1680	County Fire Rescue	19,440,563	23,811,269	24,350,082	23,852,421
1690	Fire Services Impact Fee Trust	523,930	2,278,017	2,557,277	2,677,169
1850	Animal Services Trust	46,163	-	-	-
Total Special Revenue Funds		\$ 47,355,004	\$ 74,853,522	\$ 78,735,719	\$ 73,106,587
Grant Funds					
1200	Community Development Block Grant	\$ 2,144,734	\$ 2,305,038	\$ 2,294,271	\$ 2,355,944
1210	Transit	6,730,268	10,059,566	12,272,920	11,342,990
1260	Affordable Housing Assistance Trust	621,128	1,708,503	1,815,815	960,284
1270	Section 8	2,505,994	3,415,132	3,898,025	4,254,492
1300	Federal/State Grants	6,777,671	9,718,865	9,253,473	7,949,517
1310	Restricted Local Programs	595,858	1,222,136	1,241,979	1,143,712
Total Grant Funds		\$ 19,375,652	\$ 28,429,240	\$ 30,776,483	\$ 28,006,939

Revenues by Fund

Fund No.	Fund Name	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 298,131	\$ 304,973	\$ 304,437	\$ 350,604
2610	Renewal Sales Tax Debt Service	1,134,191	1,218,108	1,175,769	1,261,034
2710	Public Lands Program	2,759,800	3,290,146	3,339,725	3,043,502
2810	Expansion Projects Debt Service	5,744,276	5,782,241	5,778,918	4,786,367
Total Debt Service Funds		\$ 9,936,399	\$ 10,595,468	\$ 10,598,849	\$ 9,441,507
Enterprise Funds					
4200	Landfill Enterprise	\$ 19,124,420	\$ 17,020,104	\$ 17,810,405	\$ 16,469,986
4220	Solid Waste Closures and Long-Term Care	398,949	1,510,468	1,293,876	636,363
Total Enterprise Funds		\$ 19,523,369	\$ 18,530,572	\$ 19,104,281	\$ 17,106,349
Subtotal Operating Budget		\$ 225,075,429	\$ 293,447,653	\$ 306,553,813	\$ 295,918,394
Less Operating Transfers		\$ (17,558,477)	\$ (19,308,897)	\$ (19,329,996)	\$ (19,755,927)
Total Operating Budget		\$ 207,516,952	\$ 274,138,756	\$ 287,223,817	\$ 276,162,467
Capital Projects Funds					
3020	Parks Capital Projects	\$ 351,623	\$ 851,751	\$ 1,030,222	\$ 846,597
3030	Renewal Sales Tax Capital Projects	3,374,626	11,719,234	11,391,010	10,194,986
3040	Renewal Sales Tax Capital Projects - PW	5,903,517	13,045,283	13,136,195	14,917,726
3710	Public Lands Capital Program	4,862	665,743	935,066	-
3810	Facilities Expansion Capital	9,138	2,994,311	1,145,088	895,393
Total Capital Projects Funds		\$ 9,643,765	\$ 29,276,322	\$ 27,637,581	\$ 26,854,702
Internal Service Funds					
5200	Property and Casualty	\$ 2,836,746	\$ 4,955,551	\$ 5,444,413	\$ 4,931,347
5300	Employee Group Benefits	11,321,577	18,038,282	18,459,353	17,580,500
5400	Fleet Management	3,481,695	4,276,098	4,286,566	4,241,703
Total Internal Service Funds		\$ 17,640,018	\$ 27,269,931	\$ 28,190,332	\$ 26,753,550

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Countywide Funds					
0010	General	\$ 113,436,005	\$ 131,659,082	\$ 135,586,898	\$ 139,060,724
1120	County Transportation Trust	12,891,178	17,366,629	19,587,472	17,014,233
1220	Lake County Ambulance	6,457,524	7,492,673	7,369,544	7,664,465
1900	County Library System	4,163,179	4,520,467	4,794,567	4,517,590
Total Countywide Funds		\$ 136,947,886	\$ 161,038,851	\$ 167,338,481	\$ 168,257,012
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 37,154	\$ 1,554,143	\$ 1,611,710	\$ 1,783,813
1081	Parks Impact Fee Trust - Central District	-	51,585	54,174	17,689
1082	Parks Impact Fee Trust - North District	38,768	37,410	70,645	110,793
1083	Parks Impact Fee Trust - South District	317,323	386,204	400,171	310,660
1152	Road Impact Fees - District 2	5,294,614	2,547,439	1,262,949	325,736
1153	Road Impact Fees - District 3	902,405	1,754,623	2,411,538	2,538,143
1155	Road Impact Fees - District 5	833,630	2,700,177	2,163,163	430,498
1156	Road Impact Fees - District 6	1,024,489	1,579,578	1,566,353	1,381,812
1157	South Transportation Benefit District	-	842,473	2,231,842	3,093,453
1158	Central Transportation Benefit District	-	58,520	88,203	155,987
1159	North Transportation Benefit District	-	115,813	241,334	474,510
1190	Fish Conservation	635	172,030	170,516	182,826
1230	MSTU - Stormwater Management	981,143	4,369,624	4,459,390	3,132,009
1231	MSTU - Parks Services	4,660,664	5,190,904	5,312,388	5,686,414
1240	Emergency 911	1,633,434	2,501,292	2,825,554	1,858,819
1250	Resort/Development Tax	1,854,112	6,874,856	7,274,719	6,285,874
1290	Greater Hills MSBU	242,280	299,823	303,621	297,274
1330	Law Enforcement Trust	122,413	153,080	387,826	273,626
1340	Mt Plymouth/Sorrento CRA Trust	-	6,815	6,755	19,609
1370	Greater Groves MSBU	236,565	294,823	299,002	309,183
1410	Infrastructure Sales Tax Revenue	12,308,275	13,032,500	13,775,980	13,852,760
1430	Village Green Street Lighting	11,405	26,592	26,960	25,970
1450	Greater Pines Municipal Services	236,876	310,262	313,439	325,325
1460	Picciola Island Street Lighting	3,097	7,494	8,041	7,076
1470	Valencia Terrace Street Lighting	5,555	12,856	13,156	11,898
1520	Building Services	1,720,202	3,883,320	4,548,931	3,685,240
1680	County Fire Rescue	21,027,579	23,811,269	24,350,082	23,852,421
1690	Fire Services Impact Fee Trust	235,399	2,278,017	2,557,277	2,677,169
1850	Animal Services Trust	359,952	-	-	-
Total Special Revenue Funds		\$ 54,087,969	\$ 74,853,522	\$ 78,735,719	\$ 73,106,587
Grant Funds					
1200	Community Development Block Grant	\$ 1,989,704	\$ 2,305,038	\$ 2,294,271	\$ 2,355,944
1210	Transit	6,433,871	10,059,566	12,272,920	11,342,990
1260	Affordable Housing Assistance Trust	222,576	1,708,503	1,815,815	960,284
1270	Section 8	2,842,980	3,415,132	3,898,025	4,254,492
1300	Federal / State Grants	6,840,908	9,718,865	9,253,473	7,949,517
1310	Restricted Local Programs	727,887	1,222,136	1,241,979	1,143,712
Total Grant Funds		\$ 19,057,926	\$ 28,429,240	\$ 30,776,483	\$ 28,006,939

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 319,180	\$ 304,973	\$ 304,437	\$ 350,604
2610	Renewal Sales Tax Debt Service	1,166,265	1,218,108	1,175,769	1,261,034
2710	Public Lands Program	2,787,720	3,290,146	3,339,725	3,043,502
2810	Expansion Projects Debt Service	5,740,600	5,782,241	5,778,918	4,786,367
Total Debt Service Funds		\$ 10,013,765	\$ 10,595,468	\$ 10,598,849	\$ 9,441,507
Enterprise Funds					
4200	Landfill Enterprise	\$ 15,817,163	\$ 17,020,104	\$ 17,810,405	\$ 16,469,986
4220	Solid Waste Closures and Long-Term Care	1,148,772	1,510,468	1,293,876	636,363
Total Enterprise Funds		\$ 16,965,935	\$ 18,530,572	\$ 19,104,281	\$ 17,106,349
Subtotal Operating Budget		\$ 237,073,481	\$ 293,447,653	\$ 306,553,813	\$ 295,918,394
Less Operating Transfers		\$ (17,558,477)	\$ (19,308,897)	\$ (19,329,996)	\$ (19,755,927)
Total Operating Budget		\$ 219,515,004	\$ 274,138,756	\$ 287,223,817	\$ 276,162,467
Capital Projects Funds					
3020	Parks Capital Projects	\$ 581,902	\$ 851,751	\$ 1,030,222	\$ 846,597
3030	Renewal Sales Tax Capital Projects	2,709,792	11,719,234	11,391,010	10,194,986
3040	Renewal Sales Tax Capital Projects - PW	6,564,772	13,045,283	13,136,195	14,917,726
3710	Public Lands Capital Program	1,236,427	665,743	935,066	-
3810	Facilities Expansion Capital	844,796	2,994,311	1,145,088	895,393
Total Capital Projects Funds		\$ 11,937,688	\$ 29,276,322	\$ 27,637,581	\$ 26,854,702
Internal Service Funds					
5200	Property and Casualty	\$ 2,377,397	\$ 4,955,551	\$ 5,444,413	\$ 4,931,347
5300	Employee Group Benefits	12,671,748	18,038,282	18,459,353	17,580,500
5400	Fleet Management	3,473,767	4,276,098	4,286,566	4,241,703
Total Internal Service Funds		\$ 18,522,911	\$ 27,269,931	\$ 28,190,332	\$ 26,753,550

Expenditures by Department FY 2016 Operating Budget

<u>Department</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Communications	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Community Safety and Compliance	3,805,693	2,282,670	2,653,177	2,496,814
Community Services	18,662,971	25,586,478	28,450,928	27,391,651
County Attorney	637,715	656,383	656,383	755,079
County Manager	486,202	505,582	505,582	525,888
Economic Growth	6,168,502	13,225,485	14,434,213	12,470,325
Facilities and Fleet Management	4,509,787	5,265,464	5,833,184	5,183,382
Fiscal and Administrative Services	1,171,473	1,235,944	1,235,944	1,286,274
Human Resources	530,954	725,817	725,817	776,476
Information Technology	2,310,979	2,392,152	2,392,152	2,584,180
Legislative	785,310	867,767	867,767	851,233
Public Resources	10,661,164	13,345,415	13,873,081	13,985,736
Public Safety	25,815,909	31,669,426	32,998,422	31,258,281
Public Works	46,206,623	60,878,345	63,107,631	55,118,559
Clerk of the Circuit Court	4,530,837	4,826,966	4,826,966	4,920,611
Property Appraiser	2,393,691	2,486,691	2,568,444	2,591,474
Sheriff	56,940,470	62,391,824	62,644,761	64,258,391
Supervisor of Elections	1,887,561	2,074,403	2,083,923	3,058,450
Tax Collector	3,920,844	4,330,818	4,331,511	4,743,656
Judicial Support	2,805,664	3,019,959	3,020,859	3,507,156
Debt Service	10,013,765	10,595,468	10,598,849	9,441,507
Non-Departmental	32,558,692	44,793,008	48,452,631	48,303,906
Sub-Total Operating Budget	\$ 237,073,481	\$ 293,447,653	\$ 306,553,813	\$ 295,918,394
Less: Operating Transfers	\$ (17,563,546)	\$ (19,308,897)	\$ (19,329,672)	\$ (19,755,927)
Total Operating Budget	\$ 219,509,935	\$ 274,138,756	\$ 287,224,141	\$ 276,162,467

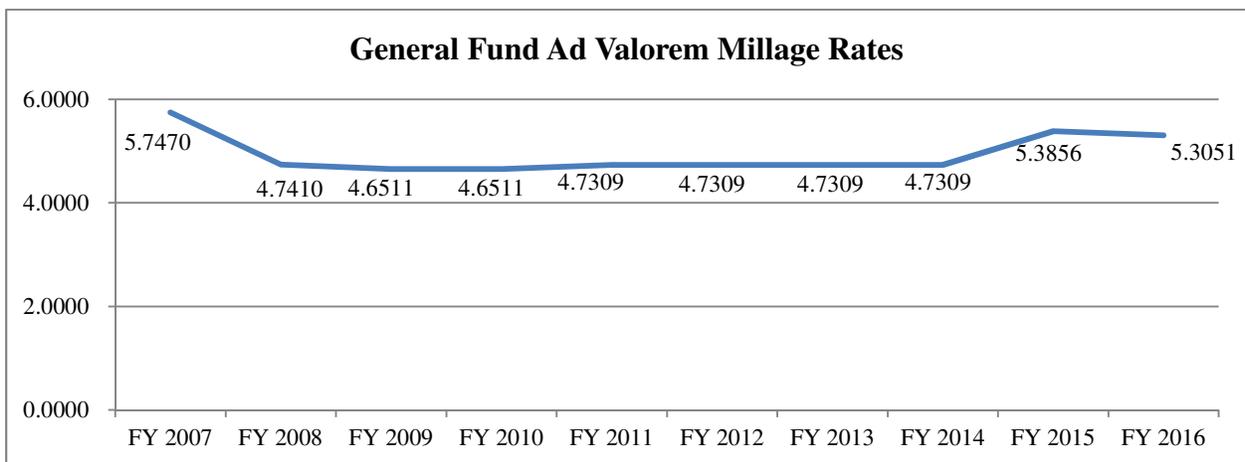
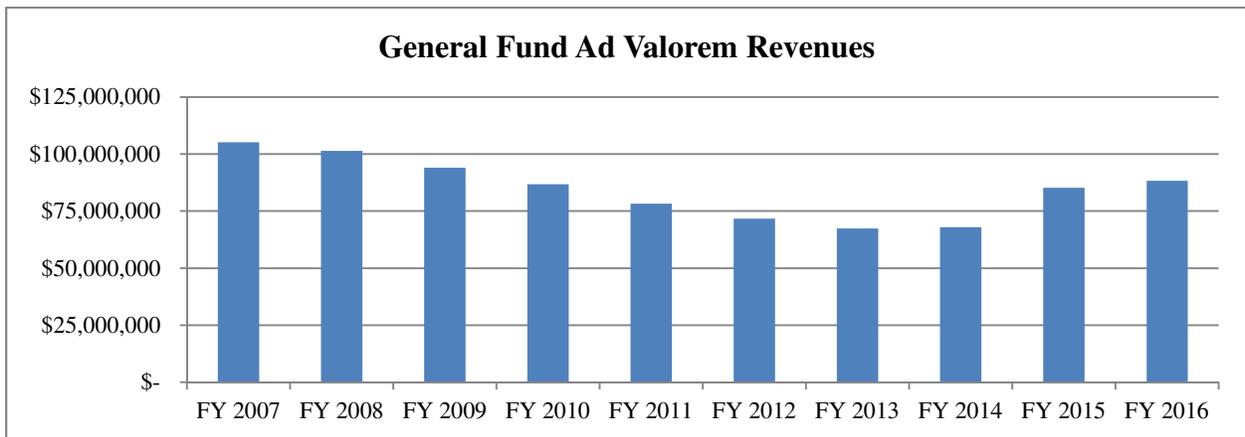
MAJOR REVENUES – ANALYSIS AND ASSUMPTIONS

Following is a brief discussion of nine of the major revenue sources for Lake County. These include:

- 1) Ad Valorem Taxes
- 2) Fire Residential Non-Ad Valorem Assessment
- 3) Solid Waste Services Non-Ad Valorem Assessment
- 4) State Sales Tax
- 5) Infrastructure Surtax Renewal
- 6) Local Option Gas Tax
- 7) State Revenue Sharing Proceeds
- 8) Constitutional Gas Tax
- 9) Communications Services Tax

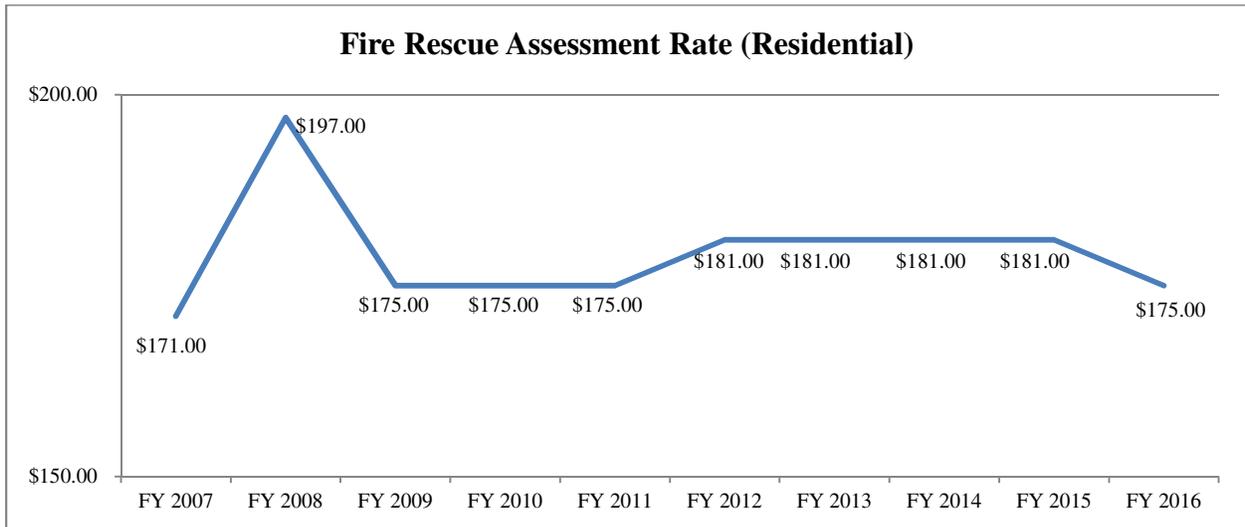
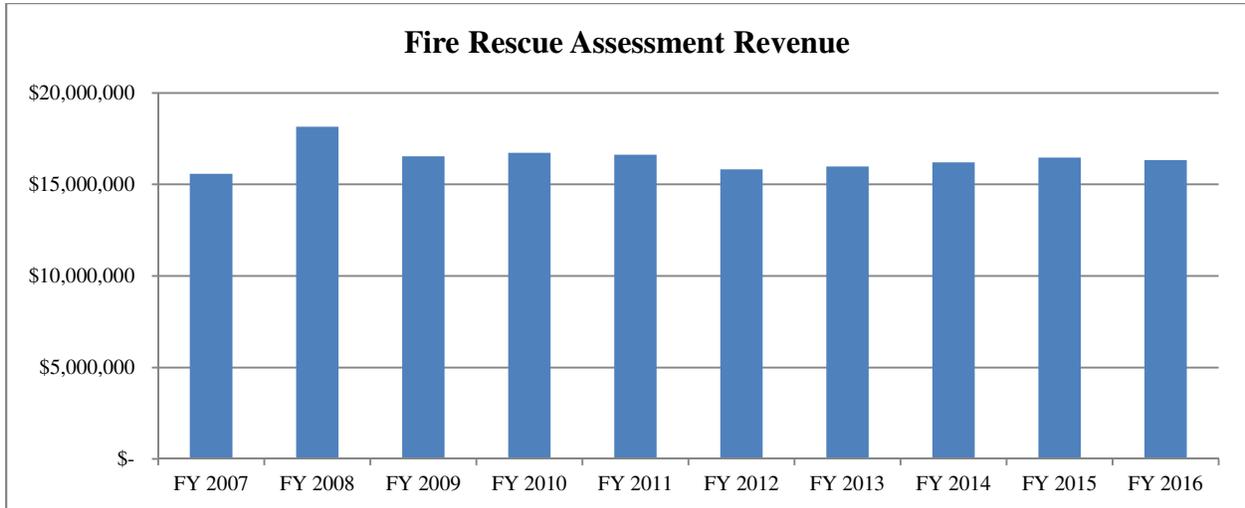
Ad Valorem Taxes

Ad valorem taxes result from the levy of taxes on real property and tangible personal property located in the County. This tax is shown as “County” on the Truth in Millage (TRIM) statements that are sent out to taxpayers. The Ad Valorem Millage Rate is set by the Board of County Commissioners each year, and qualified homeowners may receive exemptions from the taxable value of their property due to homestead, age, disability, or other factors. The millage rate is applied to each \$1,000 of the taxable value after adjustment for any exemptions. For example, a home that has a taxable value of \$150,000 with \$50,000 in homestead exemptions and a millage rate of 4.2152 would be taxed as $\$150,000 - \$50,000 = \$100,000 / \$1,000 = 100 \times 4.2152 = \421.52 Property Tax. Taxable values are determined by the Property Appraiser. The tax is collected by the Tax Collector with discounts provided for early payment. Falling property values, along with added exemptions, contributed to a decrease in General Fund Ad Valorem revenues from 2008 through 2013 with revenue stabilizing in 2014. Collections in 2015 increased as a result of an increase in the Ad Valorem Tax Rate combined with returning growth in taxable values. In 2016, the increase in taxable values is expected to result in an increase in revenue collections, including the reduction in the millage rate approved by the Board of County Commissioners.



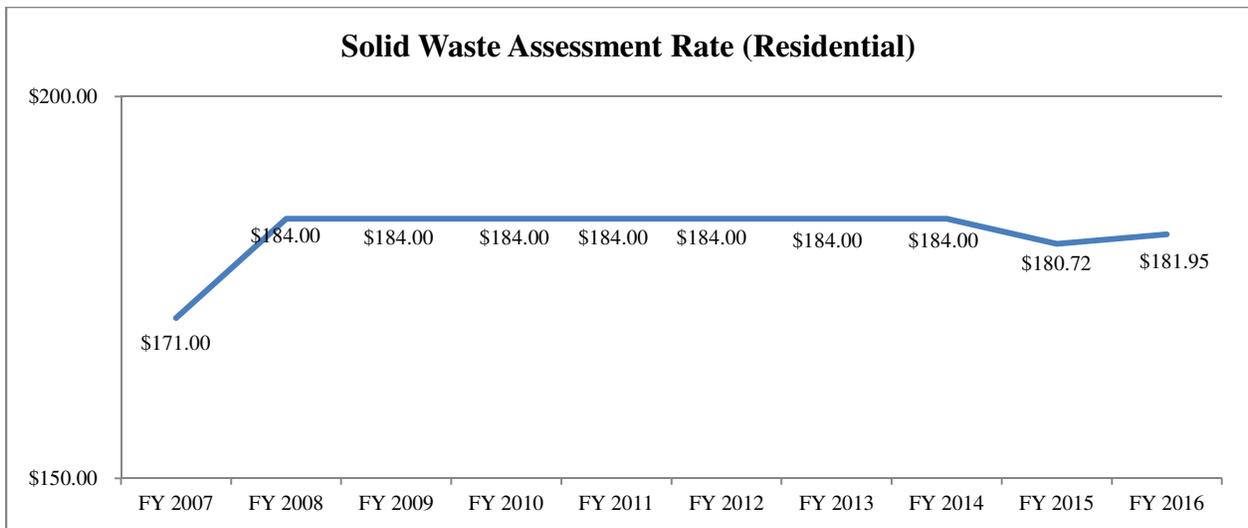
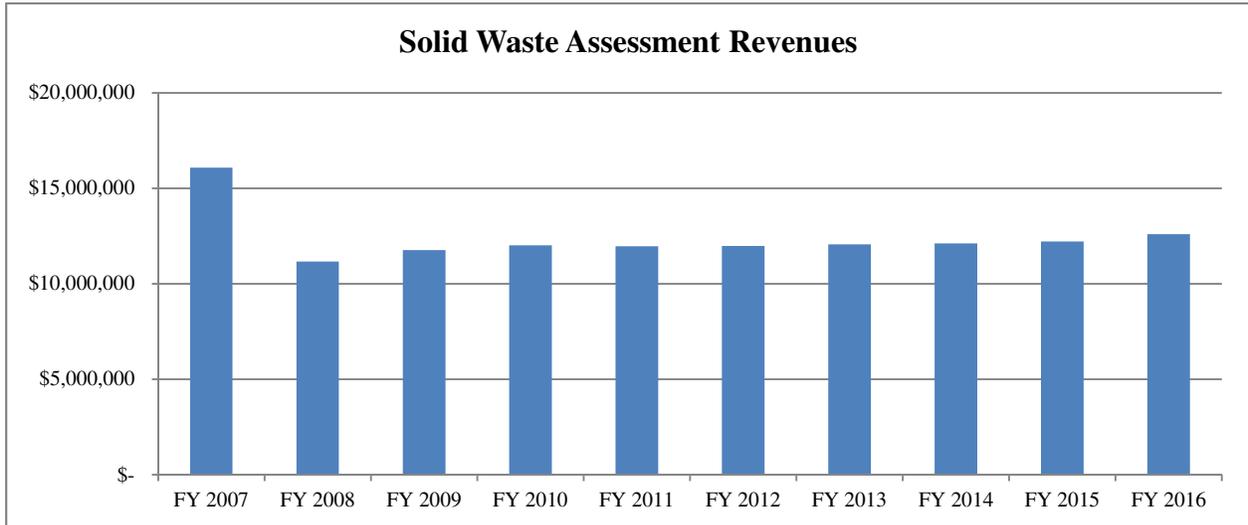
Fire Rescue Non-Ad Valorem Assessment

The Fire Assessment was established in 1985 to fund the costs associated with providing fire protection services to properties within the unincorporated areas of Lake County, as well as the municipalities of Astatula, Howey-in-the-Hills, and Lady Lake. The assessment rates are set by the Board of County Commissioners each year, and vary depending on the type of property (residential, commercial, etc.) The assessment charged represents a charge for services based upon the estimated benefit received by each property. Fiscal Year 2016 projected fire rescue assessment revenue reflects a projected increase in the number of units assessed, as well as the updated fire assessment rates approved by the Board of County Commissioners.



Solid Waste Services Non-Ad Valorem Assessment

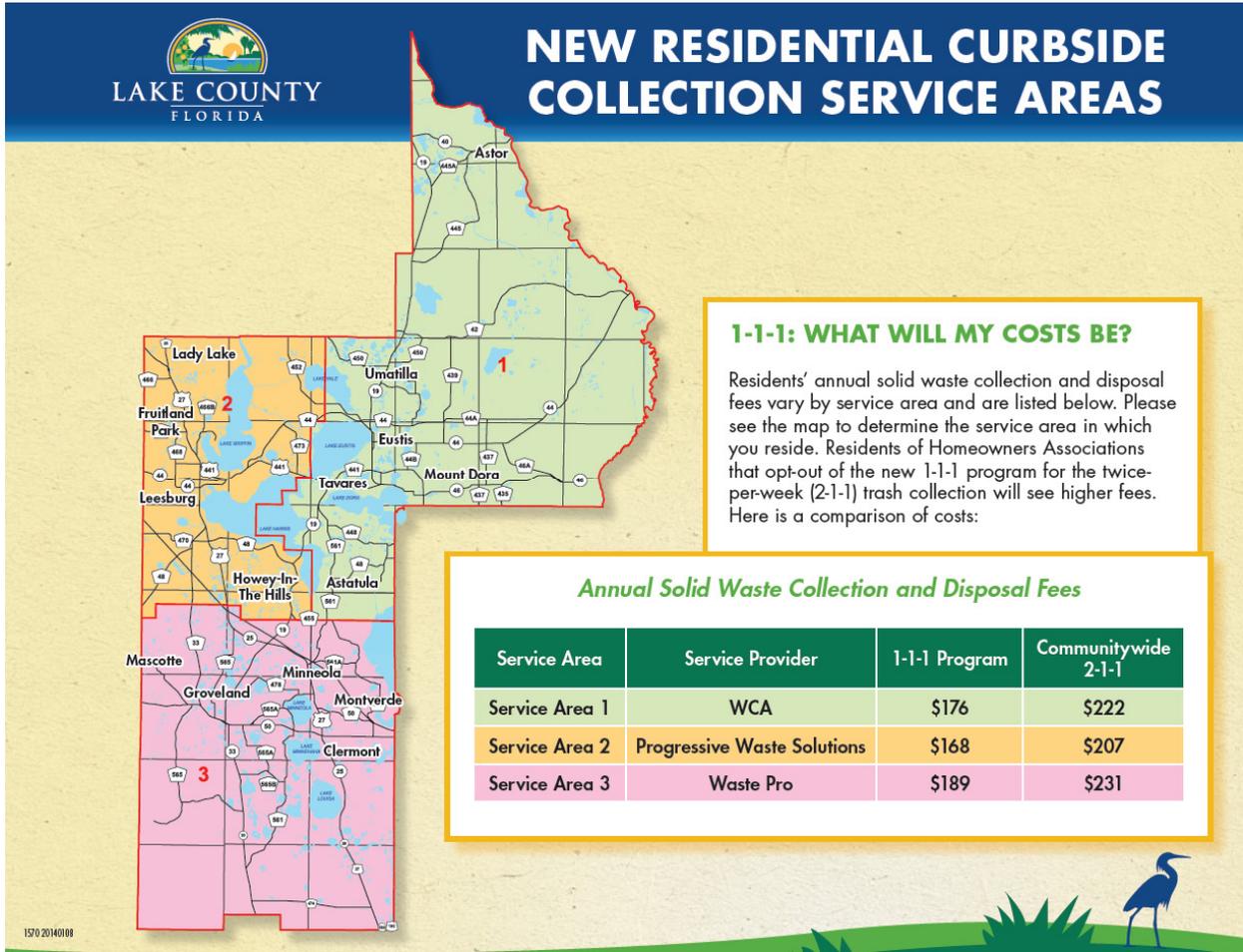
The Solid Waste Assessment, established in 1988, is levied on owners of improved real estate in the unincorporated areas of the County. The assessment is levied to pay for costs related to the collection and disposal of waste in unincorporated Lake County, and the rates are set by the Board of County Commissioners each year. This assessment is included on the annual property tax bill that is sent to property owners. Revenues have increased each year since Fiscal Year 2012.



Fiscal Years 2015 and 2016 reflect an average rate per residence.

Solid Waste Services Non-Ad Valorem Assessment (continued)

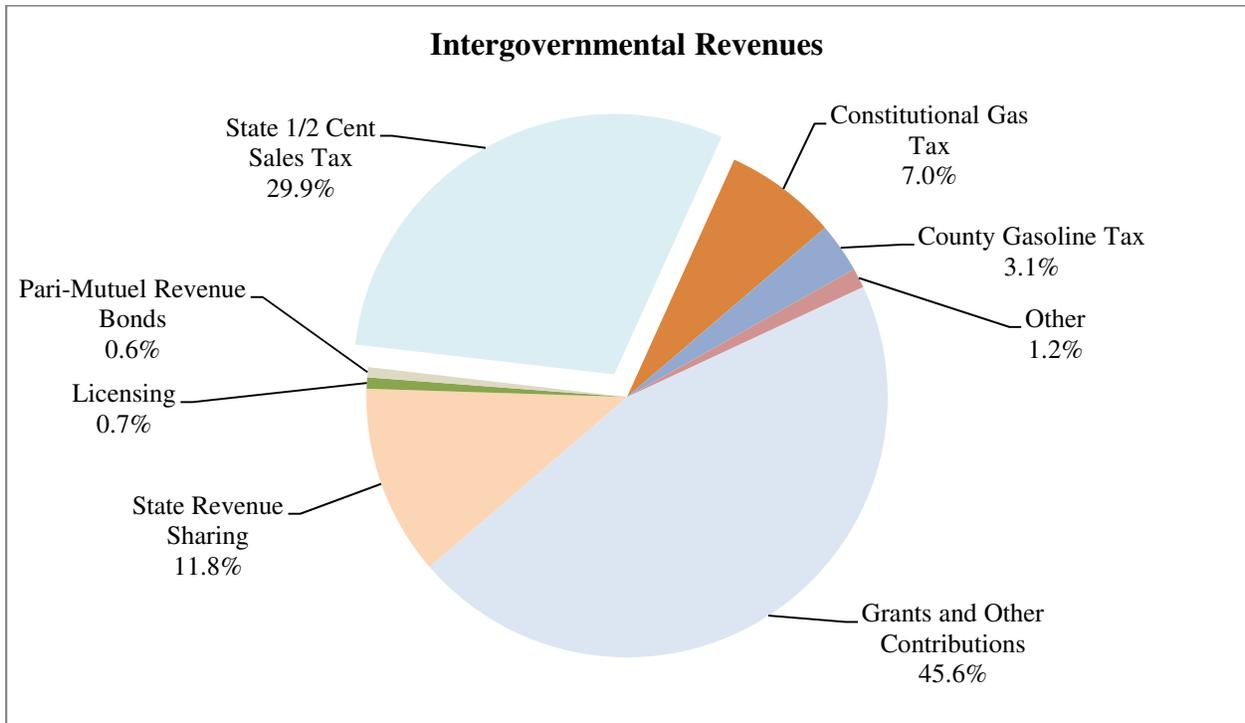
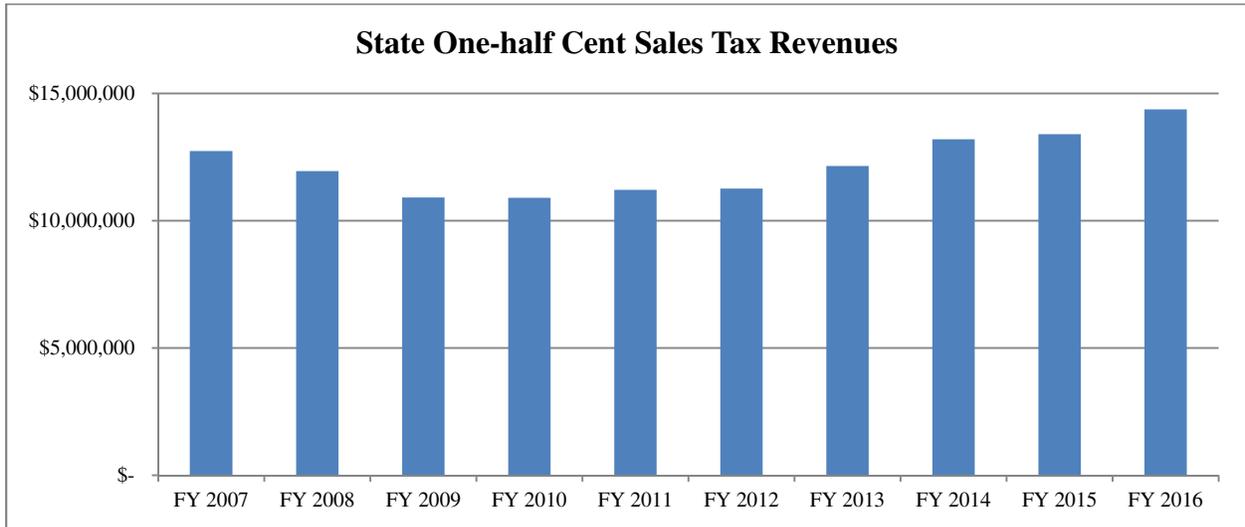
Effective October 1, 2014 (Fiscal Year 2015), a new assessment rate structure was implemented that charges residents based on the costs for collection and disposal in their service area, as well as the number of collections per week. The rates for Fiscal Year 2016 remain at the same levels as 2015, with information on the rates shown below.



The average adopted assessment rate per residence for Fiscal Year 2016 is \$181.95. This average is calculated by dividing the total assessment revenue calculated using the six different assessment adopted rates by the total number of housing units billed, and does not represent a specific rate for any service area or service level. As shown in the listing above, the actual assessment billed for each residence may be more or less than this amount depending on location and service level.

State Sales Tax

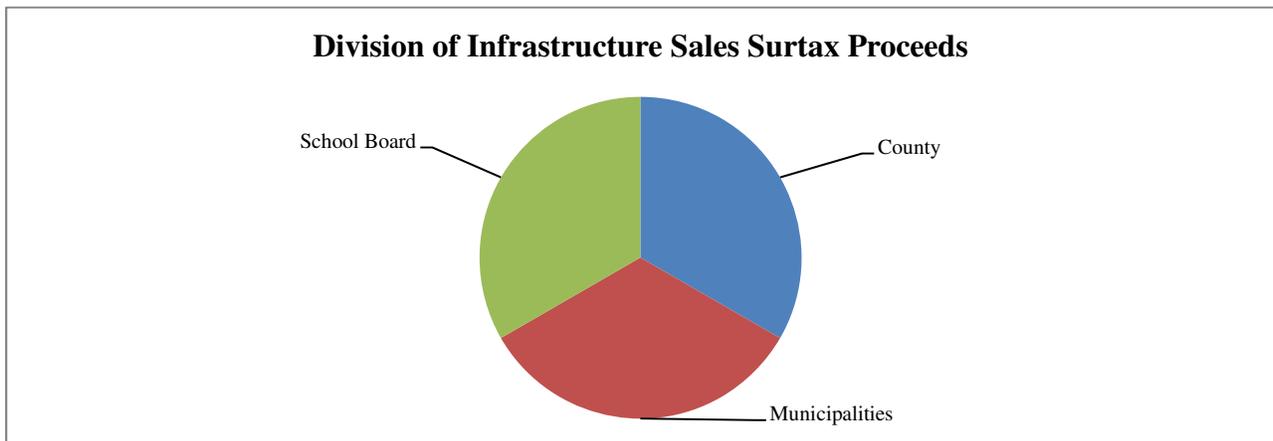
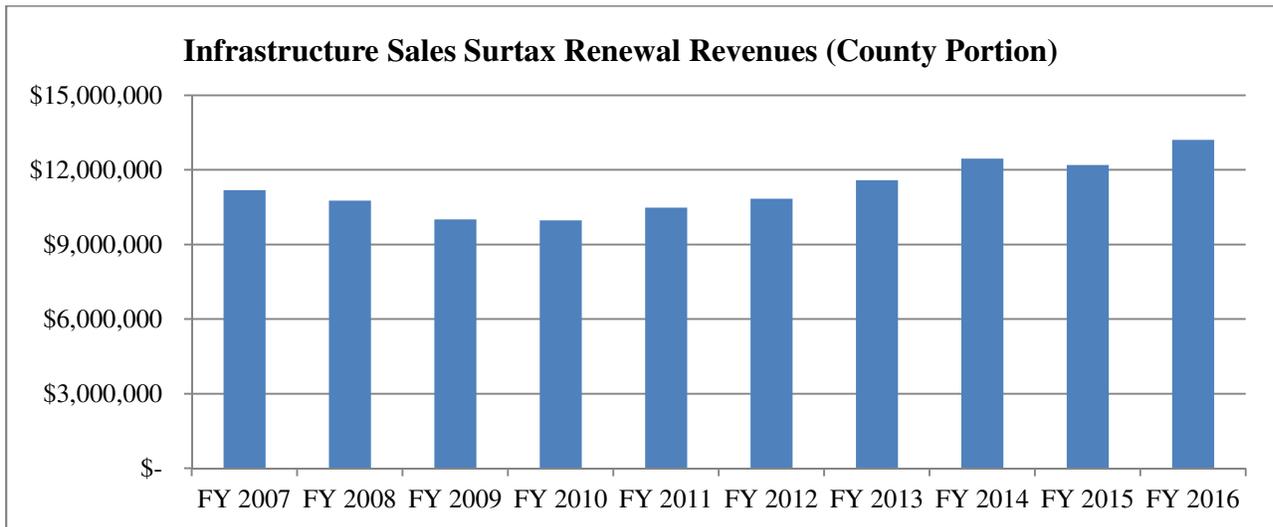
The Local Government Half-Cent Sales Tax Program is a revenue sharing program funded from the State's general sales and use tax collections. This tax is charged on eligible transactions along with the base Florida Sales Tax and any local discretionary sales surtax. The program is administered by the Florida Department of Revenue, which distributes revenue to the counties. Budgeted revenues for Fiscal Year 2016 are based on expected continued growth in economic activity.



Infrastructure Surtax Renewal

The Infrastructure Sales Surtax was originally approved by voters for a 15-year period beginning January 1, 1988, and ending December 31, 2002. The tax was renewed in 2001, with collections for the current 15-year period spanning January 1, 2003 to December 31, 2017. This is a one percent tax that is levied on transactions that are subject to the state sales tax. The proceeds are distributed in three even portions between the County, the School Board, and the County's fourteen municipalities. The portion allocated to the municipalities is shared by the Towns of Astatula, Howey-in-the-Hills, Lady Lake, and Montverde, as well as the Cities of Clermont, Eustis, Fruitland Park, Groveland, Leesburg, Mascotte, Minneola, Mount Dora, Tavares, and Umatilla. The revenues budgeted for Fiscal Year 2016 are projected based on increasing economic activity, and represent an estimate higher than the revenues received in any year since the renewal of the tax.

The County portion of the surtax proceeds is currently split with 50 percent for transportation purposes and 50 percent for purposes allowed by Section 212.055(2), F.S.



Local Option Gas Tax (1 to 6 Cents)

These revenues result from a six-cent per gallon tax on motor and diesel fuel sold in Lake County. This tax was authorized by the Florida Legislature in 1983, and is administered by the Florida Department of Revenue with the proceeds received by the County and its municipalities based on approved agreements. As these tax revenues are generated by the sale of fuels, they are directly affected by events such as changes in fuel prices, driving habits, business activity, and fuel efficiency improvements in vehicles.

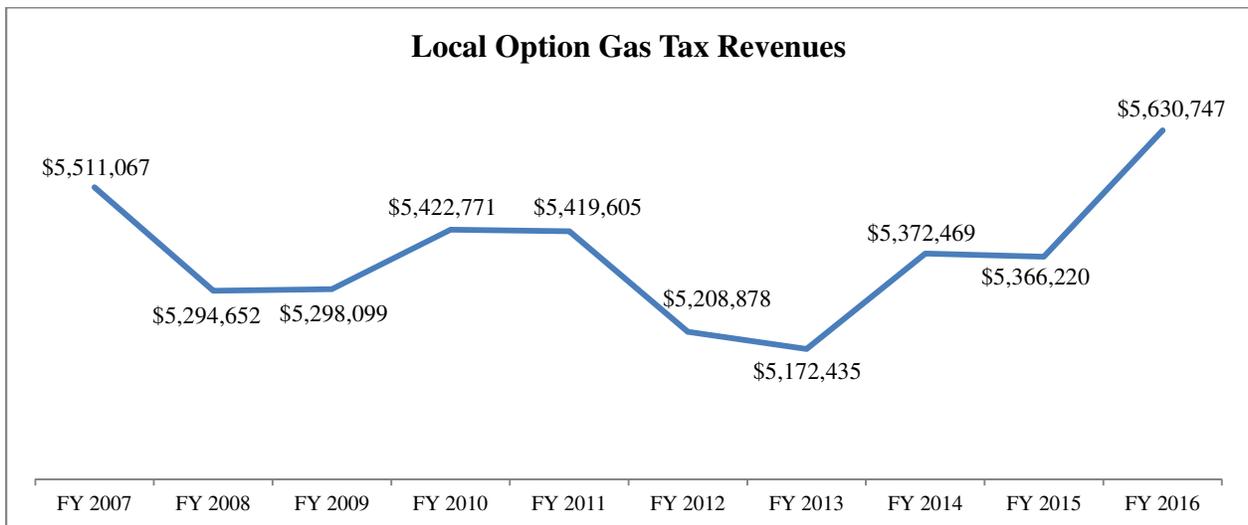
The authorized uses of these revenues are:

1. Public transportation operations and maintenance
2. Roadway and right-of-way maintenance and equipment, and structures used primarily for the storage and maintenance of such equipment
3. Roadway and right-of-way drainage
4. Street lighting
5. Traffic signs, traffic engineering, signalization, and pavement markings
6. Bridge maintenance and operations
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads

The First and Second Cent Tax was originally levied by Lake County for the ten-year period of September 1, 1984 to August 31, 1994. The tax was then extended for an additional 20 years through August 31, 2014. On January 14, 2014, the tax was re-imposed for the period of September 1, 2014 through December 31, 2043.

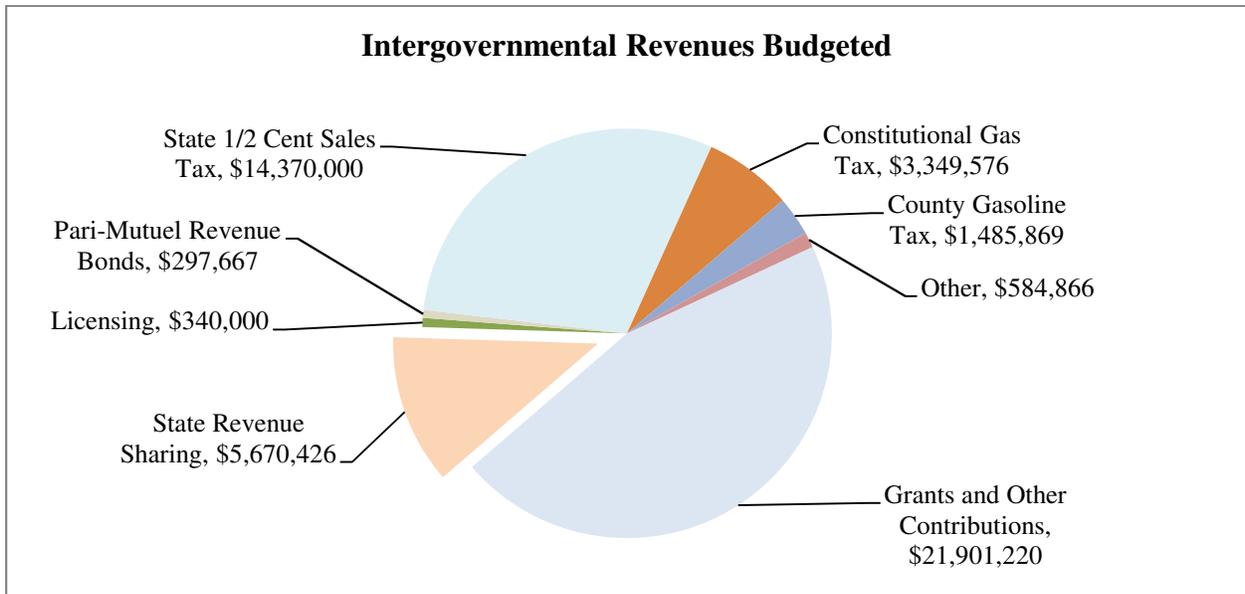
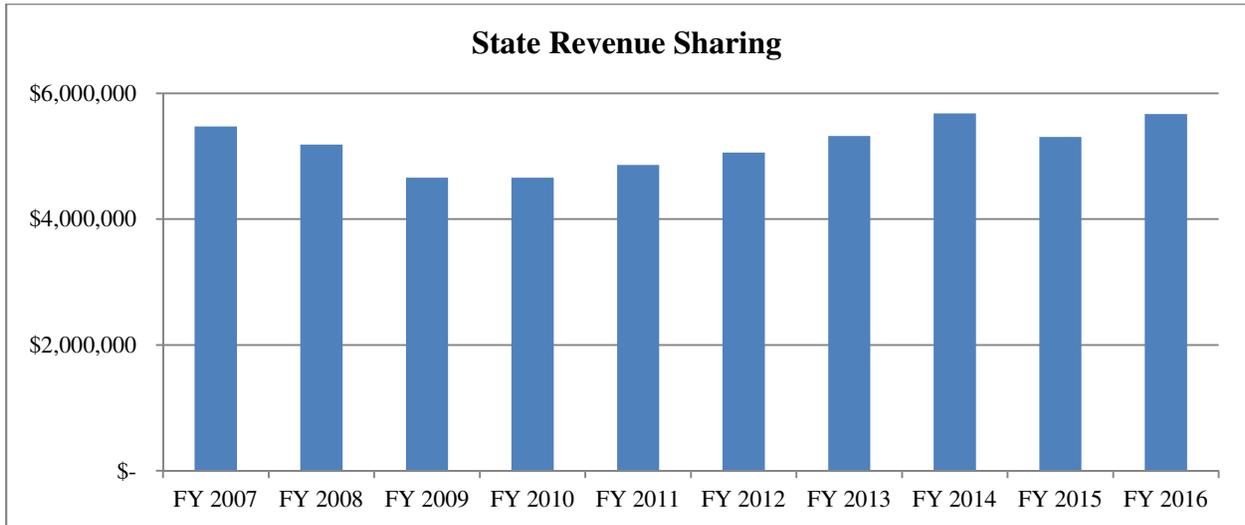
The Third and Fourth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1985 and ending August 30, 2015. On January 13, 2015, the tax was re-imposed for the period of August 31, 2015 through December 31, 2043.

The Fifth and Sixth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1986 and ending August 30, 2016. On January 13, 2015, the tax was re-imposed for the period of August 31, 2016 through December 31, 2043.



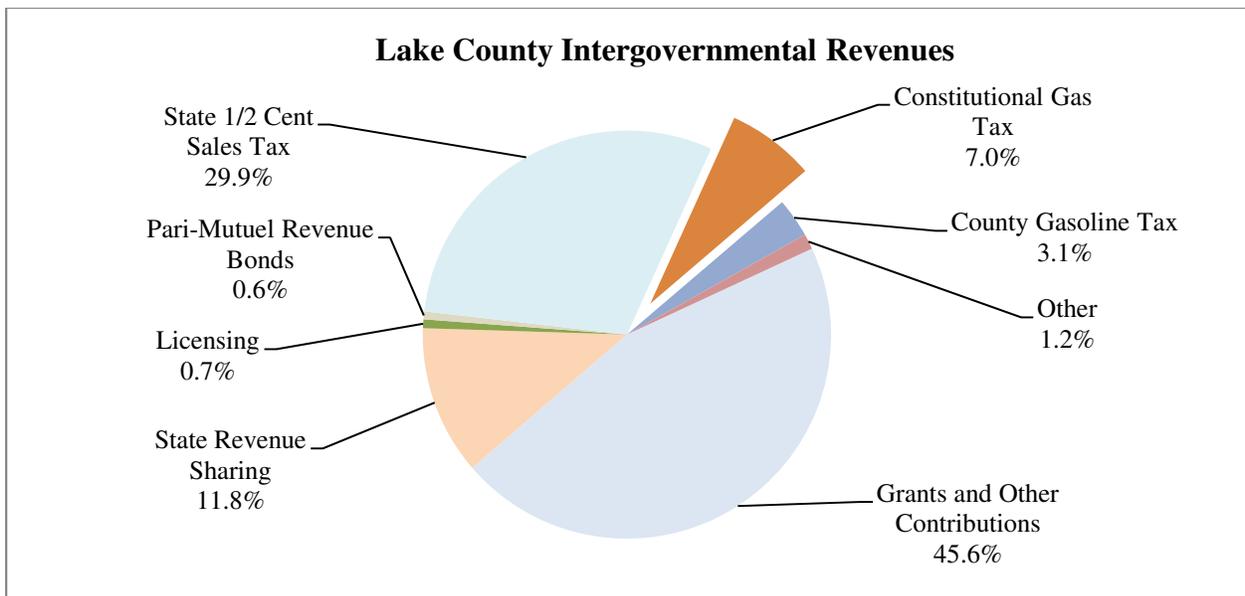
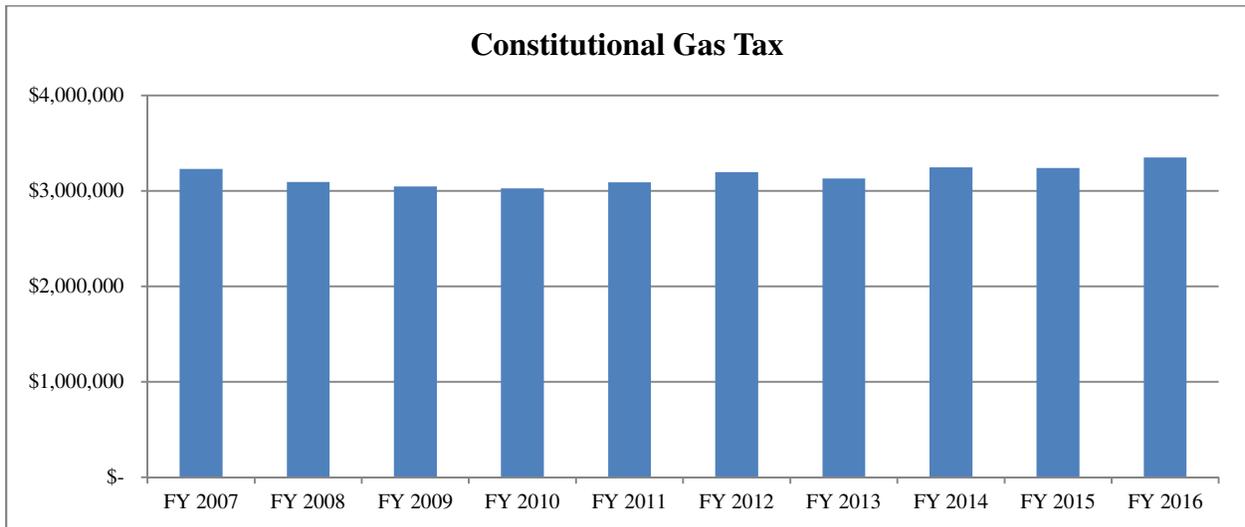
State Revenue Sharing Proceeds

These revenues are received by the County for a share of the State Sales and Use Tax collections, and a portion of the State taxes on cigarettes. The funds are administered by the Florida Department of Revenue. The amount of the funds received is a direct result of economic activity in Lake County, and the receipts in Fiscal Year 2016 are expected to reflect an increase over 2015.



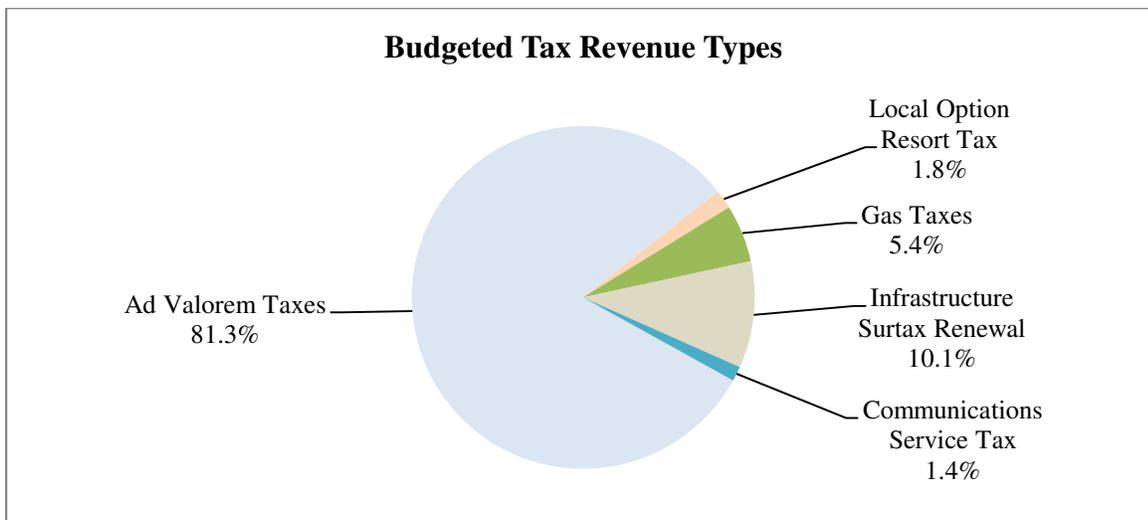
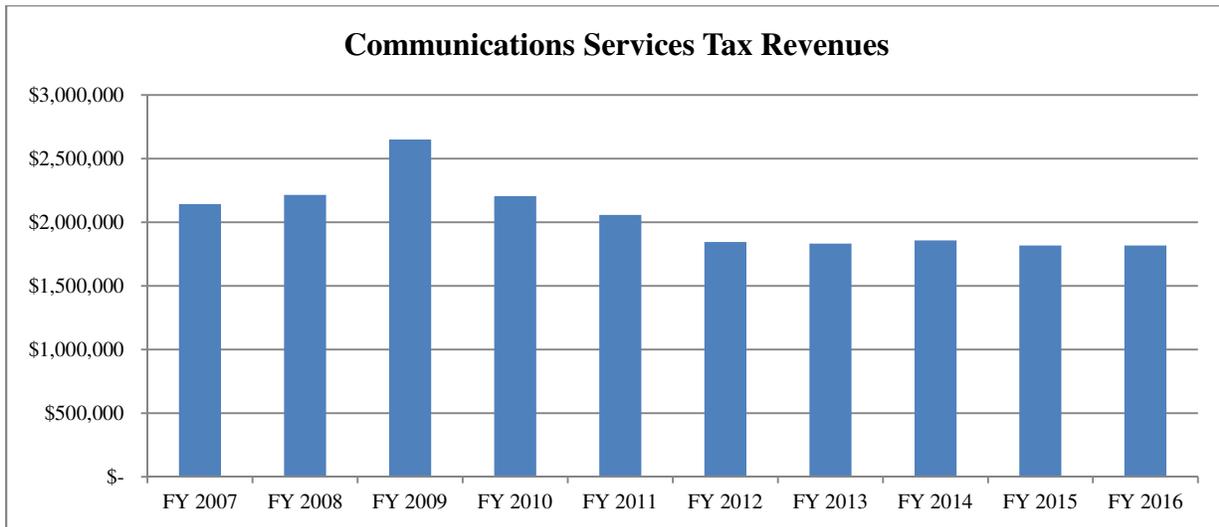
Constitutional Gas Tax (2 Cents)

Enacted by the Florida Legislature in 1943, the Constitutional Gas Tax is a two cent tax per gallon on gasoline and other petroleum products. The Florida State Board of Administration distributes the funds to each county based on an allocation formula that is applied to funds remaining after qualifying debt payments are deducted. Funds are used toward the acquisition, construction, and maintenance of roads. Maintenance uses may include traffic signals, sidewalks, bicycle paths, and landscaping, as necessary for the safe and efficient operation of roads. Lake County's portion of these revenues is expected to continue rising slightly for Fiscal Year 2016.



Communications Services Tax

These revenues are received from a state collected tax imposed on retail sales of communication services such as traditional telephone, cable, satellite, pagers, and cellular. This tax is a combination of the Florida Communications Services Tax of 9.17 percent and the Local Communications Services Tax, which varies from 2.4 percent to 6.32 percent depending on the area where service is provided. The tax is collected by the service providers and sent to the Department of Revenue, from which monthly distributions are made to the counties based on a population formula. Fiscal Year 2016 revenues are budgeted at the same level as 2015.



LONG RANGE FINANCIAL PLANNING

Lake County maintains a Capital Improvement Plan that is updated annually. Various revenues and expenditures are projected for future years as needed for discussion and modeling, with the projections updated as new information becomes available.



LAKE COUNTY

FLORIDA

PERSONNEL





LAKE COUNTY

FLORIDA

Personnel Authorization Summary
Full Time Positions by Department
Lake County BCC and Constitutional Officers

	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Estimated</u> <u>FY 2015</u>	<u>Personnel Actions FY 2016</u>			<u>Adopted</u> <u>FY 2016</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<u>Lake County BCC</u>							
Communications	6.00	6.00	6.00	0.00	0.00	2.00	8.00
Community Safety and Compliance	55.00	29.00	29.00	0.00	0.00	0.00	29.00
Community Services	22.00	23.00	24.00	0.00	0.00	1.00	25.00
County Attorney	6.00	6.00	6.00	0.00	0.00	1.00	7.00
County Manager	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	8.00	8.00	8.00	(8.00)	0.00	0.00	0.00
Economic Growth	0.00	0.00	0.00	49.00	0.00	3.00	52.00
Facilities and Fleet Management	26.00	26.00	26.00	0.00	0.00	0.00	26.00
Fiscal and Administrative Services	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Growth Management	33.00	37.00	41.00	(41.00)	0.00	0.00	0.00
Human Resources	9.00	9.00	9.00	0.00	0.00	0.00	9.00
Information Technology	22.00	22.00	22.00	0.00	0.00	1.00	23.00
Judicial Support	10.00	10.00	10.00	0.00	0.00	1.00	11.00
Legislative	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	97.00	96.00	96.00	0.00	0.00	0.00	96.00
Public Safety	213.00	214.00	214.00	0.00	0.00	0.00	214.00
Public Works	183.00	181.00	181.00	0.00	(5.00)	1.00	177.00 *
TOTAL - BCC Operating Funds	715.00	692.00	697.00	0.00	(5.00)	10.00	702.00
Facilities and Fleet Management	19.00	19.00	19.00	0.00	0.00	0.00	19.00
TOTAL - BCC Non-Operating Funds	19.00	19.00	19.00	0.00	0.00	0.00	19.00
TOTAL - Board of County Commissioner	734.00	711.00	716.00	0.00	(5.00)	10.00	721.00
<u>Lake County Constitutional Officers</u>							
Clerk of the Circuit Court	212.00	209.00	209.00	0.00	(14.00)	0.00	195.00
Property Appraiser	39.00	39.00	39.00	0.00	0.00	0.00	39.00
Sheriff's Office	700.00	726.00	726.00	0.00	0.00	0.00	726.00
Supervisor of Elections	13.00	13.00	14.00	0.00	0.00	0.00	14.00
Tax Collector	84.00	84.00	90.00	0.00	0.00	0.00	90.00
TOTAL - Constitutional Officers	1,048.00	1,071.00	1,078.00	0.00	(14.00)	0.00	1,064.00
TOTAL - Lake County	1,782.00	1,782.00	1,794.00	0.00	(19.00)	10.00	1,785.00

* Position #1121 will be deleted 10/31/2015. After the deletion, the net increase in the Board of County Commissioners' total will reflect an addition of four full-time positions.

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

	<u>Actual</u> <u>FY 2014</u>	<u>Adopted</u> <u>FY 2015</u>	<u>Estimated</u> <u>FY 2015</u>	<u>Personnel Actions FY 2016</u>			<u>Adopted</u> <u>FY 2016</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<u>General</u>							
Communications	3.50	3.50	3.50	0.00	0.00	1.40	4.90
Community Safety and Compliance	53.00	27.00	27.00	0.00	0.00	0.00	27.00
Community Services	7.15	7.15	8.15	(0.30)	0.00	0.00	7.85
County Attorney	6.00	6.00	6.00	0.00	0.00	1.00	7.00
County Manager	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	3.00	3.00	3.00	(3.00)	0.00	0.00	0.00
Economic Growth	0.00	0.00	0.00	17.20	0.00	0.50	17.70
Facilities and Fleet Management	26.00	26.00	26.00	0.00	0.00	0.00	26.00
Fiscal and Administrative Services	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Growth Management	14.50	15.00	14.00	(14.00)	0.00	0.00	0.00
Human Resources	9.00	9.00	9.00	0.00	0.00	0.00	9.00
Information Technology	22.00	22.00	22.00	0.00	0.00	1.00	23.00
Judicial Support	10.00	10.00	10.00	0.00	0.00	1.00	11.00
Legislative	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	20.60	18.50	18.50	0.00	0.00	0.00	18.50
Public Safety	3.50	3.75	3.75	0.00	0.00	0.00	3.75
Public Works	13.00	13.00	13.00	0.00	0.00	0.00	13.00
General	216.25	188.90	188.90	(0.10)	0.00	4.90	193.70
<u>County Transportation Trust</u>							
Public Works	123.00	123.00	123.00	0.00	0.00	1.00	124.00
County Transportation Trust	123.00	123.00	123.00	0.00	0.00	1.00	124.00
<u>County Library System</u>							
Public Resources	47.50	47.50	47.50	0.00	0.00	0.00	47.50
County Library System	47.50	47.50	47.50	0.00	0.00	0.00	47.50
SUBTOTAL - Countywide Funds	386.75	359.40	359.40	(0.10)	0.00	5.90	365.20
<u>MSTU - Stormwater Management</u>							
Public Works	6.00	6.00	6.00	0.00	0.00	0.00	6.00
MSTU - Stormwater Management	6.00	6.00	6.00	0.00	0.00	0.00	6.00
<u>MSTU - Parks Services</u>							
Public Resources	28.90	30.00	30.00	0.00	0.00	0.00	30.00
MSTU - Parks Services	28.90	30.00	30.00	0.00	0.00	0.00	30.00
<u>Emergency 911</u>							
Public Safety	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Emergency 911	4.00	4.00	4.00	0.00	0.00	0.00	4.00
<u>Resort/Development Tax</u>							
Communications	2.50	2.50	2.50	0.00	0.00	0.00	2.50
Economic Development and Tourism	5.00	5.00	5.00	(5.00)	0.00	0.00	0.00
Economic Growth	0.00	0.00	0.00	4.15	0.00	1.50	5.65
Resort/Development Tax	7.50	7.50	7.50	(0.85)	0.00	1.50	8.15

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

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Estimated FY 2015</u>	<u>Personnel Actions FY 2016</u>			<u>Adopted FY 2016</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<u>Building Services</u>							
Economic Growth	0.00	0.00	0.00	27.65	0.00	1.00	28.65
Growth Management	18.50	22.00	27.00	(27.00)	0.00	0.00	0.00
Building Services	18.50	22.00	27.00	0.65	0.00	1.00	28.65
<u>County Fire Rescue</u>							
Public Safety	203.50	204.25	204.25	0.00	0.00	0.00	204.25
Public Works	0.50	0.50	0.50	0.50	(0.50)	0.00	0.50
County Fire Rescue	204.00	204.75	204.75	0.50	(0.50)	0.00	204.75
SUBTOTAL - Special Revenue Funds	268.90	274.25	279.25	0.30	(0.50)	2.50	281.55
<u>Community Development Block Grant</u>							
Community Services	5.50	4.30	4.30	(0.25)	0.00	0.00	4.05
Community Development Block Grant	5.50	4.30	4.30	(0.25)	0.00	0.00	4.05
<u>Transit</u>							
Communication	0.00	0.00	0.00	0.00	0.00	0.60	0.60
Community Services	4.75	4.95	4.95	0.30	0.00	1.00	6.25
Facilities and Fleet Management	1.00	1.00	1.00	0.00	0.00	0.00	1.00
Transit	5.75	5.95	5.95	0.30	0.00	1.60	7.85
<u>Affordable Housing Assistance Trust</u>							
Community Services	0.40	0.85	0.85	0.00	0.00	0.00	0.85
Affordable Housing Assistance Trust	0.40	0.85	0.85	0.00	0.00	0.00	0.85
<u>Section 8</u>							
Community Services	4.20	5.75	5.75	0.25	0.00	0.00	6.00
Section 8	4.20	5.75	5.75	0.25	0.00	0.00	6.00
<u>Federal/State Grants</u>							
Public Safety	2.00	2.00	2.00	0.00	0.00	0.00	2.00
Federal/State Grants	2.00	2.00	2.00	0.00	0.00	0.00	2.00
<u>Restricted Local Programs</u>							
Community Safety and Compliance	2.00	2.00	2.00	0.00	0.00	0.00	2.00
Restricted Local Programs	2.00	2.00	2.00	0.00	0.00	0.00	2.00
SUBTOTAL - Grant Funds	19.85	20.85	20.85	0.30	0.00	1.60	22.75
<u>Landfill Enterprise</u>							
Public Works	40.50	38.50	38.50	(0.50)	(4.50)	0.00	33.50
Landfill Enterprise	40.50	38.50	38.50	(0.50)	(4.50)	0.00	33.50
SUBTOTAL - Enterprise Funds	40.50	38.50	38.50	(0.50)	(4.50)	0.00	33.50
TOTAL - Operating Funds	716.00	693.00	698.00	(0.00)	(5.00)	10.00	703.00
<u>Fleet Management</u>							
Facilities and Fleet Management	18.00	18.00	18.00	0.00	0.00	0.00	18.00
Fleet Management	18.00	18.00	18.00	0.00	0.00	0.00	18.00
TOTAL - Internal Service Funds	18.00	18.00	18.00	0.00	0.00	0.00	18.00
TOTAL - All Funds	734.00	711.00	716.00	(0.00)	(5.00)	10.00	721.00

**Position Additions and Deletions
FY 2016**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Trans- fers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
<u>General</u>							
Communications							
Communications	0.00	0.00	0.00	0.70	Internet Applications Developer	1181	16-014
Communications	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.70</u>	Senior Graphic Designer	1182	16-015
	0.00	0.00	0.00	1.40			
Circuit Judges							
Court Technology	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	User Support Analyst	1183	16-016
	0.00	0.00	0.00	1.00			
Community Services							
Administration	<u>0.00</u>	<u>(0.30)</u>	<u>0.00</u>	<u>0.00</u>	Community Liaison	648	16-059
	0.00	(0.30)	0.00	0.00			
County Attorney							
County Attorney	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	Office Associate V	1188	16-065
	0.00	0.00	0.00	1.00			
Economic Development & Tourism							
Economic Development	0.00	(0.50)	0.00	0.00	Econ Growth Business Relations Mgr	82	16-047
Economic Development	0.00	(0.50)	0.00	0.00	Office Associate V	935	16-048
Economic Development	0.00	(0.50)	0.00	0.00	Economic Growth Director	749	16-049
Economic Development	0.00	(0.50)	0.00	0.00	Econ Development & Tourism Mgr	1117	16-033
Economic Development	0.00	(0.50)	0.00	0.00	Econ Dev & Tourism Coordinator	1077	16-034
Economic Development	0.00	(0.50)	0.00	0.00	Program Analyst	496	16-042
Economic Growth							
Administration	0.00	0.70	0.00	0.00	Econ Growth Business Relations Mgr	82	16-047
Administration	0.00	0.50	0.00	0.00	Office Associate V	935	16-048
Administration	0.00	0.50	0.00	0.00	Economic Growth Director	749	16-049
Econ Development & Tourism	0.00	0.00	0.00	0.50	Econ Dev & Tourism Coordinator	1184	16-044
Econ Development & Tourism	0.00	0.50	0.00	0.00	Econ Development & Tourism Mgr	1117	16-033
Econ Development & Tourism	0.00	0.50	0.00	0.00	Econ Dev & Tourism Coordinator	1077	16-034
Econ Development & Tourism	0.00	0.50	0.00	0.00	Program Analyst	496	16-042
Planning and Zoning	0.00	1.00	0.00	0.00	Program Associate	715	16-045
Planning and Zoning	0.00	3.00	0.00	0.00	Associate Planner	494, 657, 710	16-082
Planning and Zoning	0.00	2.00	0.00	0.00	Chief Planner	38, 759	16-082
Planning and Zoning	0.00	1.00	0.00	0.00	GIS Analyst	317	16-082
Planning and Zoning	0.00	1.00	0.00	0.00	Office Associate III	462	16-082
Planning and Zoning	0.00	2.00	0.00	0.00	Planner	397, 707	16-082
Planning and Zoning	0.00	1.00	0.00	0.00	Planning Division Manager	57	16-082
Planning and Zoning	<u>0.00</u>	<u>3.00</u>	<u>0.00</u>	<u>0.00</u>	Senior Planner	577, 697, 771	16-082
	0.00	14.20	0.00	0.50			
Information Technology							
Information Systems	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	IT Security & Compliance Technician	1179	16-004
	0.00	0.00	0.00	1.00			

**Position Additions and Deletions
FY 2016**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Trans- fers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
Growth Management							
Development Processing	0.00	(1.00)	0.00	0.00	Program Associate	715	16-045
Planning and Community Design	0.00	(3.00)	0.00	0.00	Associate Planner	494, 657, 710	16-082
Planning and Community Design	0.00	(2.00)	0.00	0.00	Chief Planner	38, 759	16-082
Planning and Community Design	0.00	(1.00)	0.00	0.00	GIS Analyst	317	16-082
Planning and Community Design	0.00	(1.00)	0.00	0.00	Office Associate III	462	16-082
Planning and Community Design	0.00	(2.00)	0.00	0.00	Planner	397, 707	16-082
Planning and Community Design	0.00	(1.00)	0.00	0.00	Planning Division Manager	57	16-082
Planning and Community Design	<u>0.00</u>	<u>(3.00)</u>	<u>0.00</u>	<u>0.00</u>	Senior Planner	577, 697, 771	16-082
	0.00	(14.00)	0.00	0.00			
General	0.00	(0.10)	0.00	4.90			
SUBTOTAL - Countywide Funds	0.00	(0.10)	0.00	4.90			

**Position Additions and Deletions
FY 2016**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Trans- fers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
<u>County Transportation Trust</u>							
Public Works							
Engineering	0.00	0.00	0.00	1.00	Survey Technician II	1180	16-010
County Transportation Trust	0.00	0.00	0.00	1.00			
<u>Resort/Development Tax</u>							
Economic Growth							
Administration	0.00	0.15	0.00	0.00	Econ Growth Business Relations Mgr	82	16-047
Administration	0.00	0.25	0.00	0.00	Office Associate V	935	16-048
Administration	0.00	0.25	0.00	0.00	Economic Growth Director	749	16-049
Econ Development & Tourism	0.00	1.00	0.00	0.00	Sports Dev & Tourism Coordinator	1144	16-035
Econ Development & Tourism	0.00	1.00	0.00	0.00	Tourism Program Supervisor	495	16-041
Econ Development & Tourism	0.00	0.00	0.00	0.50	Econ Dev & Tourism Coordinator	1184	16-044
Econ Development & Tourism	0.00	0.00	0.00	1.00	Special Event Associate	1187	16-066
Econ Development & Tourism	0.00	0.50	0.00	0.00	Econ Development & Tourism Mgr	1117	16-033
Econ Development & Tourism	0.00	0.50	0.00	0.00	Econ Dev & Tourism Coordinator	1077	16-034
Econ Development & Tourism	0.00	0.50	0.00	0.00	Program Analyst	496	16-042
Economic Dev & Tourism							
Economic Development	0.00	(0.50)	0.00	0.00	Economic Growth Business Relations	82	16-047
Economic Development	0.00	(0.50)	0.00	0.00	Office Associate V	935	16-048
Economic Development	0.00	(0.50)	0.00	0.00	Economic Growth Director	749	16-049
Tourism	0.00	(1.00)	0.00	0.00	Sports Dev & Tourism Coordinator	1144	16-035
Tourism	0.00	(1.00)	0.00	0.00	Tourism Program Supervisor	495	16-041
Economic Development	0.00	(0.50)	0.00	0.00	Econ Development & Tourism Mgr	1117	16-033
Economic Development	0.00	(0.50)	0.00	0.00	Econ Dev & Tourism Coordinator	1077	16-034
Economic Development	0.00	(0.50)	0.00	0.00	Program Analyst	496	16-042
Resort/Development Tax	0.00	(0.85)	0.00	1.50			
<u>Building Services</u>							
Economic Growth							
Administration	0.00	0.15	0.00	0.00	Econ Growth Business Relations Mgr	82	16-047
Administration	0.00	0.25	0.00	0.00	Office Associate V	935	16-048
Administration	0.00	0.25	0.00	0.00	Economic Growth Director	749	16-049
Building Services	0.00	0.00	0.00	1.00	Permitting Technician I	1185	16-052
Building Services	0.00	1.00	0.00	0.00	Associate Plans Examiner	163	16-081
Building Services	0.00	1.00	0.00	0.00	Building Services Division Manager	663	16-081
Building Services	0.00	1.00	0.00	0.00	Building Services Supervisor	712	16-081
Building Services	0.00	1.00	0.00	0.00	Chief Fire Inspector/Plan Examiner	294	16-081
Building Services	0.00	1.00	0.00	0.00	Chief Inspector	671	16-081
Building Services	0.00	1.00	0.00	0.00	Chief Plans Examiner	620	16-081
Building Services	0.00	1.00	0.00	0.00	Fire Inspector	1177	16-081
Building Services	0.00	2.00	0.00	0.00	Licensing Investigator	178, 645	16-081
Building Services	0.00	1.00	0.00	0.00	Office Associate V	665	16-081
Building Services	0.00	4.00	0.00	0.00	Permitting Technician I	367, 590,1172, 1174	16-081

**Position Additions and Deletions
FY 2016**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Trans- fers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
Building Services	0.00	2.00	0.00	0.00	Permitting Technician II	586, 1173	16-081
Building Services	0.00	1.00	0.00	0.00	Plans Examiner	204	16-081
Building Services	0.00	1.00	0.00	0.00	Public Hearing Associate	714	16-081
Building Services	0.00	8.00	0.00	0.00	Senior Building Inspector	593, 696, 1162, 1163, 1170, 1171, 1175, 1176	16-081
Building Services	0.00	1.00	0.00	0.00	Senior Plans Examiner	1161	16-081
Growth Management							
Building Services	0.00	(1.00)	0.00	0.00	Associate Plans Examiner	163	16-081
Building Services	0.00	(1.00)	0.00	0.00	Building Services Division Manager	663	16-081
Building Services	0.00	(1.00)	0.00	0.00	Building Services Supervisor	712	16-081
Building Services	0.00	(1.00)	0.00	0.00	Chief Fire Inspector/Plan Examiner	294	16-081
Building Services	0.00	(1.00)	0.00	0.00	Chief Inspector	671	16-081
Building Services	0.00	(1.00)	0.00	0.00	Chief Plans Examiner	620	16-081
Building Services	0.00	(1.00)	0.00	0.00	Fire Inspector	1177	16-081
Building Services	0.00	(2.00)	0.00	0.00	Licensing Investigation	178, 645	16-081
Building Services	0.00	(1.00)	0.00	0.00	Office Associate V	665	16-081
Building Services	0.00	(4.00)	0.00	0.00	Permitting Technician I	367, 590,1172,117 4	16-081
Building Services	0.00	(2.00)	0.00	0.00	Permitting Technician II	586, 1173	16-081
Building Services	0.00	(1.00)	0.00	0.00	Plans Examiner	204	16-081
Building Services	0.00	(1.00)	0.00	0.00	Public Hearing Associate	714	16-081
Building Services	0.00	(8.00)	0.00	0.00	Senior Building Inspector	593, 696, 1162, 1163, 1170, 1171, 1175, 1176	16-081
Building Services	0.00	(1.00)	0.00	0.00	Senior Plans Examiner	1161	16-081
Building Services	0.00	0.65	0.00	1.00			
County Fire Rescue							
Public Safety							
Fire Rescue	0.00	0.50	0.00	0.00	Field Inspector	404	16-005
Fire Rescue	(0.50)	0.00	0.00	0.00	Field Inspector	394	16-067
County Fire Rescue	(0.50)	0.50	0.00	0.00			
SUBTOTAL - Special Revenue Funds	(0.50)	0.30	0.00	3.50			

**Position Additions and Deletions
FY 2016**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Trans- fers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
<u>Community Development Block Grant</u>							
Community Services							
Housing Svcs/CDBG Admin	0.00	(0.05)	0.00	0.00	Program Associate	1021	16-056
Housing Svcs/CDBG Admin	0.00	(0.10)	0.00	0.00	Program Supervisor	143	16-057
Housing Svcs/CDBG Admin	0.00	(0.10)	0.00	0.00	Housing & Comm Dev Div Mgr	19	16-058
Community Dev. Block Grant	0.00	(0.25)	0.00	0.00			
<u>Transit</u>							
Communications							
Communications	0.00	0.00	0.00	0.30	Internet Applications Developer	1181	16-014
Communications	0.00	0.00	0.00	0.30	Senior Graphic Designer	1182	16-015
Community Services							
Administration	0.00	0.30	0.00	0.00	Community Liaison	648	16-059
Transit	0.00	0.00	0.00	1.00	Transit Operations Supervisor	1186	16-060
Transit	0.00	0.30	0.00	1.60			
<u>Section 8</u>							
Community Services							
Housing Services/Section 8	0.00	0.05	0.00	0.00	Program Associate	1021	16-056
Housing Services/Section 8	0.00	0.10	0.00	0.00	Program Supervisor	143	16-057
Housing Services/Section 8	0.00	0.10	0.00	0.00	Housing & Comm Dev Div Mgr	19	16-058
Section 8	0.00	0.25	0.00	0.00			
SUBTOTAL - Grant Funds	0.00	0.30	0.00	1.60			
<u>Landfill Enterprise</u>							
Public Works							
Solid Waste	(0.50)	0.00	0.00	0.00	Field Inspector	394	16-067
Solid Waste	0.00	(0.50)	0.00	0.00	Field Inspector	404	16-005
Solid Waste	(1.00)	0.00	0.00	0.00	Landfill Attendant	351	16-068
Solid Waste	(1.00)	0.00	0.00	0.00	Landfill Attendant	219	16-072
Solid Waste	(1.00)	0.00	0.00	0.00	Office Associate IV	987	16-074
Solid Waste	(1.00)	0.00	0.00	0.00	Scales Attendant II	891	16-075
SUBTOTAL - Enterprise Funds	(4.50)	(0.50)	0.00	0.00			
TOTAL - Operating Funds	(5.00)	(0.00)	0.00	10.00			
TOTAL - All Funds	(5.00)	(0.00)	0.00	10.00			

CAPITAL OUTLAY





LAKE COUNTY

FLORIDA

Summary of Capital Outlay by Fund FY 2016

Fund/Department	New	Replacement	Total
COUNTYWIDE FUNDS			
<u>GENERAL (0010)</u>			
Executive Offices	\$ 5,100	\$ -	\$ 5,100
Facilities and Fleet Management	17,000	-	17,000
Information Technology	128,000	18,800	146,800
Public Works	-	54,000	54,000
Judicial Support	136,496	-	136,496
Constitutional Offices	50,000	-	50,000
Total General Fund	\$ 336,596	\$ 72,800	\$ 409,396
<u>COUNTY TRANSPORTATION TRUST (1120)</u>			
Public Works	\$ 11,950	\$ 34,725	\$ 46,675
Total County Transportation Trust	\$ 11,950	\$ 34,725	\$ 46,675
<u>COUNTY LIBRARY SYSTEM (1900)</u>			
Public Resources	\$ 20,000	\$ -	\$ 20,000
Total County Library System	\$ 20,000	\$ -	\$ 20,000
TOTAL COUNTYWIDE FUNDS	\$ 368,546	\$ 107,525	\$ 476,071
SPECIAL REVENUE FUNDS			
<u>MSTU - PARKS SECTION (1231)</u>			
Public Resources	\$ 62,500	\$ -	\$ 62,500
Total MSTU - Parks Section	\$ 62,500	\$ -	\$ 62,500
<u>EMERGENCY 911 (1240)</u>			
Public Safety	\$ -	\$ 15,000	\$ 15,000
Total Emergency 911	\$ -	\$ 15,000	\$ 15,000
<u>BUILDING SERVICES (1520)</u>			
Economic Growth	\$ 13,501	\$ 120,000	\$ 133,501
Total Building Services	\$ 13,501	\$ 120,000	\$ 133,501

Summary of Capital Outlay by Fund FY 2016

Fund/Department	New	Replacement	Total
<u>COUNTY FIRE RESCUE (1680)</u>			
Public Safety	\$ 92,681	\$ 105,650	\$ 198,331
Total County Fire Rescue	\$ 92,681	\$ 105,650	\$ 198,331
TOTAL SPECIAL REVENUE FUNDS	\$ 168,682	\$ 240,650	\$ 409,332
GRANT FUNDS			
<u>TRANSIT (1210)</u>			
Community Services	\$ 1,350,874	\$ 880,000	\$ 2,230,874
Total Transit	\$ 1,350,874	\$ 880,000	\$ 2,230,874
<u>SECTION 8 (1270)</u>			
Community Services	\$ 23,000	\$ -	\$ 23,000
Total Section 8	\$ 23,000	\$ -	\$ 23,000
TOTAL GRANT FUNDS	\$ 1,373,874	\$ 880,000	\$ 2,253,874
ENTERPRISE FUNDS			
<u>LANDFILL ENTERPRISE (4200)</u>			
Public Works	\$ 22,168	\$ -	\$ 22,168
Total Landfill Enterprise	\$ 22,168	\$ -	\$ 22,168
TOTAL ENTERPRISE FUNDS	\$ 22,168	\$ -	\$ 22,168
TOTAL OPERATING BUDGET	\$ 1,933,270	\$ 1,228,175	\$ 3,161,445
CAPITAL PROJECT FUNDS			
<u>RENEWAL SALES TAX CAPITAL PROJECTS (3030)</u>			
Constitutional Offices	\$ -	\$ 1,000,000	\$ 1,000,000
Public Safety	162,870	932,130	1,095,000
Lake EMS	300,000	-	300,000
Total Renewal Sales Tax Capital Projects	\$ 462,870	\$ 1,932,130	\$ 2,395,000

Summary of Capital Outlay by Fund FY 2016

Fund/Department	New	Replacement	Total
RENEWAL SALES TAX CAPITAL PROJECTS - PW (3040)			
Public Works	\$ 9,200	\$ 632,000	\$ 641,200
Total Renewal Sales Tax Capital Projects - PW	\$ 9,200	\$ 632,000	\$ 641,200
TOTAL CAPITAL PROJECT FUNDS	\$ 472,070	\$ 2,564,130	\$ 3,036,200
TOTAL NON-OPERATING BUDGET	\$ 472,070	\$ 2,564,130	\$ 3,036,200
TOTAL ALL FUNDS	\$ 2,405,340	\$ 3,792,305	\$ 6,197,645

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
COUNTYWIDE FUNDS					
GENERAL (0010)					
<u>Executive Offices</u>					
<u>Communications</u>					
Low-end Graphics Workstation	0109100	IO-1601	\$ 1,900	\$ -	\$ 1,900
High-end Graphics Workstation	0109100	IO-1602	3,200	-	3,200
<u>Facilities and Fleet Management</u>					
<u>Jail and Sheriff Facilities Maintenance</u>					
(2) Mowers - Zero Turn 60" Cut	0851120	JS-1601	17,000	-	17,000
<u>Information Technology</u>					
<u>County Technology</u>					
(4) 40G Network Transceivers for Daisy Chain	1885120	Project 18002	12,000	-	12,000
(4) Advanced Laptops	1885120	Project 18002	6,000	-	6,000
(2) Low-end Workstation Class Computers	1885120	Project 18002	4,000	-	4,000
Fortinet Fortigate 800C	1885120	Project 18002	16,000	-	16,000
(3) Rack Mount 6000VA UPS Units	1885120	Project 18002	-	10,800	10,800
(3) HP5900AF-48XG-4QSFP Switch	1885120	Project 18002	42,000	-	42,000
Dataon CIB-9224v12 Model 6.5 TB Storage System	1885120	Project 18002	26,000	-	26,000
Data Protection Manager Server for Backups	1885120	Project 18002	12,000	-	12,000
Shunning Devices Security	1885120	Project 18002	10,000	-	10,000
Countywide Voice Mail System	1885120	Project 18003	-	8,000	8,000
<u>Public Works</u>					
<u>Mosquito Control</u>					
(4) London Fog ULV Cold Aerosol Generators with Pumps	5056202	MCL-1601	-	50,000	50,000
<u>Laboratory</u>					
Refrigerator for storage of Laboratory Water Samples	5056204	LAB-1601	-	2,300	2,300
Handheld Surveyor Palm Unit	5056204	LAB-1602	-	1,700	1,700
<u>Judicial Support</u>					
<u>State Attorney - Technology</u>					
(2) Servers, Firewalls and Scanners	6062100	-	18,796	-	18,796
<u>Public Defender - Technology</u>					
(20) Surface Pro 3 Tablets	6062200	-	28,700	-	28,700
<u>Judges - Technology</u>					
Network, Audio and Video Cabling	6062300	-	10,000	-	10,000
Laptops, San Node, Mixers, Audio/Video Equipment, etc.	6062300	-	79,000	-	79,000
<u>Constitutional Offices</u>					
<u>Animal Services Trust</u>					
Use by Sheriff's Request	7073510	-	50,000	-	50,000
Total General Fund			\$ 336,596	\$ 72,800	\$ 409,396
COUNTY TRANSPORTATION TRUST (1120)					
<u>Public Works</u>					
<u>Road Operations</u>					
Sidewalk Grinder	5053200	PRO-1601	\$ 4,500	\$ -	\$ 4,500
<u>Engineering Operations</u>					
Survey Base Unit and Auxilliary Device	5055100	PWE-1601	-	30,000	30,000
Radar Recorder with Bluetooth	5055100	PWE-1602	3,900	-	3,900
<u>Traffic Operations</u>					
(3) Semi-Rugged Laptop Computers	5055200	PWTO-1601	-	4,725	4,725
Clamp on Ground Tester	5055200	PWTO-1602	1,450	-	1,450
Iteris Advanced Lens Adjustment Module	5055200	PWTO-1603	1,100	-	1,100
55" - 60" Flat Screen Monitor	5055200	PWTO-1604	1,000	-	1,000
Total County Transportation Trust			\$ 11,950	\$ 34,725	\$ 46,675

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
COUNTY LIBRARY SYSTEM (1900)					
Public Resources					
Library Services					
Sport Utility Vehicle (SUV)	3038300	Project 00001	\$ 20,000	\$ -	\$ 20,000
Total County Library System			\$ 20,000	\$ -	\$ 20,000
TOTAL COUNTYWIDE FUNDS			\$ 368,546	\$ 107,525	\$ 476,071
SPECIAL REVENUE FUNDS					
MSTU - PARKS SECTION (1231)					
Public Resources					
Parks Services - Unincorporated					
(2) Utility Trailers - 6' x 8'	3052200	PTD-1601	\$ 3,000	\$ -	\$ 3,000
(2) Exmark Mower 60" Lazer S-Series	3052200	Project 00001	19,000	-	19,000
Ford F-150 1/2Ton Pickup Truck 4 x 4	3052200	Project 00001	20,000	-	20,000
Public Lands					
Utility Trailer - 6' x 8'	3052650	PTD-1602	1,500	-	1,500
(2) Exmark Mower 60" Lazer S-Series	3052650	Project 00001	19,000	-	19,000
Total MSTU - Parks Section			\$ 62,500	\$ -	\$ 62,500
EMERGENCY 911 (1240)					
Public Safety					
E911					
Emergency Equipment - as needed	2145310	E911-1601	\$ -	\$ 15,000	\$ 15,000
Total Emergency 911			\$ -	\$ 15,000	\$ 15,000
BUILDING SERVICES (1520)					
Economic Growth					
FI-5530C1 Large Scanner	1048310	BSD-1601	\$ 4,516	\$ -	\$ 4,516
(3) FI-7810 Small Scanners	1048310	BSD-1602	5,985	-	5,985
Heavy Duty Printer	1048310	BSD-1603	3,000	-	3,000
(5) Vehicles	1048310	Project 00001	-	120,000	120,000
Total Building Services			\$ 13,501	\$ 120,000	\$ 133,501
COUNTY FIRE RESCUE (1680)					
Public Safety					
Fire Rescue					
(2) Set of Extraction Tools	2136300	FRD-1601	\$ -	\$ 40,000	\$ 40,000
(5) Automated External Defibrillators (AED)	2136300	FRD-1602	-	12,500	12,500
(2) Toughbooks Computers	2136300	FRD-1603	-	3,150	3,150
SORT Hydraulic Power Plant, Breakers, Bits, etc.	2136300	FRD-1604	25,000	-	25,000
SORT Electric Breakers, Tips and Speed Saws	2136300	FRD-1605	7,000	-	7,000
SORT Electric Rebar Cutter and Spare Parts	2136300	FRD-1606	3,000	-	3,000
(2) F150 Trucks	2136300	Project 00001	-	50,000	50,000
Sport Utility Vehicle (SUV)	2136300	Project 00001	32,681	-	32,681
Grant Programs					
Machinery and Equipment	2136350	Project 21035	25,000	-	25,000
Total County Fire Rescue			\$ 92,681	\$ 105,650	\$ 198,331
TOTAL SPECIAL REVENUE FUNDS			\$ 168,682	\$ 240,650	\$ 409,332

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GRANT FUNDS					
TRANSIT (1210)					
Community Services					
Transportation Disadvantaged Capital					
(11) Paratransit Buses	2027220	TDIS-1601	\$ -	\$ 880,000	\$ 880,000
Mobile Lift - FTA 2009 Funds	2027220	Project 20501	45,000	-	45,000
Vehicle Locator System - FTA 2012 Funds	2027220	Project 20504	47,442	-	47,442
Mobile Fare Collection - FTA 2013 Funds	2027220	Project 20505	200,000	-	200,000
Mobile Surveillance/Security Equipment - FTA 2013 Funds	2027220	Project 20505	20,956	-	20,956
Fixed Route Bus - FTA 2013 Funds	2027220	Project 20505	202,476	-	202,476
Bus Wash - FTA 2013 Orl Funds	2027220	Project 20506	35,000	-	35,000
(2) Fixed Route Buses - FTA 2014 Funds	2027220	Project 20507	800,000	-	800,000
Total Transit			\$ 1,350,874	\$ 880,000	\$ 2,230,874
SECTION 8 (1270)					
Community Services					
Housing Services					
SUV Support Vehicle	2082420	Project 00001	\$ 23,000	\$ -	\$ 23,000
Total Section 8			\$ 23,000	\$ -	\$ 23,000
TOTAL GRANT FUNDS			\$ 1,373,874	\$ 880,000	\$ 2,253,874
ENTERPRISE FUNDS					
LANDFILL ENTERPRISE (4200)					
Public Works					
Convenience Centers					
(2) 40 CuYd Octagon Closed Compactor Container/Receivers	4568400	SWSP-1601	\$ 11,518	\$ -	\$ 11,518
(3) 20 CuYd Roll-Off Containers, Bath Tub Style	4568400	SWSP-1602	10,650	-	10,650
Total Landfill Enterprise			\$ 22,168	\$ -	\$ 22,168
TOTAL ENTERPRISE FUNDS			\$ 22,168	\$ -	\$ 22,168
TOTAL OPERATING BUDGET			\$ 1,933,270	\$ 1,228,175	\$ 3,161,445
CAPITAL PROJECT FUNDS					
RENEWAL SALES TAX CAPITAL PROJECTS (3030)					
Constitutional Offices					
Sheriff's Office - Capital					
Sheriff's Vehicles	7073350	Project 73000	\$ -	\$ 1,000,000	\$ 1,000,000
Non-Departmental					
Public Safety					
(3) Fire Engines	9092303	Project 21000	-	932,130	932,130
(6) LifePak 15 Machines	9092303	Project 21000	162,870	-	162,870
Lake EMS					
Lake EMS Capital Items	9092303	Project 97000	300,000	-	300,000
Total Renewal Sales Tax Capital Projects			\$ 462,870	\$ 1,932,130	\$ 2,395,000

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
RENEWAL SALES TAX CAPITAL PROJECTS - PW (3040)					
Public Works					
Capital Projects					
(4) Single Vibratory Plate Compactors	5056350	PW-1601	\$ 9,200	\$ -	\$ 9,200
(2) Asphalt Patch Trucks	5056350	Project 00001	-	300,000	300,000
(6) Pick up Trucks, Crew Cab 4 x 4	5056350	Project 00001	-	180,000	180,000
(3) 10' Flex Wing Mowers	5056350	Project 00001	-	48,000	48,000
Flatbed Crew Cab Truck	5056350	Project 00001	-	70,000	70,000
Kubota 35HP, 4x4 Utility Tractor	5056350	Project 00001	-	34,000	34,000
Total Renewal Sales Tax Capital Projects - PW			\$ 9,200	\$ 632,000	\$ 641,200
TOTAL CAPITAL PROJECT FUNDS			\$ 472,070	\$ 2,564,130	\$ 3,036,200
TOTAL NON-OPERATING BUDGET			\$ 472,070	\$ 2,564,130	\$ 3,036,200
TOTAL ALL FUNDS			\$ 2,405,340	\$ 3,792,305	\$ 6,197,645



LAKE COUNTY

FLORIDA

TABLE OF CONTENTS

D. Financial Policies

Table of Contents	D - 1
Financial Structure	D - 3
Budget Policies	D - 5
Debt Management Policies	D - 6
Grant Policy.....	D - 7
Purchasing Policy.....	D - 8
Budget Calendar.....	D - 9
Budget Process.....	D - 10



LAKE COUNTY

FLORIDA



Financial Structure

County's Organizational Units

The County's organizational units follow the Florida State Chart of Accounts, and are organized on the basis of **funds**. The County prepares a budget for 57 separate funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Departments are responsible for carrying out a major governmental activity, such as public safety or growth management services.

A department is comprised of one or more unique **divisions** to further define a service delivery, such as the Facilities Management Division of the Facilities and Fleet Management Department.

A **section** or **program** divides specific responsibilities within a division, for example, Energy Management within the Facilities Management Division.

Budgeting by Function

Presentation of the operating budget is also structured by Functions which delineate budget expenditures in terms of broad goals and objectives. Major functions include: 1) General Government, 2) Public Safety, 3) Physical Environment, 4) Transportation, 5) Economic Environment, 6) Human Services, 7) Culture and Recreation, and 8) Court-Related Expenditures.

The Comprehensive Annual Financial Report (CAFR) depicts the operating budget by function. Functions may transcend specific fund or departmental boundaries in that a function encompasses all associated activities, regardless of fund or department, directed toward the attainment of a general goal or objective.

Financial Structure

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not required either legally or by Generally Accepted Accounting Principles (GAAP) to be accounted for in other funds are accounted for in the General Fund.

General operating funds of the Clerk of Courts, Property Appraiser, Sheriff and Tax Collector are held and accounted for by each respective Constitutional Office. Funds transferred to these offices from the Board's General Fund are reported in the Constitutional Offices section of this document.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Lake County maintains 38 Special Revenue funds.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The County's budget includes four Debt Service funds.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. There are five Capital Projects funds in the total budget.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Lake County's two Enterprise funds are associated with solid waste management.

Internal Service Funds - Internal Service Funds are for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. There are three Internal Service funds.



Financial Structure

Basis of Budgeting – Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues. All Governmental Funds are accounted for using the modified accrual basis and all Proprietary Funds are accounted for by using the accrual basis of accounting.

Measurement Focus

Governmental Fund Types are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported unreserved fund balances (net current assets) are considered a measure of available, spendable, or appropriable resources. Governmental Fund Type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Fund Types are accounted for on an “income determination” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for Proprietary Fund types (on an income determination measurement focus) report increases (revenues) and decreases (expenses) in total economic net worth.

Basis of Accounting and Measurement Focus

Except for the Enterprise Fund, Lake County develops the revenue and expenditure/expense estimates contained in the annual budget in accordance with Generally Accepted Accounting Principles (GAAP). The budget for the Enterprise Fund is prepared on an annual basis and is in conformance with GAAP, except that capital outlay expenses are budgeted for management purposes and subsequently recorded as fixed assets at year end. In addition, depreciation expense is not budgeted.

Because the revenue and expenditure/expense estimates are based on GAAP, it is important for the reader to have an understanding of accounting principles as they relate to these estimates. The following is a brief overview of the measurement focus and basis of accounting.

All Governmental Fund Types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available.

Primary revenues, including property taxes, special assessments, intergovernmental revenues, charges for services and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are considered measurable and available only when cash is received by the County. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: 1) principal and interest on general long-term debt which is recognized when due; 2) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures until paid; and 3) certain inventories of supplies which are considered expenditures when purchased.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Relationship between Budget and Accounting

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored, monthly, via accounting system reports. Accounting adjustments are made at fiscal year end to conform to GAAP.

The major differences between this adopted budget and GAAP for **Governmental Fund Types** are:

a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain revenues and expenditures not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include:

a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain items, e.g., principal expense and capital outlay are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); c) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.



Budget Policies

Statutory Requirements of a Balanced Budget

Chapters 129 and 200, Florida Statutes, govern the County's annual budgetary process. These Statutes require that the County prepare, approve, adopt and execute an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. Other provisions include:

- A budget shall be balanced, and adopted by the Board of County Commissioners.
- The revenues of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied.
- The appropriations of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit to the County during the year and the provision for the reserves as follows:

Budget Amendment Policy

Chapter 129, Florida Statutes, governs amendments to the adopted budget. This Chapter states that the Board at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the Minutes, provided that the total of the appropriations of the fund may not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose.

3. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose.
4. Any changes not included above may be made by resolution or ordinance adopted after a public hearing.
5. Only the following transfers may be made between funds:
 - Transfers to correct errors in handling receipts and disbursements.
 - Budgeted transfers.
 - Transfers to properly account for unanticipated revenue or increased receipts.

Funds Checking Policy

This policy allows the overexpenditure of individual line items within a major object in any organizational code (org code). Major object codes are personal services, operating expenses, capital outlay, debt service and grants and aids. Budget transfers under \$25,000 between the various major object codes within a fund by department may be approved by the County Manager or his/her designee. All other transfers, as well as transfers from reserve accounts, must be approved by the Board.

Reserve for Outstanding Purchase Orders Policy

This policy establishes outstanding purchase order reserves by fund to be included in the subsequent year's budget and provides for the administrative adjustment of department and division budgets in amounts not to exceed the purchase order reserve by fund. At the end of a fiscal year, some purchase orders will remain open because the goods or services have not been received. These purchase orders are "rolled over" to the new fiscal year. The purchase order rollover is an automatic process in the County's financial system. Any excess purchase order reserves that remain after the rollover process is completed would be de-appropriated as part of the mid-year budget amendment.

Debt Management Policies

The objective of Lake County's Debt Management Policy (LCC-57) and Chapter 130 of the Florida Statutes is to establish guidelines and requirements for the development of a debt management system. The policy includes the following directives:

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

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

Lake County's bond issues and notes payable are separated into three categories:

- General Obligation Debt – Bonds secured by the ad valorem taxing power of the County. Bonds may be limited as detailed in the voter referendum required prior to issuance of all general obligation bonds.
- Special Obligation Debt – Debt secured by a pledge of special revenue such as Sales Tax or Local Option Gas Tax that is not backed by the ad valorem taxing power of the County.
- Enterprise Fund Debt – Debt secured by a pledge of revenue in the Landfill Enterprise Fund.



Grant Policy

The objective of the Grant Policy (LCC-59) is to provide guidelines in applying to fund services or programs with state and federal funds. The policy includes the following directives:

- A. Grant applications to fund services or programs with state or federal funds should be reviewed by County staff and the Board of County Commissioners with significant consideration given to:
 - The cost of administering the grant relative to the size of the grant;
 - The availability of matching funds if required;
 - The extent to which locally generated funds will be required to support those programs when the original funding is no longer available; and
 - The desirability of the program, i.e., whether or not the County would be funding the program were it not for the grant.
- B. All grant applications must be approved by the Board of County Commissioners prior to submission. The Board must also approve the acceptance of all grants.

Purchasing Policy

The objective of the Purchasing Policy (LCC-18) is to provide guidelines for purchasing of all goods and services made by or on behalf of Lake County. Purchases shall be completed in a manner and method that provides for the most proficient and effective expenditures of County funds and the maximum protection of the County taxpayer by ensuring the prevention of waste and conflict of interest within the procurement function. The policy includes the following directives:

- All purchasing actions are to be conducted on the basis of full and open competition to the greatest degree possible.
- All specifications or statements of work included in County procurement actions shall accurately describe the essential needs of the County, and contain no artificial, arbitrary, or unnecessary requirements that limit competition or increase cost.
- Each procurement action is to be completed in accordance with the best interests of the County, and with the highest level of integrity and fairness to all involved parties throughout the acquisition cycle.
- All County procurement operations are to be conducted in full compliance with all established state and local statutes and regulations with particular regard to ethical standards to be maintained within the purchasing function.

Lake County Fiscal Year 2016 Budget Calendar

January 23, 2015	Budget	Advertise Public Hearing for Mid-Year Budget Amendment (Grants & Misc. Adjustment) (F.S. 129.06)
January 27, 2015	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2015 grants and misc. adjustments - Budget Workshop
February 3, 2015	County Manager, Department Directors, All Fiscal Contacts	Budget Kickoff
February 14, 2015	Finance	Munis V10.5 Upgrade, Budget Module is Available for Inputs
February 27, 2015	Human Resources	HR Loads Baseline Payrolls in Munis
March 6, 2015	Departments	Personnel change requests are due in Human Resources. All requests must be entered on a Form 9 and submitted with attachments as appropriate. Confirm Overtime data with HR.
March 17, 2015	Human Resources	HR Loads Payrolls in Munis with Changes/Overtime Included
March 27, 2015	Departments	Deadline for departmental budget requests into MUNIS, revenues and expenditures including CIP requests- Fixed Asset Request Forms, Budget Impact Statements
March 30 – April 24, 2015	Budget	Analyze departmental requests and prepare recommendations
April 3, 2015	Budget	Advertise Public Hearing for Mid-Year Budget Amendment (F.S. 129.06)
April 7, 2015	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2014 audited fund balances and other adjustments
April 27 - May 1, 2015	Departments	Budget Meetings with County Manager
May 15, 2015	Departments	Project re-budget requests, Program Descriptions, Performance Measures, and Pictures due to Budget
May 20 – July 2, 2015	Budget	Develop FY 2016 Recommended Budget
June 1, 2015	Constitutional Offices, Judicial	Budgets due from Constitutional Offices (excluding Tax Collector) and Judicial
June 1, 2015	Property Appraiser	Preliminary estimate of property tax value due from Property Appraiser (F.S. 129.03)
July 1, 2015	Property Appraiser	Certification of Taxable Value by Property Appraiser
July 1, 2015	Departments	Fee Schedules Due
July 21, 2015	Board of County Commissioners	Adoption of TRIM Rates and Budget Workshop if needed
August 1, 2015	Tax Collector	Budget due from Tax Collector
August 4, 2015	Budget	Statutory deadline to notify Property Appraiser of proposed TRIM rates and the date, time and place of the first public hearing to adopt the budget (F.S. 200.065)
August 24, 2015	Property Appraiser	Last day to mail TRIM notices
September 15, 2015 (Cannot conflict with School Board date)	Board of County Commissioners	Statutory Public Hearing – adopt tentative budget and millage rates, set final public hearing date, time and place. TRIM provides the public hearing advertisement requirement. (F.S. 200.065) Board Chambers, 5:05 p.m.
September 25, 2015	Budget	Advertise final budget and millage hearing
September 29, 2015 (Cannot conflict with School Board date)	Board of County Commissioners	Final Public Hearing to adopt the FY 2016 millage rates and budget (F.S. 200.065) Board Chambers, 5:05 p.m.
October 1, 2015		FY 2016 Adopted Budget goes into effect
October 5, 2015	Budget	Deadline to send copy of adopted Millage Resolution to Property Appraiser, Tax Collector and Florida Department of Revenue
Typically after Value Adjustment Board	Property Appraiser	Issue Certification of Final Taxable Value (DR 422's)
Within 3 days receipt of Final Taxable Value	Budget	Complete Certification of Final Taxable Value and return to Property Appraiser
October 29, 2015	Budget	Within 30 Days of adopting final budget certify to the Department of Revenue compliance with TRIM (F.S Chapter 200.068)
October 29, 2015	Budget	FY 2016 Adopted Budget Book completed and published on the County Website

Budget Process

Policy/Strategy

This annual budget process for Lake County covers the period from October 1, 2015 to September 30, 2016.

In December, the Budget section projected revenues and expenditures for the next fiscal year using a five-year financial projection model. Meetings were held with the County Manager and Board of County Commissioners to examine various budget scenarios for the upcoming budgets.

Development

In February, a budget kickoff was held with the department directors and department financial coordinators to communicate the County's budget guidelines for Fiscal Year 2016.

In March, the departments submitted their proposed budgets to the Budget section for review.

Review

In April and May, meetings were held with departments to discuss their operating budgets and budget impact statements. A budget workshop was held in June to present the proposed budget, together with various budget scenarios, to the Board of County Commissioners. Finally, a budget workshop was held in July for adoption of the millage rates.

Adoption

Copies of the Recommended Budget were distributed to the Board of County Commissioners, County Administration, Constitutional Officers, and made available online to the general public for their inspection prior to the public hearings in September. Following Board approval, the Budget section prepared the adopted budget for distribution and posted it online for the general public. The budget for this year became effective October 1, 2015.

TABLE OF CONTENTS

E. Budget by Fund

Table of Contents.....	E - 1
Funds and Revenues Descriptions.....	E - 3
Countywide Funds	
General.....	E - 11
County Transportation Trust	E - 17
Lake County Ambulance	E - 19
County Library System.....	E - 20
Special Revenue Funds	
Library Impact Fee Trust	E - 21
Parks Impact Fee Trust – Central District.....	E - 22
Parks Impact Fee Trust – North District.....	E - 23
Parks Impact Fee Trust – South District.....	E - 24
Road Impact Fees – District 2.....	E - 25
Road Impact Fees – District 3.....	E - 26
Road Impact Fees – District 5.....	E - 27
Road Impact Fees – District 6.....	E - 28
South Transportation Benefit District.....	E - 29
Central Transportation Benefit District	E - 30
North Transportation Benefit District.....	E - 31
Fish Conservation	E - 32
MSTU – Stormwater Management.....	E - 33
MSTU – Parks Services	E - 34
Emergency 911	E - 35
Resort/Development Tax	E - 36
Greater Hills MSBU	E - 37
Law Enforcement Trust	E - 38
Mt. Plymouth/Sorrento CRA Trust.....	E - 39
Greater Groves MSBU.....	E - 40
Infrastructure Sales Tax Revenue	E - 41
Village Green Street Lighting.....	E - 42
Greater Pines Municipal Services.....	E - 43
Picciola Island Street Lighting.....	E - 44
Valencia Terrace Street Lighting	E - 45
Building Services	E - 46
County Fire Rescue.....	E - 47
Fire Services Impact Fee Trust	E - 49
Animal Services Trust.....	E - 50

TABLE OF CONTENTS

E. Budget by Fund (continued)

Grant Funds

Community Development Block Grant	E - 51
Transit	E - 52
Affordable Housing Assistance Trust	E - 53
Section 8.....	E - 54
Federal/State Grants.....	E - 55
Restricted Local Programs.....	E - 56

Debt Service Funds

Pari-Mutuel Revenue Replacement Bonds	E - 57
Renewal Sales Tax Debt Service	E - 58
Public Lands Program.....	E - 59
Expansion Projects Debt Service	E - 60

Enterprise Funds

Landfill Enterprise	E - 61
Solid Waste Closures and Long-Term Care	E - 63

Capital Projects Funds

Parks Capital Projects	E - 64
Renewal Sales Tax Capital Projects	E - 65
Renewal Sales Tax Capital Projects – PW	E - 66
Public Lands Capital Program	E - 67
Facilities Expansion Capital	E - 68

Internal Service Funds

Property and Casualty	E - 69
Employee Group Benefits.....	E - 70
Fleet Management.....	E - 71

Totals for All Funds	E - 71
----------------------------	--------

FUNDS AND REVENUES DESCRIPTIONS

COUNTYWIDE FUNDS

General (Fund 0010)

Department: Countywide

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Major revenues in the General Fund include ad valorem taxes, state sales tax, and fund balance. The General Fund also receives administration revenue from other funds for services provided. The Fiscal Year 2016 budget provides for the support of County Departments, Clerk of Courts, the Property Appraiser, Sheriff's Office, Supervisor of Elections, Tax Collector, Judicial Support, and other Non-Departmental items.

County Transportation Trust (Fund 1120)

Department: Public Works

Major revenues in the County Transportation Trust Fund include the 6 cents of local option gas tax, the 2 cents of Constitutional and 1 cent of County fuel taxes, the 9th cent gas tax, other service related revenues and fund balance.

The Fiscal Year 2016 budget provides for engineering, traffic, environmental services and road operations. This fund predominantly provides for maintenance of roads and not major road construction. Road construction is funded from road impact fees (construction), sales taxes (equipment, road construction and resurfacing) and federal/state grants.

Lake County Ambulance (Fund 1220)

Department: Non-Departmental

The Lake County Ambulance Fund was established to account for the ad valorem tax subsidy provided to the Lake Emergency Medical Services (LEMS). LEMS is a County corporation created by Lake County in 2011. 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 Fiscal Year 2016 budget is supported by a 0.4629 millage rate.

County Library System (Fund 1900)

Department: Public Resources

The County Library System Fund was established to account for revenues and expenses related to the operation of the library system, which includes nine member libraries and six branch libraries. Library services are free to Lake County residents. Library Services has reciprocal borrowing agreements with Marion, Seminole and Volusia Counties, and Lake Sumter State College, that allows for access to their libraries. Lake County supports the operation of the nine member libraries through system-wide services and monetary grants to the municipalities.

SPECIAL REVENUE FUNDS

Library Impact Fee Trust (Fund 1070)

Department: Public Resources

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. Revenues include impact fee revenues, interest income and fund balance. The Fiscal Year 2016 budget is allocated for eligible library projects throughout the County based on recommendations from the Lake County Advisory Board.

Parks Impact Fee Trust (Funds 1081, 1082, 1083)

Department: Public Resources

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 are comprised of impact fees, interest income and fund balance revenues.

Road Impact Fees (Funds 1152, 1153, 1155, 1156, 1157, 1158, 1159)

Department: Public Works

The Road Impact Fee 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 in the districts in which monies are collected, which can result in carry-over fund balances 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. The Board of County Commissioners suspended impact fees as of March 2010 in an effort to stimulate construction in the County. In February 2013 they approved the reinstatement of road impact fees at lower rates, beginning January 1, 2014, and reduced the number of impact fee districts from six to three. Four of the original six districts will have a carry-over fund balance and will be closed upon reaching a zero balance.

Fish Conservation (Fund 1190)

Department: Public Resources

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 Agency (FWWC). 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 Fiscal Year 2016 budget is funded by fishing license surcharge revenues, interest income and fund balance. Funds are budgeted toward the design and construction of habitat and wetland restoration projects.

MSTU – Stormwater Management (Fund 1230)

Department: Public Works

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 budget for Fiscal Year 2016 is supported by a portion of the ad valorem tax revenues generated from the Stormwater, Parks and Roads ad valorem millage of 0.4957 mills. Revenues for Fiscal Year 2016 include ad valorem taxes, interest income, other revenues and fund balance.

MSTU – Parks Services (Fund 1231)

Department: Public Resources

This fund is designated for Parks and Trails with a portion of ad valorem taxes generated from the Stormwater, Parks and Roads millage of 0.4957 mills supporting parks maintenance and improvement programs. This fund also includes the Public Lands program budget which is provided through an inter-fund transfer from the General Fund. Additional funding sources include ad valorem tax revenues, concession and advertising fees, interest income, grant revenues and fund balance. Maintenance activities for Parks and Trails include repair and maintenance of ball fields, infields and tracks and for the Public Lands program include preparing fire lines, tree removal/pruning, illegal dumping, lawn care and fence repairs.

Emergency 911 (Fund 1240)

Department: Public Safety

The Emergency 911 Fund accounts for monthly user charges on telephone service for operation and maintenance of the E911 system, as well as for capital equipment purchases. The system is comprised of six 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. Revenues include emergency service fee revenues, interest income, and fund balance. The Fiscal Year 2016 budget provides for on-going routine operation and maintenance of the E911 system, as well as a portion of the call-takers' salaries associated with E911 calls.

Resort/Development Tax (Fund 1250)

Department: Economic Growth

Programs and services provided by the Economic Development and Tourism Division are partially funded 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 Fiscal Year 2016 budget is funded by resort tax revenues, interest income, other revenues, and fund balance. Primary activities include advertising on radio, television and in the electronic and 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

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.

Law Enforcement Trust (Fund 1330)

Constitutional Offices: Sheriff

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.

Mount Plymouth/Sorrento CRA Trust (Fund 1340)

Department: Community Services

The Mount Plymouth/Sorrento Community Redevelopment Area Trust Fund was established to finance community redevelopment projects within the boundaries of the redevelopment area. Funds are generated from a portion of property taxes collected within those boundaries according to the establishing ordinance.

Infrastructure Sales Tax Revenue (Fund 1410)

Department: Non-Departmental

The County's share of the one-cent sales tax is collected in the Infrastructure Sales Tax Revenue Fund and is then transferred to other funds for allowable expenditures. Fiscal Year 2016 appropriations include transfers for debt service payments for the county-wide 800 MHz radio system, park improvements and the administrative service fee. The balance of collections is transferred to Renewal Sales Tax Capital Projects funds. Fifty percent must be used for transportation purposes and fifty percent for purposes allowed by F.S. 212.055(2).

Street Lighting (Funds 1430, 1460, 1470)

Department: Non-Departmental

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.

Building Services (Fund 1520)

Department: Economic Growth

Building Services is a division of the Economic Growth 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. Projected revenues include building permit fees, protective inspection fees, administrative service fees, contractor license fees, other revenues and fund balance.

County Fire Rescue (Fund 1680)

Department: Public Safety

Projected revenues include ad valorem taxes from a 0.4704 millage rate, fire assessment fees, Lake County Ambulance Fund transfer, interest income, other revenues and fund balance to protect County residents and visitors over an area encompassing 1,100 square miles.

Fire Services Impact Fee Trust (Fund 1690)

Department: Public Safety

Fire Services Impact Fee Trust Fund 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 to construct and equip new fire stations to provide fire and medical response. The Fiscal Year 2016 budget is funded by impact fees, interest income and fund balance.

GRANT FUNDS

Community Development Block Grant (Fund 1200)

Department: Community Services

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.

Transit (Fund 1210)

Department: Community Services

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 second and third route through Mount Dora and Leesburg 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. Route 50 Lake Express service has been proposed and will begin service by the end of calendar year 2015.

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 Ride Right, LLC as its paratransit provider.

This fund was renamed from the Public Transportation Fund effective Fiscal Year 2016. Revenues include a subsidy from the General Fund, Federal and State grants, fare revenues, miscellaneous revenues and fund balance. 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.

Affordable Housing Assistance Trust (Fund 1260)

Department: Community Services

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 12 months of transfer of title. SHIP funds are distributed on an entitlement basis to all 67 counties and 53

CDBG entitlement cities in Florida. The amounts remitted to Lake County are based on a percentage of documentary stamp collections.

Section 8 (Fund 1270)

Department: Community Services

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.

Federal/State Grants (Fund 1300)

Departments: Community Safety and Compliance, Community Services, Public Safety, Public Works

The Federal and State Grants Fund was established beginning in Fiscal Year 2010 to account for certain grant revenues that previously were budgeted in the General Fund. Since grant revenues must be spent for the purposes for which they were received, this fund assures that unspent funds are not inadvertently directed to other programs and services, or co-mingled with General Fund revenues.

Restricted Local Programs (Fund 1310)

Departments: Community Safety and Compliance, Community Services, Economic Growth, Non-Departmental, Public Resources, Public Works, Sheriff

The Restricted Local Programs Fund was established in Fiscal Year 2010 to account for certain restricted revenues that were previously budgeted in the General Fund. Restricted revenues must be spent for the purposes they were received. The Fiscal Year 2016 budget includes funding for Sheriff deputy training through traffic education and police education funds, court cost and teen court fees, alcohol and drug abuse, Dori Slosberg traffic education, Choose Life license plate revenues, animal services donations, boating license fees, Florida Arts license plate revenues and the Adopt-a-Lake program.

DEBT SERVICE FUNDS

Debt Service (Funds 2510, 2610, 2710, 2810)

Department: Debt Service

Four debt service funds 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. In May 2015 the bond was refinanced with a bank loan, resulting in savings.

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) is for land acquisition, various park projects and walking and biking trails. The bond was refinanced in 2011.

A \$10 million commercial bank loan to help fund the 800 MHz radio system is backed by the County's share of a 1% local option infrastructure sales tax, and was refinanced in 2012.

An \$87.4 million revenue bond issue backed by the County's half-cent sales tax revenues is for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations, the Lake

County Courthouse and other governmental facilities. In May 2015, the bond was refinanced to reduce the long-term cost of debt on the issue.

ENTERPRISE FUNDS

Landfill Enterprise (Fund 4200)

Department: Public Works

The Landfill Enterprise Fund supports the Solid Waste Division. The Solid Waste Division is comprised of administration/financial operations, landfill operations, scale services, residential convenience centers, hazardous waste and E-cycling. The County's contract with Covanta for disposal of solid waste expired on June 30, 2014. BCC approval of the recommendations by the Solid Waste Alternative Task Force (SWATF) resulted in a new solid waste program that included three new residential hauling contracts for collection and one landfill contract for solid waste disposal. The new hauler contracts also include recycling services. The Fiscal Year 2016 budget is supported by landfill operating income, disposal assessment fees, interest income, fund balance and a transfer from the General Fund.

Solid Waste Closures and Long-Term Care (Fund 4220)

Department: Public Works

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 Construction and Demolition (C&D) Landfill, as well as the Central Landfill - Phase III for which construction was completed in Fiscal Year 2009.

CAPITAL PROJECTS FUNDS

Parks Capital Projects (Fund 3020)

Department: Public Resources

The Parks Capital Projects Fund uses funding received to improve the County's park system.

Revenues include funding from the Infrastructure Sales Tax Fund and fund balance, and expenditures are planned to make improvements to parks, such as the Miracle Field at Lake Idamere Park and a variety of improvements at the East Lake Community, North Lake Community and P.E.A.R. Parks.

Renewal Sales Tax Capital Projects (Fund 3030)

Department: Non-Departmental

The Renewal Sales Tax Capital Projects Fund receives revenues from the Infrastructure Sales Tax, interest, and fund balance. The Fiscal Year 2016 budget includes expenditures for projects at the East Lake Community Park and South Lake Regional Park, continued work on the Lake County Courthouse Renovation and support for Lake Emergency Medical Services.

Renewal Sales Tax Capital Projects - PW (Fund 3040)

Department: Public Works

The Renewal Sales Tax Capital Projects Fund – PW was established to account for the portion of the Infrastructure Sales Tax that is dedicated to transportation purposes. The fund receives revenues from the

Infrastructure Sales Tax Fund, interest, and fund balance. The Fiscal Year 2016 budget includes expenditures for sidewalks, roads, drainage, and related equipment purchases.

Public Lands Capital Program (Fund 3710)

Department: Public Resources

The Public Lands Capital Program Fund was established to manage funding that resulted from a voter-approved debt issue. These funds were used to purchase public lands, and all funds have been exhausted. Fiscal Year 2015 was the last year to be budgeted in this fund.

Facilities Expansion Capital (Fund 3810)

Department: Facilities and Fleet Management

The Facilities Expansion Capital Fund was established to manage the funds received from the 2007 Capital Improvement Revenue Bond issue. Fiscal Year 2016 revenues and expenditures budgeted represent the outstanding balances for purchase orders related to the Lake County Courthouse projects.

ENTERPRISE FUNDS

Property and Casualty (Fund 5200)

Department: Human Resources

The Property and Casualty Fund manages revenues and expenditures relating to the County's workers compensation and liability insurance programs. Revenues are received from the entities participating in the programs, and are used to pay claims, premiums, and administrative costs. A reserve is maintained to ensure that funds are available if needed.

Employee Group Benefits (Fund 5300)

Department: Human Resources

The Employee Group Benefits Fund manages the revenues received from entities participating in the County's employee insurance plans. Participants include the Board of County Commissioners, Clerk of Courts, Lake County Water Authority, Lake Emergency Medical Services, Lake-Sumter Metropolitan Planning Organization, Property Appraiser, Supervisor of Elections, and Tax Collector. Expenditures from the fund include claims payments, insurance premiums, and administrative costs. A reserve is maintained to ensure that funds are available if needed.

Fleet Management (Fund 5400)

Department: Facilities and Fleet Management

The Fleet Management Fund was established for the operations of the County's Fleet Management Division. Revenues are received for work performed and used for the expenditures necessary to provide those services.

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
General (0010)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 65,598,706	\$ 83,110,210	\$ 83,280,935	\$ 86,625,676
Ad Valorem Taxes - Delinquent	2,322,138	2,000,000	2,000,000	1,600,000
Communications Services Tax	1,857,263	1,817,968	1,817,968	1,817,968
Total Taxes	\$ 69,778,107	\$ 86,928,178	\$ 87,098,903	\$ 90,043,644
<u>Permits and Fees</u>				
Occupational Licenses	\$ 361,204	\$ 375,000	\$ 375,000	\$ 370,000
Principal - Special Assessment	1,201	-	-	-
Interest - Special Assessment	200	-	-	-
Permits and Fees	\$ 362,604	\$ 375,000	\$ 375,000	\$ 370,000
<u>Intergovernmental Revenues</u>				
Help America Vote CFDA	\$ 33,793	\$ -	\$ 50,690	\$ -
State Alien Assistance Grant	61,514	100,000	100,000	100,000
Byrne J A G CFDA 16.738	93,396	163,112	163,112	163,112
FED Pymts/Lieu Tax-Gen	114,532	80,000	80,000	114,532
FED Pymts/Lieu Tax-Wildlife	1,074	-	-	-
Hazardous Materials Compliance	9,328	9,328	9,865	9,267
Aquatic Weed Control	155,147	135,000	135,000	135,000
DEP - Non Grant	-	-	-	500,000
State Rev Sharing Proc	5,682,014	5,305,168	5,305,168	5,670,426
Insurance Agents Count	62,746	57,000	57,000	60,000
Mobile Home Licenses	182,820	200,000	200,000	200,000
Alcoholic Beverage License	165,804	80,000	80,000	80,000
State Sales Tax	13,194,014	13,400,000	13,400,000	14,370,000
Motor fuel Tax Rebate	69,555	55,000	55,000	55,000
Contributions from Other Agencies	109,524	117,576	117,576	111,534
Contributions from Other Government Agencies	-	-	-	-
Total Intergovernmental Revenues	\$ 19,935,262	\$ 19,702,184	\$ 19,753,411	\$ 21,568,871
<u>Charges for Services</u>				
Dev - Regional Imp Fee (Dri)	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
\$2 Court Tech Service	531,342	400,000	400,000	500,000
Reprographic Services	242,755	326,300	326,300	326,300
Charges - Outside Sources	5,320	5,691	5,691	5,691
Other Charges for Services	865,165	840,000	840,000	840,000
Sheriffs Fees	258,728	250,000	250,000	250,000
Other Gen Government Charges/Fees	12,140	10,000	10,000	10,000
Lot Line Adjustment	7,400	9,000	9,000	9,000
Concurrency Fees	1,870	2,200	2,200	2,200
Construction Review	2,994	6,000	6,000	6,000
Master Park Plans	-	1,000	1,000	1,000
Zoning Fees	15,030	25,000	25,000	25,000
Zoning Permits	146,625	165,000	165,000	160,000
Zoning Conformance Letter	3,050	4,000	4,000	4,000
Variances	5,500	10,000	10,000	10,000
Subdivision Applications	7,977	7,000	7,000	10,000
Site Plan Review and Amendments	52,700	80,000	80,000	80,000
PUD Preliminary	8,975	2,500	2,500	4,000
Lot of Record	6,800	6,000	6,000	7,500

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Vested Rights Determination	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Lot Splits	6,735	12,000	12,000	10,000
DRS Presubmittals	3,063	6,000	6,000	6,000
Mobile Home Bond	-	1,000	1,000	-
Developers Agreements	500	500	500	1,000
Wetlands Uplands Critical Habitat	-	5,000	5,000	1,000
Mining Plans	3,300	6,000	6,000	5,000
Tree Removal/Site Plan	2,900	5,000	5,000	5,000
LUPA's	40,850	10,000	10,000	10,000
Tree Removal Permit Review	4,560	4,000	4,000	6,000
Conditional Use Permit	3,873	20,000	20,000	20,000
Sale of Maps and Publications	36	500	500	500
Tax Exempt Sale of Maps and Publications	-	100	100	100
Administrative CUP's	500	900	900	-
Police Services	100,960	81,133	81,133	81,133
Police Services - Minneola	1,115,000	1,115,000	1,187,000	1,240,008
School Resource Office	921,050	888,400	888,400	895,446
Dispatch Services	1,070,281	1,016,359	904,893	904,892
Room/Board for Prisoners	2,860	50,000	50,000	10,000
Administrative Services - Lake Tech	180,000	180,000	180,000	190,550
Marine Patrol - Lake County Water Authority	228,950	228,950	228,950	242,687
Emergency Service Fee	2,158	1,000	1,000	1,000
CUP Inspections	209,768	106,500	106,500	100,200
Mine Inspections	-	-	-	200
After the Fact Tree Permit Inspections	-	-	-	200
Landscape Inspections	-	-	-	200
Average Setback Inspections	-	-	-	200
Co Wide Communications	229,248	239,136	239,280	238,048
Average Setbacks	2,826	2,600	2,600	-
Mine Order Inspection	1,500	10,000	10,000	-
Environmental Review Fees	-	-	-	-
Water Resource Laboratory Fees	96,221	93,773	93,773	90,500
Miscellaneous Physical Environment	150	-	-	-
Conservation Resource Mgmt Fee	111,398	120,000	120,000	120,000
Business Incubator Program Fee	5,400	4,000	4,000	-
Animal Shelter - Penalty	17,396	25,000	25,000	25,000
Animal Shelter - Board	7,756	16,000	16,000	10,000
Animal Shelter - Rabies Vaccine	10,074	15,000	15,000	8,000
Animal Shelter - Vet Transport	267	500	500	250
Animal Shelter - Adoption Fees	52,712	87,000	87,000	50,000
Animal Shelter - Pet Licenses	134,174	207,000	207,000	150,000
Animal Shelter - Sterilization	17,583	-	-	-
Animal Shelter - Disposals	2,835	3,000	3,000	2,250
Fairgrounds	32,506	36,500	36,500	35,000
Fairgrounds - Tax Exempt	2,809	2,700	2,700	2,700
Fairgrounds Farmers Market	170,835	175,000	175,000	173,000
Court Innovations/Local Ordinance	136,198	61,000	61,000	70,000
Legal Aid	68,099	60,000	60,000	60,000
Juvenile Alt. Programs	68,099	61,000	61,000	61,000
Court Facilities (\$15)	955,035	1,000,000	1,000,000	1,000,000
Domestic Violence Charges - FS 9	34,519	30,000	30,000	30,000
Protective Inspection Fee	5,450	3,500	3,500	3,500

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Impact Fee Services	\$ 54,820	\$ 20,000	\$ 20,000	\$ 40,000
MPO Admin Fees	23,728	25,620	25,620	25,312
Total Charges For Services	\$ 8,313,351	\$ 8,190,362	\$ 8,151,040	\$ 8,180,567
<u>Fines and Forfeits</u>				
Court Fines	\$ 47,889	\$ 3,000	\$ 3,000	\$ 3,000
Communications FD-FS 318.21(9)	257,537	264,000	264,000	256,000
Zoning Violation Fines	17,906	5,000	5,000	10,000
Fine - Synthetic Drug	-	3,000	3,000	100
Animal Control Violations	2,751	25,000	25,000	40,000
DUI - B.A.L. Test Revenue	100	50	50	50
Handicap Parking Violations	1,500	150	150	1,000
Other Parking Violations	49	100	100	100
Unclaimed Moneys FS 1162	866	3,000	3,000	1,000
Total Fines and Forfeits	\$ 328,598	\$ 303,300	\$ 303,300	\$ 311,250
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 71,941	\$ 400,000	\$ 400,050	\$ 100,000
Rents & Leases	613	150	150	300
Rents & Leases- Non Taxable	40,464	25,492	28,710	29,172
Surplus Building Sale	-	-	1,080,000	-
Surplus Furn/Fix/Equipment	16,220	4,100	4,100	4,100
Insurance Proceeds/Loss-FF&E	275	-	-	-
Other Contributions/Donations	8,985	2,500	2,500	2,500
Impoundment/Sale - Livestock	-	10,000	10,000	10,000
Reimbursements	65,963	150,045	150,045	22,750
VAB Petition Fees	6,230	1,000	1,000	1,000
Recaptured Revenue	-	-	-	12,000
Commissions - Pay Telephones	238,449	300,000	300,000	300,000
Other Miscellaneous Revenue	30,587	55,000	55,000	40,000
Community Service Insurance Fees	4,023	3,250	3,250	3,250
Credit Card Convenience Fee	-	-	-	17,000
P-Card Rebate	67,894	65,000	65,000	55,000
Animal Shelter Donations	759	-	-	-
Total Miscellaneous Revenues	\$ 552,402	\$ 1,016,537	\$ 2,099,805	\$ 597,072

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
<u>Transfers</u>				
Residual Equity Transfer In	\$ 270,071	\$ -	\$ -	\$ -
Interfund Transfer	839,959	823,413	865,545	524,157
Interfund Transfer - Solid Waste	-	500,000	500,000	-
Interfund Transfer - Fire	35,295	35,295	35,295	36,317
Interfund Transfer - Admin Fee	3,388,435	3,353,438	3,363,638	3,471,082
Interfund Transfer - Ins/Admin	305,368	314,322	314,322	331,122
Excess Fees - Tax Collector	2,227,541	2,444,179	2,444,179	2,479,812
Excess Fees - Clerk of Court	124,145	6,773	6,773	5,766
Excess Fees - Property Appraiser	26,277	100,000	100,000	50,000
Excess Fees - Office of the Sheriff	105,619	100,000	100,000	100,000
Departmental Transfers	5,069	-	7,604	-
Fund Balance - Beginning of the Year	-	13,291,878	15,893,860	17,044,634
Total Transfers	\$ 7,327,779	\$ 20,969,298	\$ 23,631,216	\$ 24,042,890
Less 5% Estimated Receipt	\$ -	\$ (5,825,777)	\$ (5,825,777)	\$ (6,053,570)
Total General Fund	\$ 106,598,103	\$ 131,659,082	\$ 135,586,898	\$ 139,060,724
General Fund (0010)				
Expenditures				
<u>Communications</u>				
Communications	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Total Communications	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
<u>Community Safety and Compliance</u>				
Community Safety and Compliance	\$ 2,966,479	\$ 1,707,804	\$ 1,707,804	\$ 1,774,467
Total Community Safety and Compliance	\$ 2,966,479	\$ 1,707,804	\$ 1,707,804	\$ 1,774,467
<u>Community Services</u>				
Community Services	\$ 6,969,256	\$ 7,685,641	\$ 7,751,516	\$ 8,035,714
Total Community Services	\$ 6,969,256	\$ 7,685,641	\$ 7,751,516	\$ 8,035,714
<u>County Attorney</u>				
County Attorney	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Total County Attorney	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
<u>County Manager</u>				
County Manager	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
Total County Manager	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
<u>Economic Growth</u>				
Economic Growth	\$ 2,592,446	\$ 2,448,459	\$ 2,590,751	\$ 2,481,299
Total Economic Growth	\$ 2,592,446	\$ 2,448,459	\$ 2,590,751	\$ 2,481,299
<u>Facilities and Fleet Management</u>				
Facilities and Fleet Management	\$ 4,509,787	\$ 5,265,464	\$ 5,833,184	\$ 5,183,382
Total Facilities and Fleet Management	\$ 4,509,787	\$ 5,265,464	\$ 5,833,184	\$ 5,183,382

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
<u>Fiscal and Administrative Services</u>				
Fiscal and Administrative Services	\$ 1,171,473	\$ 1,235,944	\$ 1,235,944	\$ 1,286,274
Total Fiscal and Administrative Services	\$ 1,171,473	\$ 1,235,944	\$ 1,235,944	\$ 1,286,274
<u>Human Resources</u>				
Human Resources	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
Total Human Resources	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
<u>Information Technology</u>				
Information Technology	\$ 2,310,979	\$ 2,392,152	\$ 2,392,152	\$ 2,584,180
Total Information Technology	\$ 2,310,979	\$ 2,392,152	\$ 2,392,152	\$ 2,584,180
<u>Legislative</u>				
Board of County Commissioners	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
Total Legislative	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
<u>Public Resources</u>				
Public Resources	\$ 1,434,766	\$ 1,164,435	\$ 1,164,435	\$ 1,202,651
Total Public Resources	\$ 1,434,766	\$ 1,164,435	\$ 1,164,435	\$ 1,202,651
<u>Public Safety</u>				
Public Safety	\$ 2,322,002	\$ 2,555,073	\$ 2,557,668	\$ 2,624,679
Total Public Safety	\$ 2,322,002	\$ 2,555,073	\$ 2,557,668	\$ 2,624,679
<u>Public Works</u>				
Public Works	\$ 1,438,131	\$ 2,125,746	\$ 2,127,526	\$ 2,245,606
Total Public Works	\$ 1,438,131	\$ 2,125,746	\$ 2,127,526	\$ 2,245,606
<u>Clerk of the Circuit Court</u>				
Clerk of the Circuit Court	\$ 4,530,837	\$ 4,826,966	\$ 4,826,966	\$ 4,920,611
Total Clerk of the Circuit Court	\$ 4,530,837	\$ 4,826,966	\$ 4,826,966	\$ 4,920,611
<u>Property Appraiser</u>				
Property Appraiser	\$ 2,393,691	\$ 2,486,691	\$ 2,568,444	\$ 2,591,474
Total Property Appraiser	\$ 2,393,691	\$ 2,486,691	\$ 2,568,444	\$ 2,591,474
<u>Sheriff</u>				
Sheriff's Office	\$ 56,416,117	\$ 61,976,405	\$ 62,004,190	\$ 63,693,129
Total Sheriff	\$ 56,416,117	\$ 61,976,405	\$ 62,004,190	\$ 63,693,129
<u>Supervisor of Elections</u>				
Supervisor of Elections	\$ 1,887,561	\$ 2,074,403	\$ 2,083,923	\$ 3,058,450
Total Supervisor of Elections	\$ 1,887,561	\$ 2,074,403	\$ 2,083,923	\$ 3,058,450
<u>Tax Collector</u>				
Tax Collector	\$ 3,920,844	\$ 4,330,818	\$ 4,331,511	\$ 4,743,656
Total Tax Collector	\$ 3,920,844	\$ 4,330,818	\$ 4,331,511	\$ 4,743,656

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
<u>Judicial Support</u>				
Judicial Support	\$ 2,805,664	\$ 3,019,959	\$ 3,020,859	\$ 3,507,156
Total Judicial Support	\$ 2,805,664	\$ 3,019,959	\$ 3,020,859	\$ 3,507,156
<u>Non-Departmental</u>				
General Fund Non-Departmental	\$ 13,057,116	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955
Total Non-Departmental	\$ 13,057,116	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955
Total General Fund	\$ 113,436,005	\$ 131,659,082	\$ 135,586,898	\$ 139,060,724

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
County Transportation Trust (1120)				
Revenues				
<u>Taxes</u>				
9th Cent Gas Tax	\$ 1,458,925	\$ 1,436,447	\$ 1,436,447	\$ 1,502,101
Local Option Gasoline	5,372,469	5,366,220	5,366,220	5,630,747
Total Taxes	\$ 6,831,394	\$ 6,802,667	\$ 6,802,667	\$ 7,132,848
<u>Permits and Fees</u>				
Principal - Special Assessment	\$ 43,570	\$ 80,000	\$ 80,000	\$ 40,000
Interest - Special Assessment	12,323	6,000	6,000	6,000
Tax Collector - Special Assessment	(510)	-	-	-
Total Permits and Fees	\$ 55,383	\$ 86,000	\$ 86,000	\$ 46,000
<u>Intergovernmental Revenues</u>				
Federal Forestry Share	\$ 59,691	\$ -	\$ -	\$ -
Constitutional Gas Tax (20%)	649,080	648,197	648,197	669,916
Constitutional Gas Tax (80%)	2,596,319	2,592,786	2,592,786	2,679,660
County Gasoline Tax	1,399,767	1,428,497	1,428,497	1,485,869
State Shared Alt Fuel	686	-	-	-
Other Transportation	6,840	2,500	2,500	3,000
Contributions form Other Agencies	22,390	-	-	-
Total Intergovernmental Revenues	\$ 4,734,773	\$ 4,671,980	\$ 4,671,980	\$ 4,838,445
<u>Charges for Services</u>				
Storm Water Review	\$ 12,110	\$ 7,000	\$ 7,000	\$ 8,000
Subdivision Review	84,815	50,000	50,000	50,000
Driveway Permits	44,813	24,000	24,000	30,000
Sale of Maps and Publications	-	-	-	-
Tax Exempt Sale of Maps	1,488	1,500	1,500	1,000
One Time Maintenance	84,716	500	500	500
Signal Maintenance	499,033	380,000	380,000	405,563
Road Vacation Fees	22,450	15,000	15,000	10,000
Lot Determination	1,155	700	700	1,000
Total Charges for Services	\$ 750,580	\$ 478,700	\$ 478,700	\$ 506,063
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 20,762	\$ 24,000	\$ 24,000	\$ 19,000
Other Interest Earnings	(22)	-	-	-
Surplus Furniture/Fixture/Equipment	47,771	90,000	90,000	48,000
Insurance Proc/Loss Furn/Fix/Equipment	48,691	2,000	2,000	2,000
Scrap Sales	4,544	5,800	5,800	2,500
Reimbursements	1,725	1,500	1,500	1,500
Other Miscellaneous Revenues	1,195	22,000	22,000	1,000
Total Miscellaneous Revenues	\$ 124,665	\$ 145,300	\$ 145,300	\$ 74,000

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Transfers				
Loan Proceeds - Special Assessment	\$ -	\$ 293,428	\$ 293,428	\$ 6,000
Fund Balance - Beginning of Year	-	5,493,486	7,714,329	5,038,445
Total Transfers	\$ -	\$ 5,786,914	\$ 8,007,757	\$ 5,044,445
Less 5% Estimated Receipt	\$ -	\$ (604,932)	\$ (604,932)	\$ (627,568)
Total County Transportation Trust	\$ 12,496,795	\$ 17,366,629	\$ 19,587,472	\$ 17,014,233

**County Transportation Trust (1120)
Expenditures**

Road Operations	\$ 7,234,678	\$ 8,345,200	\$ 8,536,845	\$ 8,442,079
Engineering Operations	1,778,353	2,249,660	2,251,947	2,344,527
Traffic Operations	1,892,528	2,375,288	2,396,000	2,608,215
Environmental Services	1,373,146	1,602,615	1,977,615	1,652,990
Intergovernmental Transfers	438	500	500	500
Special Assessments	30,674	381,821	525,836	186,941
Interfund Transfers	581,359	604,932	604,932	627,568
Contingency and Cash CWF	-	1,806,613	3,293,797	1,151,413
Total County Transportation Trust	\$ 12,891,178	\$ 17,366,629	\$ 19,587,472	\$ 17,014,233

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Lake County Ambulance (1220)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 5,342,565	\$ 7,143,441	\$ 7,158,115	\$ 7,558,581
Ad Valorem Taxes - Delinquent	189,617	5,000	5,000	5,000
Total Taxes	\$ 5,532,182	\$ 7,148,441	\$ 7,163,115	\$ 7,563,581
<u>Miscellaneous Revenues</u>				
Interest Inc Profit on Invest	\$ 5,223	\$ 5,000	\$ 5,000	\$ 5,000
Other Miscellaneous Revenues	60,359	-	-	-
Total Miscellaneous Revenues	\$ 65,583	\$ 5,000	\$ 5,000	\$ 5,000
<u>Transfers</u>				
Excess Fees - Tax Collector	\$ 35,742	\$ -	\$ -	\$ -
Excess Fees - Property Appraiser	663	-	-	-
Fund Balance - Beginning of Year	-	696,904	559,101	474,313
Total Transfers	\$ 36,405	\$ 696,904	\$ 559,101	\$ 474,313
Less 5% Estimated Receipt	\$ -	\$ (357,672)	\$ (357,672)	\$ (378,429)
Total Lake County Ambulance	\$ 5,634,170	\$ 7,492,673	\$ 7,369,544	\$ 7,664,465

Lake County Ambulance (1220)
Expenditures

General Government	\$ 103,634	\$ 134,721	\$ 134,007	\$ 143,797
Lake County Ambulance Service	5,886,793	6,618,721	6,619,135	6,666,622
Interfund Transfers	300,000	300,000	300,000	300,000
Intergovernmental Transfers	167,098	172,695	172,695	214,550
Contingency and Cash CWF	-	266,536	143,707	339,496
Total Lake County Ambulance	\$ 6,457,524	\$ 7,492,673	\$ 7,369,544	\$ 7,664,465

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
County Library System (1900)				
Revenues				
<u>Intergovernmental Revenues</u>				
Aid to Libraries	\$ 211,535	\$ 200,000	\$ 274,233	\$ 200,000
Contributions from Other Agencies	48,892	56,863	56,863	4,800
Total Intergovernmental Revenues	\$ 260,427	\$ 256,863	\$ 331,096	\$ 204,800
<u>Charges for Services</u>				
Non Resident Library Fees	\$ 11,612	\$ 10,700	\$ 10,700	\$ 10,700
Total Charges for Services	\$ 11,612	\$ 10,700	\$ 10,700	\$ 10,700
<u>Fines and Forfeits</u>				
Library Fines	\$ 50,658	\$ 43,900	\$ 43,900	\$ 41,600
Total Fines and Forfeits	\$ 50,658	\$ 43,900	\$ 43,900	\$ 41,600
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 1,938	\$ 2,500	\$ 2,500	\$ 2,500
Donations	5,995	-	-	-
Other Miscellaneous Revenues	64,279	58,000	58,000	58,000
Total Miscellaneous Revenues	\$ 72,212	\$ 60,500	\$ 60,500	\$ 60,500
<u>Transfers</u>				
Interfund Transfer	\$ 3,761,029	\$ 3,761,029	\$ 3,761,029	\$ 3,929,173
Fund Balance - Beginning of Year	-	396,073	595,940	276,697
Total Transfers	\$ 3,761,029	\$ 4,157,102	\$ 4,356,969	\$ 4,205,870
Less 5% Estimated Receipt	\$ -	\$ (8,598)	\$ (8,598)	\$ (5,880)
Total County Library System	\$ 4,155,938	\$ 4,520,467	\$ 4,794,567	\$ 4,517,590

County Library System (1900)
Expenditures

Library Services	\$ 2,124,726	\$ 2,157,593	\$ 2,145,542	\$ 2,178,691
Cagan Crossings Community Library	404,877	432,773	432,773	447,823
Marion Baysinger Memorial Library	212,760	223,202	230,202	235,710
East Lake County Library	253,699	260,493	263,493	272,056
Paisley County Library	175,586	183,736	185,836	193,892
Astor County Library	164,552	172,227	174,467	172,668
Cooper Memorial Library	681,835	712,048	714,048	747,690
State Aid to Libraries	145,145	253,649	417,488	200,000
Contingency and Cash CWF	-	124,746	230,718	69,060
Total County Library System	\$ 4,163,179	\$ 4,520,467	\$ 4,794,567	\$ 4,517,590

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Library Impact Fee Trust (1070)				
Revenues				
<u>Permits and Fees</u>				
Library Impact Fee - Residential	\$ 449,867	\$ 200,000	\$ 200,000	\$ 200,000
Total Permits and Fees	\$ 449,867	\$ 200,000	\$ 200,000	\$ 200,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 3,357	\$ 4,000	\$ 4,000	\$ 4,000
Total Miscellaneous Revenues	\$ 3,357	\$ 4,000	\$ 4,000	\$ 4,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 1,360,343	\$ 1,417,910	\$ 1,590,013
Total Transfers	\$ -	\$ 1,360,343	\$ 1,417,910	\$ 1,590,013
Less 5% Estimated Receipt	\$ -	\$ (10,200)	\$ (10,200)	\$ (10,200)
Total Library Impact Fee Trust	\$ 453,224	\$ 1,554,143	\$ 1,611,710	\$ 1,783,813

Library Impact Fee Trust (1070)
Expenditures

Library Impact Fee Trust	\$ 37,154	\$ 780,889	\$ 1,611,710	\$ 1,081,063
Interfund Transfers	-	10,200	-	-
Contingency and Cash CWF	-	763,054	-	702,750
Total Library Impact Fee Trust	\$ 37,154	\$ 1,554,143	\$ 1,611,710	\$ 1,783,813

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Parks Impact Fee Trust - Central District (1081)							
Revenues							
<u>Permits and Fees</u>							
Park Impact Fee - Residential	\$ 14,598		\$ 15,000		\$ 15,000		\$ 15,000
Total Permits and Fees	\$ 14,598		\$ 15,000		\$ 15,000		\$ 15,000
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 90		\$ 100		\$ 100		\$ 100
Total Miscellaneous Revenues	\$ 90		\$ 100		\$ 100		\$ 100
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -		\$ 37,240		\$ 39,829		\$ 3,344
Total Transfers	\$ -		\$ 37,240		\$ 39,829		\$ 3,344
Less 5% Estimated Receipt	\$ -		\$ (755)		\$ (755)		\$ (755)
Total Parks Impact Fee Trust - Central District	\$ 14,688		\$ 51,585		\$ 54,174		\$ 17,689

Parks Impact Fee Trust - Central District (1081)
Expenditures

Parks Impact Fee - Central	\$ -		\$ 51,585		\$ 54,174		\$ 17,689
Total Parks Impact Fee Trust - Central District	\$ -		\$ 51,585		\$ 54,174		\$ 17,689

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Parks Impact Fee Trust - North District (1082)				
Revenues				
<u>Permits and Fees</u>				
Park Impact Fee - Residential	\$ 48,699	\$ 35,000	\$ 35,000	\$ 35,000
Total Permits and Fees	\$ 48,699	\$ 35,000	\$ 35,000	\$ 35,000
<u>Miscellaneous Revenue</u>				
Interest Incl Profit on Invest	\$ 114	\$ 50	\$ 50	\$ 100
Total Miscellaneous Revenue	\$ 114	\$ 50	\$ 50	\$ 100
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 4,113	\$ 37,348	\$ 77,448
Total Transfers	\$ -	\$ 4,113	\$ 37,348	\$ 77,448
Less 5% Estimated Receipt	\$ -	\$ (1,753)	\$ (1,753)	\$ (1,755)
Total Parks Impact Fee Trust - North District	\$ 48,813	\$ 37,410	\$ 70,645	\$ 110,793

Parks Impact Fee Trust - North District (1082)
Expenditures

Parks Impact Fee - North	\$ 38,768	\$ 37,410	\$ 70,645	\$ 110,793
Total Parks Impact Fee Trust - North District	\$ 38,768	\$ 37,410	\$ 70,645	\$ 110,793

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Parks Impact Fee Trust - South District (1083)				
Revenues				
<u>Permits and Fees</u>				
Park Impact Fee - Residential	\$ 177,798	\$ 150,000	\$ 150,000	\$ 120,000
Total Permits and Fees	\$ 177,798	\$ 150,000	\$ 150,000	\$ 120,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 916	\$ 2,000	\$ 2,000	\$ 1,000
Total Miscellaneous Revenues	\$ 916	\$ 2,000	\$ 2,000	\$ 1,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 241,804	\$ 255,771	\$ 195,710
Total Transfers	\$ -	\$ 241,804	\$ 255,771	\$ 195,710
Less 5% Estimated Receipt	\$ -	\$ (7,600)	\$ (7,600)	\$ (6,050)
Total Parks Impact Fee Trust - South District	\$ 178,714	\$ 386,204	\$ 400,171	\$ 310,660

Parks Impact Fee Trust - South District (1083)
Expenditures

Parks Impact Fee - South	\$ 317,323	\$ 368,248	\$ 400,171	\$ 305,997
Contingency and Cash CWF	-	17,956	-	4,663
Total Parks Impact Fee Trust - South District	\$ 317,323	\$ 386,204	\$ 400,171	\$ 310,660

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Road Impact Fees - District 2 (1152)							
Revenues							
<u>Permits and Fees</u>							
Road Impact Fee - Residential	\$ (7,125)	\$	-	\$	-	\$	-
Total Permits and Fees	\$ (7,125)	\$	-	\$	-	\$	-
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 14,057	\$	1,000	\$	1,000	\$	500
Total Miscellaneous Revenues	\$ 14,057	\$	1,000	\$	1,000	\$	500
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	2,546,489	\$	1,261,999	\$	325,261
Total Transfers	\$ -	\$	2,546,489	\$	1,261,999	\$	325,261
Less 5% Estimated Receipt	\$ -	\$	(50)	\$	(50)	\$	(25)
Total Road Impact Fees - District 2	\$ 6,932	\$	2,547,439	\$	1,262,949	\$	325,736

Road Impact Fees - District 2 (1152)
Expenditures

Road Impact District 2	\$ 5,294,614	\$	414,545	\$	1,262,949	\$	321,606
Contingency and Cash CWF	-		2,132,894		-		4,130
Total Road Impact Fees - District 2	\$ 5,294,614	\$	2,547,439	\$	1,262,949	\$	325,736

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Road Impact Fees - District 3 (1153)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 7,069	\$ 4,000	\$ 4,000	\$ 4,000
Total Miscellaneous Revenues	\$ 7,069	\$ 4,000	\$ 4,000	\$ 4,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 1,750,823	\$ 2,407,738	\$ 2,534,343
Total Transfers	\$ -	\$ 1,750,823	\$ 2,407,738	\$ 2,534,343
Less 5% Estimated Receipt	\$ -	\$ (200)	\$ (200)	\$ (200)
Total Road Impact Fees - District 3	\$ 7,069	\$ 1,754,623	\$ 2,411,538	\$ 2,538,143
Road Impact Fees - District 3 (1153)				
Expenditures				
Road Impact District 3	\$ 902,405	\$ 1,736,397	\$ 2,411,538	\$ 2,326,937
Contingency and Cash CWF	-	18,226	-	211,206
Total Road Impact Fees - District 3	\$ 902,405	\$ 1,754,623	\$ 2,411,538	\$ 2,538,143

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Road Impact Fees - District 5 (1155)							
Revenues							
<u>Permits and Fees</u>							
Road Impact Fee - Residential	\$ 14,678	\$	-	\$	-	\$	-
Road Impact Fee - Commercial	(11,256)		-		-		-
Total Permits and Fees	\$ 3,422	\$	-	\$	-	\$	-
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 7,643	\$	1,000	\$	1,000	\$	-
Other Miscellaneous Revenues	17,253		-		-		-
Total Miscellaneous Revenues	\$ 24,896	\$	1,000	\$	1,000	\$	-
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	2,699,227	\$	2,162,213	\$	430,498
Total Transfers	\$ -	\$	2,699,227	\$	2,162,213	\$	430,498
Less 5% Estimated Receipt	\$ -	\$	(50)	\$	(50)	\$	-
Total Road Impact Fees - District 5	\$ 28,318	\$	2,700,177	\$	2,163,163	\$	430,498
Road Impact Fees - District 5 (1155)							
Expenditures							
Road Impact District 5	\$ 833,630	\$	2,640,000	\$	2,163,163	\$	1,893
Contingency and Cash CWF	-		60,177		-		428,605
Total Road Impact Fees - District 5	\$ 833,630	\$	2,700,177	\$	2,163,163	\$	430,498

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Road Impact Fees - District 6 (1156)							
Revenues							
<u>Permits and Fees</u>							
Road Impact Fee - Residential	\$ (2,317)	\$	-	\$	-	\$	-
Road Impact Fee - Commercial	1,642		-		-		-
Total Permits and Fees	\$ (675)	\$	-	\$	-	\$	-
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 5,852	\$	-	\$	-	\$	-
Total Miscellaneous Revenues	\$ 5,852	\$	-	\$	-	\$	-
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	1,579,578	\$	1,566,353	\$	1,381,812
Total Transfers	\$ -	\$	1,579,578	\$	1,566,353	\$	1,381,812
Less 5% Estimated Receipt	\$ -	\$	-	\$	-	\$	-
Total Road Impact Fees - District 6	\$ 5,177	\$	1,579,578	\$	1,566,353	\$	1,381,812

Road Impact Fees - District 6 (1156)
Expenditures

Road Impact District 6	\$ 1,024,489	\$	1,546,646	\$	1,566,353	\$	-
Contingency and Cash CWF	-		32,932		-		1,381,812
Total Road Impact Fees - District 6	\$ 1,024,489	\$	1,579,578	\$	1,566,353	\$	1,381,812

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
South Transportation Benefit District (1157)							
Revenues							
<u>Permits and Fees</u>							
Road Impact Fee - Residential	\$ 1,497,085	\$	250,000	\$	350,000	\$	1,200,000
Road Impact Fee - Commercial	76,140		250,000		250,000		165,000
	82,134		-		-		-
Total Permits and Fees	\$ 1,655,359	\$	500,000	\$	600,000	\$	1,365,000
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 1,244	\$	250	\$	250	\$	5,000
Total Miscellaneous Revenues	\$ 1,244	\$	250	\$	250	\$	5,000
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	367,235	\$	1,656,604	\$	1,791,953
Total Transfers	\$ -	\$	367,235	\$	1,656,604	\$	1,791,953
Less 5% Estimated Receipt	\$ -	\$	(25,012)	\$	(25,012)	\$	(68,500)
Total South Transportation Benefit District	\$ 1,656,603	\$	842,473	\$	2,231,842	\$	3,093,453
South Transportation Benefit District (1157)							
Expenditures							
South Transportation Benefit District	\$ -	\$	842,473	\$	2,231,842	\$	2,455,994
Contingency and Cash CWF	-		-		-		637,459
Total South Transportation Benefit District	\$ -	\$	842,473	\$	2,231,842	\$	3,093,453

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Central Transportation Benefit District (1158)							
Revenues							
<u>Permits and Fees</u>							
Road Impact Fee - Residential	\$ 33,803	\$	25,000	\$	25,000	\$	35,000
Road Impact Fee - Commercial	6,861		25,000		25,000		24,000
Total Permits and Fees	\$ 40,664	\$	50,000	\$	50,000	\$	59,000
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 20	\$	20	\$	20	\$	130
Total Miscellaneous Revenues	\$ 20	\$	20	\$	20	\$	130
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	11,001	\$	40,684	\$	99,814
Total Transfers	\$ -	\$	11,001	\$	40,684	\$	99,814
Less 5% Estimated Receipt	\$ -	\$	(2,501)	\$	(2,501)	\$	(2,957)
Total Central Transportation Benefit District	\$ 40,684	\$	58,520	\$	88,203	\$	155,987

Central Transportation Benefit District (1158)
Expenditures

Central Transportation Benefit District	\$ -	\$	58,520	\$	88,203	\$	155,987
Total Central Transportation Benefit District	\$ -	\$	58,520	\$	88,203	\$	155,987

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
North Transportation Benefit District (1159)				
Revenues				
<u>Permits and Fees</u>				
Road Impact Fee - Residential	\$ 143,986	\$ 35,000	\$ 35,000	\$ 110,000
Road Impact Fee - Commercial	3,417	30,000	30,000	30,000
Total Permits and Fees	\$ 147,403	\$ 65,000	\$ 65,000	\$ 140,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 122	\$ 20	\$ 20	\$ 400
Total Miscellaneous Revenues	\$ 122	\$ 20	\$ 20	\$ 400
<u>Transfers</u>				
Interfund Transfer	\$ 32,040	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year	-	54,044	179,565	341,130
Total Transfers	\$ 32,040	\$ 54,044	\$ 179,565	\$ 341,130
Less 5% Estimated Receipt	\$ -	\$ (3,251)	\$ (3,251)	\$ (7,020)
Total North Transportation Benefit District	\$ 179,565	\$ 115,813	\$ 241,334	\$ 474,510
North Transportation Benefit District (1159)				
Expenditures				
North Transportation Benefit District	\$ -	\$ 115,813	\$ 241,334	\$ 474,510
Total North Transportation Benefit District	\$ -	\$ 115,813	\$ 241,334	\$ 474,510

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Fish Conservation (1190)							
Revenues							
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 419	\$	700	\$	700	\$	500
Fishing Licenses	10,767		12,000		12,000		12,000
Total Miscellaneous Revenues	\$ 11,186	\$	12,700	\$	12,700	\$	12,500
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	159,965	\$	158,451	\$	170,951
Total Transfers	\$ -	\$	159,965	\$	158,451	\$	170,951
Less 5% Estimated Receipt	\$ -	\$	(635)	\$	(635)	\$	(625)
Total Fish Conservation	\$ 11,186	\$	172,030	\$	170,516	\$	182,826
Fish Conservation (1190)							
Expenditures							
Fish Conservation	\$ -	\$	171,395	\$	169,881	\$	182,201
Interfund Transfers	635		635		635		625
Total Fish Conservation	\$ 635	\$	172,030	\$	170,516	\$	182,826

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
MSTU - Stormwater Management (1230)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 464,100	\$ 508,487	\$ 510,263	\$ 530,444
Ad Valorem Taxes - Delinquent	16,246	200	200	200
Total Taxes	\$ 480,346	\$ 508,687	\$ 510,463	\$ 530,644
<u>Charges for Services</u>				
Other Transportation Fees	\$ 86,155	\$ 20,000	\$ 20,000	\$ 35,000
Flood Determinations	12,165	7,000	7,000	3,000
Total Charges for Services	\$ 98,320	\$ 27,000	\$ 27,000	\$ 38,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit from Invest	\$ 12,193	\$ 4,000	\$ 4,000	\$ 4,000
Total Miscellaneous Revenues	\$ 12,193	\$ 4,000	\$ 4,000	\$ 4,000
<u>Transfers</u>				
Interfund Transfers	\$ 51,601	\$ -	\$ -	\$ -
Excess Fees - Tax Collector	5,084	-	-	-
Excess Fees - Property Appraiser	58	-	-	-
Fund Balance - Beginning of Year	-	3,856,921	3,944,911	2,587,998
Total Transfers	\$ 56,743	\$ 3,856,921	\$ 3,944,911	\$ 2,587,998
Less 5% Estimated Receipt	\$ -	\$ (26,984)	\$ (26,984)	\$ (28,633)
Total MSTU - Stormwater Management	\$ 647,603	\$ 4,369,624	\$ 4,459,390	\$ 3,132,009

MSTU - Stormwater Management (1230)
Expenditures

Stormwater Management	\$ 940,038	\$ 2,910,042	\$ 4,157,661	\$ 2,889,584
Intergovernmental Transfers	14,606	14,961	14,961	15,120
Interfund Transfers	26,499	26,984	26,984	28,633
Contingency and Cash CWF	-	1,417,637	259,784	198,672
Total MSTU - Stormwater Management	\$ 981,143	\$ 4,369,624	\$ 4,459,390	\$ 3,132,009

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
MSTU - Parks Services (1231)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 3,144,766	\$ 3,445,532	\$ 3,457,566	\$ 3,594,318
Ad Valorem Taxes - Delinquent	110,082	-	-	-
Total Taxes	\$ 3,254,848	\$ 3,445,532	\$ 3,457,566	\$ 3,594,318
<u>Permits and Fees</u>				
Tree Mitigation Fees	\$ -	\$ 34,299	\$ 34,299	\$ -
Total Intergovernmental Revenues	\$ -	\$ 34,299	\$ 34,299	\$ -
<u>Intergovernmental Revenues</u>				
Highway Planning and Con	\$ 621,855	\$ -	\$ -	\$ -
Total Intergovernmental Revenues	\$ 621,855	\$ -	\$ -	\$ -
<u>Charges for Services</u>				
Recreation Fees - Taxable	\$ 50,996	\$ 59,750	\$ 59,750	\$ 59,750
Recreation Fees - No Tax	-	250	250	250
Total Charges for Services	\$ 50,996	\$ 60,000	\$ 60,000	\$ 60,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 3,265	\$ 7,000	\$ 7,000	\$ 3,000
Concessions and Rent	7,577	7,018	7,018	7,018
Advertising Fees	-	250	250	100
Other Contributions/Donations	-	-	1,500	-
Rents/Leases - Non-Taxable	-	12,696	12,696	14,592
Total Miscellaneous Revenues	\$ 10,842	\$ 26,964	\$ 28,464	\$ 24,710
<u>Transfers</u>				
Interfund Transfers	\$ 374,651	\$ 1,435,925	\$ 1,460,925	\$ 1,444,740
Excess Fees - Tax Collector	34,452	-	-	-
Excess Fees - Property Appraiser	393	-	-	-
Fund Balance - Beginning of Year	-	364,809	447,759	745,868
Total Transfers	\$ 409,496	\$ 1,800,734	\$ 1,908,684	\$ 2,190,608
Less 5% Estimated Receipt	\$ -	\$ (176,625)	\$ (176,625)	\$ (183,222)
Total MSTU - Parks Services	\$ 4,348,036	\$ 5,190,904	\$ 5,312,388	\$ 5,686,414

MSTU - Parks Services (1231)
Expenditures

Parks Services Unincorporated	\$ 4,390,571	\$ 4,344,088	\$ 4,379,253	\$ 4,601,500
Intergovernmental Transfers	99,027	101,378	102,905	102,831
Public Lands Program	-	558,621	558,621	584,159
Interfund Transfers	171,066	176,625	176,625	183,222
Contingency and Cash CWF	-	10,192	94,984	214,702
Total MSTU - Parks Services	\$ 4,660,664	\$ 5,190,904	\$ 5,312,388	\$ 5,686,414

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Emergency 911 (1240)							
Revenues							
<u>Intergovernmental Revenues</u>							
E911 State Grant Program	\$ -		\$ 353,253		\$ 353,253		\$ -
Total Miscellaneous Revenues	\$ -		\$ 353,253		\$ 353,253		\$ -
<u>Charges for Services</u>							
Emergency Service Fee	\$ 1,384,014		\$ 1,375,657		\$ 1,375,657		\$ 1,375,000
Other Charges for Services	100		-		-		-
Total Charges for Services	\$ 1,384,114		\$ 1,375,657		\$ 1,375,657		\$ 1,375,000
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 3,084		\$ 10,000		\$ 10,000		\$ 2,500
Total Miscellaneous Revenues	\$ 3,084		\$ 10,000		\$ 10,000		\$ 2,500
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -		\$ 831,665		\$ 1,155,927		\$ 550,194
Total Transfers	\$ -		\$ 831,665		\$ 1,155,927		\$ 550,194
Less 5% Estimated Receipt	\$ -		\$ (69,283)		\$ (69,283)		\$ (68,875)
Total Emergency 911	\$ 1,387,198		\$ 2,501,292		\$ 2,825,554		\$ 1,858,819
Emergency 911 (1240)							
Expenditures							
Emergency 911	\$ 883,434		\$ 1,118,430		\$ 1,118,430		\$ 1,163,582
E911 Projects	-		490,972		490,972		-
Interfund Transfers	750,000		800,000		800,000		500,000
Contingency and Cash CWF	-		91,890		416,152		195,237
Total Emergency 911	\$ 1,633,434		\$ 2,501,292		\$ 2,825,554		\$ 1,858,819

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Resort/Development Tax (1250)				
Revenues				
<u>Taxes</u>				
Local Option Resort Tax	\$ 2,331,042	\$ 2,136,000	\$ 2,136,000	\$ 2,350,000
Total Taxes	\$ 2,331,042	\$ 2,136,000	\$ 2,136,000	\$ 2,350,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 13,296	\$ 15,000	\$ 15,000	\$ 15,000
Concessions/Rents	666	-	-	-
Other Contributions/Donations	14,027	20,000	20,000	15,000
Total Miscellaneous Revenues	\$ 27,988	\$ 35,000	\$ 35,000	\$ 30,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 4,812,406	\$ 5,212,269	\$ 4,024,874
Total Transfers	\$ -	\$ 4,812,406	\$ 5,212,269	\$ 4,024,874
Less 5% Estimated Receipt	\$ -	\$ (108,550)	\$ (108,550)	\$ (119,000)
Total Resort/Development Tax	\$ 2,359,030	\$ 6,874,856	\$ 7,274,719	\$ 6,285,874

Resort/Development Tax (1250)
Expenditures

Tourism	\$ 1,729,072	\$ 2,823,669	\$ 3,515,725	\$ 2,372,655
Interfund Transfers	125,040	108,550	133,550	119,000
Contingency and Cash CWF	-	3,942,637	3,625,444	3,794,219
Total Resort/Development Tax	\$ 1,854,112	\$ 6,874,856	\$ 7,274,719	\$ 6,285,874

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Greater Hills MSBU (1290)				
Revenues				
<u>Permits and Fees</u>				
Service Assessments	\$ 241,014	\$ 251,706	\$ 251,706	\$ 250,446
Total Permits and Fees	\$ 241,014	\$ 251,706	\$ 251,706	\$ 250,446
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 255	\$ 300	\$ 300	\$ 250
Total Miscellaneous Revenues	\$ 255	\$ 300	\$ 300	\$ 250
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 60,417	\$ 64,215	\$ 59,113
Total Transfers	\$ -	\$ 60,417	\$ 64,215	\$ 59,113
Less 5% Estimated Receipt	\$ -	\$ (12,600)	\$ (12,600)	\$ (12,535)
Total Greater Hills MSBU	\$ 241,269	\$ 299,823	\$ 303,621	\$ 297,274

Greater Hills (MSBU) 1290
Expenditures

Greater Hills MSBU	\$ 217,434	\$ 211,685	\$ 219,483	\$ 210,585
Intergovernmental Transfers	4,820	7,560	7,560	7,521
Interfund Transfers	20,026	20,160	20,160	20,056
Contingency and Cash CWF	-	60,418	56,418	59,112
Total Greater Hills MSBU	\$ 242,280	\$ 299,823	\$ 303,621	\$ 297,274

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Law Enforcement Trust (1330)				
Revenues				
<u>Fines and Forfeits</u>				
Sale of Contraband Property	\$ 212,153	\$ -	\$ -	\$ -
Total Fines and Forfeits	\$ 212,153	\$ -	\$ -	\$ -
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 1,006	\$ 1,000	\$ 1,000	\$ 1,000
Total Miscellaneous Revenues	\$ 1,006	\$ 1,000	\$ 1,000	\$ 1,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 152,130	\$ 386,876	\$ 272,676
Total Transfers	\$ -	\$ 152,130	\$ 386,876	\$ 272,676
Less 5% Estimated Receipt	\$ -	\$ (50)	\$ (50)	\$ (50)
Total Law Enforcement Trust	\$ 213,159	\$ 153,080	\$ 387,826	\$ 273,626

Law Enforcement Trust (1330)				
Expenditures				
County Sheriff - Law Enforcement	\$ 122,413	\$ 153,080	\$ 387,826	\$ 273,626
Total Law Enforcement Trust	\$ 122,413	\$ 153,080	\$ 387,826	\$ 273,626

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Mt Plymouth/Sorrento CRA Trust (1340)							
Revenues							
<u>Taxes</u>							
Ad Valorem Tax - Current	\$	-	\$	7,174	\$	7,111	\$ 13,156
Total Permits and Fees	\$	-	\$	7,174	\$	7,111	\$ 13,156
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$	-	\$	-	\$	-	\$ 7,111
Total Transfers	\$	-	\$	-	\$	-	\$ 7,111
Less 5% Estimated Receipt	\$	-	\$	(359)	\$	(356)	\$ (658)
Total Mt Plymouth/Sorrento CRA Trust	\$	-	\$	6,815	\$	6,755	\$ 19,609
Mt Plymouth/Sorrento CRA Trust (1340)							
Expenditures							
Mt Plymouth/Sorrento CRA Trust	\$	-	\$	6,815	\$	6,755	\$ 19,609
Total Mt Plymouth/Sorrento CRA Trust	\$	-	\$	6,815	\$	6,755	\$ 19,609

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Greater Groves MSBU (1370)				
Revenues				
<u>Permits and Fees</u>				
Service Assessments	\$ 238,801	\$ 247,610	\$ 247,610	\$ 259,987
Total Permits and Fees	\$ 238,801	\$ 247,610	\$ 247,610	\$ 259,987
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 239	\$ 200	\$ 200	\$ 150
Total Miscellaneous Revenues	\$ 239	\$ 200	\$ 200	\$ 150
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 59,403	\$ 63,582	\$ 62,053
Total Transfers	\$ -	\$ 59,403	\$ 63,582	\$ 62,053
Less 5% Estimated Receipt	\$ -	\$ (12,390)	\$ (12,390)	\$ (13,007)
Total Greater Groves MSBU	\$ 239,041	\$ 294,823	\$ 299,002	\$ 309,183

Greater Groves MSBU (1370)
Expenditures

Greater Groves MSBU	\$ 211,979	\$ 208,160	\$ 212,339	\$ 218,515
Intergovernmental Transfers	4,776	7,434	7,434	7,804
Interfund Transfers	19,810	19,824	19,824	20,811
Contingencies and Cash CWF	-	59,405	59,405	62,053
Total Greater Groves MSBU	\$ 236,565	\$ 294,823	\$ 299,002	\$ 309,183

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Infrastructure Sales Tax Revenue (1410)				
Revenues				
<u>Taxes</u>				
Infrastructure Surtax - Renewal	\$ 12,443,490	\$ 12,200,000	\$ 12,200,000	\$ 13,200,000
Total Taxes	\$ 12,443,490	\$ 12,200,000	\$ 12,200,000	\$ 13,200,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 2,490	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 2,490	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 1,442,500	\$ 2,185,980	\$ 1,312,760
Total Transfers	\$ -	\$ 1,442,500	\$ 2,185,980	\$ 1,312,760
Less 5% Estimated Receipt	\$ -	\$ (610,000)	\$ (610,000)	\$ (660,000)
Total Infrastructure Sales Tax Revenue	\$ 12,445,980	\$ 13,032,500	\$ 13,775,980	\$ 13,852,760

Infrastructure Sales Tax Revenue (1410)
Expenditures

Interfund Transfers	\$ 12,308,275	\$ 13,032,500	\$ 13,775,980	\$ 13,852,760
Total Infrastructure Sales Tax Revenue	\$ 12,308,275	\$ 13,032,500	\$ 13,775,980	\$ 13,852,760

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Village Green Street Lighting (1430)							
Revenues							
<u>Permits and Fees</u>							
Service Assessments	\$ 11,845	\$	10,736	\$	10,736	\$	11,272
Total Permits and Fees	\$ 11,845	\$	10,736	\$	10,736	\$	11,272
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 55	\$	50	\$	50	\$	49
Total Miscellaneous Revenues	\$ 55	\$	50	\$	50	\$	49
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	16,345	\$	16,713	\$	15,215
Total Transfers	\$ -	\$	16,345	\$	16,713	\$	15,215
Less 5% Estimated Receipt	\$ -	\$	(539)	\$	(539)	\$	(566)
Total Village Green Street Lighting	\$ 11,899	\$	26,592	\$	26,960	\$	25,970

Village Green Street Lighting (1430)
Expenditures

Village Green Street Lighting	\$ 10,179	\$	10,060	\$	10,828	\$	9,510
Intergovernmental Transfers	237		324		324		339
Interfund Transfers	989		863		863		906
Contingency and Cash CWF	-		15,345		14,945		15,215
Total Village Green Street Lighting	\$ 11,405	\$	26,592	\$	26,960	\$	25,970

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Greater Pines Municipal Services (1450)				
Revenues				
<u>Permits and Fees</u>				
Service Assessments	\$ 236,024	\$ 262,222	\$ 262,222	\$ 275,179
Total Permits and Fees	\$ 236,024	\$ 262,222	\$ 262,222	\$ 275,179
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 254	\$ 300	\$ 300	\$ 250
Total Miscellaneous Revenues	\$ 254	\$ 300	\$ 300	\$ 250
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 60,866	\$ 64,043	\$ 63,667
Total Transfers	\$ -	\$ 60,866	\$ 64,043	\$ 63,667
Less 5% Estimated Receipt	\$ -	\$ (13,126)	\$ (13,126)	\$ (13,771)
Total Greater Pines Municipal Services	\$ 236,279	\$ 310,262	\$ 313,439	\$ 325,325

Greater Pines Municipal Services (1450)
Expenditures

Greater Pines Municipal Services	\$ 212,496	\$ 220,518	\$ 223,695	\$ 231,360
Intergovernmental Transfers	4,720	7,875	7,875	8,263
Interfund Transfers	19,659	21,002	21,002	22,034
Contingency and Cash CWF	-	60,867	60,867	63,668
Total Greater Pines Municipal Services	\$ 236,876	\$ 310,262	\$ 313,439	\$ 325,325

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Picciola Island Street Lighting (1460)				
Revenues				
<u>Permits and Fees</u>				
Service Assessments	\$ 3,028	\$ 2,419	\$ 2,419	\$ 2,522
Total Permits and Fees	\$ 3,028	\$ 2,419	\$ 2,419	\$ 2,522
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 18	\$ 10	\$ 10	\$ 11
Total Miscellaneous Revenues	\$ 18	\$ 10	\$ 10	\$ 11
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 5,186	\$ 5,733	\$ 4,670
Total Transfers	\$ -	\$ 5,186	\$ 5,733	\$ 4,670
Less 5% Estimated Receipt	\$ -	\$ (121)	\$ (121)	\$ (127)
Total Picciola Island Street Lighting	\$ 3,046	\$ 7,494	\$ 8,041	\$ 7,076

Picciola Island Street Lighting (1460)
Expenditures

Picciola Island Street Lighting	\$ 2,786	\$ 2,740	\$ 3,287	\$ 2,127
Intergovernmental Transfers	61	73	73	76
Interfund Transfers	251	194	194	203
Contingency and Cash CWF	-	4,487	4,487	4,670
Total Picciola Island Street Lighting	\$ 3,097	\$ 7,494	\$ 8,041	\$ 7,076

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Valencia Terrace Street Lighting (1470)							
Revenues							
<u>Permits and Fees</u>							
Service Assessments	\$ 5,890	\$	4,838	\$	4,838	\$	5,080
Total Permits and Fees	\$ 5,890	\$	4,838	\$	4,838	\$	5,080
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 27	\$	19	\$	19	\$	22
Total Miscellaneous Revenues	\$ 27	\$	19	\$	19	\$	22
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	8,242	\$	8,542	\$	7,051
Total Transfers	\$ -	\$	8,242	\$	8,542	\$	7,051
Less 5% Estimated Receipt	\$ -	\$	(243)	\$	(243)	\$	(255)
Total Valencia Terrace Street Lighting	\$ 5,917	\$	12,856	\$	13,156	\$	11,898

Valencia Terrace Street Lighting (1470)
Expenditures

Valencia Terrace Street Lighting	\$ 4,949	\$	5,080	\$	5,780	\$	4,286
Intergovernmental Transfers	118		146		146		153
Interfund Transfers	488		389		389		408
Contingency and Cash CWF	-		7,241		6,841		7,051
Total Valencia Terrace Street Lighting	\$ 5,555	\$	12,856	\$	13,156	\$	11,898

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Building Services (1520)				
Revenues				
<u>Permits and Fees</u>				
Contractor Licenses	\$ 59,065	\$ 56,784	\$ 56,784	\$ 65,503
Building Permits	2,302,109	2,008,503	2,008,503	2,092,628
Total Permits and Fees	\$ 2,361,175	\$ 2,065,287	\$ 2,065,287	\$ 2,158,131
<u>Charges for Services</u>				
Operating Trust Surcharge Fees	\$ 3,778	\$ 4,103	\$ 4,103	\$ 4,583
Construction Inspectors Fees	3,778	4,103	4,103	4,583
Exam and Reciprocity Fees	2,034	2,002	2,002	2,052
Capital Improvement - Develop Fees	21,454	21,365	21,365	23,174
Protective Inspection Fees	81,260	72,389	72,389	79,629
Fire Inspection Fees	4,995	1,267	1,267	4,321
Misc Admin Service Fees	56,992	34,609	34,609	31,495
Total Charges for Services	\$ 174,291	\$ 139,838	\$ 139,838	\$ 149,837
<u>Fines and Forfeits</u>				
Citations to Unlicense	\$ 15,779	\$ 13,548	\$ 13,548	\$ 18,646
Building Code Violation	-	-	-	3,000
Total Fines and Forfeits	\$ 15,779	\$ 13,548	\$ 13,548	\$ 21,646
<u>Miscellaneous Revenues</u>				
Surplus Furniture/Fixtures/Equipment Sales	\$ 17,937	\$ -	\$ -	\$ -
Interest Incl Profit on Invest	5,735	5,000	5,000	5,000
Total Miscellaneous Revenues	\$ 23,672	\$ 5,000	\$ 5,000	\$ 5,000
<u>Transfers</u>				
Fund Balance - Beginning	\$ -	\$ 1,770,831	\$ 2,436,442	\$ 1,467,357
Total Transfers	\$ -	\$ 1,770,831	\$ 2,436,442	\$ 1,467,357
Less 5% Estimated Receipt	\$ -	\$ (111,184)	\$ (111,184)	\$ (116,731)
Total Building Services	\$ 2,574,917	\$ 3,883,320	\$ 4,548,931	\$ 3,685,240
Building Services (1520)				
Expenditures				
Building Services	\$ 1,513,440	\$ 2,091,354	\$ 2,397,415	\$ 2,507,838
Interfund Transfers	206,762	111,184	111,184	116,731
Contingency and Cash CWF	-	1,680,782	2,040,332	1,060,671
Total Building Services	\$ 1,720,202	\$ 3,883,320	\$ 4,548,931	\$ 3,685,240

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
County Fire Rescue (1680)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 2,454,797	\$ 3,952,798	\$ 3,967,533	\$ 4,128,634
Ad Valorem Taxes - Delinquent	88,718	60,000	60,000	60,000
Total Taxes	\$ 2,543,516	\$ 4,012,798	\$ 4,027,533	\$ 4,188,634
<u>Permits and Fees</u>				
Fire Rescue Non-Ad Val Assmt	\$ 16,205,819	\$ 16,480,118	\$ 16,458,697	\$ 16,331,283
Total Permits and Fees	\$ 16,205,819	\$ 16,480,118	\$ 16,458,697	\$ 16,331,283
<u>Intergovernmental Revenue</u>				
St Homeland Security Grant	\$ 1,883	\$ -	\$ -	\$ -
Urban Area Security	35,573	50,000	50,000	50,000
Federal Forestry Share Revenue	25,582	23,600	-	-
Firefighters Supplement Comp	41,307	41,760	41,760	41,760
Motor Fuel Tax Rebate (State)	14,953	12,000	12,000	12,000
Total Intergovernmental Revenue	\$ 119,298	\$ 127,360	\$ 103,760	\$ 103,760
<u>Charges for Services</u>				
ISBA Services	\$ 7,150	\$ -	\$ -	\$ 152,900
Fire Inspection Fees	345	135	135	300
Total Charges for Services	\$ 7,495	\$ 135	\$ 135	\$ 153,200
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 21,851	\$ 30,000	\$ 30,000	\$ 25,000
Surplus Furniture/Fixtures/Equipment Sales	12,000	-	-	2,000
Insurance Proceeds/Loss-FF&E	-	-	278,201	-
Donations	1,770	2,000	2,000	2,000
Reimbursements	7,470	2,000	2,000	4,000
Other Miscellaneous Revenues	1,852	500	500	1,000
Total Miscellaneous Revenues	\$ 44,942	\$ 34,500	\$ 312,701	\$ 34,000
<u>Transfers</u>				
Interfund Transfer	\$ 492,298	\$ 1,140,390	\$ 1,146,689	\$ 1,136,270
Excess Fees - Tax Collector	26,888	-	-	-
Excess Fees - Property Appraiser	307	-	-	-
Fund Balance - Beginning of Year	-	3,046,214	3,330,813	2,941,230
Total Transfers	\$ 519,493	\$ 4,186,604	\$ 4,477,502	\$ 4,077,500
Less 5% Estimated Receipt	\$ -	\$ (1,030,246)	\$ (1,030,246)	\$ (1,035,956)
Total County Fire Rescue	\$ 19,440,563	\$ 23,811,269	\$ 24,350,082	\$ 23,852,421

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
County Fire Rescue (1680)				
Expenditures				
Fire Rescue	\$ 19,616,054	\$ 20,203,612	\$ 20,865,082	\$ 21,417,618
Intergovernmental Transfers	394,732	395,884	395,884	436,977
Grant Programs	32,173	50,000	50,000	50,000
Interfund Transfers	984,620	1,065,541	1,065,541	1,072,273
Contingency and Cash CWF	-	2,096,232	1,973,575	875,553
Total County Fire Rescue	\$ 21,027,579	\$ 23,811,269	\$ 24,350,082	\$ 23,852,421

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Fire Services Impact Fee Trust (1690)							
Revenues							
<u>Permits and Fees</u>							
Fire Impact Fee - Residential	\$ 316,868	\$	246,884	\$	246,884	\$	235,000
Fire Impact Fee - Commercial	201,288		178,224		178,224		175,000
Total Permits and Fees	\$ 518,156	\$	425,108	\$	425,108	\$	410,000
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 5,775	\$	10,000	\$	10,000	\$	5,000
Total Miscellaneous Revenues	\$ 5,775	\$	10,000	\$	10,000	\$	5,000
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	1,864,665	\$	2,143,925	\$	2,282,919
Total Transfers	\$ -	\$	1,864,665	\$	2,143,925	\$	2,282,919
Less 5% Estimated Receipt	\$ -	\$	(21,756)	\$	(21,756)	\$	(20,750)
Total Fire Services Impact Fee Trust	\$ 523,930	\$	2,278,017	\$	2,557,277	\$	2,677,169

Fire Services Impact Fee Trust (1690)
Expenditures

Fire Impact Fee	\$ 203,359	\$	1,426,222	\$	2,331,495	\$	1,032,832
Interfund Transfers	32,040		-		-		-
Contingency and Cash CWF	-		851,795		225,782		1,644,337
Total Fire Services Impact Fee Trust	\$ 235,399	\$	2,278,017	\$	2,557,277	\$	2,677,169

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Animal Services Trust (1850)				
Revenues				
<u>Fines and Forfeits</u>				
Animal Control Violations	\$ 8,499	\$ -	\$ -	\$ -
Total Fines and Forfeits	\$ 8,499	\$ -	\$ -	\$ -
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 860	\$ -	\$ -	\$ -
Animal Shelter Donations	27,211	-	-	-
Impoundment/Sale - Livestock	9,593	-	-	-
Total Miscellaneous Revenues	\$ 37,664	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Animal Services Trust	\$ 46,163	\$ -	\$ -	\$ -
Animal Services Trust (1850)				
Expenditures				
Animal Shelter	\$ 89,881	\$ -	\$ -	\$ -
Interfund Transfers	270,071	-	-	-
Total Animal Services Trust	\$ 359,952	\$ -	\$ -	\$ -

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Community Development Block Grant (1200)				
Revenues				
<u>Intergovernmental Revenues</u>				
Community Development Block Grant	\$ 1,811,522	\$ 1,962,308	\$ 1,911,817	\$ 1,832,305
Total Intergovernmental Revenues	\$ 1,811,522	\$ 1,962,308	\$ 1,911,817	\$ 1,832,305
<u>Miscellaneous Revenues</u>				
Reimbursements	\$ 333,211	\$ -	\$ -	\$ -
Total Transfers	\$ 333,211	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 342,730	\$ 382,454	\$ 523,639
Total Transfers	\$ -	\$ 342,730	\$ 382,454	\$ 523,639
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Community Development Block Grant	\$ 2,144,734	\$ 2,305,038	\$ 2,294,271	\$ 2,355,944

Community Development Block Grant (1200)
Expenditures

Community Dev Block Grant Administration	\$ 138,007	\$ 190,901	\$ 190,901	\$ 224,943
Community Dev Block Grant Public Services	56,058	62,571	62,571	67,151
Community Dev Block Grant Capital Projects	-	50,000	-	437,284
Community Dev Block Grant Urban Co Partners	16,483	273,517	243,517	273,517
Community Dev Block Grant Housing Rehab	205,332	963,158	796,421	409,979
Neighborhood Stabilization Program 1	154,501	-	-	-
Neighborhood Stabilization Program 3	1,121,512	247,406	388,745	412,289
Community Projects	297,811	414,174	612,116	419,522
Contingency and Cash CWF	-	103,311	-	111,259
Total Community Development Block Grant	\$ 1,989,704	\$ 2,305,038	\$ 2,294,271	\$ 2,355,944

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Transit (1210)				
Revenues				
<u>Intergovernmental Revenues</u>				
5310 Cap Assistance Prg 20.513	\$ 364,727	\$ 596,460	\$ 1,043,616	\$ 648,000
FDOT - 5311 Operating	383,601	464,571	464,571	464,571
Fed Transit Formula Grant	2,064,331	3,391,187	5,907,578	4,968,936
Public Transit Block Grant	553,799	743,262	971,690	722,128
Shirley Conroy Grant	61,502	67,500	148,329	144,000
FDOT - TD Trips	699,621	671,771	671,771	671,771
Motor Fuel Tax Rebate (State)	80,386	73,800	73,800	75,000
Total Intergovernmental Revenues	\$ 4,207,966	\$ 6,008,551	\$ 9,281,355	\$ 7,694,406
<u>Charges for Services</u>				
Medicaid Non-Emergency Transport	\$ 1,015,416	\$ 354,989	\$ 354,989	\$ 576,300
Mid - Fla Community	132,031	140,000	140,000	120,000
Medicaid Waiver Service Agreement	123,623	120,000	120,000	90,000
Stretcher Vehicle Inspect Fee	-	500	500	1,875
Other Transportation Fees	236,841	245,000	245,000	245,000
Total Charges for Services	\$ 1,507,912	\$ 860,489	\$ 860,489	\$ 1,033,175
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 19	\$ 400	\$ 400	\$ 100
Advertising Fees	-	10,000	10,000	5,000
Reimbursements	200	-	-	50,000
Total Miscellaneous Revenues	\$ 219	\$ 10,400	\$ 10,400	\$ 55,100
<u>Transfers</u>				
Interfund Transfer	\$ 1,014,171	\$ 1,014,171	\$ 1,014,171	\$ 1,014,171
Fund Balance - Beginning of Year	-	2,165,955	1,106,505	1,546,138
Total Transfers	\$ 1,014,171	\$ 3,180,126	\$ 2,120,676	\$ 2,560,309
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Transit	\$ 6,730,268	\$ 10,059,566	\$ 12,272,920	\$ 11,342,990

Transit (1210)

Expenditures

Transportation Disadvantaged	\$ 412,140	\$ 460,523	\$ 488,523	\$ 686,434
CTD Trips	3,565,769	3,709,575	4,058,936	3,949,662
Fixed Route	1,906,620	2,039,752	2,579,692	2,955,927
Transportation Disadvantaged	549,342	2,265,168	4,845,769	3,103,009
Contingency and Cash CWF	-	1,584,548	300,000	647,958
Total Transit	\$ 6,433,871	\$ 10,059,566	\$ 12,272,920	\$ 11,342,990

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Affordable Housing Assistance Trust (1260)							
Revenues							
<u>Intergovernmental Revenues</u>							
State Housing Initiative	\$ 540,103	\$	-	\$	718,165	\$	-
Total Intergovernmental Revenues	\$ 540,103	\$	-	\$	718,165	\$	-
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 2,168	\$	500	\$	500	\$	1,000
Recaptured Revenue	78,857		10,000		14,500		10,000
Total Miscellaneous Revenues	\$ 81,025	\$	10,500	\$	15,000	\$	11,000
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	1,698,003	\$	1,082,650	\$	949,284
Total Transfers	\$ -	\$	1,698,003	\$	1,082,650	\$	949,284
Less 5% Estimated Receipt	\$ -	\$	-	\$	-	\$	-
Total Affordable Housing Assistance Trust	\$ 621,128	\$	1,708,503	\$	1,815,815	\$	960,284

Affordable Housing Assistance Trust (1260)
Expenditures

Ship Program	\$ 191,797	\$	1,555,915	\$	1,675,461	\$	744,683
Ship Administration	30,779		140,612		140,354		84,801
Contingency and Cash CWF	-		11,976		-		130,800
Total Affordable Housing Assistance Trust	\$ 222,576	\$	1,708,503	\$	1,815,815	\$	960,284

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Section 8 (1270)				
Revenues				
<u>Intergovernmental Revenues</u>				
Shelter Care Plus	\$ 96,006	\$ 142,958	\$ 135,117	\$ 132,000
HUD - Hap Disbursement	2,071,747	2,460,000	2,983,167	3,293,820
HUD - Af Disbursement	258,545	264,000	255,122	246,756
Total Intergovernmental Revenues	\$ 2,426,298	\$ 2,866,958	\$ 3,373,406	\$ 3,672,576
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ (4,003)	\$ 2,500	\$ 2,500	\$ 2,000
Reimbursements	83,699	79,000	79,000	42,000
Total Miscellaneous Revenues	\$ 79,696	\$ 81,500	\$ 81,500	\$ 44,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 466,674	\$ 443,119	\$ 537,916
Total Transfers	\$ -	\$ 466,674	\$ 443,119	\$ 537,916
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Section 8	\$ 2,505,994	\$ 3,415,132	\$ 3,898,025	\$ 4,254,492
Section 8 (1270)				
Expenditures				
Housing Services	\$ 2,842,980	\$ 3,059,522	\$ 3,549,615	\$ 3,857,050
Contingency and Cash CWF	-	355,610	348,410	397,442
Total Section 8	\$ 2,842,980	\$ 3,415,132	\$ 3,898,025	\$ 4,254,492

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Federal/State Grants (1300)				
Revenues				
<u>Intergovernmental Revenues</u>				
Urban Areas Security Init	\$ 324,618	\$ 57,189	\$ 57,189	\$ -
State and Local Assistance	78,559	88,397	148,637	89,387
LAP Projects	4,546,328	1,700,503	2,737,004	480,742
Community Development Block Grant	-	206,605	206,605	-
Emergency Medical Services	48,054	50,000	42,752	50,000
Emergency Management Trust Fund	136,814	105,806	179,557	105,806
Homeland Security Grants	15,778	15,778	33,556	-
Co Incentive Grant Program	-	-	-	1,000,000
Transp Regional Incentive	1,291,635	5,589,892	4,998,257	3,595,050
St SRF Wtr Restr/WW	-	-	300,000	-
Eco Dv Transp-Rd Fd	-	-	-	2,000,000
Mosquito Control - STA	29,456	31,540	31,540	31,540
CJ/Mental Health/Subs	306,428	400,000	400,000	400,000
Total Intergovernmental Revenues	\$ 6,777,671	\$ 8,245,710	\$ 9,135,097	\$ 7,752,525
<u>Miscellaneous Revenues</u>				
Surplus Furniture/Fixtures/Equipment Sales	\$ -	\$ -	\$ 4,394	\$ -
Total Miscellaneous Revenues	\$ -	\$ -	\$ 4,394	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 1,473,155	\$ 113,982	\$ 196,992
Total Transfers	\$ -	\$ 1,473,155	\$ 113,982	\$ 196,992
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Federal/State Grants	\$ 6,777,671	\$ 9,718,865	\$ 9,253,473	\$ 7,949,517
Federal/State Grants (1300)				
Expenditures				
Community Safety and Compliance Grants - Admin	\$ -	\$ -	\$ 300,000	\$ -
Community Safety and Compliance Grants - Probation	375,994	400,000	474,437	400,000
Emergency Management Trust Fund	215,373	194,203	328,194	195,193
Public Safety Grants - Emergency/Disaster Relief	71,486	222,383	240,161	-
Public Safety Grants - Ambulance/Rescue Services	41,725	50,000	82,297	50,000
Communications Technology	268,911	57,189	57,189	-
Mosquito Control State	29,456	31,540	35,934	31,540
Public Works Grants	5,837,963	7,290,395	7,735,261	7,075,792
Contingency and Cash CWF	-	1,473,155	-	196,992
Total Federal/State Grants	\$ 6,840,908	\$ 9,718,865	\$ 9,253,473	\$ 7,949,517

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Restricted Local Programs (1310)				
Revenues				
<u>Intergovernmental Revenues</u>				
Florida Arts License Plate Fee	\$ 5,203	\$ 5,000	\$ 5,000	\$ 4,000
Other Grants	2,684	1,200	1,200	1,000
Total Intergovernmental Revenues	\$ 7,887	\$ 6,200	\$ 6,200	\$ 5,000
<u>Charges for Services</u>				
Teen Court User Fee	\$ 4,800	\$ 6,500	\$ 6,500	\$ 6,500
C/J Court Cost - \$2.50	77,949	88,000	88,000	85,000
C/J Education Cost - \$2.00-FS	32,776	34,000	34,000	34,000
Crime Prevention - FS 775.083	103,455	70,000	70,000	70,000
Alcohol and Drug Abuse - \$15.00	15,594	15,000	15,000	10,000
Teen Court - \$3.00 - FS 938.19(2)	89,089	98,366	98,366	98,366
Total Charges for Services	\$ 323,664	\$ 311,866	\$ 311,866	\$ 303,866
<u>Fines and Forfeits</u>				
Driver Education (SLOSBERG)	\$ 155,249	\$ 150,000	\$ 150,000	\$ 150,000
Total Fines and Forfeits	\$ 155,249	\$ 150,000	\$ 150,000	\$ 150,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 1,920	\$ -	\$ -	\$ -
Other Contributions/Donations	1,660	41,300	21,300	16,300
Boating Licenses	105,478	90,000	90,000	90,000
Total Miscellaneous Revenues	\$ 109,058	\$ 131,300	\$ 111,300	\$ 106,300
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 622,770	\$ 662,613	\$ 578,546
Total Transfers	\$ -	\$ 622,770	\$ 662,613	\$ 578,546
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Restricted Local Programs	\$ 595,858	\$ 1,222,136	\$ 1,241,979	\$ 1,143,712
Restricted Local Programs (1310)				
Expenditures				
Adopt-a-Lake	\$ 7,679	\$ 92,061	\$ 92,385	\$ 64,280
Community Service Local Programs	204,584	405,783	411,626	422,618
Boating Improvements	8,675	268,237	294,475	173,300
Eco Development/Tourism Grants	1,741	18,850	19,812	17,912
Teen Court	103,268	174,866	170,936	173,966
Sheriff Programs - Activity 521	401,940	262,339	252,745	291,636
Contingency and Cash CWF	-	-	-	-
Total Restricted Local Programs	\$ 727,887	\$ 1,222,136	\$ 1,241,979	\$ 1,143,712

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Pari-Mutuel Revenue Replacement Bonds (2510)				
Revenues				
<u>Intergovernmental Revenues</u>				
Racing Tax	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667
Total Intergovernmental Revenues	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 465	\$ 1,000	\$ 1,000	\$ 1,000
Total Miscellaneous Revenues	\$ 465	\$ 1,000	\$ 1,000	\$ 1,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 21,239	\$ 20,703	\$ 66,870
Total Transfers	\$ -	\$ 21,239	\$ 20,703	\$ 66,870
Less 5% Estimated Receipt	\$ -	\$ (14,933)	\$ (14,933)	\$ (14,933)
Total Pari-Mutuel Revenue Replacement Bonds	\$ 298,131	\$ 304,973	\$ 304,437	\$ 350,604

Pari-Mutuel Revenue Replacement Bonds (2510)
Expenditures

Debt Service Requirements	\$ 252,180	\$ 254,000	\$ 254,000	\$ 254,164
Interfund Transfer	67,000	-	-	-
Contingency and Cash CWF	-	50,973	50,437	96,440
Total Pari-Mutuel Revenue Replacement Bonds	\$ 319,180	\$ 304,973	\$ 304,437	\$ 350,604

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Renewal Sales Tax Debt Service (2610)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 793	\$ 1,000	\$ 1,000	\$ 1,000
Total Miscellaneous Revenues	\$ 793	\$ 1,000	\$ 1,000	\$ 1,000
<u>Transfers</u>				
Interfund Transfer	\$ 1,133,398	\$ 1,208,398	\$ 1,166,266	\$ 1,208,398
Fund Balance - Beginning of Year	-	8,760	8,553	51,686
Total Transfers	\$ 1,133,398	\$ 1,217,158	\$ 1,174,819	\$ 1,260,084
Less 5% Estimated Receipt	\$ -	\$ (50)	\$ (50)	\$ (50)
Total Renewal Sales Tax Debt Service	\$ 1,134,191	\$ 1,218,108	\$ 1,175,769	\$ 1,261,034
Renewal Sales Tax Debt Service (2610)				
Expenditures				
Debt Service Requirements	\$ 1,166,265	\$ 1,167,515	\$ 1,125,383	\$ 1,167,515
Contingency and Cash CWF	-	50,593	50,386	93,519
Total Renewal Sales Tax Debt Service	\$ 1,166,265	\$ 1,218,108	\$ 1,175,769	\$ 1,261,034

Budget by Fund**FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Public Lands Program (2710)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 2,634,574	\$ 2,469,170	\$ 2,474,242	\$ 2,612,601
Ad Valorem Taxes - Delinquent	91,260	-	-	-
Total Taxes	\$ 2,725,835	\$ 2,469,170	\$ 2,474,242	\$ 2,612,601
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 4,887	\$ 20,000	\$ 20,000	\$ 10,000
Total Miscellaneous Revenues	\$ 4,887	\$ 20,000	\$ 20,000	\$ 10,000
<u>Transfers</u>				
Excess Fees - Tax Collector	\$ 28,752	\$ 15,000	\$ 15,000	\$ 15,000
Excess Fees - Property Appraiser	327	500	500	500
Fund Balance - Beginning of Year	-	909,935	954,442	536,531
Total Transfers	\$ 29,079	\$ 925,435	\$ 969,942	\$ 552,031
Less 5% Estimated Receipt	\$ -	\$ (124,459)	\$ (124,459)	\$ (131,130)
Total Public Lands Program	\$ 2,759,800	\$ 3,290,146	\$ 3,339,725	\$ 3,043,502

Public Lands Program (2710)**Expenditures**

Debt Service Requirements	\$ 2,705,188	\$ 2,707,288	\$ 2,707,288	\$ 2,460,926
Intergovernmental Transfers	82,533	81,334	81,334	74,158
Contingency and Cash CWF	-	501,524	551,103	508,418
Total Public Lands Program	\$ 2,787,720	\$ 3,290,146	\$ 3,339,725	\$ 3,043,502

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expansion Projects Debt Service (2810)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 3,676	\$ 10,000	\$ 10,000	\$ 10,000
Total Miscellaneous Revenues	\$ 3,676	\$ 10,000	\$ 10,000	\$ 10,000
<u>Transfers</u>				
Interfund Transfer	\$ 5,740,600	\$ 5,736,838	\$ 5,736,838	\$ 4,738,287
Fund Balance - Beginning of Year	-	35,903	32,580	38,580
Total Transfers	\$ 5,740,600	\$ 5,772,741	\$ 5,769,418	\$ 4,776,867
Less 5% Estimated Receipt	\$ -	\$ (500)	\$ (500)	\$ (500)
Total Expansion Projects Debt Service	\$ 5,744,276	\$ 5,782,241	\$ 5,778,918	\$ 4,786,367
Expansion Projects Debt Service (2810)				
Expenditures				
Expansion Projects Debt Service	\$ 5,740,600	\$ 5,738,338	\$ 5,738,338	\$ 4,739,787
Contingency and Cash CWF	-	43,903	40,580	46,580
Total Expansion Projects Debt Service	\$ 5,740,600	\$ 5,782,241	\$ 5,778,918	\$ 4,786,367

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Landfill Enterprise (4200)				
Revenues				
<u>Permits and Fees</u>				
Solid Waste Disposal Assessment Fee	\$ 12,123,681	\$ 12,216,750	\$ 12,216,750	\$ 12,595,055
Commercial Collection Franchise Fee	8,000	10,000	10,000	10,000
Total Permits and Fees	\$ 12,131,681	\$ 12,226,750	\$ 12,226,750	\$ 12,605,055
<u>Intergovernmental Revenue</u>				
Contributions from Other Agencies	\$ -	\$ -	\$ 20,000	\$ 20,000
Dep Haz Waste Program	-	-	9,269	9,269
Total Intergovernmental Revenue	\$ -	\$ -	\$ 29,269	\$ 29,269
<u>Charges for Services</u>				
Cart Fees	\$ -	\$ -	\$ -	\$ 5,000
Marketable Recyclables	261,663	25,000	125,000	105,400
Operating Income - Landfill	3,875,050	400,000	400,000	400,000
Total Charges for Services	\$ 4,136,712	\$ 425,000	\$ 525,000	\$ 510,400
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 16,399	\$ 15,000	\$ 15,000	\$ 15,000
Credit Card Convenience Fee	-	-	-	2,000
Surplus Furn/Fix/Equipment	23,653	30,000	30,000	20,000
Miscellaneous Hazardous Waste Revenues	1,853	-	-	-
Other Miscellaneous Revenues	2,514,122	-	-	-
Total Miscellaneous Revenues	\$ 2,556,027	\$ 45,000	\$ 45,000	\$ 37,000
<u>Transfers</u>				
Interfund Transfer - Special Assessment	\$ 300,000	\$ 300,000	\$ 300,000	\$ 2,253,332
Fund Balance - Beginning of Year	-	4,658,192	5,319,224	1,694,016
Total Transfers	\$ 300,000	\$ 4,958,192	\$ 5,619,224	\$ 3,947,348
Less 5% Estimated Receipt	\$ -	\$ (634,838)	\$ (634,838)	\$ (659,086)
Total Landfill Enterprise	\$ 19,124,420	\$ 17,020,104	\$ 17,810,405	\$ 16,469,986

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Landfill Enterprise (4200)				
Expenditures				
Solid Waste Administration	\$ 9,913,190	\$ 252,735	\$ 237,339	\$ 210,563
Solid Waste Assessment - Disposal	-	11,972,415	12,007,415	12,000,779
Covanta Contract Management	371,490	-	-	-
Recycling	129,264	-	-	-
Convenience Centers	-	1,017,826	1,034,872	930,052
Hazardous Waste	443,775	529,540	538,809	459,577
Intergovernmental Transfers	238,414	238,000	238,000	237,000
Landfill Operations	3,551,785	1,949,138	2,228,325	1,915,945
Interfund Transfers	1,169,245	634,838	634,838	659,086
Contingency and Cash CWF	-	425,612	890,807	56,984
Total Landfill Enterprise	\$ 15,817,163	\$ 17,020,104	\$ 17,810,405	\$ 16,469,986

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Solid Waste Closures and Long-Term Care (4220)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 3,949	\$ 4,500	\$ 4,500	\$ -
Total Miscellaneous Revenues	\$ 3,949	\$ 4,500	\$ 4,500	\$ -
<u>Transfers</u>				
Intrafund Transfer In	\$ 395,000	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year	-	1,505,968	1,289,376	636,363
Total Transfers	\$ 395,000	\$ 1,505,968	\$ 1,289,376	\$ 636,363
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Solid Waste Closures and Long-Term Care	\$ 398,949	\$ 1,510,468	\$ 1,293,876	\$ 636,363

Solid Waste Closures and Long-Term Care (4220)
Expenditures

Umatilla Post Closure	\$ (8,250)	\$ 35,000	\$ 35,000	\$ 55,414
Lady Lake Post Closure	(14,665)	62,000	63,280	8,616
Central Landfill PH I Post Closure	522,324	60,300	89,361	62,964
Central Landfill PH II Closure	35,040	-	-	-
Loghouse Post Closure	(36,622)	8,000	8,000	7,860
C and D Landfill	4,498	-	-	-
Phase III Ash Cell	646,207	-	-	-
Interfund Transfers	240	500,225	500,225	-
Contingency and Cash CWF	-	844,943	598,010	501,509
Total Solid Waste Closures and Long-Term Care	\$ 1,148,772	\$ 1,510,468	\$ 1,293,876	\$ 636,363

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Parks Capital Projects (3020)							
Revenues							
<u>Intergovernmental Revenues</u>							
Land/Water Conservation Grant	\$ -		\$ -		\$ 200,000		\$ -
Total Intergovernmental Revenues	\$ -		\$ -		\$ 200,000		\$ -
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 1,623		\$ 2,000		\$ 2,000		\$ 1,000
Total Miscellaneous Revenues	\$ 1,623		\$ 2,000		\$ 2,000		\$ 1,000
<u>Transfers</u>							
Interfund Transfer - Infrastructure	\$ 350,000		\$ 350,000		\$ 350,000		\$ 350,000
Fund Balance - Beginning of Year	-		499,851		478,322		495,647
Total Transfers	\$ 350,000		\$ 849,851		\$ 828,322		\$ 845,647
Less 5% Estimated Receipt	\$ -		\$ (100)		\$ (100)		\$ (50)
Total Parks Capital Projects	\$ 351,623		\$ 851,751		\$ 1,030,222		\$ 846,597

Parks Capital Projects (3020)
 Expenditures

General Parks Projects	\$ 581,902		\$ 675,921		\$ 1,030,222		\$ 846,597
Contingency and Cash CWF	-		175,830		-		-
Total Parks Capital Projects	\$ 581,902		\$ 851,751		\$ 1,030,222		\$ 846,597

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Renewal Sales Tax Capital Projects (3030)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 23,886	\$ 25,000	\$ 25,000	\$ 20,000
Total Miscellaneous Revenues	\$ 23,886	\$ 25,000	\$ 25,000	\$ 20,000
<u>Transfers</u>				
Interfund Transfer	\$ 3,350,740	\$ 2,052,852	\$ 2,424,592	\$ 503,861
Fund Balance - Beginning of Year	-	9,642,632	8,942,668	9,672,125
Total Transfers	\$ 3,350,740	\$ 11,695,484	\$ 11,367,260	\$ 10,175,986
Less 5% Estimated Receipt	\$ -	\$ (1,250)	\$ (1,250)	\$ (1,000)
Total Renewal Sales Tax Capital Projects	\$ 3,374,626	\$ 11,719,234	\$ 11,391,010	\$ 10,194,986

Renewal Sales Tax Capital Projects (3030)
Expenditures

Parks & Trails - Capital	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,400,000
Capital Projects Facilities	2,173,693	5,793,375	5,726,097	3,650,000
Sheriff's Office - Capital	-	900,000	1,110,261	1,000,000
Non-Departmental - Fund 3030	536,099	2,390,000	2,390,000	3,185,000
Contingency and Cash CWF	-	1,435,859	964,652	959,986
Total Renewal Sales Tax Capital Projects	\$ 2,709,792	\$ 11,719,234	\$ 11,391,010	\$ 10,194,986

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Renewal Sales Tax Capital Projects - PW (3040)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 19,380	\$ 15,000	\$ 15,000	\$ 10,000
Total Miscellaneous Revenues	\$ 19,380	\$ 15,000	\$ 15,000	\$ 10,000
<u>Transfers</u>				
Interfund Transfer	\$ 5,884,137	\$ 6,211,250	\$ 6,582,990	\$ 6,596,380
Fund Balance - Beginning of Year	-	6,819,783	6,538,955	8,311,846
Total Transfers	\$ 5,884,137	\$ 13,031,033	\$ 13,121,945	\$ 14,908,226
Less 5% Estimated Receipt	\$ -	\$ (750)	\$ (750)	\$ (500)
Total Renewal Sales Tax Capital Projects - PW	\$ 5,903,517	\$ 13,045,283	\$ 13,136,195	\$ 14,917,726

Renewal Sales Tax Capital Projects - PW (3040)
Expenditures

Capital Projects - Public Works	\$ 6,564,772	\$ 10,447,984	\$ 13,136,195	\$ 8,878,139
Contingency and Cash CWF	-	2,597,299	-	6,039,587
Total Renewal Sales Tax Capital Projects - PW	\$ 6,564,772	\$ 13,045,283	\$ 13,136,195	\$ 14,917,726

**Budget by Fund
FY 2016**

	Actual FY 2014		Adopted FY 2015		Revised FY 2015		Adopted FY 2016
Public Lands Capital Program (3710)							
Revenues							
<u>Miscellaneous Revenues</u>							
Interest Incl Profit on Invest	\$ 4,862	\$	-	\$	-	\$	-
Total Miscellaneous Revenues	\$ 4,862	\$	-	\$	-	\$	-
<u>Transfers</u>							
Fund Balance - Beginning of Year	\$ -	\$	665,743	\$	935,066	\$	-
Total Transfers	\$ -	\$	665,743	\$	935,066	\$	-
Less 5% Estimated Receipt	\$ -	\$	-	\$	-	\$	-
Total Public Lands Capital Program	\$ 4,862	\$	665,743	\$	935,066	\$	-
Public Lands Capital Program (3710)							
Expenditures							
Public Lands Capital Program	\$ 1,236,427	\$	-	\$	935,066	\$	-
Contingency and Cash CWF	-		665,743		-		-
Total Public Lands Capital Program	\$ 1,236,427	\$	665,743	\$	935,066	\$	-

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Facilities Expansion Capital (3810)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 9,138	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 9,138	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 2,994,311	\$ 1,145,088	\$ 895,393
Total Transfers	\$ -	\$ 2,994,311	\$ 1,145,088	\$ 895,393
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Facilities Expansion Capital	\$ 9,138	\$ 2,994,311	\$ 1,145,088	\$ 895,393
Facilities Expansion Capital (3810)				
Expenditures				
Facilities Expansion Capital	\$ 844,796	\$ 110,093	\$ 1,145,088	\$ -
Contingency and Cash CWF	-	2,884,218	-	895,393
Total Facilities Expansion Capital	\$ 844,796	\$ 2,994,311	\$ 1,145,088	\$ 895,393

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Property and Casualty (5200)				
Revenues				
<u>Charges for Services</u>				
Insurance Contributions - Clerk Work Comp	\$ 26,880	\$ 26,700	\$ 26,700	\$ 25,500
Insurance Contributions - Tax Collector - Comp	7,312	7,000	7,000	7,700
Insurance Contributions - Property Appraiser- Comp	28,893	29,000	29,000	26,200
Insurance Contributions - Liability	1,364,506	1,360,236	1,346,221	1,520,754
Insurance Contributions - Workers Comp	1,165,188	1,173,000	1,173,000	1,207,414
Insurance Contributions - EMS - Liability	230,121	113,247	113,247	102,209
Total Charges for Services	\$ 2,822,901	\$ 2,709,183	\$ 2,695,168	\$ 2,889,777
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 13,845	\$ 15,000	\$ 15,000	\$ 10,000
Total Miscellaneous Revenues	\$ 13,845	\$ 15,000	\$ 15,000	\$ 10,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 2,232,118	\$ 2,734,995	\$ 2,032,070
Total Transfers	\$ -	\$ 2,232,118	\$ 2,734,995	\$ 2,032,070
Less 5% Estimated Receipt	\$ -	\$ (750)	\$ (750)	\$ (500)
Total Property and Casualty	\$ 2,836,746	\$ 4,955,551	\$ 5,444,413	\$ 4,931,347
Property and Casualty (5200)				
Expenditures				
Comprehensive	\$ 2,233,474	\$ 3,313,718	\$ 3,313,718	\$ 3,425,577
Interfund Transfers	143,923	148,890	148,890	154,986
Contingency and Cash CWF	-	1,492,943	1,981,805	1,350,784
Total Property and Casualty	\$ 2,377,397	\$ 4,955,551	\$ 5,444,413	\$ 4,931,347

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Employee Group Benefits (5300)				
Revenues				
<u>Charges for Services</u>				
Insurance Contributions Employer - BCC	\$ 4,988,843	\$ 5,039,878	\$ 4,850,700	\$ 6,056,959
Insurance Contributions Employer - Prop App	269,100	269,100	269,100	331,500
Property Appraiser - Dependent	71,727	72,633	72,633	72,633
Insurance Contributions Employer - LCWA	103,500	103,500	103,500	127,500
Lake County Water Authority - Dependents	21,503	21,671	21,671	21,671
Employee Dependents - BCC	1,310,836	1,312,581	1,312,581	1,312,581
Non-Active Employees - Retirees	200,032	177,080	177,080	250,000
Non-Active - Cobra	48,295	55,003	55,003	38,000
Insurance Contributions Employer - MPO	48,312	48,300	48,300	59,500
Insurance Contributions Employer - Sup/Elect	89,700	89,700	89,700	119,000
Insurance Contributions Employer - LEMS	1,334,000	1,362,750	1,362,750	1,704,250
Insurance Contributions Employee - LEMS	361,326	359,741	359,741	359,741
Insurance Contributions Employer - Tax Collector	504,275	536,475	536,475	714,000
Tax Collector - Dependent	107,246	116,545	116,545	140,000
Insurance Contributions Employer - Clerk	1,542,800	1,462,800	1,462,800	1,776,500
Clerk of Courts - Dependent	289,618	387,596	387,596	387,596
Total Charges for Services	\$ 11,291,113	\$ 11,415,353	\$ 11,226,175	\$ 13,471,431
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 28,959	\$ 40,000	\$ 40,000	\$ 20,000
Other Miscellaneous Revenue	1,505	50,000	50,000	50,000
Total Miscellaneous Revenues	\$ 30,464	\$ 90,000	\$ 90,000	\$ 70,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 6,537,429	\$ 7,147,678	\$ 4,042,569
Total Transfers	\$ -	\$ 6,537,429	\$ 7,147,678	\$ 4,042,569
Less 5% Estimated Receipt	\$ -	\$ (4,500)	\$ (4,500)	\$ (3,500)
Total Employee Group Benefits	\$ 11,321,577	\$ 18,038,282	\$ 18,459,353	\$ 17,580,500

Employee Group Benefits (5300)
Expenditures

Employee Group Benefits	\$ 12,510,303	\$ 14,352,762	\$ 14,352,762	\$ 14,366,836
Interfund Transfers	161,445	165,432	165,432	176,136
Contingency and Cash CWF	-	3,520,088	3,941,159	3,037,528
Total Employee Group Benefits	\$ 12,671,748	\$ 18,038,282	\$ 18,459,353	\$ 17,580,500

**Budget by Fund
FY 2016**

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Fleet Management (5400)				
Revenues				
<u>Charges for Services</u>				
Fuel/Oil	\$ 1,119,096	\$ 1,451,600	\$ 1,451,600	\$ 1,425,000
Parts	1,467,088	1,733,050	1,733,050	1,606,550
Labor	852,486	1,038,558	1,038,558	1,151,197
Tag/Titles	3,579	3,000	3,000	3,000
Fuel Surcharge	32,637	28,200	28,200	27,500
Total Charges for Services	\$ 3,474,886	\$ 4,254,408	\$ 4,254,408	\$ 4,213,247
<u>Miscellaneous Revenues</u>				
Surplus Furn/Fix/Equip	\$ (2,854)	\$ -	\$ -	\$ -
Scrap Sales	6,943	-	-	-
Other Miscellaneous Revenue	2,720	-	-	-
Total Miscellaneous Revenues	\$ 6,809	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 21,690	\$ 32,158	\$ 28,456
Total Transfers	\$ -	\$ 21,690	\$ 32,158	\$ 28,456
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Fleet Management	\$ 3,481,695	\$ 4,276,098	\$ 4,286,566	\$ 4,241,703
Fleet Management (5400)				
Expenditures				
Fleet Management	\$ 3,473,767	\$ 4,248,160	\$ 4,248,160	\$ 4,201,777
Interfund Transfers	-	-	7,928	-
Contingency and Cash CWF	-	27,938	30,478	39,926
Total Fleet Management	\$ 3,473,767	\$ 4,276,098	\$ 4,286,566	\$ 4,241,703
Total Revenues for All Funds	\$ 252,359,212	\$ 349,993,906	\$ 362,381,726	\$ 349,526,646
Total Expenditures for All Funds	\$ 267,534,081	\$ 349,993,906	\$ 362,381,726	\$ 349,526,646



LAKE COUNTY

FLORIDA

TABLE OF CONTENTS

F. Operating Budget by Department

Table of Contents.....	F - 1
Communications	F - 7
Organization Chart.....	F - 8
Department Description, Goals and Objectives.....	F - 9
Departmental Summary.....	F - 10
Communications	F - 11
Performance Measurements.....	F - 12
Capital Outlay	F - 13
Community Safety and Compliance	F - 15
Organization Chart.....	F - 16
Department Description, Goals and Objectives.....	F - 17
Departmental Summary.....	F - 19
Administration	F - 20
Animal Services	F - 21
Code Enforcement Services.....	F - 22
Probation Services	F - 23
Performance Measurements.....	F - 24
Community Services	F - 25
Organization Chart.....	F - 26
Department Description, Goals and Objectives.....	F - 27
Departmental Summary.....	F - 29
Administration	F - 30
Health and Human Services.....	F - 31
Housing and Community Development.....	F - 32
Transit	F - 33
Performance Measurements.....	F - 34
Capital Outlay	F - 37
County Attorney	F - 39
Organization Chart.....	F - 40
Department Description.....	F - 41
Departmental Summary.....	F - 42
County Attorney.....	F - 43
County Manager	F - 45
Organization Chart.....	F - 46
Department Description.....	F - 47
Departmental Summary.....	F - 48
County Manager.....	F - 49

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Economic Growth	F - 51
Organization Chart.....	F - 52
Department Description, Goals and Objectives.....	F - 53
Departmental Summary.....	F - 57
Administration	F - 58
Building Services	F - 59
Economic Development and Tourism	F - 60
Planning and Zoning	F - 61
Performance Measurements.....	F - 62
Capital Outlay	F - 66
Facilities and Fleet Management	F - 67
Organization Chart.....	F - 68
Department Description, Goals and Objectives.....	F - 69
Departmental Summary.....	F - 71
Administration	F - 72
Facilities Management	F - 73
Jail and Sheriff Facilities Maintenance.....	F - 74
Energy Management	F - 75
Performance Measurements.....	F - 76
Capital Outlay	F - 77
Fiscal and Administrative Services	F - 79
Organization Chart.....	F - 80
Department Description, Goals and Objectives.....	F - 81
Departmental Summary.....	F - 82
Budget	F - 83
Procurement Services.....	F - 84
Performance Measurements.....	F - 85
Human Resources	F - 87
Organization Chart.....	F - 88
Department Description, Goals and Objectives.....	F - 89
Departmental Summary.....	F - 91
Human Resources	F - 92
Performance Measurements.....	F - 93

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Information Technology	F- 95
Organization Chart.....	F- 96
Department Description, Goals and Objectives.....	F- 97
Departmental Summary.....	F- 100
Administration	F- 101
County Technology.....	F- 102
Geographic Information Services	F- 103
Information Systems	F- 104
Programming and Application Support Services.....	F- 105
Records Management.....	F- 106
Telecommunications	F- 107
Performance Measurements.....	F- 108
Capital Outlay	F- 110
Legislative	F- 111
Organization Chart.....	F- 112
Department Description.....	F- 113
Departmental Summary.....	F- 114
Board of County Commissioners.....	F- 115
Public Resources	F- 117
Organization Chart.....	F- 118
Department Description, Goals and Objectives.....	F- 119
Departmental Summary.....	F- 125
Administration	F- 126
Extension Services	F- 127
Library Services	F- 128
Parks and Trails/Public Lands	F- 129
Performance Measurements.....	F- 131
Capital Outlay	F- 132
Public Safety	F- 133
Organization Chart.....	F- 134
Department Description, Goals and Objectives.....	F- 135
Departmental Summary.....	F- 137
Administration	F- 138
Communications Technologies.....	F- 139
Emergency Management	F- 140
Fire Rescue.....	F- 141
Performance Measurements.....	F- 143
Capital Outlay	F- 144

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Public Works	F- 145
Organization Chart.....	F- 146
Department Description, Goals and Objectives.....	F- 147
Departmental Summary.....	F- 153
Administrative Operations	F- 154
Engineering	F- 155
Environmental Services	F- 156
Road Operations.....	F- 158
Capital Improvement	F- 159
Covanta	F- 161
Solid Waste	F- 162
Solid Waste Closures and Long-Term Care	F- 163
Performance Measurements.....	F- 164
Capital Outlay	F- 166

Constitutional Offices and Judicial Support

Constitutional Offices	F- 167
Organization Chart.....	F- 168
Summary	F- 169
Clerk of Courts.....	F- 170
Property Appraiser	F- 172
Sheriff	F- 173
Supervisor of Elections	F- 175
Tax Collector	F- 176
Capital Outlay	F- 177

Judicial Support	F- 179
Organization Chart.....	F- 180
Summary	F- 181
Circuit Judges.....	F- 182
Guardian Ad Litem	F- 183
Juvenile Justice	F- 184
Legal Aid	F- 185
Public Defender	F- 186
State Attorney	F- 187
Capital Outlay	F- 188

TABLE OF CONTENTS

F. Operating Budget by Department (continued)

Other Operating Budgets

Debt Service	F- 191
Schedule of Debt Service Requirements.....	F- 193
Non-Departmental	F- 195
General Fund Non-Departmental.....	F- 196
Expenditure Detail	F- 197
Infrastructure Sales Tax Non-Departmental	F- 198
Lake County Ambulance	F- 199
Special Assessments	F- 200



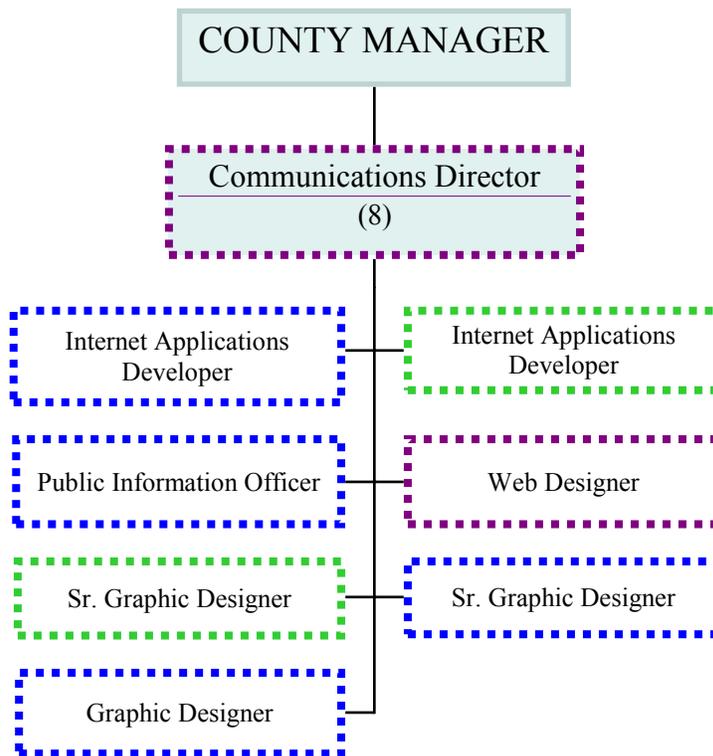
LAKE COUNTY

FLORIDA

COMMUNICATIONS DEPARTMENT



Communications Organization Chart Fiscal Year 2016



Legend:



Department

() Current number of full time positions

Funding Source [Positions per Fund]:



General Fund 75%, Resort/Development Tax Fund 25% [2]



General Fund 70%, Transit Fund 30% [2]



General Fund 50%, Resort/Development Tax Fund 50% [4]

Communications Department

Mission Statement:

To effectively coordinate communication between the Lake County Board of County Commissioners and citizens, business owners and visitors regarding county services, goals, objectives and accomplishments.

Program Descriptions:

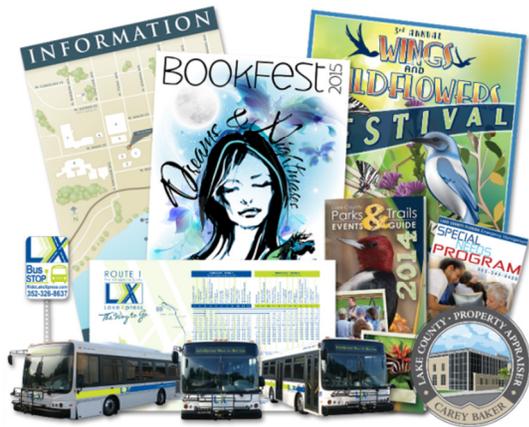
- The **Communications Department** is responsible for assisting the Lake County Board of County Commissioners in expanding internal and external communications. This is accomplished through outreach initiatives, such as public and media relations, web and multimedia development, and graphic design. The Department is not only responsible for the websites that fall under the Board of County Commissioners, but also maintains websites for other agencies, such as Lake-Sumter MPO, Property Appraiser and Supervisor of Elections, as well as advertising and marketing related activities for Lake County Tourism and LakeXpress, the County's fixed-route public transportation system.



Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Communications Department will collaborate with departments to develop a new website for the Board of County Commissioners. The new website will be an effective tool in which to strengthen community relations and inform residents about government services.



Lake County is a Leader in Multi-jurisdictional Cooperation:

- The Communications Department facilitates cooperation to coordinate/update the county's Joint Information System (JIS), which is a list of all available public information officer (PIO) resources both countywide and in the Central Florida region. The JIS pools together PIO resources across multiple agencies to assist in responding to emergencies. Lake County's JIS list will be shared as a resource tool for all agencies to refer to in case of Emergency Communications and Operations Center (ECOC) activations, or emergencies.

Communications Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Communications	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Total Expenditures	<u>\$ 268,676</u>	<u>\$ 291,588</u>	<u>\$ 291,588</u>	<u>\$ 409,365</u>
Expenditures by Category				
Personal Services	\$ 259,800	\$ 281,020	\$ 281,020	\$ 387,139
Operating	8,876	10,568	10,568	17,126
Capital Outlay	-	-	-	5,100
Subtotal Operating Expenditures	<u>\$ 268,676</u>	<u>\$ 291,588</u>	<u>\$ 291,588</u>	<u>\$ 409,365</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 268,676</u>	<u>\$ 291,588</u>	<u>\$ 291,588</u>	<u>\$ 409,365</u>
Expenditures by Fund				
General	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Total Expenditures	<u>\$ 268,676</u>	<u>\$ 291,588</u>	<u>\$ 291,588</u>	<u>\$ 409,365</u>
Number of Full Time Positions	6	6	6	8

Department: Communications
Division: Communications

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 259,800	\$ 281,020	\$ 281,020	\$ 387,139
Operating	8,876	10,568	10,568	17,126
Capital Outlay	-	-	-	5,100
Subtotal Operating Expenditures	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Expenditures by Fund				
General	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Total Expenditures	\$ 268,676	\$ 291,588	\$ 291,588	\$ 409,365
Number of Full Time Positions	6	6	6	8

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Four positions within this office are funded 50 percent by Resort/Development Tax and 50 percent by General Fund. Two positions within this office are funded 25 percent by Resort/Development Tax and 75 percent by General Fund. The Resort/Development Tax funding is reflected in the Economic Development and Tourism budget.

Fiscal Year 2016 includes two new positions, an Internet Applications Developer and a Senior Graphics Designer, which are funded 30% by the Transit Fund, and 70% by the General Fund.

Operating Expenses for Fiscal Year 2016 include items such as insurance, office supplies, and training, including initial costs for the two new positions.

Capital Outlay for Fiscal Year 2016 includes computer equipment for the two new positions.

Communications Department

Performance Measurements

Key Objectives

1. Help promote County accomplishments and services to visitors, citizens and businesses.
2. Develop and maintain a web presence on behalf of the County that provides useful and updated information.
3. Aid departments with development and design of professional printed and digital materials that are both informative and aesthetically pleasing.

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
1. Produce News Releases to send out to the media and the public through the County websites, social media with media outlets and respond to media inquiries regarding news and information on County services, programs and accomplishments.	344	361	379
2. Manage the County online web presence by developing new innovative features on new and existing websites, and maintain the sites by posting updates and information for departments about their programs and services.	1,880	1,974	2,073
3. Respond to County's graphic request needs and develop new informative and educational collateral for departments and Lake County Constitutional Offices as needed.	348	351	355

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GENERAL (0010)					
<u>Executive Offices</u>					
<u>Communications</u>					
Low-end Graphics Workstation	0109100	IO-1601	\$ 1,900	\$ -	\$ 1,900
High-end Graphics Workstation	0109100	IO-1602	3,200	-	3,200
Total General Fund			\$ 5,100	\$ -	\$ 5,100
TOTAL ALL FUNDS			\$ 5,100	\$ -	\$ 5,100

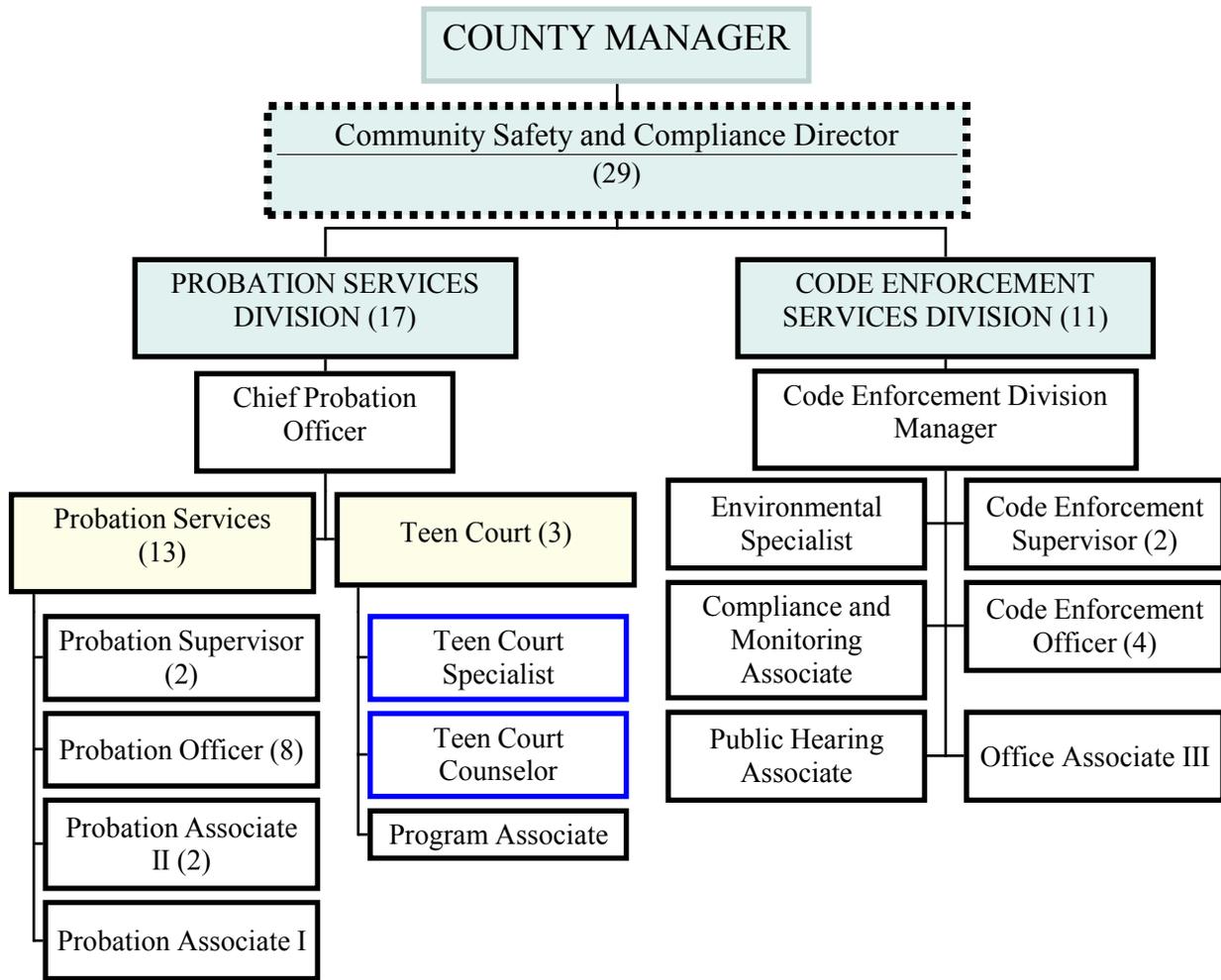


LAKE COUNTY

FLORIDA

COMMUNITY SAFETY AND COMPLIANCE DEPARTMENT

Community Safety and Compliance Organization Chart Fiscal Year 2016



Legend:



Division
Section

() Current number of full time positions

Funding Sources [Positions per Fund]:



General Fund [27]

Restricted Local Programs Fund [2]

<p>Advisory Committees: Keep Lake Beautiful Advisory Committee Probation Services: Public Safety Coordinating Council Substance Abuse Policy Advisory Board Water Safety Advisory Committee</p>

Fiscal Year 2016 - October 1, 2015

Community Safety and Compliance Department

Mission Statement:

To guarantee the fair and equitable enforcement of the Lake County Code for the citizens of Lake County; to act as an adjunct to the Judicial System and law enforcement by providing supervision and oversight of individuals sentenced to probation for misdemeanor offenses; to enforce any violations in order to protect property rights and value; to ensure the health and safety of its citizens that they may maintain a higher quality of life; to act as the County's liaison on water-related issues to ensure future accessibility of this essential resource to current and future generations; and to be the liaison to the Keep Lake Beautiful Committee, an affiliate of Keep America Beautiful to engage the community in keeping Lake County beautiful.

Program Descriptions:

- The **Code Enforcement Services Division** guarantees fair and equitable enforcement of the Lake County Code, including the Land Development Regulations, to all citizens of Lake County. This protects property rights and values, ensures health and safety, and encourages citizens to seek and maintain a higher quality of life.

- The **Probation Services Division** provides supervision to offenders placed on probation and Pre-trial Intervention for criminal, traffic, and misdemeanor offenses and ensures their compliance with court-ordered sanctions in accordance with Chapter 948 of Florida Statutes. The Division helps promote a crime free lifestyle by requiring offenders to be employed, perform community service, make restitution, attend counseling and remain substance free as appropriate.



The Probation Division also provides the following services: Teen Court and Work In Lieu of Arrest (WILA) Diversion Programs for juveniles identified by the Juvenile Court, Department of Juvenile Justice, and Office of the State Attorney, placement and monitoring of misdemeanor offenders sentenced to perform community service through nonprofit community agencies, enforcement of restitution orders requiring offenders to pay victims for losses as directed by the court and vehicle immobilization enforcement services for offenders convicted of Driving Under the Influence of drugs or alcohol.

- **Keep Lake Beautiful** is an affiliate of Keep America Beautiful, Inc (KAB). Established this year, the program engages volunteers and promotes collective, local action, in a dynamic network to help unlock our community's potential working together with students, educators, government, and business leaders from all walks of life. Keep Lake Beautiful will have a catalyzing effect on local economies as it helps produce clean and more beautiful public places.



Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Code Enforcement Division will maintain the level of customer service by continuing their efforts to investigate new complaints within forty-eight hours, as well as by providing customers with access to information through our on-line case tracking system and offer more options for violators to comply earlier in the process.
- Probation Services will provide safe, efficient and responsive misdemeanor offender supervision services for the rapidly growing number of court-ordered individuals placed under the Division's supervision by the Lake County Court System.
- The Keep Lake Beautiful program will establish the advisory committee and begin implementation of programs.



Lake County is a Leader in Multi-jurisdictional Cooperation:

- The Probation Division will continue to work closely and effectively with judges, attorneys, law enforcement/corrections agencies, mental health and substance abuse service providers, civic groups, faith communities, and other organizations to ensure offenders are effectively supervised and held accountable for law abiding behavior and compliance with legal

Community Safety and Compliance Department

requirements. The Division also works in cooperation with the Interstate Compact office and community corrections agencies throughout the state to ensure the continuity of supervision for offenders moving to and from Lake County. The Chief Probation Officer serves as a member of the Florida Association of Community Corrections and serves as Vice Chair on the Lake County Public Safety Coordinating Council. Division staff members participate on multi-jurisdictional task forces/workgroups focusing on mental health, substance abuse, domestic violence, offender re-entry, criminal intelligence, sex offenders/predators and criminal justice information systems.

- The Teen Court program works closely and effectively with judges, attorneys, law enforcement, school personnel, mental health and substance abuse service providers, non-profit agencies and members of professional and service organizations to ensure that the program is run with fidelity and that the needs of at-risk juveniles are being met. The Lake County Teen Court program works in cooperation with other Teen Court programs throughout the state and



handles transfer of supervision cases as needed. The Lake County Teen Court Program Specialist is President of the Florida Association of Teen Courts and has been recognized at the state and national level for her cooperative efforts to improve services to youth in our community. The Program expects to see improved services to defendants/family, teen and adult volunteers, multi-jurisdictional partners and the community in addition to increased use of evidence based practices and awareness of effective local resources. The Work in Lieu of Arrest (WILA) Civil Citation program was developed and implemented as a cooperative partnership between the Board of County Commissioners, the

Sheriff's Office, the State Attorney's Office, the Public Defender's Office, the School Board and the Department of Juvenile Justice to provide youth an opportunity to be held accountable for a first time misdemeanor offense without having charges brought against them. With continued funding from dedicated court fees and continued cooperation with the identified parties, the program anticipates a reduced number of youth charged for a first time misdemeanor offense.

Lake County Preserves Environmental Resources:

- The Code Enforcement Division will attend meetings and conduct on-site investigations of complaints related to active environmental issues. In addition, the Division will provide a stable level of environmental inspection to all major systems, such as lakes, mines and wetlands using the one Environmental Specialist position.
- The Department will continue to participate in regional water issues to help ensure adequate water supply in the future.



Community Safety and Compliance Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Administration	\$ 121,364	\$ 152,938	\$ 452,938	\$ 141,410
Animal Services	1,862,044	-	-	-
Code Enforcement Services	646,689	769,016	769,016	802,008
Probation Services	1,175,596	1,360,716	1,431,223	1,405,015
Total Expenditures	\$ 3,805,693	\$ 2,282,670	\$ 2,653,177	\$ 2,348,433
Expenditures by Category				
Personal Services	\$ 2,526,820	\$ 1,586,738	\$ 1,586,738	\$ 1,674,044
Operating	571,745	295,932	292,002	274,389
Capital Outlay	15,900	-	-	-
Subtotal Operating Expenditures	\$ 3,114,466	\$ 1,882,670	\$ 1,878,740	\$ 1,948,433
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	421,156	400,000	774,437	400,000
Transfers	270,071	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 3,805,693	\$ 2,282,670	\$ 2,653,177	\$ 2,348,433
Expenditures by Fund				
General	\$ 2,966,479	1,707,804	1,707,804	1,774,467
Federal/State Grants	375,994	400,000	774,437	400,000
Restricted Local Programs	103,268	174,866	170,936	173,966
Animal Services Trust	359,952	-	-	-
Total Expenditures	\$ 3,805,693	\$ 2,282,670	\$ 2,653,177	\$ 2,348,433
Number of Full Time Positions	55	29	29	29

Department: Community Safety and Compliance
Program: Administration

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 119,448	\$ 126,216	\$ 126,216	\$ 131,582
Operating	1,916	26,722	26,722	9,828
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 121,364	\$ 152,938	\$ 152,938	\$ 141,410
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	300,000	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 121,364	\$ 152,938	\$ 452,938	\$ 141,410
Expenditures by Fund				
General	\$ 121,364	\$ 152,938	\$ 152,938	\$ 141,410
Federal/State Grants	-	-	300,000	-
Total Expenditures	\$ 121,364	\$ 152,938	\$ 452,938	\$ 141,410
Number of Full Time Positions	1	1	1	1

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Administration is comprised solely of the salary, benefits, and miscellaneous operating costs for the Department Director.

Operating Expenses for Fiscal Year 2016 include costs related to the Department Director position, as well as dues for the Keep America Beautiful program.

Department: Community Safety and Compliance
Division: Animal Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 1,063,327	\$ -	\$ -	\$ -
Operating	467,583	-	-	-
Capital Outlay	15,900	-	-	-
Subtotal Operating Expenditures	\$ 1,546,810	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	45,162	-	-	-
Transfers	270,071	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 1,862,044	\$ -	\$ -	\$ -
Expenditures by Fund				
General	\$ 1,502,092	\$ -	\$ -	\$ -
Animal Services Trust	359,952	-	-	-
Total Expenditures	\$ 1,862,044	\$ -	\$ -	\$ -
Number of Full Time Positions	26	0	0	0

Highlights:

The Animal Services Division was transferred to the Lake County Sheriff's Office effective October 1, 2014. Budgeted funds for this division are included in the Sheriff's transfers and in-house support budgets. See the Constitutional Offices section for more information.

Department: Community Safety and Compliance
Division: Code Enforcement Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 584,551	\$ 609,726	\$ 609,726	\$ 643,247
Operating	62,138	159,290	159,290	158,761
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 646,689	\$ 769,016	\$ 769,016	\$ 802,008
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 646,689	\$ 769,016	\$ 769,016	\$ 802,008
Expenditures by Fund				
General	\$ 646,689	\$ 769,016	\$ 769,016	\$ 802,008
Total Expenditures	\$ 646,689	\$ 769,016	\$ 769,016	\$ 802,008
Number of Full Time Positions	11	11	11	11

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes \$10,800 designated to maintain nine vehicles. Fuel costs are budgeted at \$25,000. In addition, as part of the Division's responsibilities, it may be required that the County clean, mow, clear, manage or demolish structures that are in violation of the LDR's and County codes, for which \$6,100 has been budgeted for these purposes. To enforce code violations, public hearings are held where Special Masters (SM) are assigned to evaluate the evidence and testimony. The SM's are lawyers in good standing with the Florida Bar or a Florida Supreme Court certified mediator appointed by the Board of County Commissioners (BCC). For Fiscal Year 2016 these attorney legal fees are budgeted for \$18,000. Professional Services includes \$39,702 in fees and costs to cover legal issues related to injunctions, liens, foreclosures, demolitions and other legal actions.

Department: Community Safety and Compliance
Division: Probation Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 759,494	\$ 850,796	\$ 850,796	\$ 899,215
Operating	40,108	109,920	105,990	105,800
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 799,603	\$ 960,716	\$ 956,786	\$ 1,005,015
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	375,994	400,000	474,437	400,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 1,175,596	\$ 1,360,716	\$ 1,431,223	\$ 1,405,015
Expenditures by Fund				
General	\$ 696,335	\$ 785,850	\$ 785,850	\$ 831,049
Federal/State Grants	375,994	400,000	474,437	400,000
Restricted Local Programs	103,268	174,866	170,936	173,966
Total Expenditures	\$ 1,175,596	\$ 1,360,716	\$ 1,431,223	\$ 1,405,015
Number of Full Time Positions	17	17	17	17

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Full time positions counted include a Program Associate position which is funded from the General Fund - Court Innovations (Juvenile Alternative Programs) for a civil citation program.

Operating Expenses for Fiscal Year 2016 reflects the Division's efforts to maintain controls over spending without a decrease in service levels.

Grants and Aids for Fiscal Year 2016 reflects the reporting of grants related to the Probation Division. These amounts were reported on the Administration Division Budget Page for previous years. The amount shown for Fiscal Year 2016 is year three of a Criminal Justice Mental Health and Substance Abuse Grant. These funds provide support for community based programs that provide counseling and treatment to offenders.

Other in Fiscal Year 2016 includes revenue for the Teen Court programs generated by Teen Court user fees of \$6,500 and Teen Court ordinance fees of \$98,366. Probation Services anticipates revenue of \$843,250 from fees charged for the cost of supervision, immobilization, house arrest, drug testing and insurance.

Community Safety and Compliance Department

Performance Measurements

Key Objectives

Code Enforcement Services

Improve officer response time and officer safety by the addition of GPS units to each vehicle

Expand CUP inspection program to also perform annual billing and collection of fees

Add a fifth officer who will become a backup for the landscape inspector, environmental inspector and cover all zones

Probation Services

Effectively supervise court-ordered offenders on probation and in diversion programs

Enforce offender restitution payments to crime victims

Enforce offender payment of Cost of Supervision to offset operating costs

Probation/Teen Court/WILA

Increase the number of youth diverted from Juvenile Court

Promote positive civic engagement for youth and adults

Reduce the number of youth charged for a first time misdemeanor offense

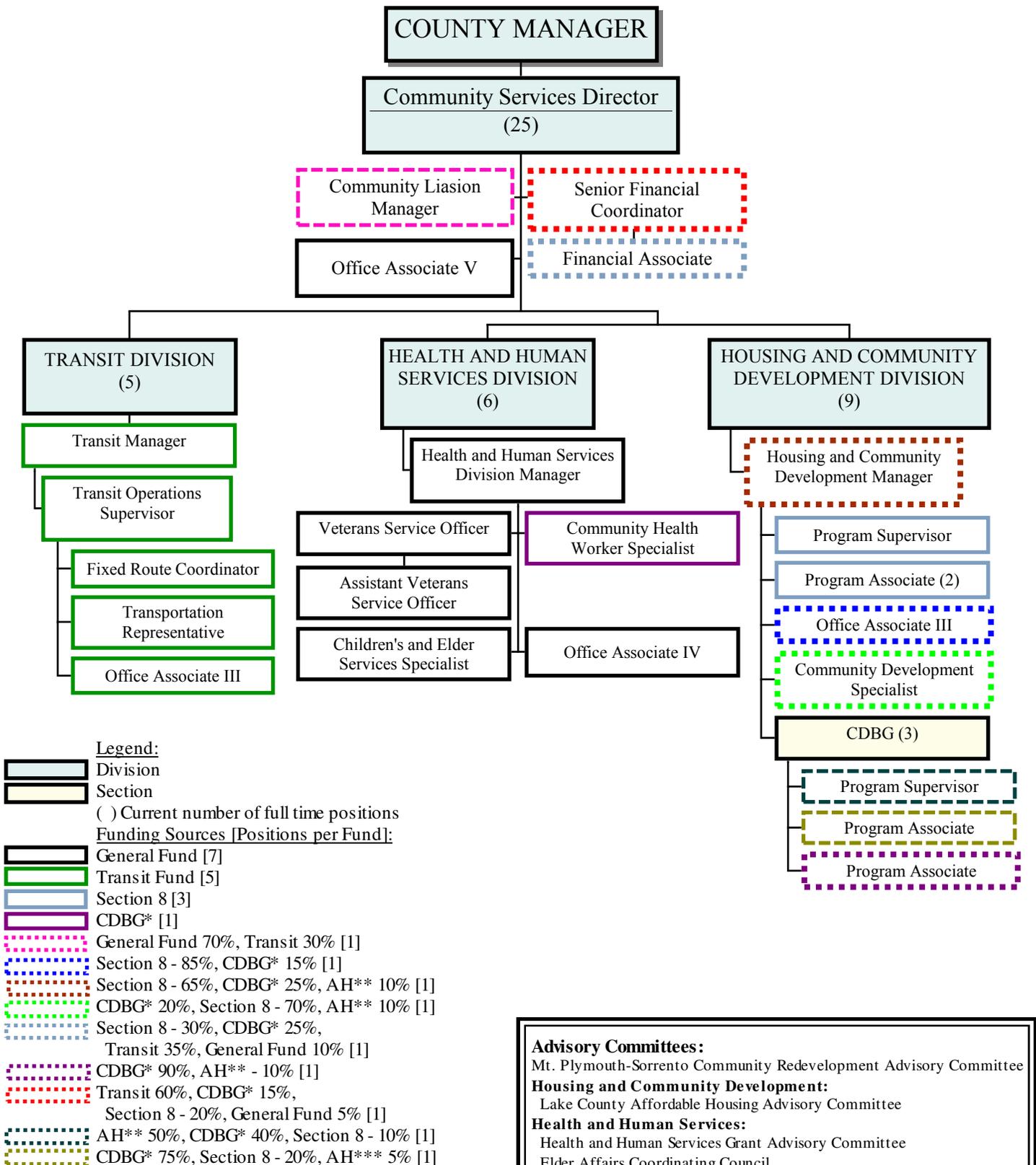
Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Code Enforcement Services</u>			
Complaints Received	2,560	3,000	3,250
Complaints Referred to other departments or agencies	44	45	40
Cleared Cases	1,357	1,250	1,300
Re-inspections	4,769	5,000	5,000
Duplicate Complaints	118	135	150
Invalid Complaints	843	900	1,000
Special Master Cases	84	60	75
<u>Probation Services</u>			
Number of new court-ordered offenders supervised/diverted	4,200	3,720	4,000
Amount of restitution collected and reimbursed to victims	\$42,000	\$42,000	\$45,000
Amount of Probation Supervision fees collected	\$860,000	\$840,000	\$840,000
<u>Probation/Teen Court/WILA</u>			
Number of Teen Court hearings held	175	125	130
Number of volunteers participating in Teen Court	147	115	120
Number of youth participating in the civil citation program	92	100	110

COMMUNITY SERVICES DEPARTMENT



Community Services - Organization Chart

Fiscal Year 2016



Legend:

- Division
- Section
- () Current number of full time positions
- Funding Sources [Positions per Fund]:**
- General Fund [7]
- Transit Fund [5]
- Section 8 [3]
- CDBG* [1]
- General Fund 70%, Transit 30% [1]
- Section 8 - 85%, CDBG* 15% [1]
- Section 8 - 65%, CDBG* 25%, AH** 10% [1]
- CDBG* 20%, Section 8 - 70%, AH** 10% [1]
- Section 8 - 30%, CDBG* 25%,
Transit 35%, General Fund 10% [1]
- CDBG* 90%, AH** - 10% [1]
- Transit 60%, CDBG* 15%,
Section 8 - 20%, General Fund 5% [1]
- AH** 50%, CDBG* 40%, Section 8 - 10% [1]
- CDBG* 75%, Section 8 - 20%, AH*** 5% [1]

*CDBG - Community Development Block Grant
 **AH - Affordable Housing Assistance Trust

Advisory Committees:
 Mt. Plymouth-Sorrento Community Redevelopment Advisory Committee
Housing and Community Development:
 Lake County Affordable Housing Advisory Committee
Health and Human Services:
 Health and Human Services Grant Advisory Committee
 Elder Affairs Coordinating Council
 Lake County Children's Services Council

Community Services Department

Mission Statement:

To connect residents with resources for the provision of safe and affordable housing, public transportation, healthcare and other life-sustaining services.

Program Descriptions:

- **Administration** provides support to three divisions in the Lake County organizational structure: Housing and Community Development, Transit, and Health and Human Services. Administration also provides contract management and incorporates many necessary community-based services that provide for the social, health and mental health needs of citizens.
- The **Health and Human Services Division** is an umbrella for a host of programs, which provide for the many social, health, safety and human-services needs for Lake County citizens. The Children and Elder Services section provides information, referral and resource assistance to families, individuals, seniors and caregivers. Additionally, this section prepares and manages the Children's Services and Health and Human Services grant program. The Veterans' Services section provides information and services for veterans and their families in accordance with the U.S. Department of Veterans' Affairs. The Community Health Worker Program serves as a navigator for the uninsured and underinsured residents of Lake County to assist with identifying health care coverage and services.
- The **Housing and Community Development Division** provides an integrated system of services, resources and opportunities to help Lake County citizens improve their lives. Services include Home Ownership Assistance, Home Repair Assistance, Community Development and Infrastructure Projects, Neighborhood Revitalization, and Rental Assistance.
- The **Transit Division** operates a full brokerage system that contracts with Ride Right LLC as the primary provider. Ride Right operates the County's fixed routes, ADA complimentary service and the paratransit service for the Transportation Disadvantaged Program. Under the Transportation Disadvantaged Program, trips are prioritized based on medical, nutritional and educational categories. Due to an increase in maintenance costs, escalating fuel costs, and cuts from our funding partners, employment trips were eliminated in Fiscal Year 2013.



Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Transit Division will take the lead in implementing a Travel Training Program to teach students as well as adults on how to use LakeXpress. Through this program, travel ambassadors will be recruited and trained either one-on-one or in small groups. Teaching aids and handouts will equip the travel ambassadors with the materials necessary to instruct others on the use of public transportation.

Lake County is a Leader in Multi-jurisdictional Cooperation:

- Lake County Transit is leading an effort with the Community Transportation Coordinators in Sumter and Marion counties to coordinate weekly out-of-county trips to Gainesville for medical purposes. Through this cooperative effort the participating agencies can eliminate duplication of services, reduce costs and provide for a regional approach to paratransit services. Lake County is also working with Polk County and LYNX (which represents Orange, Osceola, and Seminole Counties) to provide fixed route service to residents in the Four Corners Area.



Community Services Department

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

- Lake County provides fixed route bus services (LakeXpress) that operate Monday through Friday from 6:00 a.m. to 7:45 p.m. LakeXpress serves the urbanized areas of the County consisting of: the Villages, Lady Lake, Fruitland Park, Leesburg, Tavares, Eustis, Altoona, Umatilla and Mount Dora and portions of Orange County including the communities of Tangerine and Zellwood. LakeXpress will provide over 267,000 passenger trips during Fiscal Year 2016. The Transit Division coordinates with the Fleet Management Division to ensure ongoing professional maintenance services, which is vital to operations.

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

- Through increased community development activities, the Housing and Community Development Division will sustain and improve suitable living environments for residents through Urban County and Community Partnerships. The Department will achieve this goal in 2016 by completing a minimum of four community development activities.

- The Housing and Community Development Division will continue to work to improve the condition of housing as well as provide opportunities for affordable rental and homeownership needs to help overcome the cost burden to low and moderate income residents of Lake County. This goal will be accomplished by offering housing subsidies to a minimum of 400 families monthly, and providing at least 25 homeownership opportunities through the Neighborhood Stabilization Program. The Division is also coordinating on projects to provide transitional housing to homeless individuals and families.



- The Health and Human Services Division will meet the social service needs in the community through annual grant funding to non-profit agencies through the Children's Services Council. It is anticipated that at least twelve contractual agreements are to be executed with not-for-profit agencies providing educational, health care, counseling and physical activity, and respite care to more than 4,000 at-risk children and their families.
- Grant funding is provided to non-profit agencies through the Health and Human Services Division. In 2016, it is anticipated that eight contractual agreements with not-for-profit agencies will provide food, rental assistance and utility assistance to 2,800 individuals and families.



- Through the Health and Human Services Community Healthcare Program one-on-one assistance will be provided to 100 residents who are in need of health insurance coverage for their children, food stamps, Medicaid, medical savings programs, and general health and social service information and referral.

Community Services Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Administration	\$ 222,398	\$ 240,841	\$ 306,656	\$ 345,538
Health and Human Services	6,951,442	7,857,398	7,863,241	8,132,403
Housing and Community Development	3,854,249	7,428,673	7,942,794	7,570,720
Transit	6,237,022	10,059,566	10,994,076	11,342,990
Total Expenditures	\$ 17,265,111	\$ 25,586,478	\$ 27,106,767	\$ 27,391,651
Expenditures by Category				
Personal Services	\$ 1,405,876	\$ 1,561,336	\$ 1,624,196	\$ 1,886,456
Operating	10,900,418	12,039,096	12,930,268	13,318,835
Capital Outlay	386,141	1,260,565	2,615,031	2,253,874
Subtotal Operating Expenditures	\$ 12,692,435	\$ 14,860,997	\$ 17,169,495	\$ 17,459,165
Capital Improvements	(309)	1,054,603	980,831	1,309,419
Debt Service	-	-	-	-
Grants and Aids	4,572,984	7,615,433	8,308,031	7,335,608
Transfers	-	-	-	-
Reserves	-	2,055,445	648,410	1,287,459
Total Operating Expenditures	\$ 17,265,111	\$ 25,586,478	\$ 27,106,767	\$ 27,391,651
Expenditures by Fund				
General	\$ 6,969,256	\$ 7,685,641	\$ 7,751,516	\$ 8,035,714
Mt Plymouth/Sorrento CRA Trust	-	6,815	6,755	19,609
Affordable Housing Assistance Trust	185,696	1,708,503	1,808,839	960,284
Community Development Block Grant	825,573	2,305,038	2,235,930	2,355,944
Transit	6,237,022	10,059,566	10,994,076	11,342,990
Section 8	2,842,980	3,415,132	3,898,025	4,254,492
Federal/State Grants	-	-	-	-
Restricted Local Programs	204,584	405,783	411,626	422,618
Total Expenditures	\$ 17,265,111	\$ 25,586,478	\$ 27,106,767	\$ 27,391,651
Number of Full Time Positions	22	23	24	25

Department: Community Services
Program: Administration

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 209,544	\$ 217,865	\$ 280,725	\$ 306,063
Operating	12,854	22,976	25,931	39,475
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 222,398	\$ 240,841	\$ 306,656	\$ 345,538
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 222,398	\$ 240,841	\$ 306,656	\$ 345,538
Expenditures by Fund				
General	\$ 222,398	\$ 234,026	\$ 299,901	\$ 325,929
Mt Plymouth/Sorrento CRA Trust	-	6,815	6,755	19,609
Total Expenditures	\$ 222,398	\$ 240,841	\$ 306,656	\$ 345,538
Number of Full Time Positions	4	4	5	5

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. This includes one transferred position from Economic Growth Department, Community Liaison Manager.

Operating Expenses for Fiscal Year 2016 includes the cost of travel, per diem, and conference fees associated with required training for the Administration section. The budget also includes a small operating expense for the new Mt Plymouth/Sorrento CRA trust.

Department: Community Services
Division: Health and Human Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 320,003	\$ 330,299	\$ 330,299	\$ 347,220
Operating	5,295,368	5,982,093	5,978,343	6,023,342
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 5,615,371	\$ 6,312,392	\$ 6,308,642	\$ 6,370,562
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,336,071	1,545,006	1,554,599	1,761,841
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 6,951,442	\$ 7,857,398	\$ 7,863,241	\$ 8,132,403
Expenditures by Fund				
General	\$ 6,746,858	\$ 7,451,615	\$ 7,451,615	\$ 7,709,785
Federal/State Grants	-	-	-	-
Restricted Local Programs	204,584	405,783	411,626	422,618
Total Expenditures	\$ 6,951,442	\$ 7,857,398	\$ 7,863,241	\$ 8,132,403
Number of Full Time Positions	6	6	6	6

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes administration and funding for several state mandated programs: \$600,000 is budgeted for indigent Lake County citizens that qualify for medical coverage under the Health Care Responsibility Act (HCRA); the Lake County Health Department budget is \$321,312; Pauper Burials are budgeted at \$80,000; the Tax Hardship Program is \$40,500; and \$45,000 is budgeted for forensic interviews for abused children. Medicaid - Hospital and Nursing Homes are budgeted at \$4,583,947 including the backlog.

Grants and Aids for Fiscal Year 2016 includes:

Dori Slosberg Behind the Wheel Driver	
Education Safety Program	\$ 368,210
Alcohol and Other Drug Abuse Trust Fund	54,408
LifeStream Behavioral Center	973,987
Human Services	72,500
We Care	116,975
Children's Services	175,761
	<u>\$ 1,761,841</u>

Department: Community Services
Division: Housing and Community Development

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 509,659	\$ 619,624	\$ 619,624	\$ 670,286
Operating	105,207	217,725	221,328	226,882
Capital Outlay	1,235	-	-	23,000
Subtotal Operating Expenditures	\$ 616,101	\$ 837,349	\$ 840,952	\$ 920,168
Capital Improvements	1,235	50,000	-	437,284
Debt Service	-	-	-	-
Grants and Aids	3,236,913	6,070,427	6,753,432	5,573,767
Transfers	-	-	-	-
Reserves	-	470,897	348,410	639,501
Total Operating Expenditures	\$ 3,854,249	\$ 7,428,673	\$ 7,942,794	\$ 7,570,720
Expenditures by Fund				
Affordable Housing Assistance Trust	\$ 185,696	\$ 1,708,503	\$ 1,808,839	\$ 960,284
Community Development Block Grant	825,573	2,305,038	2,235,930	2,355,944
Section 8	2,842,980	3,415,132	3,898,025	4,254,492
Total Expenditures	\$ 3,854,249	\$ 7,428,673	\$ 7,942,794	\$ 7,570,720
Number of Full Time Positions	8	9	9	9

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes administrative expenses, which is generally used for grant administration purposes.

Grants and Aids for Fiscal Year 2016 includes \$412,289 for the Neighborhood Stabilization Program 3 (NSP3). The initial grant totaling \$3,199,585 was awarded to Lake County in Fiscal Year 2011 by the U.S. Housing and Urban Development. The primary focus of the NSP3 program funding is for acquisition and rehabilitation of foreclosed properties within Lake County. Acquired properties will be reconstructed to sell to eligible homebuyers. Fiscal Year 2016 Grants and Aids also includes Community Development Block Grant (CDBG) funding for Urban County Partners at \$273,517, Leesburg Area Improvement at \$440,552, Mobile Home Replacement at \$213,697, Mobility Ramps for \$40,000; and Section 8 housing assistance payments totaling \$2,973,670. There is \$960,284 in State Housing Initiative Program (SHIP) funding that will be utilized in Fiscal Year 2016.

Reserves for Fiscal Year 2016 include \$394,457 available for Section 8 program operations, and \$245,044 in purchase order carry-forwards.

Department: Community Services
Division: Transit

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 366,670	\$ 393,548	\$ 393,548	\$ 562,887
Operating	5,486,989	5,816,302	6,704,666	7,029,136
Capital Outlay	384,906	1,260,565	2,615,031	2,230,874
Subtotal Operating Expenditures	\$ 6,238,566	\$ 7,470,415	\$ 9,713,245	\$ 9,822,897
Capital Improvements	(1,544)	1,004,603	980,831	872,135
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	1,584,548	300,000	647,958
Total Operating Expenditures	\$ 6,237,022	\$ 10,059,566	\$ 10,994,076	\$ 11,342,990
Expenditures by Fund				
Transit Fund	\$ 6,237,022	\$ 10,059,566	\$ 10,994,076	\$ 11,342,990
Total Expenditures	\$ 6,237,022	\$ 10,059,566	\$ 10,994,076	\$ 11,342,990
Number of Full Time Positions	4	4	4	5

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. This includes one new position as Transit Operations Supervisor.

Operating Expenses for Fiscal Year 2016 includes an overall increase of five percent or \$324,470. Ride Right LLC operates the County's Paratransit service for the Transportation Disadvantaged Program. Under this program, trips are prioritized based on medical, nutritional, and educational categories.

Capital Outlay for Fiscal Year 2016 includes FTA grant carry-forward and new funding for 11 paratransit buses, mobile fare collection, and three fixed route buses.

Capital Improvements for Fiscal Year 2016 includes FTA grant carry-forward funding for shelters, bus stops, renovation of the maintenance facility, and security upgrades for the transit facility. Funding has been included in the Capital Outlay category.

Reserves for Fiscal Year 2016 includes a balance of \$300,000 available for Transportation operations, and \$347,958 in purchase order carry-forwards. The total interfund transfer from the General Fund for Fiscal Year 2016 is \$1,014,171.

Community Services Department

Performance Measurements

Key Objectives

Health and Human Services/Administration

Contract management
Health Care Responsibility Act (HCRA)
Indigent cremation/burial program
Solid Waste and Fire Assessment hardship program

Health and Human Services/Children and Elder Services

Provide education, resources and dissemination of information to Lake County citizens and agencies
Monthly meetings/events
Children's Services Council and Health and Human Services Grants award and administration

Health and Human Services/Community Health Worker Program

Assist the uninsured and under insured with resources
Assist individuals one-on-one with application assistance
Outreach and educational training

Health and Human Services/Veterans

Provide assistance with DVA disability claims applications for all clients
Secure monetary benefits through the DVA for all eligible clients
Conduct outreach services at two DVA clinics, Leesburg and Clermont for the convenience of the clients

Housing and Community Development Division/Community Development

Improve annual reporting performance
Increase access to basic needs for low to moderate income persons
Improve quality of life for low to moderate income persons

Housing and Community Development Division/Section 8

Improve annual reporting performance
Increase access to basic needs for low to moderate income persons
Improve quality of life for low to moderate income persons

Housing and Community Development Division/SHIP-NSP3

Improve annual reporting performance
Increase quality of living
Improve housing options to low/moderate income families
Stabilize low/moderate income neighborhoods

Transit Division

Promote ridership on LakeXpress
Implement Intelligent Transportation Systems (ITS) technology in Fleet
Install ADA Bus Stops

Community Services Department

Performance Measurements

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Health and Human Services/Administration</u>			
Contracts managed	7	10	15
Eligible HCRA participants	209	165	180
Cremation/burial eligibility	122	142	146
Tax Hardship assistance eligibility	142	126	129
<u>Health and Human Services/Children and Elder Services</u>			
Resource directories	8,440	8,960	9,480
Citizens phone calls seeking assistance	2,560	2,637	2,716
Monthly board meetings/other meetings	105	109	105
Children's Services Council and Health and Human Services Grants awarded	20	12	18
<u>Health and Human Services/Community Health Worker Program</u>			
Information and referrals provided to uninsured and under insured	503	515	535
One-on-one health related application assistance	98	110	125
Health related training, outreach and fairs attended	0	1	1
<u>Health and Human Services/Veterans</u>			
Total clients served, Tavares office	7,914	7,984	8,049
New monetary benefits secured, DVA compensation and pension	14,498,000	14,612,000	14,847,000
Total clients served, DVA clinics Leesburg and Clermont	394	408	440
<u>Housing and Community Development Division/Community Development</u>			
Complete all open projects	3	2	3
Increase access to housing repair	24	28	25
Improvement activities for neighborhood and infrastructure projects	7	4	3
Continue Home Closing for Major Rehab/Replacement	10	14	15
Reporting through utilization of new HUD Consolidated Plan Reporting and Mapping tool	16	16	16

Community Services Department

Performance Measurements

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Housing and Community Development Division/Section 8</u>			
Access to quality affordable housing	550	550	550
Quarterly landlord tenant meetings	1	1	1
Reporting of housing activities to HUD	13	13	13
<u>Housing and Community Development Division/SHIP-NSP3</u>			
Annual and quarterly reporting	7	5	4
Access to rental housing for low to moderate income persons	12	47	15
Stabilize neighborhoods through acquisition, and rehabilitation of homes for resale	7	4	2
<u>Transit Division</u>			
Passenger trips on LakeXpress	318,371	320,000	326,000
Install tablets in fixed route fleet	NA	12	5
Implementation of South Lake Route (riders)	NA	NA	28,630

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
TRANSIT (1210)					
<u>Community Services</u>					
Transportation Disadvantaged Capital					
(1) Paratransit Buses	2027220	TDIS-1601	\$ -	\$ 880,000	\$ 880,000
Mobile Lift - FTA 2009 Funds	2027220	Project 20501	45,000	-	45,000
Vehicle Locator System - FTA 2012 Funds	2027220	Project 20504	47,442	-	47,442
Mobile Fare Collection - FTA 2013 Funds	2027220	Project 20505	200,000	-	200,000
Mobile Surveillance/Security Equipment - FTA 2013 Funds	2027220	Project 20505	20,956	-	20,956
Fixed Route Bus - FTA 2013 Funds	2027220	Project 20505	202,476	-	202,476
Bus Wash - FTA 2013 Orl Funds	2027220	Project 20506	35,000	-	35,000
(2) Fixed Route Buses - FTA 2014 Funds	2027220	Project 20507	800,000	-	800,000
Total Transit			\$ 1,350,874	\$ 880,000	\$ 2,230,874
SECTION 8 (1270)					
<u>Community Services</u>					
Housing Services					
SUV Support Vehicle	2082420	Project 00001	\$ 23,000	\$ -	\$ 23,000
Total Section 8			\$ 23,000	\$ -	\$ 23,000
TOTAL ALL FUNDS			\$ 1,373,874	\$ 880,000	\$ 2,253,874



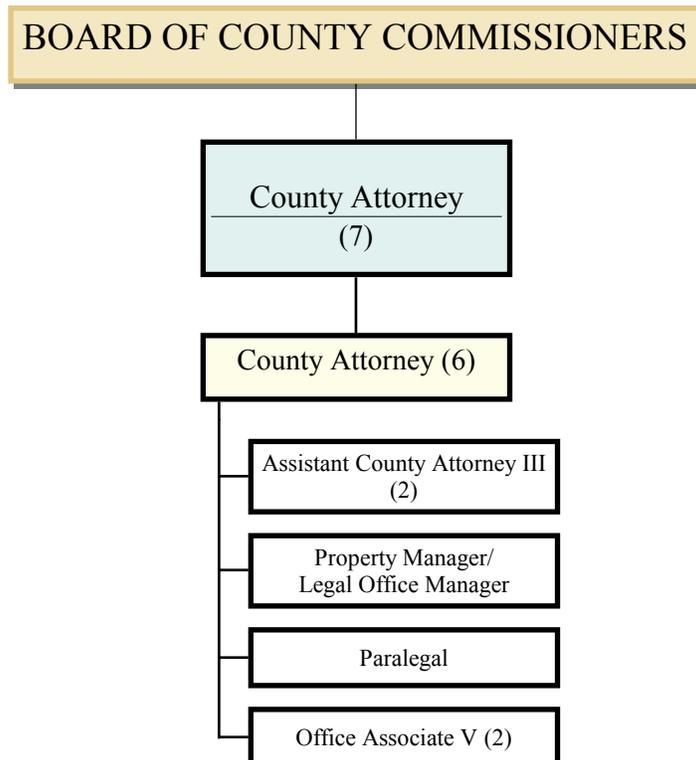
LAKE COUNTY

FLORIDA

COUNTY ATTORNEY



County Attorney Organization Chart Fiscal Year 2016



- Legend:**
- Section
 - () Current number of full time positions
 - Funding Source [Positions per Fund]:
 - General Fund [7]

County Attorney

Mission Statement:

To provide legal counsel to the Lake County Board of County Commissioners, County Manager, County department and division heads and other governmental subdivisions in all matters of civil law relating to Lake County, Florida. Legal assistance is also provided to Lake County Constitutional Officers when requested.

Program Descriptions:

- The **County Attorney's Office** serves as legal advisor to the Board of County Commissioners, County officers, County departments and their employees, and dependent special districts on their respective powers, duties, functions and obligations; ensures compliance with applicable policies, procedures, laws and regulations; acts as attorney for the County, County agencies, County officers, and County employees in civil actions instituted by or brought against these entities or persons when acting as or on behalf of the County; and drafts or reviews proposed legislation, ordinances, resolutions, contracts, leases, easements and other legal instruments. Property Management assists County departments with real property acquisitions, sales, leases and other real estate matters while maintaining a database and files on County owned properties.



County Attorney

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
County Attorney	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Total Expenditures	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Expenditures by Category				
Personal Services	\$ 612,958	\$ 623,358	\$ 623,358	\$ 722,347
Operating	24,757	33,025	33,025	32,732
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Expenditures by Fund				
General	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Total Expenditures	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Number of Full Time Positions	6	6	6	7

Department: County Attorney
Program: County Attorney

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 612,958	\$ 623,358	\$ 623,358	\$ 722,347
Operating	24,757	33,025	33,025	32,732
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Expenditures by Fund				
General	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Total Expenditures	\$ 637,715	\$ 656,383	\$ 656,383	\$ 755,079
Number of Full Time Positions	6	6	6	7

Highlights:

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

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The budget also reflects one additional position, Office Associate V, and the consolidation of the Property Management Section.

Operating Expenses for Fiscal Year 2016 includes funding for office supplies, training and travel costs, books, publications, and reprographics charges.



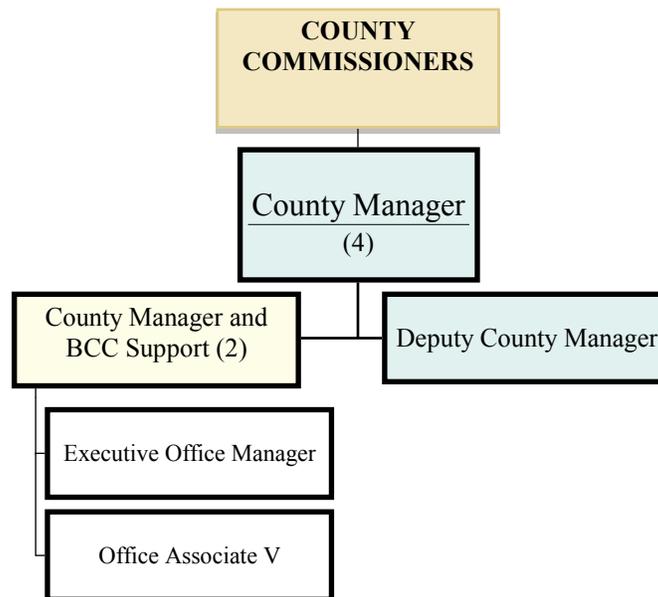
LAKE COUNTY

FLORIDA

COUNTY MANAGER



County Manager Organization Chart Fiscal Year 2016



Legend:

() Current number of full time positions

Funding Source [Positions per Fund]:

General Fund [4]

Advisory Committees:

County Manager:

- Capital Facilities Advisory Committee
- Sales Surtax Oversight Advisory Committee
- Solid Waste Advisory Committee
- Women's Hall of Fame Selection Committee

Fiscal Year 2016 - October 1, 2015

County Manager

Mission Statement:

To ensure that Lake County citizens receive high quality government services related to transportation, public safety, and environmental and social services, as well as to economic opportunities for the County.

Program Descriptions:

- The **County Manager** reports to a five-member Board of County Commissioners and is responsible for the day-to-day operations of all Lake County administrative departments.



County Manager

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
County Manager	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
Total Expenditures	<u>\$ 486,202</u>	<u>\$ 505,582</u>	<u>\$ 505,582</u>	<u>\$ 525,888</u>
Expenditures by Category				
Personal Services	\$ 476,236	\$ 491,437	\$ 491,437	\$ 512,883
Operating	9,966	14,145	14,145	13,005
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 486,202</u>	<u>\$ 505,582</u>	<u>\$ 505,582</u>	<u>\$ 525,888</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 486,202</u>	<u>\$ 505,582</u>	<u>\$ 505,582</u>	<u>\$ 525,888</u>
Expenditures by Fund				
General	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
Total Expenditures	<u>\$ 486,202</u>	<u>\$ 505,582</u>	<u>\$ 505,582</u>	<u>\$ 525,888</u>
Number of Full Time Positions	4	4	4	4

Department: County Manager
Program: County Manager

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 476,236	\$ 491,437	\$ 491,437	\$ 512,883
Operating	9,966	14,145	14,145	13,005
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
Expenditures by Fund				
General	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
Total Expenditures	\$ 486,202	\$ 505,582	\$ 505,582	\$ 525,888
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Costs represent the County Manager, Deputy County Manager, Executive Office Manager, and an Office Associate V.

Operating Expenses for Fiscal Year 2016 includes travel, training, and other costs related to the operation of the Office.



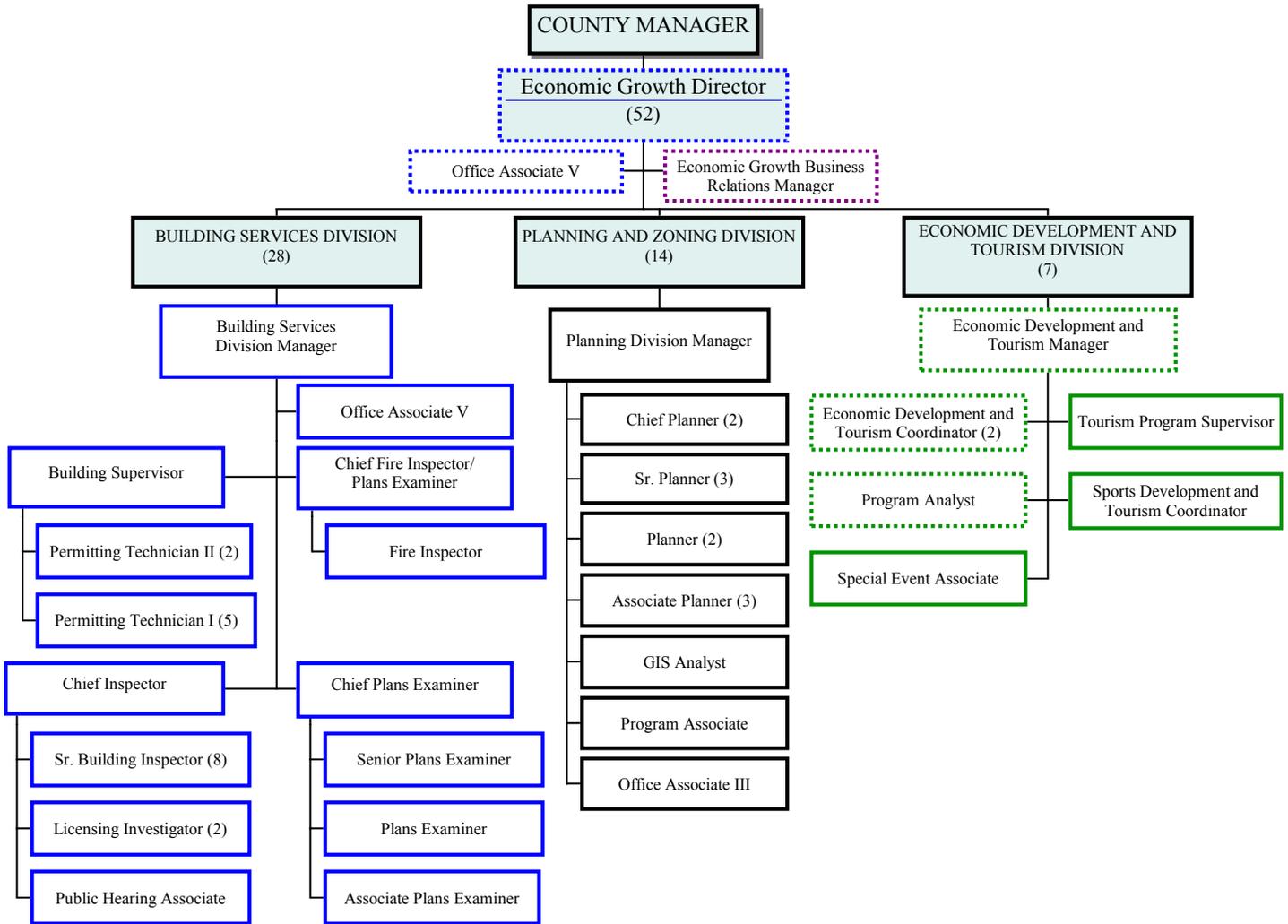
LAKE COUNTY

FLORIDA

ECONOMIC GROWTH DEPARTMENT



Economic Growth Department Organization Chart Fiscal Year 2016



Legend:



Division



Section

() Current number of full time positions

Funding Sources [Positions per Fund]:



General Fund [14]



Building Services [27]



Resort/Development Tax Fund [3]



General Fund 70%, Resort/Development Tax Fund 15%,
Building Services 15% [1]



General Fund 50%, Resort/Development Tax Fund 50% [4]



General Fund 50%, Resort/Development Tax Fund 25%,
Building Services 25% [2]

<p>Advisory Committees:</p> <p>Economic Development and Tourism: Arts and Cultural Alliance Enterprise Zone Development Agency Tourism Development Council</p> <p>Planning and Zoning: Board of Adjustment Planning and Zoning Board</p> <p>Building Services: Board of Building Examiners</p>

Economic Growth Department

Mission Statement:

To foster and guide the physical and economic growth of Lake County, in partnership with our residents, business community and local municipalities, while focusing on efficiency, quality of life and the balance between a diverse economic base and protecting Lake County’s natural resources and unique heritage.

Program Descriptions:

- **The Administration Division** is responsible for the oversight of the Economic Growth Department’s programs and functions. Administration works closely with County departments and multiple State and Federal agencies to ensure County policies and procedures are in compliance. Special projects, which include research and implementation, are managed by the Department as assigned by senior management.
- **The Planning and Zoning Division** is responsible for the review of all residential, commercial, industrial, public facility and residential site development within unincorporated Lake County. The Division ensures compliance with the Lake County Land Development Regulations and Comprehensive Plan and assists businesses through the development process. The Division also reviews application requests to change or alter zoning or future land use categories to ensure compliance and consistency with the Comprehensive Plan. Recommendations on the applications are made to the Planning and Zoning Board/Local Planning Agency and the Board of County Commissioners for their consideration. Planning and Zoning is also responsible for maintaining the internal consistency of the Land Development Regulations and ensuring the consistency of those regulations with the goals, objectives and policies of the Comprehensive Plan.
- **The Building Services Division** is responsible for building construction plan review, permitting and inspection in unincorporated Lake County and the Town of Montverde to ensure compliance with the Florida Building Code, the Florida Fire Prevention Code and to ensure public safety through the administration and enforcement of the technical codes and other pertinent laws or ordinances. The Building Services Division also performs inspections on existing buildings during a change of occupancy to determine whether any life safety issues exist. The Building Services Division administers contractor licensing and oversees un-licensed contractor activity. The Building Services Division assists in the mediation process of complaints between citizens and contractors, and acts on complaints of unlicensed contractor activity within Lake County or within the local city limits through inter-local agreements. The Building Services Division investigates all work without permit violations within unincorporated Lake County as well as unsafe structures.
- **The Economic Development and Tourism Division** was created to streamline organizational structures and to improve efficiencies promoting economic development and tourism for Lake County. Economic Development provides superior service and programs to existing businesses, with a concentrated focus on building collaborative relationships with local and regional partners. The Economic Development and Tourism Division pursues the vision for a prosperous local economy supported by a wide range of career opportunities, a diversified tax base, and an exceptional quality of life. Activities are guided by the mission to aggressively retain, attract and grow jobs in Lake County, in partnership with others, while protecting and improving Lake County’s quality of life and unique character.



Economic Growth Department

Tourism in Lake County is actively promoted through multiple marketing strategies and targeted advertising campaigns. Website listings, social media outreach, promotional items, as well as other essential services and in-kind support are provided to organizations. These activities generate audience building for events, increase collections in the Resort Tax, and result in economic benefits to all of Lake County. A concentrated focus on tourism “drivers” will capitalize on Lake County’s recognized assets and increase revenues from proven markets.



Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Economic Growth Department examines processes to make services more customer-friendly. Staff has been studying other county systems to learn more efficient and effective means of processing development applications. Expansion of innovative technology has allowed additional online permitting capabilities, streamlined review and permitting processes, paperless processing, and faster distribution of application packages to reviewers. The Department works with Information Technology (IT) to move towards completely digital permit and application processing. Instructional guides are being created for obtaining permits in all categories. Customers can now track their projects online, read messages about their project status and estimated time to complete the project. Expansion of residential and commercial online services will eliminate the need for a customer to come into the office for simple projects.

<ul style="list-style-type: none"> ▶ Florida Building Codes ▶ Forms & Checklists ▶ Contractor Certification ▶ Impact Fees 	<p>CUSTOMER SURVEY Recently conducted business with a division of Growth Management? Fill out a customer survey.</p> <p>FEE SCHEDULES Building Services Fees Planning & Zoning Fees</p>	
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

- Continued review of the organization will allow for “one stop shop” permitting between the various review departments.
- Online zoning permits and conformance letters continue to streamline processes. Several commercial online services such as pre-application conferences and site plan applications are currently available online.
- The Department is a “business friendly” organization that is committed to the simplification of governmental permitting processes, while always being mindful of the impact of governmental regulation on the success of the private sector in retaining and creating jobs. With a pro-active and engaged approach, the County is positioned to effectively respond to the needs of Lake County businesses.
- The Department continues to develop a sophisticated online presence, including three distinct websites for Economic Development and Tourism: www.businessinlakefl.com; www.sportsinlakefl.com and www.visitlakefl.com.

Lake County is a Leader in Multi-jurisdictional Cooperation:

- The Economic Growth Department works directly with willing municipalities to assist with the implementation of each city’s economic initiatives, and promote cooperation and coordination between the cities and Lake County.
- The Department continues to work with the Lake Sumter Metropolitan Planning Organization, the cities of Umatilla, Tavares, Eustis, and Mount Dora, as well as the Florida Central Railroad to ensure that the rail system in Northeast Lake County is sufficiently upgraded to enable Lake County businesses to utilize full industrial scale rail freight. These upgrades will produce significant economic development opportunities, as well as providing the potential for future passenger rail into the Orlando area.
- The Department is working with the City of Leesburg on the development of the 470 Commerce Center, the Leesburg International Airport and the redevelopment of Via Port Florida, formerly Lake Square Mall.

Economic Growth Department

- The Department’s staff continues to work with Lake County municipalities through interlocal agreements in licensing, plan review and inspections and through Interlocal Service Boundary Agreements covering many intergovernmental issues.
- Cooperation and coordination with other agencies (Lake County MPO, Lake County Health Department (LCHD), Florida Department of Environmental Protection (FDEP), Fish and Wildlife Services, etc.) is ongoing as needed.
- Department staff is currently working with landowners, in preparing the final adoption of the Wellness Way Sector Plan framework which will be multi-jurisdictional and a public-private partnership.

The Economy of Lake County is Strong, Diversified and Sustainable:

- The Department works with the tenants of the Christopher C. Ford Industrial Park and other Lake County Government Divisions in an effort to return the park to the functional and aesthetic standards initially envisioned and attract new tenants.
- The Department continually reviews and assesses the permitting, plan review and inspection process so that permits can be issued in a timely manner. The 2030 Comprehensive Plan allows for an easier process in determining where commercial development can take place and creates additional areas for the development of commercial and industrial businesses in Lake County.
- Our goal is to create a process wherein one person (advocate) is the main contact for a customer as they go through the County’s permitting process. The Land Development Regulation amendments will provide for processes that are user friendly and clear.
- The Department continually reviews and assesses the permitting plan review and inspection process to ensure timeliness with issuing permits.

Urban Development is Well Planned and Implemented:

- The 2030 Comprehensive Plan recognizes three Special Communities within Lake County; Mount Plymouth-Sorrento, Ferndale and Sunnyside. These policies support the pursuit of Community Redevelopment Agencies (CRA) and other overlays in small urbanized unincorporated areas that promote improved quality of life.
- Fiscal Year 2016 will see amendments made to the Land Development Regulations which include modifications to Zoning District Regulations in Chapter III such as changes to the Lighting Ordinance and a new proposed ordinance for Temporary Portable Storage Containers. Modifications to the Landscape Ordinance, Mining Regulations, Nonconforming/Vested Rights, and other specific ordinances as requested by the Board of County Commissioners are expected to be made as well.
- Fiscal Year 2016 will also see Comprehensive Plan Amendments including changes to Agricultural/Eco Tourism where the objective is to increase employment opportunities by encouraging certain target industries (Agri-Tech, Recreation and Leisure, Health/Wellness).

2030 Lake County Comprehensive Plan

- [Adopted Lake County Comprehensive Plan](#)
- [Interactive 2030 Future Land Use Map](#)
- [2030 Future Land Use Map](#)
- [Other Documents](#)

2030 Comprehensive Plan Amendments

- [Settlement Agreement](#) (approved 5/26/2011)
- [2030 Comprehensive Plan Text Amendments](#) (approved 5/26/2011)
- [Ordinance 2011-40: Clonts Grove, Inc.](#)
- [Ordinance 2011-41: Pospisil Thrill Hill Road](#)
- [Ordinance 2011-42: John Pospisil Gray's Airport Road](#)
- [Ordinance 2011-43: Sorrento Commons](#)
- [Ordinance 2011-44: Nola Land Company, Inc.](#)
- [Ordinance 2011-45: Long and Scott Farms](#)
- [Ordinance 2011-46: South Lake](#)
- [Ordinance 2011-47: South Lake Area Property](#)

Appearance of Lake County is Esthetically Pleasing and Well Designed:

- Economic Growth requires preservation of native trees and requires additional landscaping along major corridors when sites are developed, in addition to placement of sidewalks. The Department is promoting the placement of art work and has condensed the signage for multiple tenants. The Department has also created policies within the 2030 Comprehensive Plan which created Major Commercial Corridors in which infill development will be encouraged. The Comprehensive Plan requires commercial site design standards to enhance community aesthetics.

Economic Growth Department

Lake County Preserves Environmental Resources:

- The Economic Growth Department is dedicated to protecting and improving the quality of life, and to maintaining the proper balance between job creation and the protection of natural resources and the unique “Lake County” character. Proper planning will result in smart growth that avoids urban sprawl and creates employment clusters within designated growth corridors while protecting valuable environmental resources.



Economic Growth

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Division/Program				
Administration	\$ 234,213	\$ 223,701	\$ 189,256	\$ 222,119
Building Services	1,720,202	3,883,320	4,548,931	3,685,240
Economic Development and Tourism	3,338,018	8,119,686	8,697,248	7,457,478
Planning and Zoning	876,069	998,778	998,778	1,105,488
Total Expenditures	<u>\$ 6,168,502</u>	<u>\$ 13,225,485</u>	<u>\$ 14,434,213</u>	<u>\$ 12,470,325</u>
Expenditures by Category				
Personal Services	\$ 2,887,846	\$ 3,417,577	\$ 3,650,813	\$ 3,818,331
Operating	1,445,586	2,187,412	2,302,048	2,362,787
Capital Outlay	111,270	203,010	203,010	133,501
Subtotal Operating Expenditures	<u>\$ 4,444,702</u>	<u>\$ 5,807,999</u>	<u>\$ 6,155,871</u>	<u>\$ 6,314,619</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,391,997	1,574,333	2,367,832	1,065,085
Transfers	331,802	219,734	244,734	235,731
Reserves	-	5,623,419	5,665,776	4,854,890
Total Operating Expenditures	<u>\$ 6,168,502</u>	<u>\$ 13,225,485</u>	<u>\$ 14,434,213</u>	<u>\$ 12,470,325</u>
Expenditures by Fund				
General	\$ 2,592,446	\$ 2,448,459	\$ 2,590,751	\$ 2,481,299
Building Services	1,720,202	3,883,320	4,548,931	3,685,240
Restricted Local Funds	1,741	18,850	19,812	17,912
Resort/Development Tax	1,854,112	6,874,856	7,274,719	6,285,874
Total Expenditures	<u>\$ 6,168,502</u>	<u>\$ 13,225,485</u>	<u>\$ 14,434,213</u>	<u>\$ 12,470,325</u>
Number of Full Time Positions	41	45	49	52

Department: Economic Growth
Program: Administration

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 173,058	\$ 156,346	\$ 124,916	\$ 159,738
Operating	12,071	18,051	13,666	10,675
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 185,129	\$ 174,397	\$ 138,582	\$ 170,413
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	49,084	49,304	50,674	51,706
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 234,213	\$ 223,701	\$ 189,256	\$ 222,119
Expenditures by Fund				
General	\$ 234,213	\$ 223,701	\$ 189,256	\$ 222,119
Total Expenditures	\$ 234,213	\$ 223,701	\$ 189,256	\$ 222,119
Number of Full Time Positions	2	2	2	3

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The combination of the Economic Development and Tourism and Growth Management Departments resulted in re-alignments of positions, with the Administration Division adding an Economic Growth Business Relations Manager. All three positions in this Division are partially funded from other divisions.

Operating Expenses for Fiscal Year 2016 reflects an increase due to the additional position, as well as the change in functions to oversee the broader scope of services.

Department: Economic Growth
Division: Building Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 1,150,474	\$ 1,571,940	\$ 1,813,001	\$ 1,898,327
Operating	251,697	316,404	381,404	476,010
Capital Outlay	111,270	203,010	203,010	133,501
Subtotal Operating Expenditures	\$ 1,513,440	\$ 2,091,354	\$ 2,397,415	\$ 2,507,838
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	206,762	111,184	111,184	116,731
Reserves	-	1,680,782	2,040,332	1,060,671
Total Operating Expenditures	\$ 1,720,202	\$ 3,883,320	\$ 4,548,931	\$ 3,685,240
Expenditures by Fund				
Building Services	\$ 1,720,202	\$ 3,883,320	\$ 4,548,931	\$ 3,685,240
Total Expenditures	\$ 1,720,202	\$ 3,883,320	\$ 4,548,931	\$ 3,685,240
Number of Full Time Positions	18	21	25	28

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Staffing needs have been increased with the addition of two Senior Building Inspectors and a Permitting Technician I. Positions for the Economic Growth Department Director, Office Associate V, and Economic Growth Business Relations Manager are partially funded from the Building Services Fund.

Operating Expenses for Fiscal Year 2016 includes \$101,920 in professional services for private provider service to assist with building inspections and plans review, \$61,829 in repair and maintenance on programs and equipment essential to the operation, \$62,890 in repair and maintenance and \$44,880 in fuel costs for vehicles.

Capital Outlay for Fiscal Year 2016 includes \$120,000 for the replacement of five vehicles, and \$13,501 for a printer and scanners to support Division operations.

Department: Economic Growth
Division: Economic Development and Tourism

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 753,599	\$ 808,317	\$ 831,922	\$ 778,068
Operating	1,116,466	1,735,153	1,789,174	1,752,812
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 1,870,064	\$ 2,543,470	\$ 2,621,096	\$ 2,530,880
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,342,913	1,525,029	2,317,158	1,013,379
Transfers	125,040	108,550	133,550	119,000
Reserves	-	3,942,637	3,625,444	3,794,219
Total Operating Expenditures	\$ 3,338,018	\$ 8,119,686	\$ 8,697,248	\$ 7,457,478
Expenditures by Fund				
General	\$ 1,482,165	\$ 1,225,980	\$ 1,402,717	\$ 1,153,692
Restricted Local Funds	1,741	18,850	19,812	17,912
Resort/Development Tax	1,854,112	6,874,856	7,274,719	6,285,874
Total Expenditures	\$ 3,338,018	\$ 8,119,686	\$ 8,697,248	\$ 7,457,478
Number of Full Time Positions	8	8	8	7

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The Tourism Program Supervisor, Sports Development and Tourism Coordinator, and Special Event Associate are funded from the Resort/Development Tax. The Economic Development and Tourism Manager, Program Analyst, and two Economic Development and Tourism Coordinators are funded 50 percent from the General Fund, and 50 percent from the Resort/Development Tax Fund. The Resort/Development Tax also shares a portion of the cost for the Economic Growth Director, Economic Growth Business Relations Manager, and Office Associate V assigned to the Administration Division, and a portion of the cost for personnel in the Communications Department who assist this Division.

Operating Expenses for Fiscal Year 2016 in the Economic Development Section includes \$290,118 to support the Metro Orlando Economic Development Commission (EDC) contract. There is \$60,000 budgeted for various sponsorships and marketing activities, and \$305,820 related to the operation of the County's Business Opportunity Centers. The Tourism Section includes \$1,037,500 budgeted for various sponsorships and marketing activities.

Grants and Aids for Fiscal Year 2016 in the Economic Development Section includes \$250,000 for contracts with Lake Sumter State College and the Small Business Development Center for the Business Opportunity Centers. The Tourism Section includes \$500,000 for capital projects funding.

Reserves in the Resort/Development Fund for Fiscal Year 2016 includes \$278,708 for purchase orders carried forward from the prior year, \$878,879 for operations, and \$2,636,632 in Special Reserve - Capital.

Department: Economic Growth
Division: Planning and Zoning

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 810,716	\$ 880,974	\$ 880,974	\$ 982,198
Operating	65,353	117,804	117,804	123,290
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 876,069	\$ 998,778	\$ 998,778	\$ 1,105,488
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 876,069	\$ 998,778	\$ 998,778	\$ 1,105,488
Expenditures by Fund				
General	\$ 876,069	\$ 998,778	\$ 998,778	\$ 1,105,488
Total Expenditures	\$ 876,069	\$ 998,778	\$ 998,778	\$ 1,105,488
Number of Full Time Positions	13	14	14	14

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The Development Processing section has been moved into the Planning and Zoning budget as part of the Department re-organization.

Operating Expenses for Fiscal Year 2016 includes \$20,000 in professional services for assistance with the Land Development Regulations (LDR) amendments and \$13,153 for information technology maintenance costs. Other expenses have increased partly due to the addition of the Development Processing section functions to this budget.

Economic Growth Department

Performance Measurements

Key Objectives

Building Services

- To provide efficient and timely permitting, inspection and plan review in an effort to improve Lake County's built environment.
- To guard against code violations or license misuse by aggressively pursuing complaints against unlicensed contractors.
- To provide excellent customer service by using all available technology to increase turnaround time for permitting and plan review.

Economic Development and Tourism

Economic Development

Create a "business friendly" environment, simplify the governmental permitting process, and always be mindful of the impact of governmental regulation on the success of the private sector to retain and create jobs.

Work directly with willing municipalities to assist with the implementation of each city's economic initiatives, and promote cooperation and coordination between the cities and Lake County.

Ensure that Lake County has an available and well-prepared workforce for existing, emerging and prospective businesses, and collaborate with Lake County educators to meet workforce needs and achieve educational excellence.

Establish policies and programs that promote the retention, success and expansion of existing businesses.

Establish policies and programs to assist start-up and developing businesses and encourage entrepreneurship.

Attract and recruit new businesses to Lake County by targeting specific industries, drawing upon regional partnerships and using proven business models.

Tourism

Work directly with the business community, cities and other stakeholders to promote eco-tourism, recreation, sports and tourism.

Arts and Cultural Alliance

Protect and improve Lake County's quality of life and maintain the proper balance between job creation and the protection of Lake County's natural resources and unique "Lake County" character.

Planning and Zoning

Provide excellent customer service in a timely manner while adhering to the Lake County Comprehensive Plan and Land Development Regulations.

Using our staff resources to plan an aesthetically pleasing and serviceable county.

Economic Growth Department

Performance Measurements

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Building Services</u>			
Customers Served			
In Person	8,745	10,251	10,661
On Phone	31,742	36,986	38,465
Web	3,583	3,533	3,674
Faxes	6,336	6,489	6,749
Inspections			
Regular	37,119	39,914	41,511
Re-Inspections	5,211	5,489	5,709
Plan Review			
New Plans Submitted (includes re-submittals)	8,066	9,711	10,099
Plans Reviewed	6,783	8,506	8,846
Permits Issued			
Single Family	7,779	8,738	9,088
Multi-Family	650	701	729
Mobile Homes	105	21	22
Commercial Structures	89	127	132
All Other Permits	17	12	12
	6,918	7,877	8,192
Contractor and Unlicensed Contractor Complaints			
Licensed	106	123	128
Unlicensed	43	34	35
Owner/builder	n/a	158	164

Economic Growth Department

Performance Measurements

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Economic Development and Tourism</u>			
<u>Economic Development</u>			
Lake County Departments/Offices certified as business friendly	14	14	14
Presentations and meetings with community groups, city governments and other organizations regarding economic development activities.	100	75	75
Joint meetings between Economic Development and Tourism, local businesses and educational and workforce partners to address and find solutions to business specific workforce issues.	70	50	50
Businesses utilizing Workforce Central Florida programs.	22	20	20
Site and industry visits	420	450	450
Industry Roundtable Meetings	12	10	10
Businesses utilizing Business Opportunity Center sponsored Small Business Development Center support	425	500	500
Businesses enrolled in Business Incubator Programs	4	3	0
New businesses relocated to Lake County through Economic Development and Tourism	3	5	5
<u>Tourism</u>			
Promotions via social media	520	600	600
Tourism trainings held (seminars for tourism vendors)	5	6	6
Visits with Tourism industry partners	105	110	125
Events sponsored or assisted	93	115	125
Marketing outreach at niche expos and ads	20	25	35
<u>Arts and Cultural Alliance</u>			
Training for arts and cultural organizations	2	2	2
Art events supported	18	19	20

Economic Growth Department

Performance Measurements

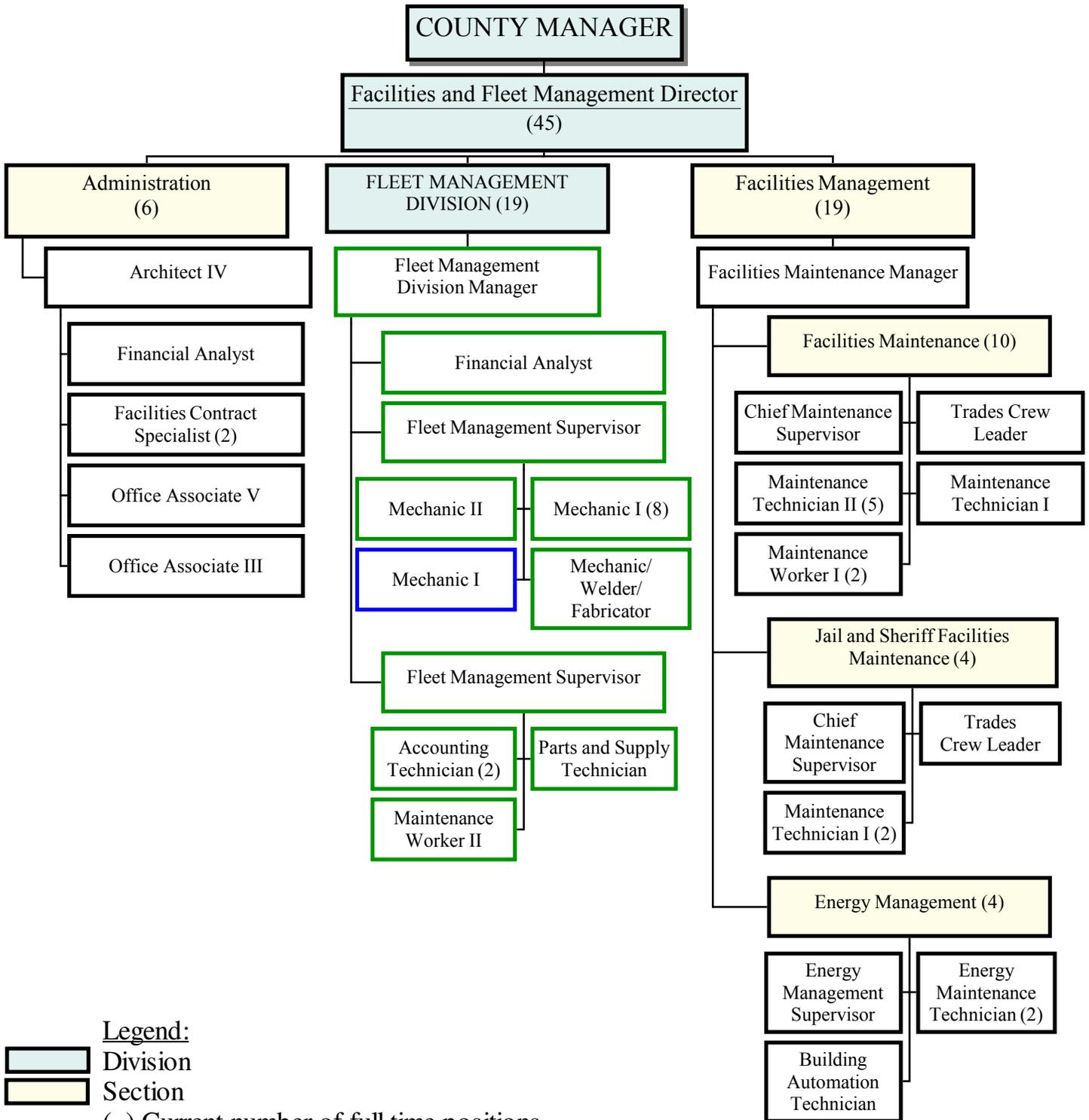
Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Planning and Zoning</u>			
Customers Served			
In Person	4,730	5,452	5,615
On Phone	21,615	21,844	22,648
On Web - Information	325	324	334
Zoning Clearances	2,916	2,862	2,947
Lot Splits	10	12	14
Lot Line Deviation	24	18	19
Lots of Record	38	36	37
Zoning Conformance Letters	12	12	12
Board Applications (Rezoning, CUP, Variances, Comp Plan and LDR Amendments)	63	66	68
Development Applications (Site Plans, Preliminary Plats, Pre-submittals, Plan Amendments, Development Processing Applications)	224	254	269
Average Setbacks	37	40	41
Tree Removal Permits	46	28	29
Special Event Permits	55	60	62
Farm Structure Waivers	10	10	11
Commercial Impact Fee Plan Review	32	20	40
Residential Impact Fee Plan Review	972	750	800

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
BUILDING SERVICES (1520)					
<u>Economic Growth</u>					
FI-5530C1 Large Scanner	1048310	BSD-1601	\$ 4,516	\$ -	\$ 4,516
(3) FI-7810 Small Scanners	1048310	BSD-1602	5,985	-	5,985
Heavy Duty Printer	1048310	BSD-1603	3,000	-	3,000
(5) Vehicles	1048310	Project 00001	-	120,000	120,000
Total Building Services			\$ 13,501	\$ 120,000	\$ 133,501
TOTAL ALL FUNDS			\$ 13,501	\$ 120,000	\$ 133,501

FACILITIES AND FLEET MANAGEMENT DEPARTMENT

Facilities and Fleet Management Organization Chart Fiscal Year 2016



Legend:

- Division
- Section

() Current number of full time positions

Funding Sources [Positions per Fund]:

- General Fund [26]
- Fleet Maintenance [18]
- Transit [1]

Facilities and Fleet Management Department

Mission Statement:

To design, construct and maintain safe, clean, and energy efficient County facilities that enhance employee achievement and instill a sense of pride and dedication throughout the County, with a spirit of teamwork and pledge of excellence. To provide centralized control of major construction and renovation projects for County facilities and to provide for central planning and oversight of all facilities and capital construction matters. To provide competent, responsive, and cost effective development, acquisition and support services to our customers, ensuring they have safe, well built, well maintained buildings and transportation equipment, so that they may, in turn, provide services to the citizens of Lake County.

Program Descriptions:

- The **Facilities Administration Section** provides oversight for the various County construction projects, as well as financial, managerial, and architectural support for the Facilities sections, other County Departments, Constitutional Officers, and other groups as directed by the Board of County Commissioners.
- The **Facilities Management Section** provides services related to the maintenance and daily management of completed facilities, as well as providing input into the designs for new structures, additions, and renovations. The Facilities Management Section oversees the repair, maintenance and proper operation, and efficiency of air quality systems in all County buildings, and also works to ensure proper care is taken to retain the value and appreciation of existing facilities. The Facilities Management Section is responsible for contracted maintenance for County facilities, such as fire extinguisher maintenance, pressure washing, pest/termite services, custodial, and lawn maintenance contracts. The Jail and Sheriff Facilities Maintenance Section handles the maintenance for all the Jail and Sheriff facilities. The Energy Management Section is responsible for monitoring and paying County utilities and converting to energy savings fixtures where applicable.
- The **Fleet Management Division** provides competent, responsive, and cost effective support services to its customers ensuring they have safe, sound, and economical transportation and equipment available. The Division enables customers to provide services to the citizens of Lake County, is committed to protecting Florida's environment by recycling/recovering hazardous material; provides quality service at competitive prices for a range of vehicles and equipment for the Lake County Board of County Commissioners and other Constitutional Offices of Lake County, including assistance with specification preparation, acquisition and disposal, licensing and titles, asset management and tracking, fuel services, maintenance management, maintenance contract management, and assessment of the County's fleet which includes small equipment, automobiles, vans, trucks, fire apparatus, transit buses, agricultural equipment, medium and heavy trucks, and heavy equipment.



Efficiencies

- Implemented Saturday Repair Service
 - Increased available labor hours without increasing staff
- Created a Parts Inventory Barcode System
- Contracted Minor Light Vehicle Maintenances to Increase Service Convenience

Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Facilities Administration Section will continue to examine business processes within the Section and the Department to search for areas of possible improvement. With the existing professional staffing combined with professional education and support from the County Manager and the Board of County Commissioners, the Section will continue to perform functions previously assigned to multiple staff members while maintaining the high levels of professional knowledge and standards in their respective fields. The processes for initial budgeting, and for adjustments to the budget will allow for improved management of programs, leading to cost savings. Accuracy of budgeting and accounting for projects will be improved, including more accurate estimating of future project costs. Long-term planning will continue to be improved, with the Department continuing the process of updating plans as information becomes available. There is continued strengthening of internal controls over non-contracted project expenditures.

Facilities and Fleet Management Department

- The Facilities Management Section continually strives to provide exceptional customer service to our internal and external customers and with the continued staffing and training at a level that allows a high level of performance, it is expected that customer satisfaction levels should remain high.
- The Fleet Management Division provides a full range of fleet services to Lake County Board of County Commissioners and other Constitutional Offices of Lake County. Accurate specifications are used to acquire the right vehicle/piece of equipment for each department. Asset management and tracking, and fleet assessments are used in working with each department to acquire the right vehicle/piece of equipment for specific job functions. This includes determining which vehicles/equipment are eligible for replacement (by age, miles/hours and maintenance history). Fleet Management monitors, repairs, and maintains four County fuel sites in compliance with applicable federal, state, and county regulations to support fuel needs for County vehicles and equipment. Fleet also administers the State of Florida contract for fuel cards.

Lake County Preserves Environmental Resources:

- The Facilities Administration Section will strive to incorporate energy efficient components in the design of new construction and renovation projects through the use of construction methods and materials that increase the energy efficiency of the projects. This can be accomplished with continued professional staffing, professional education, and support for these efforts along with support for education of staff on new materials and processes available in the marketplace. This will result in a progression toward qualification for Energy Star and other efficiency certifications along with long-term operational cost reductions compared to traditional structures.
- The Facilities Management Section will continue to evaluate planned buildings and systems to maximize energy efficiency and lower water usage. This will be accomplished using existing in-house expertise to evaluate conceptual designs of future planned facilities. The resulting changes to the system's design for buildings under construction will yield lower future resource usage.
- The Fleet Management Division preserves environmental resources through recycling/recovering Freon, waste oil, oil filters, scrap metal, paper, used tires, and batteries used at its facility. These processes will decrease the items put into the waste stream resulting in an increase in scrap revenue.



Accomplishments

Recently Completed Maintenance Projects

- Jail Kitchen Appliance Replacements
- Fire Alarm System Replacements
- Parking Lot Resealing/Striping
- Termite Bonds on all Buildings
- Chiller Valve Replacements
- Expo Hall Large Fan Installation

LAKE COUNTY FLORIDA

Appearance of Lake County is Esthetically Pleasing and Well Designed:

- The Facilities Administration Section continues to work with the designers and users of projects to ensure conformity of facilities that meet County standards, while remaining consistent with the architecture of the communities in which they are located. County facilities are a part of the communities in which they are located, and with continued professional staffing, professional education, and support the public will benefit from the positive impact of public structures in their communities, and buildings will show a consistency that will make County facilities more appealing and easier for the public to identify.



Facilities and Fleet Management Department

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Division/Program				
Administration	\$ 617,173	\$ 686,890	\$ 700,677	\$ 713,726
Facilities Management	1,206,623	1,735,739	2,006,022	1,757,846
Jail and Sheriff Facilities Maintenance	349,641	454,463	586,125	505,749
Energy Management	2,336,350	2,388,372	2,540,360	2,206,061
Total Expenditures	<u>\$ 4,509,787</u>	<u>\$ 5,265,464</u>	<u>\$ 5,833,184</u>	<u>\$ 5,183,382</u>
Expenditures by Category				
Personal Services	\$ 1,498,069	\$ 1,572,756	\$ 1,572,756	\$ 1,640,643
Operating	3,011,718	3,670,708	4,048,159	3,525,739
Capital Outlay	-	22,000	212,269	17,000
Subtotal Operating Expenditures	<u>\$ 4,509,787</u>	<u>\$ 5,265,464</u>	<u>\$ 5,833,184</u>	<u>\$ 5,183,382</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 4,509,787</u>	<u>\$ 5,265,464</u>	<u>\$ 5,833,184</u>	<u>\$ 5,183,382</u>
Expenditures by Fund				
General	\$ 4,509,787	\$ 5,265,464	\$ 5,833,184	\$ 5,183,382
Total Expenditures	<u>\$ 4,509,787</u>	<u>\$ 5,265,464</u>	<u>\$ 5,833,184</u>	<u>\$ 5,183,382</u>
Number of Full Time Positions	26	26	26	26

Details for the Fleet Management Division can be found under Tab G - Internal Service Funds.

Department: Facilities and Fleet Management
Program: Administration

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 519,999	\$ 563,351	\$ 563,351	\$ 582,593
Operating	97,174	123,539	137,326	131,133
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 617,173	\$ 686,890	\$ 700,677	\$ 713,726
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 617,173	\$ 686,890	\$ 700,677	\$ 713,726
Expenditures by Fund				
General	\$ 617,173	\$ 686,890	\$ 700,677	\$ 713,726
Total Expenditures	\$ 617,173	\$ 686,890	\$ 700,677	\$ 713,726
Number of Full Time Positions	7	7	7	7

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes increases in IT repair and maintenance for \$6,512 and reprographic charges for \$1,100.

Department: Facilities and Fleet Management
Program: Facilities Management

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 543,190	\$ 564,470	\$ 564,470	\$ 590,680
Operating	663,433	1,166,269	1,380,770	1,167,166
Capital Outlay	-	5,000	60,782	-
Subtotal Operating Expenditures	\$ 1,206,623	\$ 1,735,739	\$ 2,006,022	\$ 1,757,846
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 1,206,623	\$ 1,735,739	\$ 2,006,022	\$ 1,757,846
Expenditures by Fund				
General	\$ 1,206,623	\$ 1,735,739	\$ 2,006,022	\$ 1,757,846
Total Expenditures	\$ 1,206,623	\$ 1,735,739	\$ 2,006,022	\$ 1,757,846
Number of Full Time Positions	11	11	11	11

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for this Division include the custodial services for all County facilities including the new Lake County Courthouse and Emergency Communication Operations Center. Repair and maintenance includes funding to maintain every structural component of all County facilities in addition to annual elevator maintenance, lawn maintenance, fire alarm testing and inspection, and pest control. Fiscal Year 2014 saw the infusion of an additional \$500,000 in funding to support improvements to the county infrastructure with an additional \$500,000 budgeted in Fiscal Year 2015 as well with this same level continuing in Fiscal Year 2016.

Department: Facilities and Fleet Management
Program: Jail and Sheriff Facilities Maintenance

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 195,226	\$ 202,721	\$ 202,721	\$ 209,051
Operating	154,415	234,742	231,917	279,698
Capital Outlay	-	17,000	151,487	17,000
Subtotal Operating Expenditures	\$ 349,641	\$ 454,463	\$ 586,125	\$ 505,749
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 349,641	\$ 454,463	\$ 586,125	\$ 505,749
Expenditures by Fund				
General	\$ 349,641	\$ 454,463	\$ 586,125	\$ 505,749
Total Expenditures	\$ 349,641	\$ 454,463	\$ 586,125	\$ 505,749
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for this Division includes \$150,186 in repairs and maintenance for the Detention Center, Sheriff's Administration Building and South Lake Sub-Station in Clermont. Fiscal Year 2016 includes \$22,961 in additional repair and maintenance expenditures as part of the reallocation of countywide building expenditures.

Capital Outlay for Fiscal Year 2016 includes \$17,000 to replace two lawn mowers.

Department: Facilities and Fleet Management
Program: Energy Management

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 239,654	\$ 242,214	\$ 242,214	\$ 258,319
Operating	2,096,696	2,146,158	2,298,146	1,947,742
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 2,336,350	\$ 2,388,372	\$ 2,540,360	\$ 2,206,061
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 2,336,350	\$ 2,388,372	\$ 2,540,360	\$ 2,206,061
Expenditures by Fund				
General	\$ 2,336,350	\$ 2,388,372	\$ 2,540,360	\$ 2,206,061
Total Expenditures	\$ 2,336,350	\$ 2,388,372	\$ 2,540,360	\$ 2,206,061
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for this Division include the utility services for power, water/sewer, garbage collection, and natural gas. For Fiscal Year 2016 utility services have been reduced by \$198,192 as part of the reallocation of countywide building expenditures.

Facilities and Fleet Management Department

Performance Measurements

Key Objectives

Facilities Administration

Manage Projects in the Pre-Design, Design, and Construction Phases

Facilities Maintenance and Jail and Sheriff Maintenance

Maintain technical and support staff at or below industry standard per square foot of building inventory

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Facilities Administration</u>			
Number of Projects	22	31	30
<u>Facilities Maintenance and Jail and Sheriff Maintenance</u>			
Square Footage Maintained	1,973,165	1,973,165	1,973,165
Square Footage Maintained per staff	75,891	75,891	75,891

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GENERAL (0010)					
<u>Facilities and Fleet Management</u>					
Jail and Sheriff Facilities Maintenance					
(2) Mowers - Zero Turn 60" Cut	0851120	JS-1601	\$ 17,000	\$ -	\$ 17,000
Total General Fund			\$ 17,000	\$ -	\$ 17,000
TOTAL ALL FUNDS			\$ 17,000	\$ -	\$ 17,000

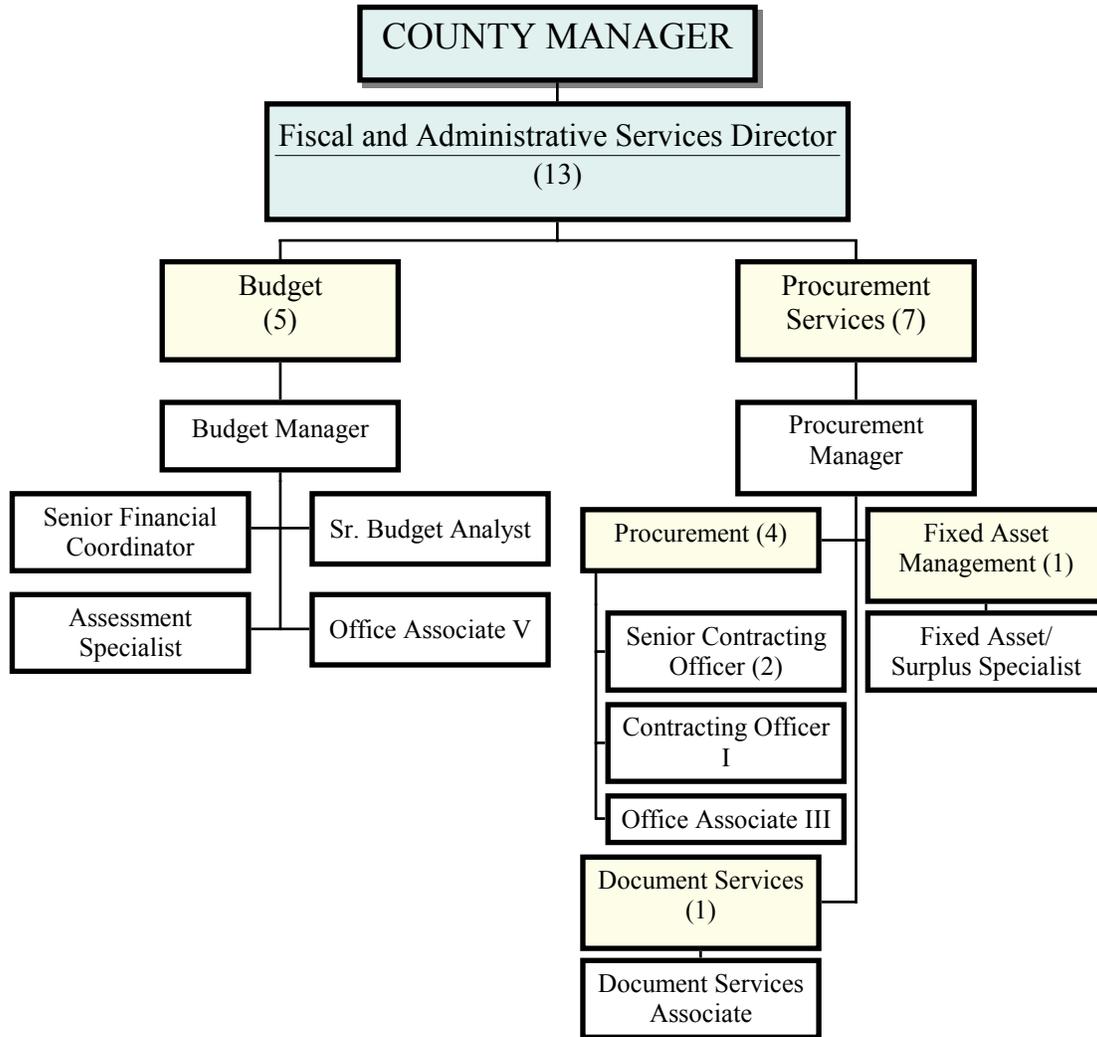


LAKE COUNTY

FLORIDA

FISCAL AND ADMINISTRATIVE SERVICES DEPARTMENT

Fiscal and Administrative Services Organization Chart Fiscal Year 2016



Legend:



Division



Section

() Current number of full time positions

Funding Source [Positions per Fund]:



General Fund [13]

Fiscal Year 2016 - October 1, 2015

Fiscal and Administrative Services Department

Mission Statement:

To make recommendations for the development and allocation of resources to meet citizen, Board of County Commissioners and Department priorities in a legal, fair, innovative and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well-being of citizens.

Program Descriptions:

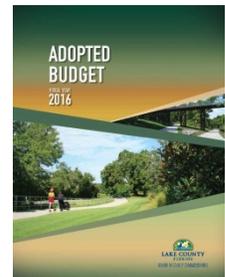
- The **Budget Section** performs the functions of preparation and administration of the County's budget; and analyzes, evaluates and makes recommendations for improvements to the County's financial position. Major functions and activities which the Budget Section performs include: revenue analysis and development, and review of proposed legislation and contracts which may have a financial impact or effect on County operations.
- The **Procurement Services Section** performs two operational functions, each of which is individually accounted for in the budget process. The primary operational function, Procurement Services, involves the timely and effective award of new contracts with management/execution of other general purchasing activity, and the management of the County's fixed asset inventory. The second operational function, Document Services, provides for the management and fulfillment of the County's reprographics function.



Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Budget Section plans to submit the Fiscal Year 2015 Adopted Budget Book for the Government Finance Officers Association of the United States and Canada's distinguished budget award program.
- The Budget Section continues to evaluate and recommend improvements to ensure the County's financial health, as well as monitor legislation that may have significant financial impact to the County.
- Procurement Services strives for simplification and automation of procurement processes. Simplification of processes will be realized through adequate competition, and continued positive responses from service surveys. The Request for Quotation (RFQ) process is fully automated to support electronic responses and automated tabulation sheets for each action appearing on the website.



Lake County is a Leader in Multi-jurisdictional Cooperation:

- Procurement Services continues its emphasis on the use of the Procurement Offices of Lake County (POOL) organization to maximize a cooperative and consolidated approach to the entirety of the public sector purchasing function within the county including consistencies in process and the realization of economic development incentives associated with the program.



The Economy of Lake County is Strong, Diversified, and Sustainable:

- Procurement Service continues to use the POOL structure, and other existing resources, to support consolidated purchases intended to incentivize businesses to initiate operations in the County.

View All Bids [Print](#) [Save Link](#)

Attention All Vendors: If you have not done so recently, please access your Vendor Account information and verify that your contact details and Commodity Code subscriptions are up-to-date.

Below is a listing of all of the current formal solicitations. The "Status" column refers to what phase of the purchasing process the bid is currently at. Clicking on any of the column names will sort the list of bids by that column.

View Bid Status

- **Open:** Solicitation is "on the street", ie, available for initial response by vendor(s).
- **Initial:** Solicitation response period has ended, initial evaluation is in progress.
- **Recommended:** Evaluation has reached a point where a specific vendor is (or vendors are) recommended for award.
- **Short List:** Evaluation has reached a point where specific responding vendors have been selected for further evaluation.
- **Not Awarded:** It was determined not to make an award under the solicitation.
- **Awarded:** All formal award proceedings are completed.
- **View All Bids**

Fiscal and Administrative Services Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Budget	\$ 478,564	\$ 494,456	\$ 494,456	\$ 519,044
Procurement Services	692,910	741,488	741,488	767,230
Total Expenditures	<u>\$ 1,171,473</u>	<u>\$ 1,235,944</u>	<u>\$ 1,235,944</u>	<u>\$ 1,286,274</u>
Expenditures by Category				
Personal Services	\$ 915,270	\$ 945,401	\$ 945,401	\$ 995,609
Operating	256,203	280,543	280,543	290,665
Capital Outlay	-	10,000	10,000	-
Subtotal Operating Expenditures	<u>\$ 1,171,473</u>	<u>\$ 1,235,944</u>	<u>\$ 1,235,944</u>	<u>\$ 1,286,274</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 1,171,473</u>	<u>\$ 1,235,944</u>	<u>\$ 1,235,944</u>	<u>\$ 1,286,274</u>
Expenditures by Fund				
General	\$ 1,171,473	\$ 1,235,944	\$ 1,235,944	\$ 1,286,274
Total Expenditures	<u>\$ 1,171,473</u>	<u>\$ 1,235,944</u>	<u>\$ 1,235,944</u>	<u>\$ 1,286,274</u>
Number of Full Time Positions	13	13	13	13

Department: Fiscal and Administrative Services
Program: Budget

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 462,691	\$ 477,208	\$ 477,208	\$ 500,429
Operating	15,873	17,248	17,248	18,615
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 478,564	\$ 494,456	\$ 494,456	\$ 519,044
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 478,564	\$ 494,456	\$ 494,456	\$ 519,044
Expenditures by Fund				
General	\$ 478,564	\$ 494,456	\$ 494,456	\$ 519,044
Total Expenditures	\$ 478,564	\$ 494,456	\$ 494,456	\$ 519,044
Number of Full Time Positions	6	6	6	6

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 reflect increases in contractual services, reprographic charges and office supplies, off-set by a decrease in training costs.

Department: Fiscal and Administrative Services
Program: Procurement Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 452,580	\$ 468,193	\$ 468,193	\$ 495,180
Operating	240,330	263,295	263,295	272,050
Capital Outlay	-	10,000	10,000	-
Subtotal Operating Expenditures	\$ 692,910	\$ 741,488	\$ 741,488	\$ 767,230
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 692,910	\$ 741,488	\$ 741,488	\$ 767,230
Expenditures by Fund				
General	\$ 692,910	\$ 741,488	\$ 741,488	\$ 767,230
Total Expenditures	\$ 692,910	\$ 741,488	\$ 741,488	\$ 767,230
Number of Full Time Positions	7	7	7	7

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 include increases of \$2,000 in Procurement for training and other current obligations. Document Services is included in the Procurement Services Section, and their budget reflects a \$6,500 increase in repair and maintenance of all BCC copiers.

Fiscal and Administrative Services Department

Performance Measurements

Key Objectives

Budget

Review budget transfers for proper accounting, availability of funds and approval levels
 Coordinate a comprehensive Capital Improvement Program ensuring financial feasibility
 Certify MSBU and Fire non-ad valorem assessment rolls for all applicable parcels

Procurement Services

Structure purchases to support high level of competition and maximum opportunity for local vendor participation
 Increase inter-agency consolidated purchases and procedures by maximizing POOL entity interaction
 Appropriately increase Pcard use and associated rebate revenue
 Increase revenue from surplus property sales through aggressive surplus identification and on-line auction

Document Services

Continue high level of customer service in provision of printing services
 Develop revised approach to the reprographics function and commence re-competition to implement that approach

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Budget</u>			
Budget transfers	114	127	120
Capital Improvement Program	1	1	1
Residential fire assessments certified	81,141	81,691	82,574
Non-residential fire assessments certified	1,512	1,507	1,518
MSBU units certified	2,069	2,068	2,068
<u>Procurement Services</u>			
Formal solicitations issued	152	155	160
Purchase Orders Issued	1,357	1,450	1,500
Term and Supply Contracts Managed	425	425	425
Capital Assets managed	9,817	10,786	10,894
Dollar value of capital assets managed	85,390,205	95,796,316	96,754,279
<u>Document Services</u>			
Pages produced in support of user departments	853,204	859,420	865,000



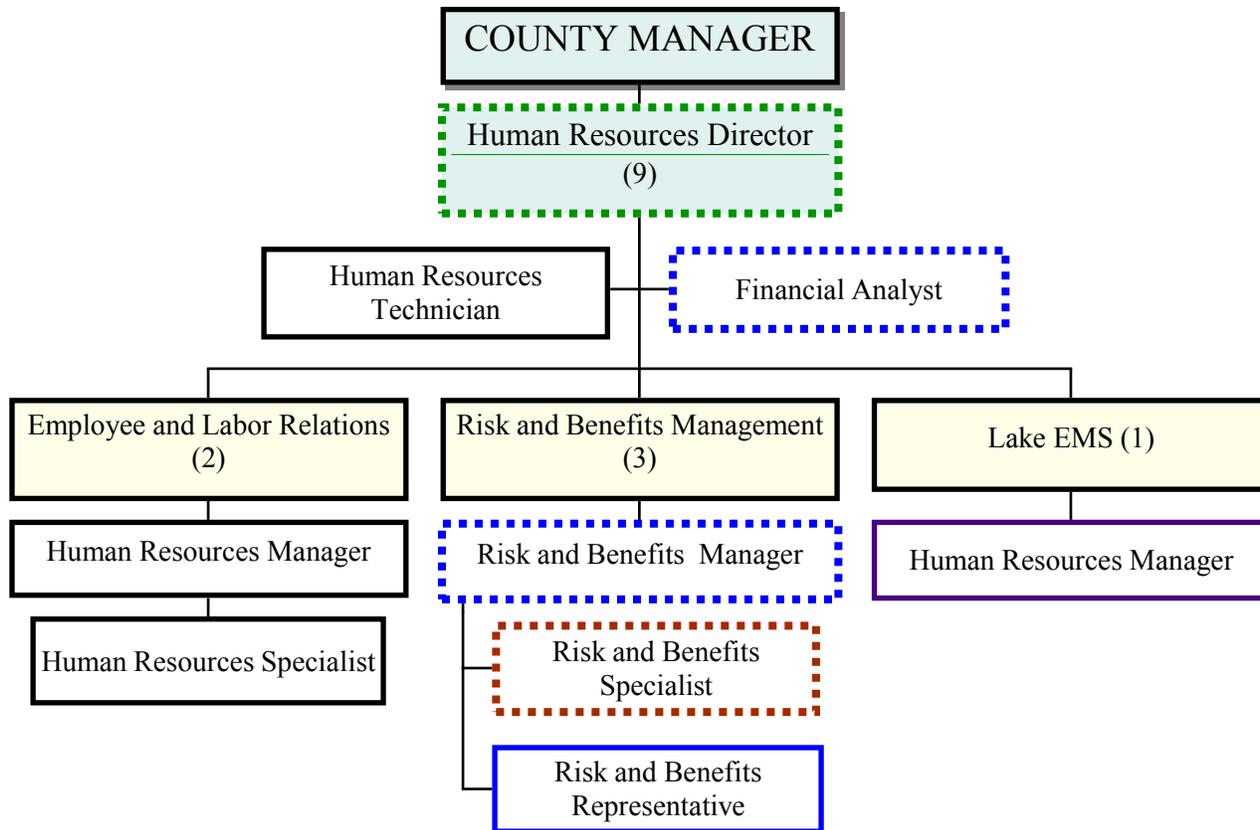
LAKE COUNTY

FLORIDA

HUMAN RESOURCES DEPARTMENT



Human Resources Organization Chart Fiscal Year 2016



Legend:



Section

() Current number of full time positions

Funding Sources [Positions per Fund]:



General Fund [3]



Employee Group Benefits Fund [1]



Property and Casualty Fund 50%, Employee Group Benefits Fund 50% [2]



General Fund 50%, Property and Casualty Fund 25%, Employee Group Benefits Fund 25% [1]



Property and Casualty Fund 75%, Employee Group Benefits 25% [1]



Lake EMS [1]

Fiscal Year 2016 - October 1, 2015

Human Resources Department

Mission Statement:

To develop, implement and support programs and processes that add value to the County and its employees, leading to improved employee well-being, growth and retention, while committed to the County's goals and its management and prosperity for its employees, citizens, and customers/businesses. This is accomplished through compliance with applicable employment law, current employment policies and procedures, thorough guidance to departments and employees, equal opportunity recruitment, and employee development/training opportunities, as well as pro-actively administering the risk and benefits programs for the County and other participating entities.

Program Descriptions:

- Employee and Labor Relations** functions include oversight of staffing and recruitment; employee and labor relations; development and interpretation of employment related policies and procedures; maintenance of the personnel and self-service functions of the County's Human Resources Information System; preparation of annual personnel and benefits projections; preparation of Equal Employment Opportunity plan reports; coordination of Federal Transit Administration random drug screen compliance for the Transit Division; coordination of the performance evaluation program; publication of the online employee newsletter; training and development; development and maintenance of job descriptions; administration of the volunteer program; distribution of employment related reports; coordination of labor law requirements, Family



Medical Leave Act (FMLA), and personnel and position changes; process of outside employment requests; response to unemployment compensation claims and process payment of general fund claims; coordination of the employee recognition and service award programs, including periodic County Manager employee and leadership meetings; organization of the County's participation in United Way and blood drives; development and distribution of employment policies and procedures; and preparation of related communication initiatives and maintenance of personnel records. Employee and Labor Relations functions are provided for all Lake BCC departments, the Metropolitan Organization, and Lake Emergency Management Services.

- The Risk and Benefits Management** functions include management of the Workers' Compensation, and Property and Liability programs; development and interpretation of risk and benefits related policies and procedures; coordination of the claims committee and Safety Action Team; coordination of the Drug Free Workplace program; organization of the annual risk renewal process with the contracted insurance broker; receipt and issuance of certificates of insurance; administration of benefits program and associated vendor arrangements, including medical, dental, vision, legal, employee assistance program, life insurance disability, flexible spending, and other service providers; organization of the Employee Benefits Annual Open Enrollment, plan document changes, and health management programs; coordination of the retirement process, including collaboration with Florida Retirement System (FRS) and deferred compensation providers; leave administration (FMLA, Sick Leave Bank, and leaves of absence); organization of the annual actuarial reviews conducted for self-funded health and risk plans, and periodic Governmental Accounting Standards Board (GASB) 45 studies (accounting and financial reporting by employers for post-employment benefits other than pensions); preparation of the risk and benefits program budgets and other participating entity arrangements; and preparation of related communication initiatives and maintenance of risk and benefits records. Risk and/or benefits management functions are provided for all Lake BCC departments, Metropolitan Planning Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, Tax Collector, Water Authority, and Lake Emergency Management Services.



Human Resources Department

Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Human Resources Department will revise and update the County's Employment Policies and Procedures through the establishment of a review committee which will provide input and review of current and proposed employment policies and procedures to ensure clarity and consistency with all County policies, procedures and ordinances.
- The Human Resources Department continues to develop training programs in multiple delivery methods to reach a broader audience and adult learning styles. Electronic/online training, based on the needs of individuals and the organization will be facilitated during Fiscal Year 2016. Staff will develop, facilitate and/or coordinate these training programs with resources already available to the County. A training needs assessment will be created and distributed for feedback to ensure appropriate training programs are facilitated. Each employee, non-supervisor and supervisor, will attend at least one training program facilitated/coordinated by Human Resources.



Human Resources Department

	<u>Actual FY2014</u>	<u>Adopted FY2015</u>	<u>Revised FY2015</u>	<u>Adopted FY2016</u>
Expenditures by Division/Program				
Human Resources	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
Total Expenditures	<u>\$ 530,954</u>	<u>\$ 725,817</u>	<u>\$ 725,817</u>	<u>\$ 776,476</u>
Expenditures by Category				
Personal Services	\$ 497,051	\$ 653,175	\$ 653,175	\$ 659,630
Operating	33,903	72,642	72,642	116,846
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 530,954</u>	<u>\$ 725,817</u>	<u>\$ 725,817</u>	<u>\$ 776,476</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 530,954</u>	<u>\$ 725,817</u>	<u>\$ 725,817</u>	<u>\$ 776,476</u>
Expenditures by Fund				
General	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
Total Expenditures	<u>\$ 530,954</u>	<u>\$ 725,817</u>	<u>\$ 725,817</u>	<u>\$ 776,476</u>
Number of Full Time Positions	9	9	9	9

Department: Human Resources
Program: Human Resources

Expenditures/Positions	Actual FY2014	Adopted FY2015	Revised FY2015	Adopted FY2016
Expenditures by Category				
Personal Services	\$ 497,051	\$ 653,175	\$ 653,175	\$ 659,630
Operating	33,903	72,642	72,642	116,846
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
Expenditures by Fund				
General	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
Total Expenditures	\$ 530,954	\$ 725,817	\$ 725,817	\$ 776,476
Number of Full Time Positions	9	9	9	9

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes \$50,000 in additional funding for a salary study to be performed. Training reflects a decrease from FY2015 which included additional funding for safety/wellness training for BCC employees.

Human Resources Department

Performance Measurements

Key Objectives

Human Resources:

Support recruitment and selection initiatives to ensure County employs a qualified and diverse workforce

Provide New Employee Orientation (NEO) sessions to facilitate assimilation into County's workplace culture

Develop, implement and/or coordinate training programs that increase individual and organizational effectiveness and compliance by enhancing individual employees knowledge and skills

Provide Supervisory Training and Development to assist with professional development and compliance

Deliver Volunteer Services that provide value to internal departments and meaningful experiences to the volunteers

Revise and update Employee Policies and Procedures to ensure clarity and consistency with all County Policies, Procedures, and Ordinances

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
----------------------	-------------------	----------------------	--------------------

Human Resources:

Workforce Recruitment Initiatives:

Number of Job Postings	116	120	117
Number of Applications Received	4,333	4,129	4,000
Number of Internal Promotions	34	29	25
Number of New Employees Recruited	82	91	92
Number of New Employee Orientation (NEO) Sessions Offered	11	9	9
Number of Training NEO Hours	623	608	608
Develop, implement and/or coordinate Training Programs	2	2	3
Number of Participants Attending	441	780	290
Number of Education Hours	1,721	440	490
Supervisory Training and Development Classes/Programs Offered	2	2	2
Number of Participants	47	83	80
Number of Training Hours	289	240	350

Volunteer Services:

Number of Background checks completed for New Volunteers	222	80	75
Number of Volunteer hours donated	24,175	20,000	20,000

Employee Policies and Procedures:

Number of Policies updated	0	1	8
Number of Procedures updated	0	2	12



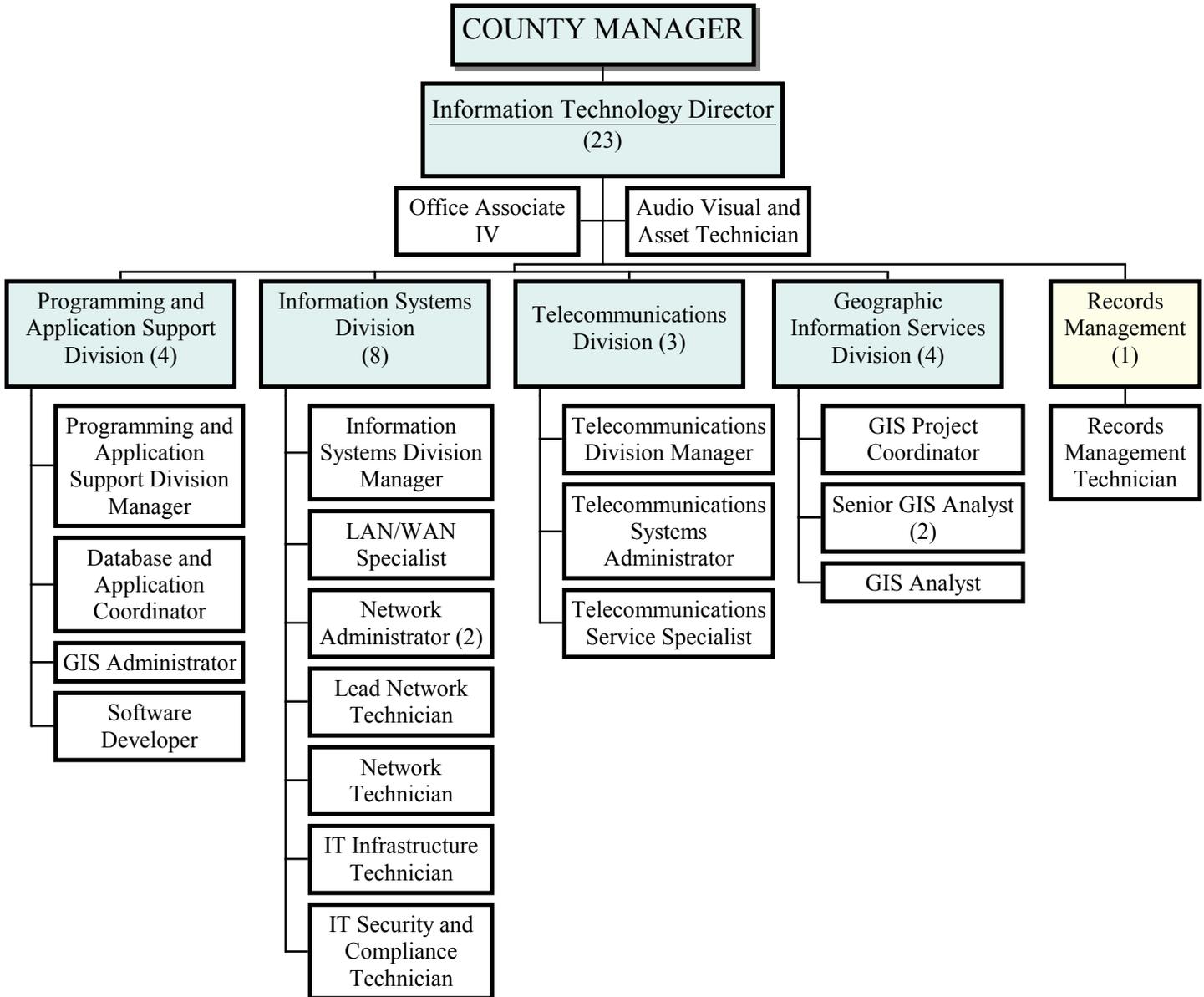
LAKE COUNTY

FLORIDA

INFORMATION TECHNOLOGY DEPARTMENT



Information Technology Organization Chart Fiscal Year 2016



- Legend:**
- Division
 - Section
 - () Current number of full time positions
 - Funding Sources [Positions per Fund]:
 - General Fund [23]

Information Technology Department

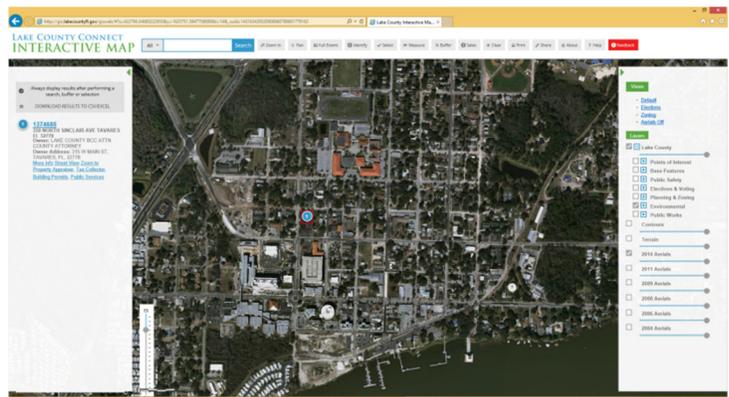
Mission Statement:

To enable high performance within Lake County government through the delivery of powerful and innovative technology solutions designed to meet the needs of our users, businesses, and citizens. In doing this, we demonstrate the value that Information Technology brings through applied technology, software development, computer and telecommunications system design, geospatial analysis, and customer service and support.

Program Descriptions:

The duties of government are carried out with efficiency, speed, and precision by leveraging technology solutions provided by the Information Technology Department. Through its various divisions, the Department provides services and support for telecommunications systems, computer and network systems, application support and development, geographic information systems, records management, and technology administration.

- The **Telecommunications Division** provides and maintains telephone equipment and services for all Lake County government agencies; the Board of County Commissioners (BCC), Clerk of the Court, Public Defender, State Attorney, Lake County Sheriff, Property Appraiser, Supervisor of Elections, Lake County Health Department (LCHD), and provides technical assistance to the Lake County Tax Collector's Office. The Division maintains over 2,400 phone instruments as well as automated call distribution (ACD) systems, voicemail, and duress alarms. Additionally, cellular/wireless phones assigned to BCC personnel are managed by the Telecommunications Division.
- The **Information Systems Division** provides and maintains all computer and computer based equipment used by the departments of the Board of County Commissioners and the operation of the County's network backbone which is made available to all County agencies. Supporting over 700 computer users, 120 file servers, and the local and wide area networks that tie them together is a major undertaking. Server management, change management, network security, backup and recovery, and helpdesk are just some of the duties performed by the Division. The Division also provides these services to the Supervisor of Elections and the Property Appraiser upon request.
- The **Programming and Application Support Services (PASS) Division** provides computer application support to the departments and Supervisor of Elections. PASS duties include database administration, electronic document management, Geographic Information Services (GIS) programming, and custom coding (programming) to integrate back office systems. Without this vital group, an efficient workflow between major business processes and departments would not be possible. The work of PASS makes business knowledge available to staff so they can provide excellent service to our customers.
- The **Geographic Information Services (GIS) Division** is responsible for the analysis of data from a geographic perspective; creation of various GIS layers including the parcel layer, streets layer, hydrology layer and other layers used by the departments; layers needed for import into dispatch systems for law enforcement and emergency service agencies; responding to cartography requests; and addressing of new structures within the County. GIS enables decision makers to visualize the facts, figures, effects, and results of decisions through modeling and analysis of data and scenarios. GIS illuminates understanding through data visualization thereby maximizing business knowledge.
- The **Records Management Section** oversees the Lake County Board of County Commissioners' records management program. In accordance with Florida Statutes and Administrative Code, the Records Management Section assists the departments with records retention, storage, and the destruction of records. The Section also performs periodic training for the departmental records coordinators, stores and retrieves records at the department's request, functions as Records



Information Technology Department

Management Liaison Officer to the State Division of Library and Information Services, and manages the BCC Records Storage Facility.

- The **Administration Section** provides oversight of all IT divisions and the Records Management Section. Administration keeps the overall IT focus on carrying out the directives of County leadership and ensuring that all divisions within the department are coordinating well with one another and the departments and constitutional offices. Other duties include budgeting, accounts payable, procurement, employee development, and overall project management.

Department Goals and Objectives:

Lake County is a High Performance Organization:

- In November of 2015, a high speed 40GB backbone will be created linking the network center and the two data centers. This backbone will allow servers and other devices to be attached at 10GB bandwidth providing increased performance among backend systems. By September 2016, key servers in our data centers will have a high speed dedicated backbone used for server to server communications
- Improvements to data backup, disaster recovery, and archiving abilities will include a refresh of the Microsoft DPM backup server, setup of a new replication system based on HyperV replication, implementation of the archiving system, and lastly the development of a management portal. By the end of Fiscal Year 2016, we will have three devices in the ECOC that will protect County data. The management portal will monitor these devices and provide a view into the operation and status of the various backup systems. From the management portal, archival, backup, and restoration requests can be submitted. Stakeholders will be able to view the backup schedules and request changes.
- IT will create an enterprise storage platform for HyperV host servers. Microsoft's enterprise storage platform is known as cluster in a box and it will be configured to provide shared storage for clustered HyperV hosts or SQL servers. By the end of Fiscal Year 2016, we will have a cluster in a box storage system running on the high speed server backbone so that select servers can take advantage of the share storage.
- Mobile devices will play an increasingly important role in future business processes. In our efforts to support a mobile first cloud first strategy, IT will be rolling out Office 365 features to general users. These features will include Lync, One Drive, and SharePoint. By the end of Fiscal Year 2016, IT will have network changes implemented to allow for fast, secure mobile computing for both County devices and a limited number of personal devices that have been approved by IT.



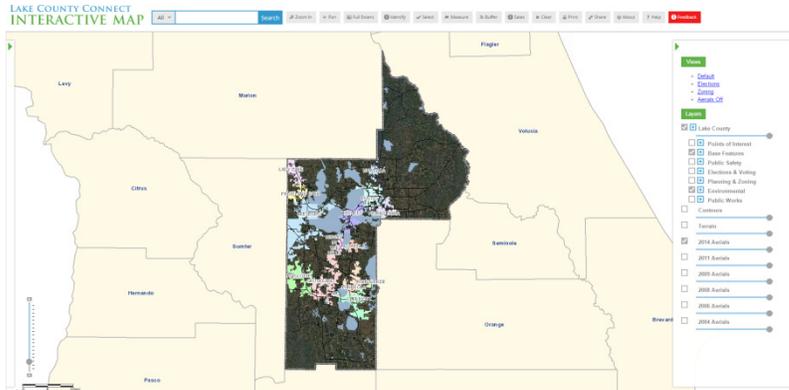
- During First Quarter Fiscal Year 2016, Telecommunications will replace the Administrative Building voice mail system. This involves determining the County's needs, procuring a suitable replacement, and creating an installation plan. This will result in a fully functional next generation voice mail system and auto attendant.
 - GIS strives to integrate old business processes and workflows with new technology in the form of web-based interactive maps allowing staff to monitor projects, analyze trends, anticipate opportunities and communicate information. By taking advantage of GIS functionality, it is our goal to put interactive mapping in the hands of all staff that need it, making the County a leader in GIS technology and offering easy access to accurate and reliable data. It's anticipated that GIS will add additional interactive web maps for County offices and the public's use.
- GIS reveals information in a visually dynamic way and can empower staff to make good decisions by offering mapping and analysis of spatial data to clearly communicate information the issues. It is our goal to be actively involved in each department's business processes and to continually offer new and innovative ways to visualize,

Information Technology Department

understand, and communicate spatial data. We hope to have GIS maps and data analysis included in most reports, presentations, and public outreach campaigns produced by the County.

Lake County is a Leader in Multi-jurisdictional Cooperation:

- The Information Technology department works together with the Property Appraiser office. This past year, Information Technology developed a new GIS mapping website that included several new features requested by the Property Appraiser office. A sales search feature was added which allows users to view property sales for the last three years. Users also have the ability to export selected property information to a file, which was a highly requested feature. Information Technology and the Property Appraiser also worked together to add the latest 2014 aerial imagery to our GIS systems and web maps. This allows the appraisers to do some of their work in the office rather than go out in the field. Information Technology also developed an interactive tax map application that is available on the Property Appraiser's website which allows users to download PDF tax map files. IT remains committed to working with all local government offices to improve our GIS mapping sites and maximize the benefits to all of our users.
- Information Technology assists the Sheriff's office in updating the GIS component of their computer aided dispatch (CAD) system. Once a month, County staff compiles the latest GIS information and helps the Sheriff's staff to get that data into their CAD system. This ensures the CAD system has the latest addresses in the County. IT will continue to support the Sheriff's CAD system while automating and simplifying the update process wherever possible.
- E911 Addressing is critical to emergency response and a single, authoritative database of address information is integral to that service. GIS is taking the lead in coordinating efforts with the LCSO and Lake EMS to identify and rectify inaccurate and/or missing addressing data that hinders emergency dispatch. An Addressing Consortium has been established with the stakeholders to identify problems and suggest solutions to errors/omissions in the Addressing Database. This consortium will meet regularly to continually identify problems and challenges as the data grows and changes over the years. It is anticipated that county addressing discrepancies will be identified and corrected, and that a recommendation for countywide standards will be agreed upon and brought forward for adoption.



Information Technology Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Administration	\$ 232,091	\$ 240,743	\$ 240,743	\$ 252,064
County Technology	665,810	670,995	670,995	734,305
Geographic Information Services	300,826	285,082	284,628	299,213
Information Systems	555,947	571,618	571,618	659,508
Programming and Application Support Services	265,305	326,166	326,620	351,125
Records Management	46,405	46,116	46,116	48,778
Telecommunications	244,596	251,432	251,432	239,187
Total Expenditures	<u>\$ 2,310,979</u>	<u>\$ 2,392,152</u>	<u>\$ 2,392,152</u>	<u>\$ 2,584,180</u>
Expenditures by Category				
Personal Services	\$ 1,601,777	\$ 1,678,632	\$ 1,678,632	\$ 1,791,620
Operating	549,202	626,708	617,395	645,760
Capital Outlay	160,000	86,812	96,125	146,800
Subtotal Operating Expenditures	<u>\$ 2,310,979</u>	<u>\$ 2,392,152</u>	<u>\$ 2,392,152</u>	<u>\$ 2,584,180</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 2,310,979</u>	<u>\$ 2,392,152</u>	<u>\$ 2,392,152</u>	<u>\$ 2,584,180</u>
Expenditures by Fund				
General	\$ 2,310,979	\$ 2,392,152	\$ 2,392,152	\$ 2,584,180
Total Expenditures	<u>\$ 2,310,979</u>	<u>\$ 2,392,152</u>	<u>\$ 2,392,152</u>	<u>\$ 2,584,180</u>
Number of Full Time Positions	22	22	22	23

Department: Information Technology
Program: Administration

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 228,931	\$ 237,274	\$ 237,274	\$ 248,658
Operating	3,160	3,469	3,469	3,406
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 232,091	\$ 240,743	\$ 240,743	\$ 252,064
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 232,091	\$ 240,743	\$ 240,743	\$ 252,064
Expenditures by Fund				
General	\$ 232,091	\$ 240,743	\$ 240,743	\$ 252,064
Total Expenditures	\$ 232,091	\$ 240,743	\$ 240,743	\$ 252,064
Number of Full Time Positions	3	3	3	3

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Administration salaries include the Information Technology Director, Audio/Visual and Asset Technician, and Office Associate IV positions.

Operating Expenses for Fiscal Year 2016 reflects general office costs, including risk insurance allocations.

Department: Information Technology
Program: County Technology

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	505,810	584,183	574,870	587,505
Capital Outlay	160,000	86,812	96,125	146,800
Subtotal Operating Expenditures	\$ 665,810	\$ 670,995	\$ 670,995	\$ 734,305
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 665,810	\$ 670,995	\$ 670,995	\$ 734,305
Expenditures by Fund				
General	\$ 665,810	\$ 670,995	\$ 670,995	\$ 734,305
Total Expenditures	\$ 665,810	\$ 670,995	\$ 670,995	\$ 734,305
Number of Full Time Positions	0	0	0	0

Highlights:

Operating Expenses for Fiscal Year 2016 includes repairs and maintenance for all General Fund computers, printers, battery back-ups, servers, etc. Additionally, the budget reflects the cost of maintaining required licensing for software products used by various County Departments. The Operating Expenses also support improvements in the County's Information Technology infrastructure.

Capital Outlay Expenses for Fiscal Year 2016 includes equipment replacements and upgrades to the County's network services.

Department: Information Technology
Division: Geographic Information Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 294,395	\$ 279,545	\$ 279,545	\$ 293,779
Operating	6,431	5,537	5,083	5,434
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 300,826	\$ 285,082	\$ 284,628	\$ 299,213
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 300,826	\$ 285,082	\$ 284,628	\$ 299,213
Expenditures by Fund				
General	\$ 300,826	\$ 285,082	\$ 284,628	\$ 299,213
Total Expenditures	\$ 300,826	\$ 285,082	\$ 284,628	\$ 299,213
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. In addition to the GIS Project Coordinator, this Division includes two Senior GIS Analysts and a GIS Analyst.

Operating Expenses for Fiscal Year 2016 includes costs for items such as supplies, repair and maintenance, and liability insurance.

Department: Information Technology
Division: Information Systems

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 542,239	\$ 557,472	\$ 557,472	\$ 630,544
Operating	13,708	14,146	14,146	28,964
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 555,947	\$ 571,618	\$ 571,618	\$ 659,508
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 555,947	\$ 571,618	\$ 571,618	\$ 659,508
Expenditures by Fund				
General	\$ 555,947	\$ 571,618	\$ 571,618	\$ 659,508
Total Expenditures	\$ 555,947	\$ 571,618	\$ 571,618	\$ 659,508
Number of Full Time Positions	7	7	7	8

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. This Division employs the Division Manager, LAN/WAN Specialist, two Network Administrators, IT Infrastructure Technician, Network Technician, Lead Network Technician, and an IT Security and Compliance Technician that is being added in Fiscal Year 2016.

Operating Expenses for Fiscal Year 2016 includes costs for activities such as repair and maintenance, and operating supplies used to maintain the County's network backbone and servers along with providing desktop support to all the computers located throughout the County.

Department: Information Technology
Division: Programming and Application Support Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 261,546	\$ 322,379	\$ 322,379	\$ 347,637
Operating	3,759	3,787	4,241	3,488
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 265,305	\$ 326,166	\$ 326,620	\$ 351,125
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 265,305	\$ 326,166	\$ 326,620	\$ 351,125
Expenditures by Fund				
General	\$ 265,305	\$ 326,166	\$ 326,620	\$ 351,125
Total Expenditures	\$ 265,305	\$ 326,166	\$ 326,620	\$ 351,125
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. This Division employs the Division Manager, Database Application Administrator, Software Developer, and a GIS Administrator.

Operating Expenses for Fiscal Year 2016 reflects costs for training and insurances to support the division.

Department: Information Technology
Program: Records Management

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 40,533	\$ 41,434	\$ 41,434	\$ 44,117
Operating	5,872	4,682	4,682	4,661
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 46,405	\$ 46,116	\$ 46,116	\$ 48,778
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 46,405	\$ 46,116	\$ 46,116	\$ 48,778
Expenditures by Fund				
General	\$ 46,405	\$ 46,116	\$ 46,116	\$ 48,778
Total Expenditures	\$ 46,405	\$ 46,116	\$ 46,116	\$ 48,778
Number of Full Time Positions	1	1	1	1

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. This program is run by a single Records Management Technician position.

Operating Expenses for Fiscal Year 2016 reflects general office costs, including risk insurance allocations.

Department: Information Technology
Division: Telecommunications

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 234,133	\$ 240,528	\$ 240,528	\$ 226,885
Operating	10,463	10,904	10,904	12,302
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 244,596	\$ 251,432	\$ 251,432	\$ 239,187
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 244,596	\$ 251,432	\$ 251,432	\$ 239,187
Expenditures by Fund				
General	\$ 244,596	\$ 251,432	\$ 251,432	\$ 239,187
Total Expenditures	\$ 244,596	\$ 251,432	\$ 251,432	\$ 239,187
Number of Full Time Positions	3	3	3	3

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. This Division employs a Division Manager, Systems Administrator, and Service Specialist.

Operating Expenses for Fiscal Year 2016 includes costs for supplies to repair, maintain, and otherwise support the County's telecommunications systems.

Information Technology Department

Performance Measurements

Key Objectives

Telecommunications

1. Audit phone bills for accuracy and need
2. Expansion of Telecom network four digit dialing to save money and time

Information Systems:

1. Reduce the risk of data loss
2. Provide the County employees with a productive computer environment
3. Reduce the power consumption and cost of replacement servers

Programming and Application Support Services:

1. Process Improvement
2. Database Administration
3. GIS Database and Application Administration
4. Document Management and Agenda Administration

Geographic Information Services:

1. GIS support through spatial analysis and mapping
2. Interactive GIS web mapping for staff and the public
3. Improving communication with municipalities for Addressing data collection and enhancement

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Telecommunications</u>			
1. Bill analysis/auditing (number of bills)	19	15	15
2. Additional offices added to 4 digit dialing	3	2	2
<u>Information Systems:</u>			
1. Percentage of data replicated to an off-site location	90%	100%	100%
2. Percentage of County computers running current version of Windows and Office Professional	95%	98%	99%
3. Percentage of County servers virtualized	50%	60%	70%

Information Technology Department

Performance Measurements

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Programming and Application Support Services:</u>			
1. Migration to ArcGIS 10.2 percentage complete	50%	100%	N/A
2. New GIS Interactive Map percentage complete	75%	100%	N/A
3. Number of departments using records management for inactive e-files	4	7	7
4. Number of GIS web services deployed	20	25	30
<u>Geographic Information Services:</u>			
1. GIS Analysis projects	77	78	80
2. GIS web maps available to County offices	16	18	20
3. Addressing partnership with municipalities	50%	100%	100%

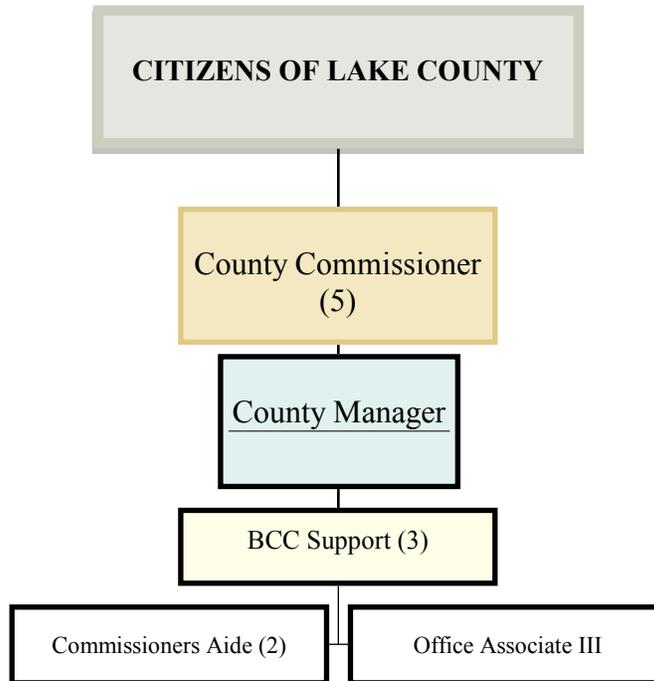
**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GENERAL (0010)					
<u>Information Technology</u>					
County Technology					
(4) 40G Network Transceivers for Daisy Chain	1885120	Project 18002	\$ 12,000	\$ -	\$ 12,000
(4) Advanced Laptops	1885120	Project 18002	6,000	-	6,000
(2) Low-end Workstation Class Computers	1885120	Project 18002	4,000	-	4,000
Fortinet Fortigate 800C	1885120	Project 18002	16,000	-	16,000
(3) Rack Mount 6000VA UPS Units	1885120	Project 18002	-	10,800	10,800
(3) HP5900AF-48XG-4QSFP Switch	1885120	Project 18002	42,000	-	42,000
Dataon CIB-9224v12 Model 6.5 TB Storage System	1885120	Project 18002	26,000	-	26,000
Data Protection Manager Server for Backups	1885120	Project 18002	12,000	-	12,000
Shunning Devices Security	1885120	Project 18002	10,000	-	10,000
Countywide Voice Mail System	1885120	Project 18003	-	8,000	8,000
Total General Fund			\$ 128,000	\$ 18,800	\$ 146,800
TOTAL ALL FUNDS			\$ 128,000	\$ 18,800	\$ 146,800

LEGISLATIVE



Legislative Organization Chart Fiscal Year 2016



Legend:

() Current number of full time positions

Funding Source [Positions per Fund]:

General Fund [8]

Fiscal Year 2016 - October 1, 2015

Legislative

Mission Statement:

To ensure that Lake County citizens receive high quality government services related to transportation, public safety, and environmental and social services, as well as to economic opportunities for the County.

Program Descriptions:

- The **Board of County Commissioners** is the legislative branch of County government. Individual Commissioners are both lawmaking officers and fiscal representatives of the County. The County Manager and County Attorney are appointed by the Commissioners to oversee daily operations, personnel and legal matters.



Legislative

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Board of County Commissioners	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
Total Expenditures	<u>\$ 785,310</u>	<u>\$ 867,767</u>	<u>\$ 867,767</u>	<u>\$ 851,233</u>
Expenditures by Category				
Personal Services	\$ 754,879	\$ 834,722	\$ 834,722	\$ 820,001
Operating	30,431	33,045	33,045	31,232
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 785,310</u>	<u>\$ 867,767</u>	<u>\$ 867,767</u>	<u>\$ 851,233</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 785,310</u>	<u>\$ 867,767</u>	<u>\$ 867,767</u>	<u>\$ 851,233</u>
Expenditures by Fund				
General	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
Total Expenditures	<u>\$ 785,310</u>	<u>\$ 867,767</u>	<u>\$ 867,767</u>	<u>\$ 851,233</u>
Number of Full Time Positions	8	8	8	8

Department: Legislative
Program: Board of County Commissioners

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 754,879	\$ 834,722	\$ 834,722	\$ 820,001
Operating	30,431	33,045	33,045	31,232
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
Expenditures by Fund				
General	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
Total Expenditures	\$ 785,310	\$ 867,767	\$ 867,767	\$ 851,233
Number of Full Time Positions	8	8	8	8

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for BCC Support Staff, and County Commissioner salaries as set by the State of Florida. Life and health insurance costs are included at \$8,500 per position. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rate estimates.

Operating Expenses for Fiscal Year 2016 includes funding for postage, training, travel, and other operating costs.



LAKE COUNTY

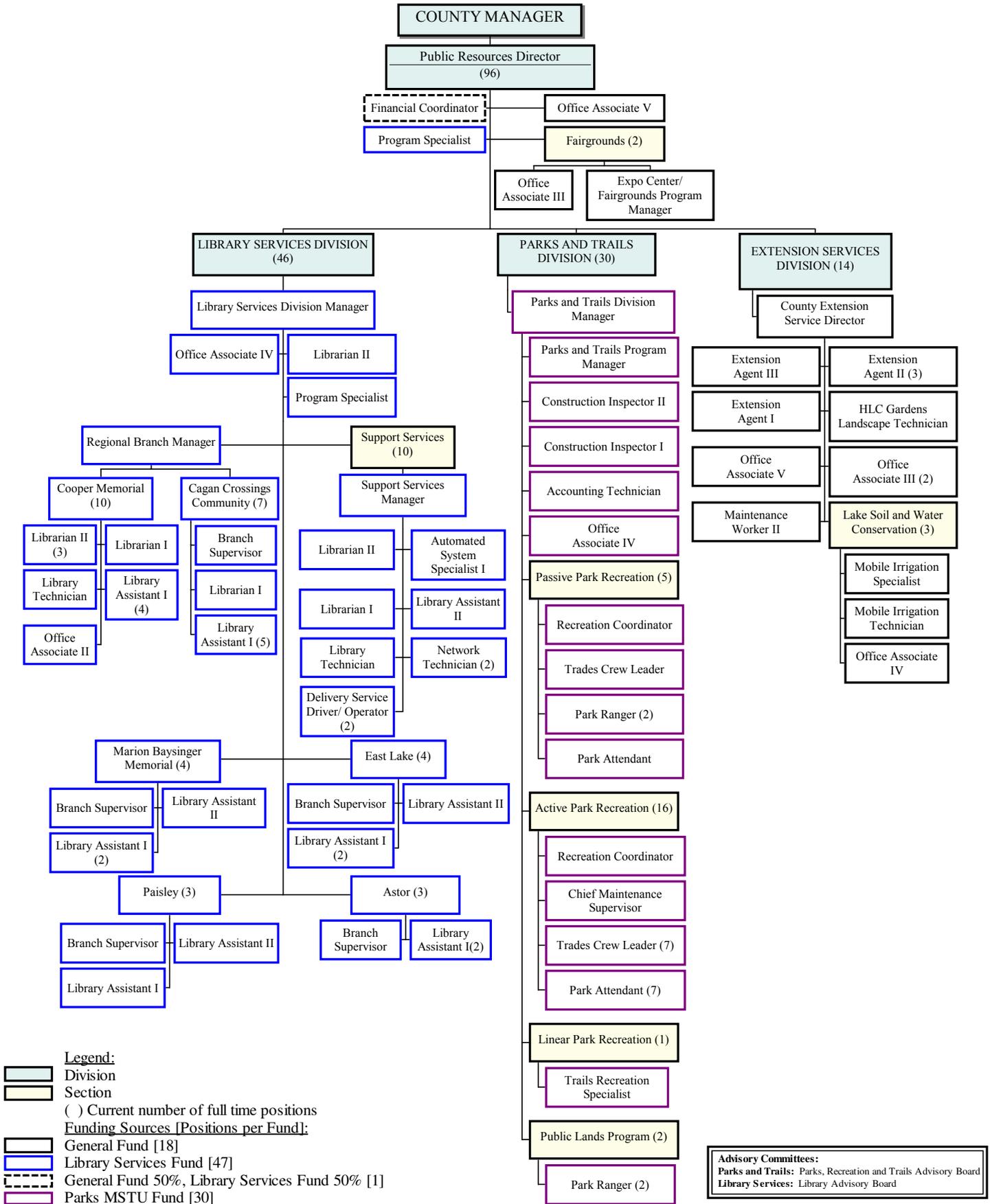
FLORIDA

PUBLIC RESOURCES DEPARTMENT



Public Resources - Organization Chart

Fiscal Year 2016



Public Resources Department

Mission Statement:

To provide and promote life enriching experiences that exceed expectations for Lake County residents and visitors. To fulfill this mission the Public Resources Department will:

- Develop and maintain a clean, safe and attractive parks and trails system for health and enjoyment;
- Preserve and restore lands to protect water resources, habitat and wildlife corridors while promoting eco-tourism through educational and passive recreation opportunities;
- Provide research-based information and educational programs cooperatively with the University of Florida for all aspects of horticulture, agriculture, nutrition, food safety, the home environment, financial management and 4-H youth programs;
- Promote conservation of Lake County's soil and water resources through education and outreach;
- Provide access to library materials, electronic resources and programs to assist the public in meeting its recreational, informational, cultural and lifelong learning needs; and
- Provide event and farmer's market opportunities through management of the Lake County Fairgrounds.

Program Descriptions:

The Public Resources Department provides direct services to Lake County residents and the general public that are most often associated with quality of life.

- **Administration** provides administrative and financial oversight of the department, recommends departmental policies, goals, objectives and budgets, and assists with related intergovernmental contract negotiations. Administration coordinates operation and scheduling of the Umatilla and Paisley Community Centers, which serve the local communities and host congregate meals for the elderly through Mid-Florida Community Services. Administration and the community centers are funded through the General Fund, with the community center facilities assigned to the Parks and Trails Division. The Fairgrounds program is also under Administration. The Fairgrounds is operated by Lake County, except during the Lake County Fair, when it is operated by the Lake County Fair Association. The Fairground facilities are rented out for special events and a local Farmer's Market is held at the Fairgrounds every Thursday. The Fairgrounds Program is funded out of the General Fund and strives to maintain budget neutrality.
- The **Extension Services Division** is a division of the University of Florida's Institute of Food and Agricultural Sciences (IFAS) operated in conjunction and cooperation with the Lake County Board of County Commissioners. The Division, funded primarily through the General Fund, provides research-based information and educational resources from the University of Florida through various workshops, seminars, individual consultations, agricultural business site visits, newsletters, plant clinics and demonstrations. The Lake County Extension Program areas of expertise include: Urban Horticulture/Master Gardeners, Family and Consumer Sciences, 4-H Youth Development, Livestock and Natural Resources, Commercial Ornamental Horticulture Production and Commercial Fruit Production. In addition to numerous programs and events for commercial agriculture and citizens, the Division hosts an Annual Farm Tour to introduce citizens to the agriculture in the County, and a Landscape and Garden Fair to provide gardening seminars and local vendor garden products. The Horticultural Learning Center also falls under the Division and is an educational resource that supports programs in horticulture, gardening, landscape design, and natural-resource management. The adjacent Discovery Gardens, covering four acres, is a series of themed demonstration gardens designed to serve as a hands-on-learning tool. Monthly Saturday programs have opened this resource to more of the citizens of Lake County. A Lake County Water Authority (LCWA) grant provides a hands-on interactive display to allow citizens to learn how to program an irrigation timer and test it out as well as demonstrate a variety of water efficient irrigation equipment to promote water conservation. A second grant from the LCWA will provide hands-on demonstration of safe pesticide and fertilizer use. The Mobile Irrigation Lab



Public Resources Department

Program, an entirely grant funded program, assists commercial citrus groves and nurseries with conserving water, along with inspecting irrigation systems and recommending enhancements and efficiencies to save water and money. The Division also provides a staff assistant for the Lake Soil and Water Conservation District Board. Staff works closely with the Mobile Irrigation Lab Program and assists the Soil and Water Conservation District with



projects that inform the public about conservation programs. The Lake Soil and Water Conservation District sponsors three educational events annually. The annual Land Judging competition invites student group teams to test their knowledge by judging soils. The District sponsors an Envirothon which is a natural resource education program traditionally held at Hickory Point. The third event is a poster and speech contest with the annual theme selected by the National Association of Conservation Districts. In addition to the educational events, the District holds an annual tree give-away of approximately 2,000 bare root tree seedlings in honor of Florida Arbor Day.

- The **Library Services Division** provides administration for six branch libraries and coordination of the Lake County Library System. The Lake County Library System is a single-county cooperative public library system with six County branch libraries and nine municipal member libraries, with the Lake County BCC designated as the administrative head of the system. The Lake County Library System's mission is "to serve as the gateway to the world of information, ideas, and entertainment for all County residents". The library system provides residents with a variety of programs and library materials in both physical and electronic formats. The member libraries participate in the system through Interlocal agreements between the County and municipalities in order to provide citizens with consistency of service regardless of location. The Interlocal agreements were renewed effective October 1, 2013 for a term of three years. A new Interlocal Agreement will be negotiated in Fiscal Year 2016. One of the highlights of the system is the partnership between Lake County, Lake-Sumter State College and the University of Central Florida to operate the Cooper Memorial Library, a branch library in Clermont. The Division consists of Administration, Public Services and Support Services. The primary funding for Library Services is through a General Fund transfer to the Library Fund. Allocations are budgeted each year for the member libraries in exchange for serving Lake County residents outside of the respective library's municipal boundaries. Administration and Support Services are located in Tavares and provide system wide administration, oversight and technical support services. The Division Manager is also the designated Administrative Head of the Library System for State reporting and State Aid to Public Libraries Grant requirement purposes and recommends county wide policies, plans and procedures. The Division shares the departmental Financial Coordinator. Rounding out Administration are the system wide coordinators who insure consistency and quality in collection development, youth and adult programming, and learning services including basic reading and digital literacy. Support Services, administered by a Support Services Manager, provides a wide array of technical services and support. This program is responsible for the system wide automation system which provides both wired and wireless internet and computer access to all libraries as well as the integrated operating systems that make up the electronic library catalog, customer database, circulation system, on-line services and a number of peripheral systems. Some of these peripheral systems include self-checkout, RFID security, and PC-reservation and printing systems. Support Services also provides cataloging services, system-wide report services, database maintenance, computer and server support, e-rate applications management, system-wide courier service, and books-by-mail services. Public Services include oversight, administration and operation of the six branch libraries. Each branch library also has a Branch Supervisor or Regional Branch Manager to oversee day to day operations. Hours and depth of services vary at each library based on size of staff and facility, budget, and community need. New services provided this year include streaming video content, video production capabilities, and an increase in broadband internet access at all locations provided by fiber installation.



Public Resources Department

- The **Parks and Trails Division** develops and maintains County parks, recreation sites, trails, and boat ramps, and preserves natural areas and public lands for the citizens of Lake County. It also maintains abandoned cemeteries in accordance with Florida Statutes, Chapter 497.345. Parks and Trails maintenance and operations are funded primarily out of the Parks MSTU. Parks and Trails receives additional revenue from the General Fund, Impact Fees, Boating Improvements Fund, Fish Conservation Fund, Capital Improvement Fund, athletic fields, concession and pavilion rentals and various grants. In Fiscal Year 2016 Public Lands maintenance, restoration and operations will be funded in the Parks MSTU, through a transfer from the General Fund. Maintenance of the County's Parks represents a major operating expense for Parks and Trails and is reflected in the budget for 25 parks, 11 public land properties, 16 boat ramps, 20 miles of multi-use trails, 26 miles of unpaved trails, 139 miles of Blueways, and seven cemeteries. This includes mowing, weeding, edging, trash pick-up, pressure cleaning/washing park amenities, athletic fields line striping, repairing/replacing fencing, railing and gates, chemical lawn service and fire ant treatment. Other maintenance and repair costs include general building maintenance, electrical, plumbing and playground equipment repair/maintenance, sand, mulch, gravel, lime rock and clay for ball fields. In Fiscal Year 2012, the Minneola Athletic Complex (MAC) was added to the Parks and Trails inventory. Since then, capital



improvements completed in phases include, but are not limited to, paths and parking lot, ADA staircase with chair lift, ball field fencing, dugouts, restroom and concessions renovations, and site amenities. Scheduled for Fiscal Year 2016 is the relocation of the existing storage/maintenance pre-fab metal building. Once relocation is completed, the existing space will be used for a future multi-purpose field. In 2013, the East Lake Community Park (ELCP) was opened to the public. During Fiscal Year 2014, installation of ball field fencing and dugouts were completed. In the spring of 2015, a restroom facility was added and sports lighting to one multipurpose field is scheduled to be completed by the fall of 2015. Improvements

planned for Fiscal Year 2016 include the installation of sports lighting on at least one ball field. In 2014, Parks and Trails also saw successes towards implementing its Master Plan through acquisition of a 141 acre City of Clermont property for a future South Lake Regional Park. Parks and Trails is currently working with the Procurement Office in soliciting qualified firms for the South Lake Park Regional Park Master Plan and Design and Construction Bid Documents. The Park Master Plan and Design and Construction Bid Documents are scheduled to be completed by the end of 2016. Other County Parks undergoing capital improvements in Fiscal Year 2016 include sports lighting on one Little League field at North Lake Community Park, a restroom facility at P.E.A.R. Park pickle ball courts area, and continuation of the phase I construction of the Miracle Field Project at Lake Idamere Park. The construction of the Miracle Field was made possible with grant funding from the Florida Department of Environmental Protection, County funds and contributions. In 2004, Lake County voters approved a \$36 million public-lands referendum. Acquisitions centered on four main categories; protection of water resources, protection of natural communities and landscapes, protection of plant and animal species and protection of social/human values. As a result, the County acquired ten properties, accepted a donated property, partnered on a multi-agency acquisition, provided grants to the City of Clermont for conservation property acquisition and provided funds for purchase of the South Lake Trail, Phase IIIA, Right-of-Way. Lake County's Public Land properties now total over 2,800 acres and four of the properties are open to the public for passive recreational activities. At the Ellis Acres Reserve, park staff is making needed improvements to the existing residence to accommodate staff and a future nature center for nature-based education programs. Basic restoration and conservation activities are ongoing at all properties. In addition to the Public Lands properties, the Lake County's Parks and Trails Division have restoration and habitat conservation efforts ongoing at 685 acres of additional parklands funded under the Parks MSTU. Parks MSTU funds, some of which are transferred from the General Fund, are budgeted for Public Lands and other conservation properties for management, public education and restoration efforts including surveys, environmental assessments, permits, burn prescriptions, archaeological assessments, educational programs, and invasive/exotic plant removal, grove and trail maintenance, water quality testing, reduction of overgrown vegetation and

Public Resources Department

establishment of fire-lines at all of the acquired environmentally sensitive lands. In order to continue to expand passive recreation opportunities, Lake County partnered with the St. Johns River Water Management District (SJRWMD) to develop the Green Mountain Scenic Overlook and Trailhead on the west side of the SJRWMD North Shore Lake Apopka Restoration Area. The project was completed and the site was opened to the public at the beginning of Fiscal Year 2015. Park staff are working with SJRWMD in coordinating and building the remaining lime rock trail which will connect to the existing and partially built North Shore Lake Apopka Restoration Area Trail. Parks and Trails is also working in conjunction with SJRWMD and the Florida Fish and Wildlife Conservation Commission (FWC) on the newest addition to the Public Lands property, the Pine Meadows Conservation Area property (770 acres). The Pine Meadows Conservation Area was transferred to Lake County from the SJRWMD. The scope of work under FWC includes the design and construction of boating improvements at this site. Once limited improvements are completed, the Pine Meadows Conservation Area is scheduled to be open year-round in Fiscal Year 2016. In another partnership with SJRWMD, the Board of County Commissioners approved an agreement to accept and manage the McDonald Canal Boat Ramp (15 acres), once SJRWMD makes the necessary capital improvements to the existing boat ramp. The planned capital improvements by SJRWMD are pending, subject to funding by SJRWMD and award to SJRWMD for an FWC Grant.

Department Goals and Objectives:

Lake County is a High Performance Organization:

- The presence of the Fairgrounds along with the Farmers’/Flea Market will be improved on the County’s website, with the potential to establish its own standalone website to include the creation of a logo. The Communications Department, by providing graphic design and press releases/marketing ventures, will enable the Farmer’s/Flea Market and Fairgrounds website to have a professional, identifiable logo that will be used to establish brand recognition for our advertising and marketing efforts across all mediums, resulting in an increase in Market traffic and in turn attracting more local businesses and farmers to participate in the Market.
- The installation of wireless Internet access points throughout the Fairgrounds is anticipated in Fiscal Year 2016. The Information Technology Department’s installation as well as purchase of equipment and high speed Internet subscription, wireless Internet will be made available for public use at the Fairgrounds. This will benefit Market vendors, organizations and individuals that book the grounds for special events, along with general public use. The Expo Center and Fairgrounds in general will become a more attractive venue for prospective special event customers; which, when combined with the new marketing efforts, will increase the number of events.
- Library Services will upgrade broadband access at all library locations to provide increased internet access speeds, assuring faster access for customers and increased capabilities for library personnel and programing.
- Library Services will continue to present showcase events, such as Local Author and Poetry sessions, Youth Video Contests, and similar events to residents of all ages that will bring prestige to Lake County and provide residents with free cultural and literary opportunities.
- Library Services will, in cooperation with the Communications Department, redesign the Lake County Library System website resulting in a more intuitive and usable online interface.
- Library Services will support and enhance access to electronic content and services by offering new online services and materials to the citizens of Lake County, including an online language learning service and other online technology training resources.
- Library Services will complete a Long Range Plan to be adopted by all stakeholders, to guide library focus and services for the next three years.
- Library Services will offer high quality digital literacy training for the citizens of Lake County, better preparing them to be consumers and participants in the new digital economy.



Public Resources Department

Lake County is a Leader in Multi-jurisdictional Cooperation:

- The Facilities Department in conjunction with expected funding from the Lake County Fair Association, will provide the Fairgrounds with improved capacity on certain electrical panels. This upgrade will render the Fairgrounds better equipped for large events and vendors' requirements and at the same time provide a more versatile layout for both the Lake County Fair and the weekly Lake County Farmer's/Flea Market.
- Lake County Extension is a cooperative entity between the University of Florida and the Lake County Board of County Commissioners. In addition, Lake County Extension agents work cooperatively with Sumter, Seminole, Orange, Volusia and Osceola County Extension offices to provide uniform, coordinated educational programming for agribusiness, landscape professionals and 4-H youth.
- The Cooperative Invasive Species Management Area (CISMA) is a multi-jurisdictional group committed to controlling invasive species. The Lake County Chapter is headed by an extension agent who organizes the resources of the entire group to facilitate invasive species management.
- Library Services will continue to lead in the development of reading skills in youth when they are not in school by providing innovative services to youth to encourage and develop their abilities to read and communicate ideas, including robust summer reading programs.



The Economy of Lake County is Strong, Diversified, and Sustainable:

- Extension Services will continue to educate the citizens of Lake County, through small farms and commercial agriculture programs, on how to have productive, sustainable farms that can supply them with fresh locally produced food, and the region with fruit, vegetables and ornamental plants. Citizens expressing an interest in farming will be assisted in making good decisions and understanding risk management, resulting in farmers becoming more profitable and better stewards of our resources.
- Extension Services Division's 4-H programs teach youth to be healthy, model citizens and future entrepreneurs. Continued strong 4-H youth participation is expected.



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

- The Lake County Parks and Trails Division has completed the capital improvements of the Green Mountain Scenic Overlook and Trailhead project. The remaining portion of the undeveloped trail segment within the County's area and maintenance responsibility will be extended with a gravel finish and connected to the existing dirt trail within the St. Johns River Water Management District (SJRWMD) area of responsibility. SJRWMD is installing lime rock on its portion of the trail with completion scheduled by the end of calendar year 2015. This trail project will complete the trail through the Lake Apopka North Shore and supports the County's new slogan, "Real Florida, Real Close". It is the Division's goal to insure that the citizens of Lake County are being provided with a recreational trail system that meets the diverse needs of the community.



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

- An Extension Services extension agent provides a variety of research-based educational programs on nutrition, financial management, and health that responds to local needs. Teaching financial management to assist Juvenile Justice and teaching nutrition and chronic disease management at congregate meal sites are two examples. Citizens will continue to be able to access educational programs offered as group learning experiences and distance learning opportunities.

Lake County Preserves Environmental Resources:

- The Discovery Gardens provide recreation and education opportunities to promote aesthetically pleasing and Florida Friendly landscaping with the conservation of resources. Educational programs will be held in the gardens with hands-on teaching and the resources of the gardens will be leveraged for training and enjoyment by citizens. The Master Naturalist program, along with the Master Gardener program, promotes the wise use of resources with education on the natural resources of



Public Resources Department

Florida. The Green Industry Best Management Practices (GI-BMP) classes teach environmental stewardship to landscapers to ensure water quality and quantity.

- The Lake County Soil and Water Conservation District provides field services to agribusinesses to improve water and soil conservation practices through the Mobile Irrigation Lab resulting in improved environmental quality and water conservation.



- The Lake County Parks and Trails Division has 19 distinct capital improvement projects underway at the County's passive and active parks to facilitate the development and management of parks and facilities for a recreation system that meets the diverse needs of the community.

- The Public Lands Program, under the management of the Parks and Trails Division, continues to implement, on a limited basis, the Management and Restoration needed at the acquired environmentally sensitive properties to continue to promote our natural resources and passive recreational opportunities.

Appearance of Lake County is Esthetically Pleasing and Well Designed:

- The Facilities Management Department will assist in making improvements to the main entrances of all Fairground buildings.

Public Resources Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Administration	\$ 423,034	\$ 460,332	\$ 460,332	\$ 473,152
Extension Services	655,751	684,426	684,426	710,741
Library Services	4,200,333	6,074,610	6,406,277	6,301,403
Parks and Trails	5,382,047	6,126,047	6,322,046	6,500,440
Total Expenditures	\$ 10,661,164	\$ 13,345,415	\$ 13,873,081	\$ 13,985,736
Expenditures by Category				
Personal Services	\$ 4,769,245	\$ 4,927,223	\$ 4,929,523	\$ 5,186,829
Operating	2,953,918	4,206,472	4,366,742	4,283,243
Capital Outlay	272,859	23,000	54,176	82,500
Subtotal Operating Expenditures	\$ 7,996,021	\$ 9,156,695	\$ 9,350,441	\$ 9,552,572
Capital Improvements	997,971	1,243,755	1,795,773	1,556,948
Debt Service	-	-	-	-
Grants and Aids	1,396,444	1,740,179	2,121,000	1,598,363
Transfers	270,728	278,638	280,165	286,678
Reserves	-	926,148	325,702	991,175
Total Operating Expenditures	\$ 10,661,164	\$ 13,345,415	\$ 13,873,081	\$ 13,985,736
Expenditures by Fund				
General	\$ 1,434,766	\$ 1,164,435	\$ 1,164,435	\$ 1,202,651
Fish Conservation	635	172,030	170,516	182,826
Library Impact Fee Trust	37,154	1,554,143	1,611,710	1,783,813
Library Services	4,163,179	4,520,467	4,794,567	4,517,590
MSTU - Parks Section	4,660,664	5,190,904	5,312,388	5,686,414
Parks Impact Fee Trust - Central District	-	51,585	54,174	17,689
Parks Impact Fee Trust - North District	38,768	37,410	70,645	110,793
Parks Impact Fee Trust - South District	317,323	386,204	400,171	310,660
Restricted Local Programs	8,675	268,237	294,475	173,300
Total Expenditures	\$ 10,404,488	\$ 13,345,415	\$ 13,873,081	\$ 13,985,736
Number of Full Time Positions	97	96	96	96

Department: Public Resources
Program: Administration

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 360,634	\$ 384,054	\$ 384,054	\$ 401,691
Operating	62,399	76,278	76,278	71,461
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 423,034	\$ 460,332	\$ 460,332	\$ 473,152
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 423,034	\$ 460,332	\$ 460,332	\$ 473,152
Expenditures by Fund				
General	\$ 423,034	\$ 460,332	\$ 460,332	\$ 473,152
Total Expenditures	\$ 423,034	\$ 460,332	\$ 460,332	\$ 473,152
Number of Full Time Positions	5	5	5	5

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 reflect modest reductions for the Fairgrounds in contractual services, communications, IT supplies and operating supplies.

Department: Public Resources
Division: Extension Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 543,907	\$ 574,338	\$ 574,338	\$ 603,582
Operating	111,844	110,088	110,088	107,159
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 655,751	\$ 684,426	\$ 684,426	\$ 710,741
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 655,751	\$ 684,426	\$ 684,426	\$ 710,741
Expenditures by Fund				
General	\$ 655,751	\$ 684,426	\$ 684,426	\$ 710,741
Total Expenditures	\$ 655,751	\$ 684,426	\$ 684,426	\$ 710,741
Number of Full Time Positions	14	14	14	14

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 reflect modest decreases for the Mobile Irrigation Lab section in repair and maintenance and motor fuel.

Department: Public Resources
Division: Library Services

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 2,392,538	\$ 2,454,157	\$ 2,454,157	\$ 2,567,782
Operating	539,732	696,693	833,132	626,480
Capital Outlay	271,619	23,000	45,742	20,000
Subtotal Operating Expenditures	\$ 3,203,889	\$ 3,173,850	\$ 3,333,031	\$ 3,214,262
Capital Improvements	-	262,581	721,528	716,968
Debt Service	-	-	-	-
Grants and Aids	996,444	1,740,179	2,121,000	1,598,363
Transfers	-	-	-	-
Reserves	-	898,000	230,718	771,810
Total Operating Expenditures	\$ 4,200,333	\$ 6,074,610	\$ 6,406,277	\$ 6,301,403
Expenditures by Fund				
County Library System	\$ 4,163,179	\$ 4,520,467	\$ 4,794,567	\$ 4,517,590
Library Impact Fee Trust	37,154	1,554,143	1,611,710	1,783,813
Total Expenditures	\$ 4,200,333	\$ 6,074,610	\$ 6,406,277	\$ 6,301,403
Number of Full Time Positions	48	47	47	47

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2015 reflects a 2.9 percent reduction from the prior fiscal year primarily from reductions in communication expenditures relating to dedicated ethernet costs of \$28,762.

Capital Outlay for Fiscal Year 2016 includes \$20,000 for a new additional vehicle.

Capital Improvements for Fiscal Year 2016 includes \$138,000 for books and other library materials, \$136,978 for periodicals, subscriptions, and on-line databases. Also included is funding for the Cagan Crossing Library's second floor build-out, \$200,000 and \$241,990 to purchase land adjacent to the Marion Baysinger property.

Grants and Aids for Fiscal Year 2016 includes \$639,073 in unassigned impact fee project awards to municipalities and \$959,290 in aid to libraries.

Reserves for Fiscal Year 2016 includes \$69,060 available for operations and \$702,750 in purchase order carry-forwards for impact fee awards.

Other for Fiscal Year 2016 includes a \$3,929,173 General Fund subsidy for Library Services, which is a \$168,144 increase in the interfund transfer amount from Fiscal Year 2015. Included in the transfer is an additional \$53,133 resulting from the termination by Osceola County of the Interlocal Agreement effective September 30, 2015.

Department: Public Resources
Division: Parks and Trails/Public Lands

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 1,472,166	\$ 1,514,674	\$ 1,516,974	\$ 1,613,774
Operating	2,239,942	3,323,413	3,347,244	3,478,143
Capital Outlay	1,240	-	8,434	62,500
Subtotal Operating Expenditures	\$ 3,713,348	\$ 4,838,087	\$ 4,872,652	\$ 5,154,417
Capital Improvements	997,971	981,174	1,074,245	839,980
Debt Service	-	-	-	-
Grants and Aids	400,000	-	-	-
Transfers	270,728	278,638	280,165	286,678
Reserves	-	28,148	94,984	219,365
Total Operating Expenditures	\$ 5,382,047	\$ 6,126,047	\$ 6,322,046	\$ 6,500,440
Expenditures by Fund				
General	\$ 355,981	\$ 19,677	\$ 19,677	\$ 18,758
Fish Conservation	635	172,030	170,516	182,826
MSTU - Parks Section	4,660,664	5,190,904	5,312,388	5,686,414
Parks Impact Fee Trust - Central District	-	51,585	54,174	17,689
Parks Impact Fee Trust - North District	38,768	37,410	70,645	110,793
Parks Impact Fee Trust - South District	317,323	386,204	400,171	310,660
Restricted Local Programs	8,675	268,237	294,475	173,300
Total Expenditures	\$ 5,382,047	\$ 6,126,047	\$ 6,322,046	\$ 6,500,440
Number of Full Time Positions	30	30	30	30

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes maintenance of the County's parks, which represents a major operating expense for Parks and Trails and is reflected in the \$2,737,619 budgeted for 25 parks, 16 boat ramps, 20 miles of paved trails, 26 miles of unpaved trails, 139 miles of Blueways, seven cemeteries, and 11 Public Lands properties. This includes \$733,930 for mowing, weeding, edging, trash pick-up, tree planting/removal, pressure cleaning/washing playgrounds, painting, field line striping, fencing and site furnishings, repairing/replacing fencing, railing and gates, regrading, chemical lawn service and fire ant treatment. Other maintenance costs include \$155,000 for electrical and plumbing repairs; \$266,000 for clay, sand and mulch for playgrounds, ball fields, infields and tracks; and \$90,000 for cleanup efforts from storms and fires, grass repairs from erosion, and lake cleanup at various parks. There is \$1,133,689 budgeted for repairs to signage, restrooms, buildings, pavilions, shelters, sidewalks, boat ramps, canoe launches, boardwalks, fishing piers, docks, paver paths, asphalt trails and roads, parking lots, and unpaved trails and roads. Vehicle and equipment maintenance is budgeted at \$82,000, and there is \$277,000 for restoration and land management tasks. Funding for Public Lands expenditures are budgeted in the General Fund as revenue generated by a portion of the voter approved millage rate. Effective Fiscal Year 2015, all Public Lands expenditures are budgeted in the MSTU - Parks Section Fund and receive matching funding through a transfer from the General Fund.

Parks and Trails - *continued*

Capital Improvements for Fiscal Year 2016 include:

Lake Idamere Park	\$ 17,689
East Lake Community Park	110,793
Ferndale Preserve	398,198
South Lake Trail	25,000
Minneola Athletic Complex (MAC)	65,000
Marsh Park and Boat Ramp	173,300
Public Lands properties - Infrastructure	<u>50,000</u>
	<u>\$ 839,980</u>

Transfers for Fiscal Year 2016 include \$183,222 in administration, \$33,811 for Property Appraiser, and \$69,020 for Tax Collector fees.

Other for Fiscal Year 2016 includes a \$1,444,740 revenue transfer from the General Fund split funded between the Parks Services - \$885,069 and Public Lands program - \$559,671.

Public Resources Department

Performance Measurements

Key Objectives

Administration /Fairgrounds

Pursue more and repeat special events

Encourage more local businesses and agricultural producers to participate in the weekly Farmer's and Flea market

Extension Services

Enhance sustainability and profitability of agricultural businesses

Increase youth understanding of agriculture and readiness to become entrepreneurs

Conserve natural resources

Promote healthy lifestyles and financial security

Library Services

Encourage Lake County residents to visit branch libraries to locate information, access online services, and attend programs

Provide physical and electronic materials to meet the demand of the residents of Lake County

Provide opportunities for residents of Lake County to learn 21st-Century skills

Parks and Trails

Expand active and passive recreational opportunities

Increase the number of athletic fields, availability and usage

Promote nature-based educational opportunities

Public Lands:

Expand passive recreational opportunities

Provide public access to Public Lands properties

Promote nature-based educational opportunities

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Administration/Fairgrounds:</u>			
Number of Special Events	21	22	25
Number of agricultural producers	8	11	14
Number of local businesses	15	19	24
<u>Extension Services:</u>			
Number of people attending commercial agriculture educational programs	3,990	4,000	4,000
Number of site visits/consultations with commercial agriculture	458	340	340
Number of youth involved in 4-H clubs and school enrichment programs	6,630	4,730	5,730
Number of professionals attending programs on landscape and Green Industry Best Management Practices	79	400	450
Millions of gallons of water saved in commercial agriculture	76	60	70
Number of citizens attending gardening classes and being assisted in residential plant clinics	5,086	7,000	7,000
Number of youth learning about conservation and the environment	534	540	540
Number of citizens attending healthy lifestyle classes and financial education programs	2,453	2,500	2,500
<u>Library Services:</u>			
Number of visitors to the branch libraries	660,675	670,000	680,000
Number of physical items circulated by the branch libraries	738,393	737,000	735,000
Number of electronic items circulated by the branch libraries	52,101	61,000	70,000
Total number of items circulated by the branch libraries	790,494	798,000	805,000
Number of citizens receiving technology instruction	13,213	17,100	21,000
<u>Parks and Trails:</u>			
Number of initiated capital improvement projects	15	15	14
Number of sports events at North Lake Community Park, Minneola Athletic Complex, East Lake Community Park, P.E.A.R. Park, Astor Park, Paisley Park and Pine Forest Park	4,825	4,850	4,875
Number of nature-based educational events	79	77	75
<u>Public Lands</u>			
Number of initiated capital improvement projects	5	5	5
Number of Public Lands properties open to the public	4	5	5
Number of nature-based educational events	31	28	25

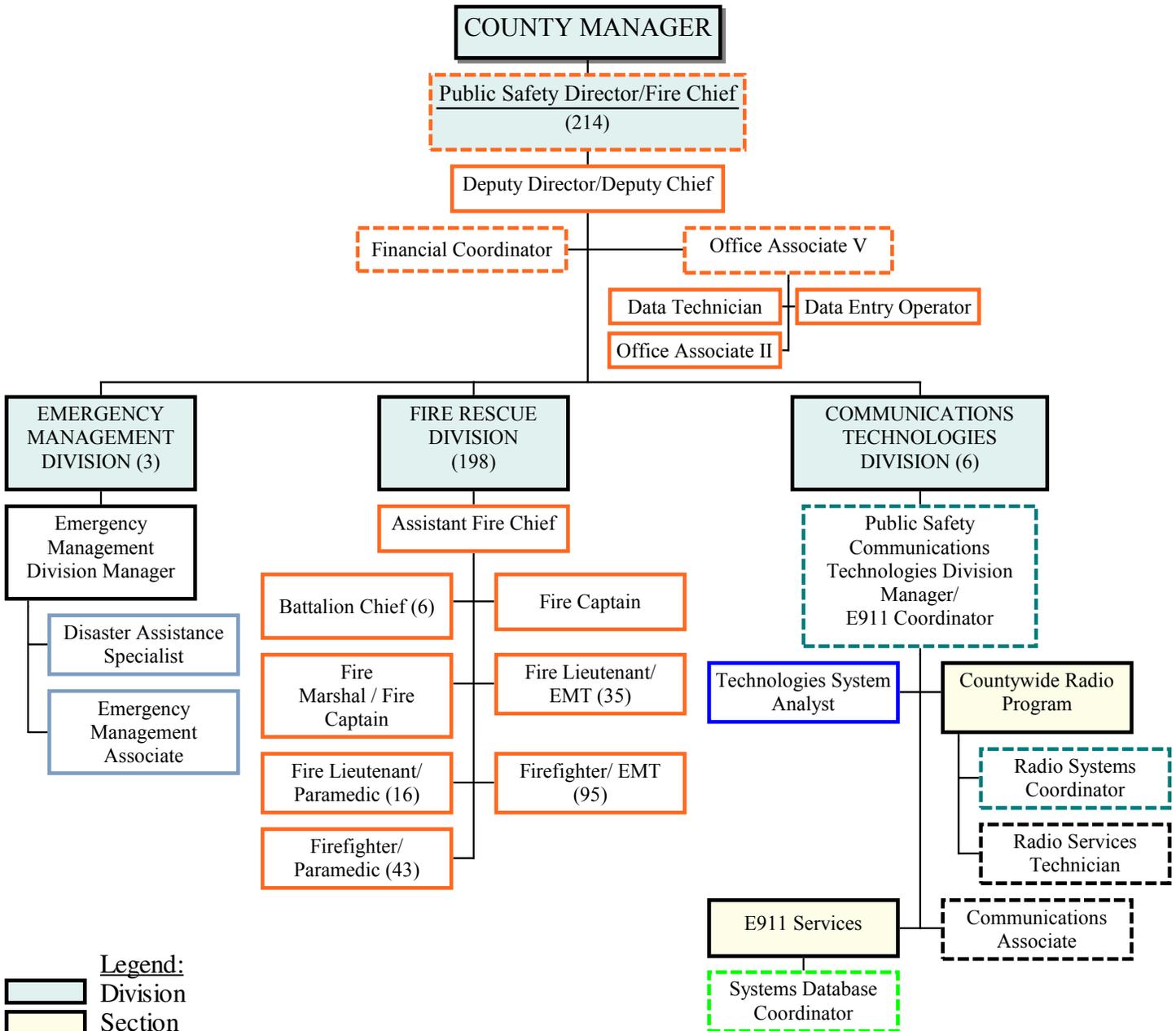
**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
COUNTY LIBRARY SYSTEM (1900)					
Public Resources					
Library Services					
Sport Utility Vehicle (SUV)	3038300	Project 00001	\$ 20,000	\$ -	\$ 20,000
Total County Library System			\$ 20,000	\$ -	\$ 20,000
MSTU - PARKS SECTION (1231)					
Public Resources					
Parks Services - Unincorporated					
(2) Utility Trailers - 6' x 8'	3052200	PTD-1601	\$ 3,000	\$ -	\$ 3,000
(2) Exmark Mower 60" Lazer S-Series	3052200	Project 00001	19,000	-	19,000
Ford F-150 1/2Ton Pickup Truck 4 x 4	3052200	Project 00001	20,000	-	20,000
Public Lands					
Utility Trailer - 6' x 8'	3052650	PTD-1602	1,500	-	1,500
(2) Exmark Mower 60" Lazer S-Series	3052650	Project 00001	19,000	-	19,000
Total MSTU - Parks Section			\$ 62,500	\$ -	\$ 62,500
TOTAL ALL FUNDS			\$ 82,500	\$ -	\$ 82,500

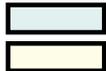
PUBLIC SAFETY DEPARTMENT



Public Safety Organization Chart Fiscal Year 2016



Legend:



Division

Section

() Current number of full time positions

Funding Sources [Positions per Fund]:



County Fire Rescue [202]

Emergency Management Trust Fund Grant [2]

General Fund [1]

Emergency 911 [1]

General Fund 25%, County Fire Rescue 75% [3]

General Fund 50%, Emergency 911 50% [2]

General Fund 40%, Emergency 911 60% [2]

General Fund 20%, Emergency 911 80% [1]

Public Safety Department

Mission Statement:

To protect the lives and property of the citizens of Lake County by providing services to the public around the clock, every day of every year, regardless of external hazards or circumstances. The Public Safety Department serves a vital role in providing and coordinating lifesaving services, critical incident response to fires, specialized rescue operations, hazardous materials incidents, emergency management and disaster mitigation.

Program Descriptions:

- **Public Safety Administration** is the managerial section of the Public Safety Department. Its purpose is to coordinate the smooth and efficient operation of all components and programs within the Public Safety Department. Public Safety Administration contains twenty-five percent of salary and benefits for the Public Safety Director/Fire Chief, a Financial Coordinator, and the Public Safety Office Associate V. The remaining seventy-five percent is allocated to the Fire Rescue Fund and reflects the time allocated to the Fire Rescue Division.
- The **Communications Technologies Division** operates and maintains the Lake County Public Safety Communications/Radio Systems, Enhanced 911 (E911) database and emergency equipment/systems maintenance, performs oversight for the E911 Master Street Address Guide (MSAG) street assignment and ranges in Lake County, and oversees the Cable Television Franchise Program. In addition, the Division provides technical support for all Countywide Radio System users (14 municipalities), six E911 Public Safety Answering Points (PSAPs) within the County, and monitors the fees, revenue and billing for the support of these agencies.
- The **Emergency Management Division** coordinates various County and partner agency assets and resources to be utilized during disasters and large emergencies. This is accomplished through planning, public education and continuous refinement of emergency preparedness plans and programs as well as regularly scheduled practice drills including the activation of the Emergency Communications and Operations Center (ECOC).



- Lake County **Fire Rescue Division**, with a career staff of 200 certified firefighters, protects more than 300,000 county residents, as well as visitors, over an area encompassing 1,100 square miles. Serving both urban and rural areas, the Division operates 24 fire stations strategically located throughout Lake County. Fire Rescue is divided into two functions. The Operations function consists of personnel trained in structural firefighting, emergency medical advanced life support services, vehicle firefighting and patient extrication, hazardous materials mitigation and special operations such as confined space and high-angle rescue. The Administrative function supports the smooth operation of a large first-responder agency, including in-service training and recertification of all Fire Rescue personnel, medical quality assurance, state reporting, inventory control as well as personnel and facilities support services.



Department Goals and Objectives:

Lake County is a High Performance Organization:

- Communications Technologies continues to utilize cross-trained staff for multiple discipline activities in cooperation with the Lake County Sheriff, Lake Emergency Medical Services (LEMS), Emergency Management, and Facilities Department staff. Consolidation of systems and services in support of the Sheriff and the LEMS missions provides more efficient and higher quality E911 services to the citizens of Lake County. Additional benefits will be realized if/when emergency activation of the ECOC is required as all coordinative communication functions can occur simultaneously from one centralized command and control point.



Public Safety Department

- Emergency Management administers the Neighborhood Preparedness Program. The Division staff coordinates each neighborhood's progress, and provides informational brochures and metal signs for neighborhoods to display the "Disaster Ready Community" designation. Each neighborhood will develop a basic plan, communicate with one another and stand ready to relay information to first-response agencies.
- Emergency Management provides National Oceanic and Atmospheric Administration (NOAA) Weather Radios to at-risk citizens. The Division staff uses federal emergency management grant funding, along with local matching funds, to program the radios and coordinate delivery to at-risk citizens. The equipment is enhancing mass notification capabilities to all individuals within Lake County, including those with special needs or who are disabled.
- Fire Rescue plans to complete a permanent station in the Clermont area to house staff and equipment that are in temporary quarters, and another in the Altoona area to replace an older facility.

Lake County is a Leader in Multi-jurisdictional Cooperation:

- Communications Technologies coordinates the E911 and County-wide radio operations internally within the County, and among other counties, the State of Florida, the municipalities, and the participating private sector companies. These efforts ensure continuance of operations for this highly critical and needed program as cost effectively as possible. This includes the support of the Emergency Communications and Operations Center, along with six Public Safety Answering Points. 
- Communications Technologies also administers the Communication Services Tax (CST) Project as part of the Cable Television Program functions to ensure that cable franchise fees are correctly collected and remitted by the State Department of Revenue (DOR) to all county and municipal agencies authoring collection of cable franchise fees. In concert with the jurisdictional review of E911 and reporting changes to DOR, the Division ensures that citizens are taxed appropriately and collection is adjusted for the same.
- Emergency Management provides all-hazards training, exercises and drills. The Division staff utilizes available education materials and facilities for providing the appropriate level of training to all County employees and other agencies across the County. The training will enhance our many community partners' ability to respond to disasters.
- Fire Rescue's Special Operations Response Team (SORT) is ready to respond to local, regional, or state emergencies. Fire Rescue continues to partner with the Florida Fire Chiefs Association (FFCA), Region Five, through the State Emergency Response Plan (SERP), as well as local Mutual Aid and Automatic Aid agreements.
- Fire Rescue continues to pursue First Response and Automatic Aid agreements with cities located within the County to promote the establishment of First Response and Automatic Aid response areas.



Public Safety Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Administration	\$ 45,808	\$ 65,097	\$ 65,097	\$ 67,822
Communications Technologies	4,046,044	4,877,845	5,202,251	4,218,476
Emergency Management	419,354	587,198	741,418	392,393
Fire Rescue	21,304,703	26,139,286	26,989,656	26,579,590
Total Expenditures	\$ 25,815,909	\$ 31,669,426	\$ 32,998,422	\$ 31,258,281
Expenditures by Category				
Personal Services	\$ 16,513,508	\$ 17,041,143	\$ 17,544,504	\$ 18,157,453
Operating	5,608,463	7,062,977	6,985,007	6,949,275
Capital Outlay	1,225,603	628,090	987,379	213,331
Subtotal Operating Expenditures	\$ 23,347,574	\$ 24,732,210	\$ 25,516,890	\$ 25,320,059
Capital Improvements	220,895	1,260,000	2,191,623	1,032,832
Debt Service	-	-	-	-
Grants and Aids	86,047	375,874	412,975	181,013
Transfers	2,161,392	2,261,425	2,261,425	2,009,250
Reserves	-	3,039,917	2,615,509	2,715,127
Total Operating Expenditures	\$ 25,815,909	\$ 31,669,426	\$ 32,998,422	\$ 31,258,281
Expenditures by Fund				
General	\$ 2,322,002	\$ 2,555,073	\$ 2,557,668	\$ 2,624,679
County Fire Rescue	21,027,579	23,811,269	24,350,082	23,852,421
Emergency 911	1,633,434	2,501,292	2,825,554	1,858,819
Fire Services Impact Fee Trust	235,399	2,278,017	2,557,277	2,677,169
Federal/State Grants	597,495	523,775	707,841	245,193
Total Expenditures	\$ 25,815,909	\$ 31,669,426	\$ 32,998,422	\$ 31,258,281
Number of Full Time Positions	213	214	214	214

Department: Public Safety
Program: Administration

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 45,497	\$ 62,636	\$ 62,636	\$ 66,081
Operating	310	2,461	2,461	1,741
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 45,808	\$ 65,097	\$ 65,097	\$ 67,822
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 45,808	\$ 65,097	\$ 65,097	\$ 67,822
Expenditures by Fund				
General	\$ 45,808	\$ 65,097	\$ 65,097	\$ 67,822
Total Expenditures	\$ 45,808	\$ 65,097	\$ 65,097	\$ 67,822
Number of Full Time Positions	2	3	3	3

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Administration consists of 25 percent of the Personal Services costs for the Public Safety Director/Fire Chief, Financial Coordinator, and the Office Associate V, with the balance of those costs paid by the Fire Rescue Division/County Fire Rescue Fund.

Operating Expenses for Fiscal Year 2016 includes property and liability insurance charges, as well as general costs related to office operations.

Department: Public Safety
Division: Communications Technologies

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 408,975	\$ 435,630	\$ 435,630	\$ 455,560
Operating	2,616,227	3,090,655	3,040,113	2,906,666
Capital Outlay	210,931	325,401	376,087	15,000
Subtotal Operating Expenditures	\$ 3,236,133	\$ 3,851,686	\$ 3,851,830	\$ 3,377,226
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	59,911	134,269	134,269	146,013
Transfers	750,000	800,000	800,000	500,000
Reserves	-	91,890	416,152	195,237
Total Operating Expenditures	\$ 4,046,044	\$ 4,877,845	\$ 5,202,251	\$ 4,218,476
Expenditures by Fund				
General	\$ 2,143,700	\$ 2,319,364	\$ 2,319,508	\$ 2,359,657
Emergency 911	1,633,434	2,501,292	2,825,554	1,858,819
Federal/State Grants	268,911	57,189	57,189	0
Total Expenditures	\$ 4,046,044	\$ 4,877,845	\$ 5,202,251	\$ 4,218,476
Number of Full Time Positions	5	6	6	6

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Salaries and benefits for five employees are shared between the General Fund and the E911 Fund. The cost for a Technologies System Analyst position is shared with Lake Emergency Medical Services.

Operating Expenses for Fiscal Year 2016 includes the cost of the annual maintenance agreement on the Countywide Radio System. Technical support for Countywide Radio System users and Public Safety E911 Answering Points (PSAPs), including the eight municipal PSAPs within the County, will continue to be maintained at existing service levels barring unforeseen emergencies beyond the scope of warranty and/or service contracts. This Division incurs a wide variety of costs, including telecommunications/data services, tower leases, and equipment and systems repair and maintenance.

Capital Outlay for Fiscal Year 2016 includes \$15,000 for the replacement of emergency equipment as necessary.

Grants and Aids for Fiscal Year 2016 includes aid to various Public Safety Answering Points throughout Lake County, as well as various maintenance/services for E911 activities.

Transfers for Fiscal Year 2016 reflects \$500,000 that will be provided to other funds to offset call-taker salaries.

Reserves for Fiscal Year 2016 include \$195,237 in the Emergency 911 Special Reserve to purchase management information system software.

Department: Public Safety
Division: Emergency Management

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 214,616	\$ 238,764	\$ 342,125	\$ 249,293
Operating	181,599	136,829	184,746	138,100
Capital Outlay	18,139	-	2,942	-
Subtotal Operating Expenditures	\$ 414,354	\$ 375,593	\$ 529,813	\$ 387,393
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	5,000	211,605	211,605	5,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 419,354	\$ 587,198	\$ 741,418	\$ 392,393
Expenditures by Fund				
General	\$ 132,495	\$ 170,612	\$ 173,063	\$ 197,200
Federal/State Grants	286,859	416,586	568,355	195,193
Total Expenditures	\$ 419,354	\$ 587,198	\$ 741,418	\$ 392,393
Number of Full Time Positions	4	3	3	3

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The Revised Fiscal Year 2015 budget includes an adjustment for the full value of Federal/State Grants received during the year.

Operating Expenses for Fiscal Year 2016 includes estimated costs for operating from the County's Emergency Communications and Operations Center with the focus on maintaining current capabilities. This will be done by leveraging the General Fund allocation for the required local match to State and Federal grants. The Division will continue the current practice of using all funding allocations to prepare the County and community partners to respond to disasters, manage the recovery, and to provide citizens with information in the event of a disaster. The Revised Fiscal Year 2015 budget includes an adjustment for the full value of Federal/State Grants received during the year.

Grants and Aids for Fiscal Year 2016 include \$5,000 for the Lake and Sumter Emergency Recovery (LASER) contract.

Department: Public Safety
Division: Fire Rescue

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 15,844,420	\$ 16,304,113	\$ 16,704,113	\$ 17,386,519
Operating	2,810,327	3,833,032	3,757,687	3,902,768
Capital Outlay	996,533	302,689	608,350	198,331
Subtotal Operating Expenditures	\$ 19,651,280	\$ 20,439,834	\$ 21,070,150	\$ 21,487,618
Capital Improvements	220,895	1,260,000	2,191,623	1,032,832
Debt Service	-	-	-	-
Grants and Aids	21,136	30,000	67,101	30,000
Transfers	1,411,392	1,461,425	1,461,425	1,509,250
Reserves	-	2,948,027	2,199,357	2,519,890
Total Operating Expenditures	\$ 21,304,703	\$ 26,139,286	\$ 26,989,656	\$ 26,579,590
Expenditures by Fund				
General	\$ -	\$ -	\$ -	\$ -
County Fire Rescue	21,027,579	23,811,269	24,350,082	23,852,421
Fire Services Impact Fee Trust	235,399	2,278,017	2,557,277	2,677,169
Federal/State Grants	41,725	50,000	82,297	50,000
Total Expenditures	\$ 21,304,703	\$ 26,139,286	\$ 26,989,656	\$ 26,579,590
Number of Full Time Positions	202	202	202	202

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Fire Rescue Personal Services costs include 75 percent of the Personal Services costs for the Public Safety Director/Fire Chief, Financial Coordinator, and the Office Associate V, with the balance of those costs paid by the Public Safety Administration Division in the General Fund. For Fiscal Year 2016, a Deputy Director/Deputy Chief position has been added, replacing one of the Assistant Fire Chief positions.

Operating Expenses for Fiscal Year 2016 include the costs to staff, operate, equip, and maintain the County's Fire Stations. Fuel costs continue to be a major part of providing fire protection services, representing 11 percent of the Fiscal Year 2016 Operating Expenditure Budget. The Division currently has Automatic Aid agreements with the cities of Clermont, Groveland, Leesburg, Mascotte, Minneola, and Tavares, and will continue to pursue Automatic and First Response agreements to eliminate any duplication of services while continuing to sustain a high quality and efficient level of service. The Fire Assessment rate, which funds the majority of Fire Rescue's budget, was reduced to \$175 (residential) for Fiscal Year 2016. The rate, assessed against households in unincorporated Lake County, Astatula, Howey-in-the-Hills and Lady Lake, is expected to generate \$16.3 million. The annual budget also includes the expenditure of funds to provide emergency response services to United States Forest Service lands within the county.

Fire Rescue - *continued*

Capital Outlay for Fiscal Year 2016 includes:

Extrication Tools - 2 sets	\$ 40,000
Automatic External Defibrillators (AED) - 5 Units	12,500
Toughbook Computers - 2	3,150
SORT Hydraulic Power Plant, Breakers, Bits, etc.	25,000
SORT Electric Breakers, Tips, and Speed Saws	7,000
SORT Electric Rebar Cutter and Spare Parts	3,000
F-150 Operations Vehicles - 2	50,000
Sport Utility Vehicle for Assistant Chief	32,681
Machinery and Equipment as needed for E-911 services	25,000
Total	<u><u>\$ 198,331</u></u>

SORT is the County's Special Operations Response Team, which uses specialized skills and equipment to mitigate various types of incidents. SORT incident responses would include, but are not limited to, the following types of emergencies: gas leaks, hazardous material spills, confined space rescues, high-angle rescue, collapse/trench rescue, water rescue, and complex or large-scale fire suppression incidents.

In addition to the items above, three fire engines and six LifePak Monitor/Defibrillators are budgeted in the Renewal Sales Tax Fund. See the Detail of Capital Outlay by Fund in the Schedules section.

Capital Improvements for Fiscal Year 2016 includes funding toward construction of Fire Stations in Altoona and Clermont.

Reserves for Fiscal Year 2016 include:

Reserve for Emergency Response - County Fire Rescue	\$ 400,000
Reserve for Purchase Orders - County Fire Rescue	278,201
Reserve for Purchase Orders - Fire Services Impact Fee Trust	860,478
Reserve for Operations - County Fire Rescue	197,352
Reserve for Operations - Fire Services Impact Fee Trust	783,859
Total	<u><u>\$ 2,519,890</u></u>

Public Safety Department

Performance Measurements

Key Objectives

Communications Technologies

Communications Systems/E911 Program

Administer E911 database changes

Manage E911 system and traffic

Assist and support residents with jurisdictional Communication Service Tax allocation

Countywide Radio Program

Administer system infrastructure repair and maintenance

Manage countywide communication system and traffic

Provide customer service

Emergency Management

Increase the number of Disaster Ready Communities

Provide NOAA weather radios to at-risk citizens

Provide all hazards training, exercises and drills

Fire Rescue

Provide both fire safety education and fire protection response

Provide both basic and advanced life support emergency medical service response

Provide both man made and natural disaster response

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Communications Technologies</u>			
<u>Communications Systems/E911 Program</u>			
Master Street Address Guide - E911 changes	214	224	234
E911 calls handled by Public Safety Answering Points (PSAPs)	200,140	203,248	206,356
Communication Services Tax (CST) jurisdictional changes	200	203	206
<u>Countywide Radio Program</u>			
Countywide radio system infrastructure cases managed	4,918	5,213	5,508
Countywide radio transmissions processed	9,874,255	10,005,466	10,136,678
Countywide radio repair and maintenance provided	4,078	4,310	4,542
<u>Emergency Management</u>			
Increase the number of Disaster Ready Communities	0	1	2
Provide NOAA weather radios to at-risk citizens	50	100	100
Provide all hazards training, exercises and drills (Individuals Trained)	150	200	200
<u>Fire Rescue</u>			
Emergency call volume for Fire Rescue services	20,654	21,000	21,500
Continue to update automatic aid and mutual aid agreements	4	4	2
Continue professional training and staff development (Hours)	26,000	26,000	26,000

**Detail of Capital Outlay by Fund
FY 2016**

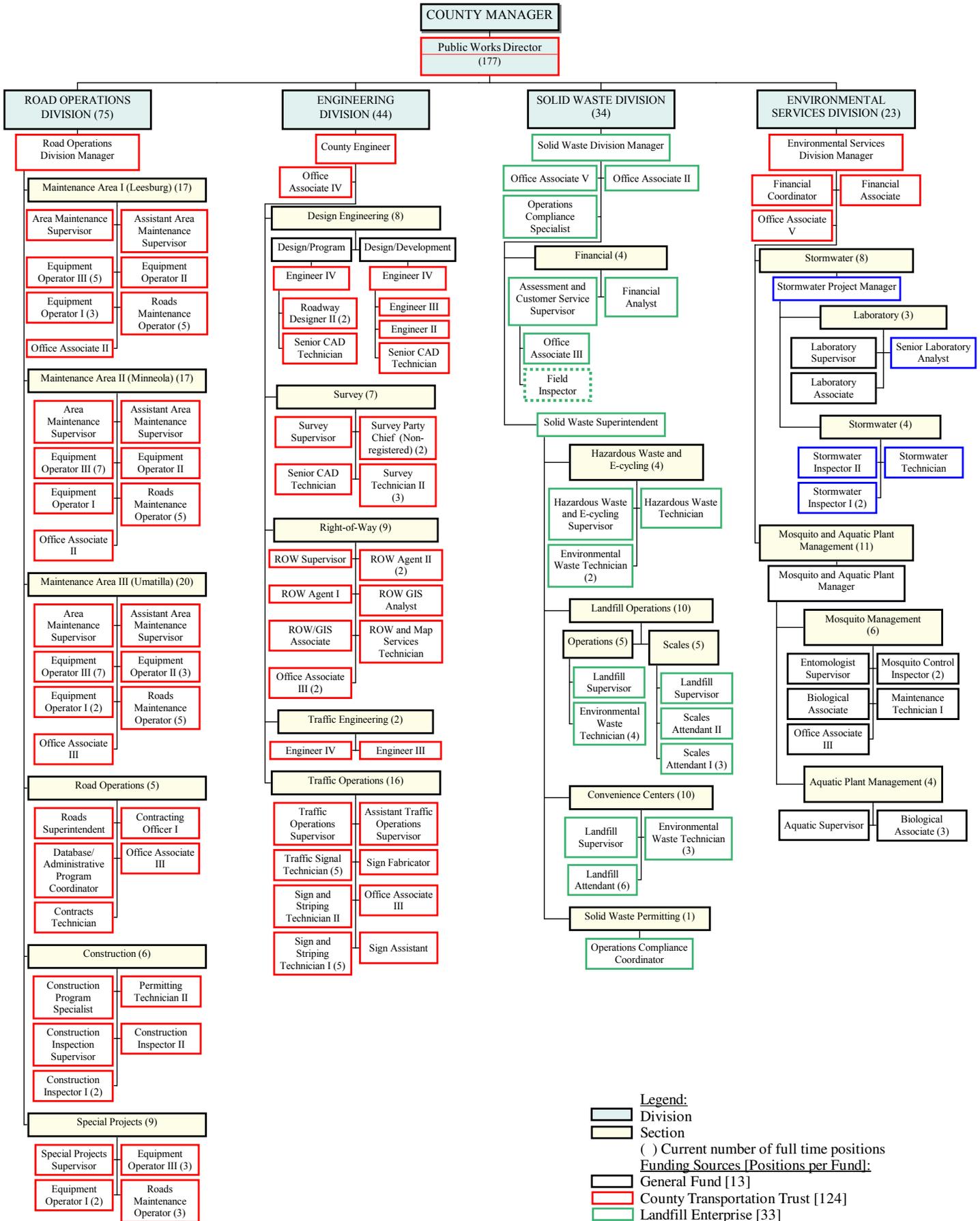
<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
EMERGENCY 911 (1240)					
Public Safety					
E911					
Emergency Equipment - as needed	2145310	E911-1601	\$ -	\$ 15,000	\$ 15,000
Total Emergency 911			\$ -	\$ 15,000	\$ 15,000
COUNTY FIRE RESCUE (1680)					
Public Safety					
Fire Rescue					
(2) Set of Extraction Tools	2136300	FRD-1601	\$ -	\$ 40,000	\$ 40,000
(5) Automated External Defibrillators (AED)	2136300	FRD-1602	-	12,500	12,500
(2) Toughbooks Computers	2136300	FRD-1603	-	3,150	3,150
SORT Hydraulic Power Plant, Breakers, Bits, etc.	2136300	FRD-1604	25,000	-	25,000
SORT Electric Breakers, Tips and Speed Saws	2136300	FRD-1605	7,000	-	7,000
SORT Electric Rebar Cutter and Spare Parts	2136300	FRD-1606	3,000	-	3,000
(2) F150 Trucks	2136300	Project 00001	-	50,000	50,000
Sport Utility Vehicle (SUV)	2136300	Project 00001	32,681	-	32,681
Grant Programs					
Machinery and Equipment	2136350	Project 21035	25,000	-	25,000
Total County Fire Rescue			\$ 92,681	\$ 105,650	\$ 198,331
TOTAL ALL FUNDS			\$ 92,681	\$ 120,650	\$ 213,331

PUBLIC WORKS DEPARTMENT



Public Works - Organization Chart

Fiscal Year 2016



Public Works Department

Mission Statement:

The mission of the Public Works Department is to provide timely services in a courteous and fiscally responsible manner to include engineering, construction and maintenance of roads and storm water systems and to provide for the orderly, efficient and safe collection, recycling and disposal of solid waste. The Department also provides for protecting public health through effective and environmentally safe methods of mosquito and aquatic control.

Program Descriptions:

- The **Road Operations Division** is responsible for the maintenance for all Lake County roadways, rights-of-way, bridges and stormwater systems. There are approximately 1,393 miles of county-maintained roads, of which 121 miles are clay. There are 27 bridges. The Division consists of three Maintenance Areas and a Special Projects Section. The Maintenance Areas are geographically distinct areas to which groups of road crews are assigned. These crews perform



scheduled work, such as clay road grading or mowing, as well as responding to requests for service on items such as pothole repair, tree trimming, etc. The Special Projects Section performs non-routine road maintenance activities such as large pavement repairs or double surface treatment projects that allow regularly scheduled activities to continue without interruption. Through administrative support and management, various contracts are administered with private vendors to provide routine maintenance items such as contracted road repair, micro-surfacing and resurfacing, sidewalk and right-of-way mowing, guardrail repair, pipe

cleaning, tree removal and tree trimming, as well as non-routine items such as pipe lining or shoulder rehabilitation. The Division also monitors the inspection and approval of all new road, sidewalk, and stormwater construction projects in unincorporated Lake County. Subdivision and commercial sites in the unincorporated areas of Lake County are also monitored to ensure compliance with construction plans, applicable codes, County standards, engineering specifications, and state guidelines. Construction Inspection operations ensure the timely and cost effective completion of road construction projects. An annual Five-Year Transportation Construction Program is developed in this Division.



- The **Engineering Division** provides engineering support services to the Department and the County. The Division



provides many areas of expertise which are needed to implement and construct Board of County Commissioner programs which include Engineering Design, Surveying, Right-of-Way research and acquisition, Development Review, Transportation Planning and Traffic Engineering and Maintenance. The Division manages County traffic operational infrastructure and maintains the signs, signals and striping on County roads. The Division reviews the needs for future road network additions and enhancements including new roads and lane widening. It ensures the existing traffic safety needs and concerns are addressed by thorough study and evaluation. Improvements are made to signs, striping,

and signals where needed to improve the safety of the roadways. The Division provides the technical expertise to implement the Board of County Commissioners Five-Year Transportation Construction Program and also supports other County Departments when needed. While some of the projects are designed in-house, many of the projects are contracted with engineering consultants. The Division oversees these contracts and designs for the Department. The Survey/Design Section is responsible for all types of technical work concerning highway construction, including project design and permitting, graphics and drafting. The Right-of-Way Section performs all research work pertaining to road construction and county-owned property. The Transportation Section conducts traffic counts, studies and capacity analysis which determine placement of traffic signs and signals, speed limits, and turn lane configurations. The Development Review



Public Works Department

Section reviews all new development and commercial site plans. The Traffic Operations Section is responsible for the fabrication and/or installation of traffic control devices including signs, pavement markings and traffic signals.

- **Solid Waste Operations** includes the management and operations for the Solid Waste Management System landfills, residential convenience centers, landfill construction, yard waste disposal, customer service, commercial, residential, and hazardous waste collections, solid waste fee assessments, administration, sales, processing, and shipping of recyclables, recycling programs and scale services.



The residential curbside garbage-collection service for unincorporated Lake County changed effective Monday, October 6, 2014. The new service offers residents a 1-1-1 curbside collection program (once-per-week trash, recycling and yard waste) as well as single stream recycling. The new program provides homeowners with two carts (95, 65 or 35 gallon); one for trash and one for recycling at no additional cost. The single stream recycling should encourage residents to recycle more which will reduce trash going into the landfill. This reduction will reflect a savings to the

citizens of Lake County by lowering the cost of disposal. Solid Waste Closures and Long-Term Care provides for escrowing funds for the closure of the County's operating landfills. At the time an operating landfill can no longer accept solid waste, the County is required to cover the landfill with an impermeable material and soil so as to limit stormwater intrusion and to provide for the growth of vegetation. Solid Waste Closures and Long-Term Care also provides for the post-closure and long-term care of all closed County landfills. After a landfill is closed, the County is responsible for the landfill for an extended period of time, usually no less than 30 years. This responsibility includes, but is not limited to, routine maintenance of the vegetation, preventing landfill gas migration, monitoring for any groundwater contamination, and accounting fees for an annual audit.

- The **Environmental Services Division** includes the Stormwater program, the Mosquito and Aquatic programs, the Laboratory, and the Department financial oversight. The Stormwater program oversees water quality, drainage and floodplain management and works with consultants to complete basin studies and construct improvements to the County's drainage infrastructure. The Laboratory handles surface water sampling, laboratory services, stormwater testing and drinking water testing. This Section also is responsible for the Adopt-a-Lake program, which helps protect, preserve and restore our County's lakes through community education and volunteer participation. The goal of the program is to involve the community in efforts to protect our natural resources through water quality monitoring, education and pollution prevention. Any individual, group or business may participate by adopting a lake. The Mosquito and Aquatic Plant Management Section manages invasive aquatic plants for all users of public water bodies in order to minimize potential flooding situations, restore reasonable navigational opportunities, and maintain the natural integrity of these water bodies with respect to aquatic vegetation. This Section also provides abatement activities for mosquito and other biting arthropods of public health importance in order to reduce the risk of arboviral disease transmission for all residents and visitors of Lake County. This Division also provides oversight of the financial functions for the Department of Public Works. This ensures the development and monitoring of all department budgets and the accurate and timely processing of financial transactions related to department operations. Revenue monitoring, capital project tracking and compliance with grants and multiple revenue sources is maintained. The variety of funding sources include: ad valorem taxes, an MSTU for stormwater, fuel taxes, infrastructure sales tax, transportation impact fees and a variety of grants, fees and customer invoicing.



Public Works Department

Department Goals and Objectives:

Lake County is a High Performance Organization:

- The Environmental Services/Laboratory Division will continue to provide analytical services to citizens, local municipalities and businesses in Lake County. These services are used for real estate transactions, permit requirements and process control. Laboratory staff help educate citizens and realtors about drinking water requirements while providing excellent customer service. The Lake County Laboratory has a favorable reputation in the community and continues to provide services that are not available elsewhere in the County. A continued increase in the number of external samples analyzed is expected largely due to continued growth in the number of real estate transactions. Other external agencies have become aware of the services offered by the Laboratory and it is anticipated that the amount of business from these agencies will continue to increase.
- 
- The Mosquito and Aquatic Plant Management Section of the Environmental Services Division intends to respond to public service requests for mosquito and aquatic plant management activities in the most efficient and professional manner in order to promote confidence and trust from our external customers. This can be obtained through an efficient process of assigning the Entomologist and Aquatic Biologist as the lead employees to perform service request investigations. The professional employees will evaluate the situation and determine the best management approach. These same employees will provide feedback to the individuals requesting service and answer questions they may have. An estimated 1,000 service requests are projected for Fiscal Year 2016 mosquito and aquatic plant management services.
- 
- The Solid Waste Division, through the coordination of County staff along with request for proposals from Solid waste vendors, anticipate outsourced hauling operations to further enhance the overall efficiency of the Solid Waste Division.
 - The Solid Waste Division, through County staff coordination and public education, will be adjusting the days and reducing the hours of operations to establish the most convenient schedule for the respective facilities.

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

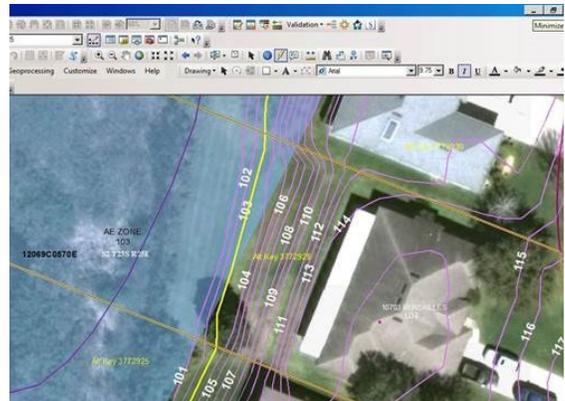
- The Road Operations Division turns construction plans into actual products. By bidding and constructing road construction projects shown on the Transportation Construction Program, the Division carries forward the Department's momentum of planning, designing, and permitting projects to tangible products for citizen use. Through the bidding and construction process, it is the Division's goal to ensure the citizens of Lake County are getting the most from their tax dollars. Accurate revenue projections that relate to actual revenue received are needed to move forward with bidding and constructing road projects in order to complete all work efforts as shown in the Fiscal Year 2016-20 Transportation Construction Program. It is anticipated that the Division will bid and inspect six road construction projects during Fiscal Year 2016.
- 
- The Engineering Division seeks to achieve results in this area through grant funding, community support and efficient design of projects which include roadway, multi-use trails, sidewalks and traffic operations efficiencies.

Lake County Preserves Environmental Resources:

- The Road Operations Division strives to extend the life of paved roads through maintenance and pavement preservation techniques, such as resurfacing and micro-surfacing. Securing a dedicated funding source beyond the current infrastructure sales tax, it is anticipated that 28 miles of paved roads could be preserved using resurfacing or micro-surfacing techniques.

Public Works Department

- The Road Operations Division also strives to keep roadway shoulders safe for traveling motorists by rehabilitating them to eliminate drop-offs and to allow positive drainage. Budgeted funding for shoulder rehabilitation will provide contractors to assist County staff with the workload demand and rehabilitate fourteen miles of roadway shoulders.
- The Road Operations Division strives to keep Lake County aesthetically pleasing and traveling motorists safe by mowing 8,970 miles of roadside and removing 22 tons of right-of-way debris. Budgeted funding will provide contractors to assist County staff with the workload demand for roadside mowing and debris removal.
- The Road Operations Division, in conjunction with the Environmental Services Division, improves water quality through stormwater retrofit projects. Accurate revenue projections that relate to actual revenue received are needed to move forward with bidding and construction of the single stormwater project budgeted in Fiscal Year 2016.
- The Stormwater Section staff manages and implements the Federal Floodplain permitting program. This program provides for responsible protection and development within flood zones which typically include lowlands, wetlands and other sensitive lands. By providing adequate facilities, equipment and personnel, a reduction in floodplain permits is anticipated as a result of process improvements and community educational efforts. The floodplain permitting program, which includes public outreach and education, is also a requirement of the national flood insurance Community Rating System (CRS). Effective implementation of the floodplain permitting program aids in Lake County's community rating, which results in discounted flood insurance premiums for unincorporated Lake County property owners as compared to communities which do not participate in CRS.



- The Stormwater staff conducts inventory and inspections of Lake County stormwater systems, which in turn provides for the conveyance and treatment of stormwater prior to discharge to lakes and streams. With adequate resources a continued inventory and identification of new stormwater structures on the GIS layer can be accomplished thereby ensuring the stormwater system operates as designed improving drainage and stormwater quality.
- The Laboratory Section of the Environmental Services Division has surface water monitoring, springs monitoring, landfill groundwater monitoring, and stormwater monitoring programs. The data from these programs are used to evaluate the water quality trends for the County's many water resources. Adequate facilities, equipment, personnel and instrumentation will greatly improve these programs. The landfill monitoring program is directly tied to permit requirements. The stormwater surface water monitoring program data will be utilized for the Basin Management Action Plans in the County to aid in effective use of resources.
- The Adopt-a-Lake Program engages volunteers in water quality monitoring, litter pick-up and educational outreach. Water Quality Improvement Projects have also been implemented to improve water quality and to create awareness of water quality problems. Educational events are used to distribute water quality and stormwater Best Management



Practices information to the public to educate them about protecting our water resources. Events are held at local schools to educate the students about protecting water quality. Presentations with community groups (Homeowners Associations, civic organizations, etc.) will increase environmental awareness, resulting in improved environmental resources. With help from volunteers in the community combined with continued funding for the Adopt-a-Lake program along with grant funds, we expect to see an increase in the number of educational events held and the number of citizens/students reached is also anticipated resulting in the reduction of nutrients entering Lake County bodies of water.

- The Mosquito and Aquatic Plant Management Section of the Environmental Services Division strives to protect and maintain the natural integrity and biodiversity of public water bodies in Lake County by reducing invasive aquatic plant infestations and promoting the growth of native aquatic vegetation. To achieve this goal, a more efficient process of

Public Works Department

assigning the Aquatic Biologist as the lead employee to perform water body surveys and post-treatment inspections will be needed. Scheduling and treatment strategies within the annual Florida Fish and Wildlife Conservation Commission/Lake County Aquatic Plant Management work plan will be needed to conform to the requirements of the National Pollutant Discharge Elimination System state generic permit for aquatic plant management. The three Biological Associate employees have the primary responsibility for treatment applications and equipment calibration and general equipment maintenance. The 1,105 projected total aquatic plant acres treated for Fiscal Year 2016 further demonstrates a maintenance level trend from previous years. An established maintenance level supports the management philosophy of maintenance level control (early detection/rapid response) appears to be successful.

Urban Development is Well Planned and Implemented:

- The Stormwater Section staff conducts lot grading permit reviews and inspections for single family residences. The lot grading permit program ensures development is executed in a way which does not result in adverse drainage to adjacent homes and properties. The program ensures the “implementation” component of the County goal. By providing adequate facilities, equipment and personnel, an increase in lot grading permits is anticipated due to housing and development market recovery as a continuing general trend. Effective implementation of this permitting program will aid in ensuring existing and new property owners in unincorporated Lake County are not negatively affected by drainage from new single family residential development.
- The Mosquito and Aquatic Plant Management Section of the Environmental Services Division strives to respond in the most efficacious manner to potential arboviral disease transmission and amplification events using historical epidemiological data and statistically valid mosquito management methods. By adjusting the number of spray regions it will accommodate expanded growth and the corresponding need for effective mosquito abatement activities. It is anticipated that a higher statistical reliability will be attained when deploying spray missions through the evaluation of pooled mosquito trap samples (mosquito surveillance). Through an efficient process of establishing survey zones within Lake County and assigning mosquito management responsibilities for these zones to field personnel, the process has demonstrated a positive impact in reducing the risk of arboviral human interaction and will continue to be evaluated each year. Modification will be made as needed to ensure an efficacious response is maintained to address the risk of arboviral disease transmission and amplification events. The 840,632 anticipated total acres to be treated for Fiscal Year 2016 is a slight increase to the acres treated in previous years and is somewhat indicative of increased temperature, humidity and rainfall events. A sufficient level of service should be maintained to accommodate Lake County’s citizens; however, additional resources will be needed to attain service levels indicative of those from previous years.



Appearance of Lake County is Esthetically Pleasing and Well Designed:

- The Adopt-a-Lake program uses surface water and springs monitoring programs to protect and restore our lakes and provide Lake County citizens with water quality information which is important to residents’ lifestyles. Improving water quality improves the overall appearance of the lake and increases property values. The Adopt-a-Lake program addresses litter control around “adopted” lakes which improves their appearance. The Adopt-a-Lake Program also coordinates with the Lake County Water Authority to provide data for the Lake Water Atlas. This on-line resource provides residents easy access to real time data regarding water quality. Adequate facilities, equipment, personnel, volunteers and funding through the Adopt-a-Lake Program will be instrumental in accomplishing these goals. The removal of trash from lakes shows an immediate visual improvement and hopefully will deter others from littering. The ease of access to water quality data aids in citizen awareness and engagement in water quality efforts.
- The Engineering Division, utilizing the application of uniform countywide design standards applied on County road corridors, through engineering planning and design, and through the development approval process, anticipates that the adoption of revised Land Development Regulations will update older regulations to help achieve these desired goals.

Public Works Department

Lake County is a Leader in Multi-jurisdictional Cooperation:

- The Engineering Division coordinates with state agencies such as the Florida Department of Transportation (FDOT), the Lake-Sumter Metropolitan Planning Organization (LSMPO), and local communities to plan, design, and fund future projects. Through effective management of projects by balancing the hiring of consultants with internal staffing abilities and workload, the Division anticipates continued community support for projects and programs of the Public Works Department.



Public Works Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Administrative Operations	\$ 1,777,781	\$ 8,006,513	\$ 6,309,877	\$ 5,887,577
Engineering	3,670,881	4,574,948	4,597,947	4,892,742
Environmental Services	3,319,297	4,575,965	4,661,752	4,465,787
Road Operations	7,234,678	8,169,755	8,299,975	8,292,079
Capital Improvement	14,422,157	19,001,210	22,257,679	15,691,604
Covanta	371,490	-	-	-
Solid Waste	14,276,428	15,884,654	16,284,490	15,753,916
Solid Waste Closures and Long-Term Care	-	165,300	195,641	134,854
Total Expenditures	\$ 45,072,712	\$ 60,378,345	\$ 62,607,361	\$ 55,118,559
Expenditures by Category				
Personal Services	\$ 9,210,525	\$ 9,873,753	\$ 9,895,638	\$ 10,076,556
Operating	18,544,083	22,078,614	22,728,422	22,254,315
Capital Outlay	68,146	162,652	163,342	122,843
Subtotal Operating Expenditures	\$ 27,822,754	\$ 32,115,019	\$ 32,787,402	\$ 32,453,714
Capital Improvements	14,419,914	17,526,805	22,253,229	15,638,493
Debt Service	-	-	-	-
Grants and Aids	799,244	1,003,892	1,003,892	838,044
Transfers	2,030,801	1,520,440	1,520,440	1,567,907
Reserves	-	8,212,189	5,042,398	4,620,401
Total Operating Expenditures	\$ 45,072,712	\$ 60,378,345	\$ 62,607,361	\$ 55,118,559
Number of Full Time Positions	183	181	181	177
	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Fund				
County Transportation Trust	\$ 12,905,799	\$ 17,366,629	\$ 19,587,472	\$ 17,014,233
Federal/State Grants	5,867,419	8,795,090	7,771,195	7,155,943
Restricted Local Programs	7,679	92,061	92,385	64,280
General	1,438,131	2,125,746	2,127,526	2,245,606
Landfill Enterprise	15,817,163	17,020,104	17,810,135	16,469,986
MSTU - Roads Services	-	-	-	-
MSTU - Stormwater Management	981,143	4,369,624	4,459,390	3,132,009
Road Impact Fees - District 1	-	-	-	-
Road Impact Fees - District 2	5,294,614	2,547,439	1,262,949	325,736
Road Impact Fees - District 3	902,405	1,754,623	2,411,538	2,538,143
Road Impact Fees - District 4	-	-	-	-
Road Impact Fees - District 5	833,630	2,700,177	2,163,163	430,498
Road Impact Fees - District 6	1,024,489	1,579,578	1,566,353	1,381,812
South Transportation Benefit District	-	842,473	2,231,842	3,093,453
Central Transportation Benefit District	-	58,520	88,203	155,987
North Transportation Benefit District	-	115,813	241,334	474,510
Solid Waste Closures and Long-Term Care	240	1,010,468	793,876	636,363
Total Expenditures	\$ 45,072,712	\$ 60,378,345	\$ 62,607,361	\$ 55,118,559

Department: Public Works
Program: Administrative Operations

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	1,777,781	1,267,479	1,267,479	1,315,787
Reserves	-	6,739,034	5,042,398	4,571,790
Total Operating Expenditures	\$ 1,777,781	\$ 8,006,513	\$ 6,309,877	\$ 5,887,577
Expenditures by Fund				
County Transportation Trust	\$ 581,797	\$ 2,412,045	\$ 3,899,229	\$ 1,779,481
Landfill Enterprise	1,169,245	1,060,450	1,525,645	716,070
MSTU - Roads Services	-	-	-	-
MSTU - Stormwater Management	26,499	1,444,621	286,768	227,305
Road Impact Fees - District 1	-	-	-	-
Road Impact Fees - District 2	-	2,132,894	-	4,130
Road Impact Fees - District 3	-	18,226	-	211,206
Road Impact Fees - District 4	-	-	-	-
Road Impact Fees - District 5	-	60,177	-	428,605
Road Impact Fees - District 6	-	32,932	-	1,381,812
South Transportation Benefit District	-	-	-	637,459
Central Transportation Benefit District	-	-	-	-
North Transportation Benefit District	-	-	-	-
Solid Waste Closures and Long-Term Care	240	845,168	598,235	501,509
Total Expenditures	\$ 1,777,781	\$ 8,006,513	\$ 6,309,877	\$ 5,887,577

Highlights:

Administrative Operations includes the reserves and administrative fees for all funds pertaining to Public Works.

Department: Public Works
Division: Engineering

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 2,285,368	\$ 2,608,397	\$ 2,623,350	\$ 2,784,479
Operating	1,278,676	1,797,536	1,805,582	1,979,095
Capital Outlay	37,889	63,171	63,171	42,175
Subtotal Operating Expenditures	\$ 3,601,932	\$ 4,469,104	\$ 4,492,103	\$ 4,805,749
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	68,949	105,844	105,844	86,993
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 3,670,881	\$ 4,574,948	\$ 4,597,947	\$ 4,892,742
Service Charge Reimbursements	-	-	-	-
Net Expenditures	\$ 3,670,881	\$ 4,574,948	\$ 4,597,947	\$ 4,892,742
Expenditures by Fund				
County Transportation Trust	\$ 3,670,881	\$ 4,574,948	\$ 4,597,947	\$ 4,892,742
Total Expenditures	\$ 3,670,881	\$ 4,574,948	\$ 4,597,947	\$ 4,892,742
Number of Full Time Positions	43	43	43	44

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The Engineering Division includes the Traffic Operations Section of Public Works. For Fiscal Year 2016 an additional Survey Technician II position has been budgeted. The Engineering Division charges back a portion of its payroll towards various road and stormwater projects in order to capture those costs in the project for later analysis. The Fiscal Year 2016 budget includes \$100,000 for these payroll chargebacks.

Operating Expenditures for Fiscal Year 2016 includes \$150,000 in professional services for continuing engineering contracts for civil, geotech, surveying, and environmental contracts, and Americans with Disabilities Act compliance needs. Repair and maintenance includes \$109,120 for equipment and vehicle repairs, traffic signals and flasher repairs, and signage upgrades at various intersections. The budget includes \$911,000 for countywide restriping and marking as well as \$260,000 budgeted for road materials and supplies. Aids to Government Agencies consists of \$86,993 for the Metropolitan Planning Organization Advisory Council in conjunction with their need to expand technology and personnel to accommodate the needs of the Transportation Concurrency Management System and Roadway Crash Management System.

Capital Outlay for Fiscal Year 2016 in the Engineering Division includes \$30,000 for a survey base unit and auxiliary device and \$3,900 for a radar recorder with bluetooth. The Traffic Division includes \$8,275 for three semi-rugged laptop computers and a flat screen monitor in addition to several pieces of unique testing and collection equipment.

Department: Public Works
Division: Environmental Services

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 1,632,158	\$ 1,731,810	\$ 1,731,810	\$ 1,788,697
Operating	912,427	1,894,371	1,969,468	1,856,919
Capital Outlay	30,257	36,775	47,465	54,000
Subtotal Operating Expenditures	\$ 2,574,841	\$ 3,662,956	\$ 3,748,743	\$ 3,699,616
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	729,849	898,048	898,048	751,051
Transfers	14,606	14,961	14,961	15,120
Reserves	-	-	-	-
Total Operating Expenditures	\$ 3,319,297	\$ 4,575,965	\$ 4,661,752	\$ 4,465,787
Expenditures by Fund				
County Transportation Trust	\$ 1,373,146	\$ 1,602,615	\$ 1,672,615	\$ 1,419,657
Federal/State Grants	29,456	31,540	35,934	31,540
General Fund	1,438,131	2,125,746	2,127,526	2,245,606
MSTU - Stormwater Management	470,884	724,003	733,292	704,704
Restricted Local Programs	7,679	92,061	92,385	64,280
Total Expenditures	\$ 3,319,297	\$ 4,575,965	\$ 4,661,752	\$ 4,465,787
Number of Full Time Positions	24	24	24	24

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes \$200,000 for professional services in the Stormwater Section for A-Zone studies to establish a Base Flood Elevation (BFE). Also included in professional services is \$25,000 designated to meet the requirements of the National Pollutant Discharge Elimination System (NPDES). The NPDES and the Florida Department of Environmental Protection require the County to develop, implement, and enforce a program to detect, address, and eliminate non-stormwater discharges into the stormwater system. Late in Fiscal Year 2015, the lease for the facility at 437 Ardice Avenue in Eustis was terminated and replaced with two newly acquired buildings on Sinclair Avenue in Tavares, resulting in a savings of \$180,000 in Rents and Leases. Operating expenditures also include expenditures as they relate to the Astatula fuel cleanup of \$171,268 for maintenance costs, and \$500,000 for repair and maintenance to begin Phase II of the remediation process.

Operating expenses for Mosquito Control includes \$194,244 in operating supplies for mosquito control chemicals, and \$71,250 in motor fuel for all the spray and field trucks. Aquatic Plant Management has \$57,423 budgeted for operating supplies to purchase aquatic plant herbicides and adjuvants for control of invasive plants. Grants and aids includes \$751,051 representing the 50 percent portion of the estimated revenue from the 9th Cent Gas Tax, as allowed by Resolution 1982-84, which will be passed on to various municipalities, based on a per capita formula.

Environmental Services - *continued*

Capital Outlay for Fiscal Year 2016 in Laboratory has \$4,000 budgeted for a handheld surveyor palm unit and a refrigerator to store laboratory water samples. Mosquito Control has \$50,000 budgeted for four aerosol generators with pumps.

Other for Fiscal Year 2016 includes \$530,444 in MSTU Ad Valorem revenue allocated for basin studies, floodplain management, drainage, water quality related improvements, and residential lot grading inspections. A grant award of \$1,000 from the Lake County Water Authority Mini-Grants for Adopt-a-Lake water resource awareness is also budgeted for Fiscal Year 2016. Mosquito Control - State 1 includes \$31,540 in revenue which is received from the Florida Department of Agriculture and Consumer Services (FDACS), and \$135,000 for Aquatic Plant Management received in the form of reimbursement funds from the Florida Fish and Wildlife Conservation Commission.

Department: Public Works
Division: Road Operations

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 3,372,594	\$ 3,553,120	\$ 3,553,120	\$ 3,735,977
Operating	3,862,085	4,616,635	4,746,855	4,551,602
Capital Outlay	-	-	-	4,500
Subtotal Operating Expenditures	\$ 7,234,678	\$ 8,169,755	\$ 8,299,975	\$ 8,292,079
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 7,234,678	\$ 8,169,755	\$ 8,299,975	\$ 8,292,079
Service Charge Reimbursements	-	-	-	-
Net Expenditures	\$ 7,234,678	\$ 8,169,755	\$ 8,299,975	\$ 8,292,079
Expenditures by Fund				
County Transportation Trust	\$ 7,234,678	\$ 8,169,755	\$ 8,299,975	\$ 8,292,079
MSTU - Roads Services	-	-	-	-
Total Expenditures	\$ 7,234,678	\$ 8,169,755	\$ 8,299,975	\$ 8,292,079
Number of Full Time Positions	75	75	75	75

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes \$25,000 in professional services for engineering consulting services used for surveying, drainage and geotechnical permits. Contractual services includes \$133,200 for contracted labor to be used as needed. Rentals and leases includes \$316,294 which is budgeted for special and emergency equipment rentals and the leasing of wheel loaders and motor graders. Repair and maintenance reflects \$1,540,391 budgeted for vehicle repairs, swale/ditch restoration, roadside mowing and roadside guardrail and tree trimming. The Division continues to provide, through contracted services, the mowing, trimming, and trash removal on County roadways, and tree trimming on various roads throughout the County. The road repair and maintenance budget is \$1,220,000 and along with the road materials and supplies budget of \$505,000, is used for micro-surfacing countywide roadways, road shoulder restoration, guardrail replacement along with general countywide road repair and maintenance. The motor fuel budget is \$500,000.

Capital Outlay for Fiscal Year 2016 includes \$4,500 budgeted for a sidewalk grinder.

Department: Public Works
Program: Capital Improvement

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	2,243	1,250	4,450	4,500
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 2,243	\$ 1,250	\$ 4,450	\$ 4,500
Capital Improvements	14,419,914	17,526,805	22,253,229	15,638,493
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	1,473,155	-	48,611
Total Operating Expenditures	\$ 14,422,157	\$ 19,001,210	\$ 22,257,679	\$ 15,691,604
Expenditures by Fund				
County Transportation Trust	\$ 45,296	\$ 607,266	\$ 1,117,706	\$ 630,274
Federal/State Grants	5,837,963	8,763,550	7,735,261	7,124,403
General Fund	-	-	-	-
Landfill Enterprise	-	75,000	-	-
MSTU - Roads Services	-	-	-	-
MSTU - Stormwater Management	483,760	2,201,000	3,439,330	2,200,000
Road Impact Fees - District 1	-	-	-	-
Road Impact Fees - District 2	5,294,614	414,545	1,262,949	321,606
Road Impact Fees - District 3	902,405	1,736,397	2,411,538	2,326,937
Road Impact Fees - District 4	-	-	-	-
Road Impact Fees - District 5	833,630	2,640,000	2,163,163	1,893
Road Impact Fees - District 6	1,024,489	1,546,646	1,566,353	-
South Transportation Benefit District	-	842,473	2,231,842	2,455,994
Central Transportation Benefit District	-	58,520	88,203	155,987
North Transportation Benefit District	-	115,813	241,334	474,510
Solid Waste Closures and Long-Term Care	-	-	-	-
Total Expenditures	\$ 14,422,157	\$ 19,001,210	\$ 22,257,679	\$ 15,691,604

Note:

Public Works also oversees capital construction projects in the Renewal Sales Tax Fund.

Highlights:

County Transportation Trust

Capital Improvements for Fiscal Year 2016 in Road Operations includes infrastructure construction costs of \$150,000 and Special Assessment CIP of \$182,441 for the Camphor and Juniper projects. Traffic Operations reflects \$30,000 to purchase signal cameras and \$30,000 for an Intelligent Transportation System (ITS) study. With the move to their new facilities, Environmental Services includes \$233,333 for the buildings at 323 and 350 North Sinclair Avenue in Tavares.

Capital Improvement - *continued*

Federal/State Grants

LAP Projects

On July 6, 2004, the Lake County Board of County Commissioners approved a Local Agency Program (LAP) agreement with the Florida Department of Transportation (FDOT). The LAP agreement is a reimbursable-type grant. FDOT reimburses the County as expenses are incurred. The revenue as well as the offsetting expenses are posted to the Federal/State Grants Fund.

Capital Improvements for Fiscal Year 2016 for FDOT approved LAP Projects are:

CR466A - ROW/Easement	\$ 1,562,399
CR466A Phase I - Construction (EDT Grant)	1,000,000
CR466A Phase I - Construction - County Incentive Grant (CIG)	1,000,000
Hancock Road North Extension - Construction	2,032,651
Picciola Road - paved shoulders - Design	12,000
Picciola Road - paved shoulders - Construction	256,384
Citrus Grove Road - ROW/Easement	500,000
Citrus Grove Road - Design - Economic Development Transportation (EDT) Grant	500,000
Thomas Avenue Sidewalk - Construction	60,713
Eusis Elementary and Middle Schools - Sidewalk Construction	<u>151,645</u>
	<u>\$ 7,075,792</u>

Municipal Service Taxing Unit (MSTU) Sections

The MSTU - Stormwater Management Fund receives proceeds from the 0.4957 ad valorem millage rate for residents of unincorporated Lake County. This revenue is used to provide designated services to those residents. The MSTU - Roads Services Fund typically receives the same proceeds; however, for the fifth consecutive year there has been no allocation.

Capital Improvements for Fiscal Year 2016 using ad valorem proceeds as recommended by the Public Works Department:

MSTU - Stormwater Management

Springs/Magnolia Lane Area Retrofit - Design	\$ 150,000
Lakes Lucy and Emma Retrofits - Design	200,000
Wolf Branch Road Retrofit	1,600,000
Royal Trails Minor Deficiency Improvements - Multiple Phases	200,000
Royal Trails Flood Study Design Multi-Phase	<u>50,000</u>
	<u>\$ 2,200,000</u>

Road Impact Fees

Projects are proposed, approved and completed based on the revenue collected in each district in the County. All funds are allocated to each district annually based on projected revenue collections and carried forward each year by district. No reserves are kept in these funds and as such, the amounts being allocated to the Fiscal Year 2016 Capital Improvement budget are limited to the revenues collected.

Road Impact Fees - District 1	\$ -
Road Impact Fees - District 2	321,606
Road Impact Fees - District 3	2,326,937
Road Impact Fees - District 4	-
Road Impact Fees - District 5	1,893
Road Impact Fees - District 6	-
South Transportation Benefit District	2,455,994
Central Transportation Benefit District	155,987
North Transportation Benefit District	<u>474,510</u>
	<u>\$ 5,736,927</u>

Department: Public Works
Program: Covanta

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	371,490	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 371,490	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 371,490	\$ -	\$ -	\$ -
Expenditures by Fund				
Landfill Enterprise	\$ 371,490	\$ -	\$ -	\$ -
Total Expenditures	\$ 371,490	\$ -	\$ -	\$ -

Highlights:

Lake County's contract with Covanta for disposal of solid waste expired on June 30, 2014. BCC approval of the recommendations by the Solid Waste Alternative Task Force (SWATF) resulted in a new solid waste program beginning October 6, 2014. This new program included three new residential hauling contracts for collection and one landfill contract for solid waste disposal.

Other - Historical Information

The Covanta debt payment was restructured in Fiscal Year 2010 on the waste-to-energy plant which is wholly guaranteed by the service fee Lake County paid to Covanta for the disposal of waste. The debt was a \$10 million Solid Waste Note Payable issued on November 20, 2002 that refinanced previously outstanding debt for a ten-year period at a fixed interest rate of 3.69 percent with SunTrust Bank. Principal payments of \$1 million were payable annually on December 1 with interest payable semi-annually on June 1 and December 1, with the final payment due on December 1, 2012. The note was secured by solid waste system net revenues and a covenant by the County to budget and appropriate a sufficient amount to pay the debt service when due. There was a second debt instrument in the Lake County Resource Recovery Industrial Development Refunding Revenue Bond issued on December 14, 2004 in the amount of \$51,515,196. The Series 2004 Bonds were refunded on February 8, 2010 by the issuance of a bond for \$20,234,780 bearing an interest rate of 4.16 percent per annum with a maturity date of October 1, 2013. This debt was not an obligation of Lake County; however, the County was responsible for the debt service through an agreement with Covanta, Inc.

Department: Public Works
Division: Solid Waste

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 1,920,406	\$ 1,980,426	\$ 1,987,358	\$ 1,767,403
Operating	12,117,163	13,603,522	14,006,426	13,727,345
Capital Outlay	-	62,706	52,706	22,168
Subtotal Operating Expenditures	\$ 14,037,569	\$ 15,646,654	\$ 16,046,490	\$ 15,516,916
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	446	-	-	-
Transfers	238,414	238,000	238,000	237,000
Reserves	-	-	-	-
Total Operating Expenditures	\$ 14,276,428	\$ 15,884,654	\$ 16,284,490	\$ 15,753,916
Expenditures by Fund				
Landfill Enterprise	\$ 14,276,428	\$ 15,884,654	\$ 16,284,490	\$ 15,753,916
Total Expenditures	\$ 14,276,428	\$ 15,884,654	\$ 16,284,490	\$ 15,753,916
Number of Full Time Positions	41	39	39	34

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Fiscal Year 2016 reflects a decrease in five personnel positions which include an Office Associate IV, a Field Inspector, an Environmental Waste Technician, and two Landfill Attendants. An Operations Compliance Coordinator position has been budgeted for Fiscal Year 2016; however, the position will be eliminated effective October 31, 2015.

Operating Expenses for Fiscal Year 2016 in Landfill Operations includes \$622,960 for leachate disposal which is determined by the amount of rainfall received at the landfill, \$112,965 in contractual services and \$92,911 for motor fuel. Hazardous Waste includes \$207,600 for sludge, hazardous waste and bulb and freon removal. A critical component of solid waste services is the collection of solid waste for delivery to the proper disposal facilities. The new solid waste program started in Fiscal Year 2015 included three new residential hauling contracts for collection and one landfill contract for solid waste disposal. Fiscal Year 2016 includes \$10,492,940 for these new hauler contracts which provide services to both residential and commercial customers. Solid waste disposal is budgeted at \$964,500.

Capital Outlay for Fiscal Year 2016 includes \$22,168 for two 40 cubic yard octagon closed compactor container/receivers and three 20 cubic yard roll-off containers, bath tub style at the Convenience Centers.

Other for Fiscal Year 2016 includes \$237,000 in transfers to the Tax Collector as fees based on two percent of non-ad valorem revenue.

Department: Public Works
Program: Solid Waste Closures and Long-Term Care

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	165,300	195,641	134,854
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ 165,300	\$ 195,641	\$ 134,854
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ -	\$ 165,300	\$ 195,641	\$ 134,854
Service Charge Reimbursements	-	-	-	-
Net Expenditures	\$ -	\$ 165,300	\$ 195,641	\$ 134,854
Expenditures by Fund				
Solid Waste Closures and Long-Term Care	\$ -	\$ 165,300	\$ 195,641	\$ 134,854
Total Expenditures	\$ -	\$ 165,300	\$ 195,641	\$ 134,854

Highlights:

Operating Expenses for Fiscal Year 2016 consists of long-term care costs for four landfills: Umatilla, Lady Lake, Central Landfill Phase I and Loghouse.

Public Works Department

Performance Measurements

Key Objectives

Road Operations - Maintenance

Extend the life of paved roads through pavement preservation techniques such as resurfacing and micro-surfacing
Rehabilitate roadway shoulders to allow positive drainage and to eliminate drop-offs for safety purposes
Mow roadsides and remove right-of-way debris for safety and aesthetic purposes

Road Operations - Construction

Bid and inspect construction projects shown on the Transportation Construction Program to provide a reliable transportation network

Engineering

Design Road improvements and multi-use trails
Sidewalk design retrofits and construction
Promote Traffic Safety

Engineering - Traffic Operations:

Monitor and inspect regularly the increasing number of traffic signal devices
Conduct monthly inspections of all the traffic signal devices which exceed the FDOT minimum standards
Continue to reduce the trouble calls for traffic signal devices by timely discovery and repair of problems

Environmental Services - Stormwater:

Reduce non-compliant structures in the floodplain
Reduce the number of flooding complaints from incorrect lot grading
Improve accuracy of stormwater structure inventory in County system
Improve water quality through bidding and inspecting stormwater retrofit projects

Environmental Services - Laboratory

Perform sampling and analysis of surface water, springs, landfill monitor wells, county owned potable wells, stormwater projects and any other county related samples
Provide sampling and analysis for citizen potable water samples
Provide sampling and analytical services for local municipalities and businesses

Environmental Services - Adopt-a-Lake Program

Using volunteers to collect water quality samples for analysis at the Lake County Laboratory
Using volunteers for litter pick-up from adopted areas on lake throughout the County
Hold educational events to inform the public on issues such as water quality, benefits of aquatic plants and stormwater Best Management Practices (BMP's)

Environmental Services - Mosquito Management

Investigate with integrity and professionalism all public service requests in an acceptable time period
Manage immature mosquitoes to help reduce the number of emerging adult mosquitoes and fostering IPM (Integrated Pest Management) practices
Manage adult mosquitoes to reduce the risk of arboviral disease transmission

Environmental Services - Aquatic Plant Management

Investigate with integrity and professionalism all public service requests in an acceptable time period
Conduct water body surveys to establish and prioritize aquatic plant management activities fostering IPM practices
Manage invasive and problematic aquatic plants to maintain the natural integrity of Lake County waterways

Solid Waste

Ensure compliance with new Franchise haulers and disposal agreements
Continue focus on minimizing the Solid Waste General Fund transfer
Increase recycling awareness as mandated by FDEP

Public Works Department

Performance Measurements

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Road Operations - Maintenance</u>			
Number of miles of roads preserved	35	30	28
Number of miles of roadway shoulders rehabilitated	12	18	14
Number of roadside miles mowed	8,970	8,970	8,970
Number of tons of road right-of-way debris removed	20	19	22
<u>Road Operations - Construction</u>			
Number of road construction projects bid and inspected	9	5	6
<u>Engineering</u>			
Number of completed project designs	12	12	8
Completion of ADA projects to retrofit broken and damaged sidewalks	20	20	20
Continue to provide support to the Community Traffic Safety Team at monthly meetings and work on the Annual Back-to-School Safety Fair, Motorcycle Safety Fair, and School DUI fairs (number of meetings and events)	15	15	15
<u>Engineering - Traffic Operations:</u>			
Number of traffic signal devices	399	410	416
Percentage of traffic signal devices inspected on a monthly basis	100%	100%	100%
Number of trouble calls	627	507	410
<u>Environmental Services - Stormwater:</u>			
Floodplain permits issued	143	100	100
Floodplain Information inquiries	3,022	3,000	3,200
Lot grading inspections	2,454	2,500	2,600
Stormwater structure inspections	3,054	2,200	2,500
Number of stormwater projects bid and inspected	2	0	1
<u>Environmental Services - Laboratory</u>			
Number of samples analyzed - internal	1,585	1,475	1,400
Number of citizen samples analyzed	532	800	900
Number of samples analyzed - external clients (does not include citizen samples)	1,172	1,100	1,300
<u>Environmental Services - Adopt-a-Lake</u>			
Number of samples collected by volunteers	247	250	255
Pounds of trash (reported) collected by volunteers	262	500	600
Number of people reached by educational information/presentations	495	600	600
<u>Environmental Services - Mosquito Management</u>			
Number of service requests	1,323	1,477	1,488
Number of acres larvicided	214	180	185
Number of acres adulticided	1,073,066	854,159	854,170
<u>Environmental Services - Aquatic Plant Management</u>			
Number of service requests	274	275	280
Number of water body surveys	365	260	270
Number of acres of invasive and problematic aquatic plants treated	2,416	2,071	2,080
<u>Solid Waste</u>			
Reduce the number of Customer Service complaints	0	4,680	3,120
Reduce daily operational hours within the Division to increase efficiency and save money	0	10 per day	8 per day
Number of annual Public Education and Outreach meetings	0	10	15

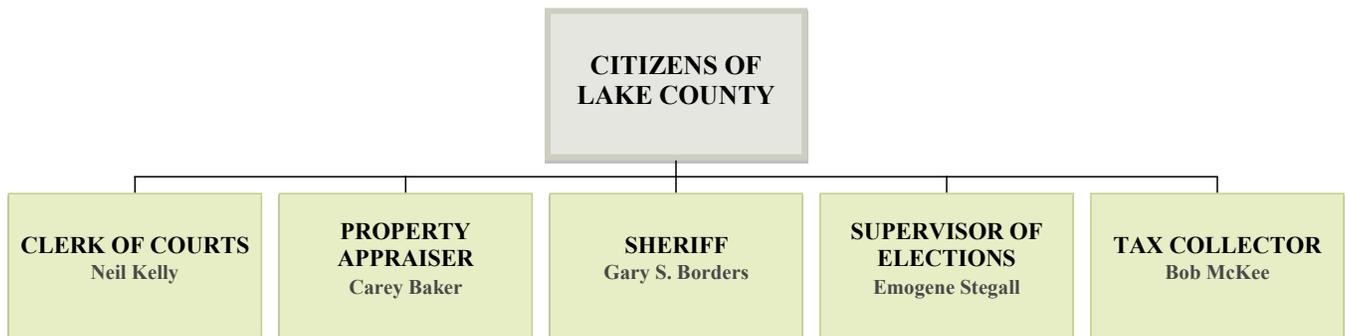
**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GENERAL (0010)					
Public Works					
Mosquito Control					
(4) London Fog ULV Cold Aerosol Generators with Pumps	5056202	MCL-1601	\$ -	\$ 50,000	\$ 50,000
Laboratory					
Refrigerator for storage of Laboratory Water Samples	5056204	LAB-1601	-	2,300	2,300
Handheld Surveyor Palm Unit	5056204	LAB-1602	-	1,700	1,700
Total General Fund			\$	\$ 54,000	\$ 54,000
COUNTY TRANSPORTATION TRUST (1120)					
Public Works					
Road Operations					
Sidewalk Grinder	5053200	PRO-1601	\$ 4,500	\$ -	\$ 4,500
Engineering Operations					
Survey Base Unit and Auxilliary Device	5055100	PWE-1601	-	30,000	30,000
Radar Recorder with Bluetooth	5055100	PWE-1602	3,900	-	3,900
Traffic Operations					
(3) Semi-Rugged Laptop Computers	5055200	PWTO-1601	-	4,725	4,725
Clamp on Ground Tester	5055200	PWTO-1602	1,450	-	1,450
Iteris Advanced Lens Adjustment Module	5055200	PWTO-1603	1,100	-	1,100
55" - 60" Flat Screen Monitor	5055200	PWTO-1604	1,000	-	1,000
Total County Transportation Trust			\$ 11,950	\$ 34,725	\$ 46,675
LANDFILL ENTERPRISE (4200)					
Public Works					
Convenience Centers					
(2) 40 CuYd Octagon Closed Compactor Container/Receivers	4568400	SWSP-1601	\$ 11,518	\$ -	\$ 11,518
(3) 20 CuYd Roll-Off Containers, Bath Tub Style	4568400	SWSP-1602	10,650	-	10,650
Total Landfill Enterprise			\$ 22,168	\$ -	\$ 22,168
TOTAL ALL FUNDS			\$ 34,118	\$ 88,725	\$ 122,843

CONSTITUTIONAL OFFICES



Constitutional Offices Organization Chart Fiscal Year 2016



Constitutional Offices

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Office				
Clerk of Courts	\$ 4,530,837	\$ 4,826,966	\$ 4,826,966	\$ 4,920,611
Property Appraiser	2,393,691	2,486,691	2,568,444	2,591,474
Sheriff	56,940,470	62,391,824	62,644,937	64,258,391
Supervisor of Elections	1,887,561	2,074,403	2,083,747	3,058,450
Tax Collector	3,920,844	4,330,818	4,331,511	4,743,656
Total Expenditures	\$ 69,673,402	\$ 76,110,702	\$ 76,455,605	\$ 79,572,582
Expenditures by Category				
Personal Services	\$ 1,262,898	\$ 1,393,760	\$ 1,407,260	\$ 2,102,936
Operating	4,317,867	5,095,941	5,121,806	5,395,072
Capital Outlay	2,688	160,375	185,899	50,000
Subtotal Operating Expenditures	\$ 5,583,452	\$ 6,650,076	\$ 6,714,965	\$ 7,548,008
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	402,413	465,419	694,215	615,262
Transfers	63,687,537	68,995,207	69,046,425	71,409,312
Reserves	-	-	-	-
Total Operating Expenditures	\$ 69,673,402	\$ 76,110,702	\$ 76,455,605	\$ 79,572,582
Expenditures by Fund				
General	\$ 69,149,049	\$ 75,695,283	\$ 75,815,034	\$ 79,007,320
Law Enforcement Trust	122,413	153,080	387,826	273,626
Restricted Local Programs	401,940	262,339	252,745	291,636
Total Expenditures	\$ 69,673,402	\$ 76,110,702	\$ 76,455,605	\$ 79,572,582
Constitutional Offices Full Time Positions	1,032	1,071	1,078	1,064

Department: Constitutional Offices
Officer: Clerk of Courts

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	908,245	1,095,696	1,075,171	1,012,100
Capital Outlay	-	-	20,525	-
Subtotal Operating Expenditures	\$ 908,245	\$ 1,095,696	\$ 1,095,696	\$ 1,012,100
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	3,622,592	3,731,270	3,731,270	3,908,511
Reserves	-	-	-	-
Total Operating Expenditures	\$ 4,530,837	\$ 4,826,966	\$ 4,826,966	\$ 4,920,611
Expenditures by Fund				
General	\$ 4,530,837	\$ 4,826,966	\$ 4,826,966	\$ 4,920,611
Total Expenditures	\$ 4,530,837	\$ 4,826,966	\$ 4,826,966	\$ 4,920,611
Clerk of Courts Full Time Positions	212	209	209	195

Highlights:

The Clerk of Courts is a constitutional officer who derives authority and responsibility from constitutional and statutory provisions. The Clerk's office performs a wide range of recordkeeping functions, manages information for the judicial system and provides a variety of services for the public.

Courts Management is responsible for processing all required paperwork associated with civil, criminal, juvenile, and traffic cases in the Circuit and County courts and is funded by fees collected in accordance with Florida Statutes and appropriated by the Florida Legislature. All unused appropriations are returned to the State after year end.

The Clerk of Courts is also elected to serve as the Chief Financial Officer of the Board of County Commissioners and serves as recorder, internal auditor, and custodian of all county funds and all official records. State law requires the Clerk to return any non-court receipts collected in excess of operating costs to the Board of County Commissioners after year end.

Operating Expenses for Fiscal Year 2016 includes \$1,012,100 as "In-House Support" to the Clerk to cover overhead expenditures. This includes contractual services, utility services, and repair and maintenance for the Clerk areas.

Transfers for Fiscal Year 2016 of \$3.9 million will allow the Clerk of Courts to maintain the current level of service. In addition the Clerk anticipates approximately \$6,773 to be returned in excess fees for Fiscal Year 2015.

Clerk of Courts - *Continued*

A summary of the Fiscal Year 2016 transfer to the Clerk of Courts is shown below:

BCC Accounting	\$	1,520,596
BCC Support		119,681
Internal Audit		542,436
Records Storage Facility		799,316
Indirect Cost		840,065
3% COLA		86,417
	\$	<u>3,908,511</u>

Department: Constitutional Offices
Officer: Property Appraiser

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 28,893	\$ 28,000	\$ 28,000	\$ 28,000
Operating	126,857	139,636	139,636	138,981
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 155,750	\$ 167,636	\$ 167,636	\$ 166,981
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	2,237,941	2,319,055	2,400,808	2,424,493
Reserves	-	-	-	-
Total Operating Expenditures	\$ 2,393,691	\$ 2,486,691	\$ 2,568,444	\$ 2,591,474
Expenditures by Fund				
General	\$ 2,393,691	\$ 2,486,691	\$ 2,568,444	\$ 2,591,474
Total Expenditures	\$ 2,393,691	\$ 2,486,691	\$ 2,568,444	\$ 2,591,474
Property Appraiser Full Time Positions	39	39	39	39

Highlights:

The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Lake County. This involves the annual review of sales, deeds and related documents as well as building permits. The Office also conducts damage assessment after natural disasters to receive disaster relief declaration and funding, investigates fraudulent homestead applications, and maintains a website for use by real estate professionals, as well as citizens, to access property data including descriptions and maps.

Pursuant to Florida Statute 192.091, the budget for the Property Appraiser's Office, as approved by the Department of Revenue, is the basis upon which each taxing authority in Lake County is billed for services rendered. Lake County's share is proportional to the share of ad valorem taxes compared to total taxes levied for the preceding year. State law requires the Property Appraiser to return any receipts collected in excess of operating costs to the Board of County Commissioners after year end.

Operating Expenses for Fiscal Year 2016 includes \$166,981 as "In-House Support" to the Property Appraiser to cover overhead expenditures such as utilities, communications, office leases, etc.

Transfers for Fiscal Year 2016 of \$2.4 million from the General Fund represents 86 percent of the Property Appraiser's budget. There are transfers from other Lake County funds including the Lake County Ambulance, MSTU - Stormwater Management, MSTU - Parks Services (includes Public Lands), and the County Fire Rescue.

Department: Constitutional Offices
Officer: Sheriff

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	2,372,386	2,624,732	2,687,881	2,703,617
Capital Outlay	-	160,375	160,375	50,000
Subtotal Operating Expenditures	\$ 2,372,386	\$ 2,785,107	\$ 2,848,256	\$ 2,753,617
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	402,413	465,419	694,215	615,262
Transfers	54,165,671	59,141,298	59,102,466	60,889,512
Reserves	-	-	-	-
Total Operating Expenditures	\$ 56,940,470	\$ 62,391,824	\$ 62,644,937	\$ 64,258,391
Expenditures by Fund				
General	\$ 56,416,117	\$ 61,976,405	\$ 62,004,366	\$ 63,693,129
Law Enforcement Trust	122,413	153,080	387,826	273,626
Restricted Local Programs	401,940	262,339	252,745	291,636
Total Expenditures	\$ 56,940,470	\$ 62,391,824	\$ 62,644,937	\$ 64,258,391
Sheriff Full Time Positions	700	726	726	726

Highlights:

The Sheriff's Office serves the citizens of Lake County by enforcing the laws, providing for the safety and protection of the public and property, providing court security and civil process while maintaining cost effective, professional and proactive law enforcement services. This is accomplished through the use of the latest technological advances, community policing techniques, school-based youth intervention, crime prevention, and volunteer services. The Sheriff's Office is responsible for the operation of the Lake County Detention Center, a 960-bed facility, housing maximum, medium, and minimum custody inmates. Animal Services Division is now under the direction of the Sheriff's Office.

Operating Expenses for Fiscal Year 2016 includes \$889,139 as "In-House Support" to the Sheriff to cover overhead costs such as utilities, custodial care, maintenance contracts, rents and leases including Animal Services facilities. The County will also provide \$1.7 million to cover inmate medical care for the County correctional facilities.

Capital Outlay for Fiscal Year 2016 includes \$50,000 to use by Sheriff's request from the Animal Services Trust Fund. In addition to the item above, \$1,000,000 for the Sheriff's vehicles is budgeted in the Renewal Sales Tax Fund. See the Detail of Capital Outlay by Fund in the Schedules section.

Transfers for Fiscal Year 2016 of \$60.8 million to the Sheriff's Office pays for the salaries, benefits and operating costs required to run the office. A summary of the Fiscal Year 2016 transfer is shown in the schedule on the following page.

Sheriff - *continued*

The Fiscal Year 2016 budget includes two Edward J. Byrne Memorial Justice Assistance Grants (JAG). The local JAG solicitation is awarded through the US Department of Justice. The State solicitation is awarded through the Florida Department of Law Enforcement, the majority of which will be passed through to local law enforcement agencies in Lake County.

Summary of Fiscal Year 2016 transfer to the Sheriff:

Law Enforcement	\$	32,594,751
Jail Operations		20,918,215
Bailiff Office		<u>2,572,328</u>
	\$	<u>56,085,294</u>
City of Tavares Dispatch Services	\$	315,121
City of Clermont Dispatch Services		407,053
City of Minneola Law Enforcement Services		1,240,008
Town of Montverde Law Enforcement Services		81,133
Lake Tech Admin Services		-
LCWA Marine Patrol		242,687
Lady Lake Law Enforcement Services		182,718
School Resource Officers (SROs)		2,172,386
Edward J. Byrne Memorial Grants		<u>163,112</u>
	\$	<u>4,804,218</u>
Total Transfer	\$	<u><u>60,889,512</u></u>

Department: Constitutional Offices
Officer: Supervisor of Elections

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 1,226,693	\$ 1,357,210	\$ 1,370,710	\$ 2,066,106
Operating	653,111	717,193	700,434	992,344
Capital Outlay	2,688	-	4,999	-
Subtotal Operating Expenditures	\$ 1,882,492	\$ 2,074,403	\$ 2,076,143	\$ 3,058,450
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	5,069	-	7,604	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 1,887,561	\$ 2,074,403	\$ 2,083,747	\$ 3,058,450
Expenditures by Fund				
General	\$ 1,887,561	\$ 2,074,403	\$ 2,083,747	\$ 3,058,450
Total Expenditures	\$ 1,887,561	\$ 2,074,403	\$ 2,083,747	\$ 3,058,450
Supervisor of Elections Full Time Positions	13	13	14	14

Highlights:

The Supervisor of Elections (SOE) is responsible for providing all eligible citizens of Lake County convenient access to voter registration, as well as accessible voting locations and equipment. The Supervisor of Elections also is responsible for promoting fair, equitable and accurate elections, maintaining records of registrations, campaign finance reports and other election-related data accurately and in a form that is accessible to the public.

Operating Expenses for Fiscal Year 2016 includes \$182,010 as " In-House Support" to the Supervisor of Elections to cover overhead expenditures for rents and leases for storage space. Additional fundings have been approved for the Sales Tax Special Election in November and the 2016 Presidential Preference Primary in March of 2016.

Department: Constitutional Offices
Officer: Tax Collector

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 7,312	\$ 8,550	\$ 8,550	\$ 8,830
Operating	257,267	518,684	518,684	548,030
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 264,580	\$ 527,234	\$ 527,234	\$ 556,860
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	3,656,265	3,803,584	3,804,277	4,186,796
Reserves	-	-	-	-
Total Operating Expenditures	\$ 3,920,844	\$ 4,330,818	\$ 4,331,511	\$ 4,743,656
Expenditures by Fund				
General	\$ 3,920,844	\$ 4,330,818	\$ 4,331,511	\$ 4,743,656
Total Expenditures	\$ 3,920,844	\$ 4,330,818	\$ 4,331,511	\$ 4,743,656
Tax Collector Full Time Positions	68	84	90	90

Highlights:

The Tax Collector's Office is responsible for providing a wide range of services to the citizens and taxpayers of Lake County on behalf of other governmental units, including but not limited to: the Florida Department of Revenue, the Florida Department of Highway Safety and Motor Vehicles, the Florida Fish and Wildlife Conservation Commission, the Board of County Commissioners, the School Board, fourteen municipalities, two hospital districts and numerous special taxing districts. These services consist primarily of the collection and administration of ad valorem taxes, non-ad valorem assessments, motor vehicle and vessel registration and title fees, business tax receipts, tourist development taxes and hunting and fishing license fees.

Operating Expenses for Fiscal Year 2016 includes \$556,860 as "In-House Support" to the Tax Collector to cover overhead costs such as utilities, custodial care, maintenance contracts and rents and leases. The budget includes additional funding necessary to meet the legislative directive of F.S. 322.02(1), the transition of all driver license services to tax collectors.

Transfers for Fiscal Year 2016 from the General Fund to the Tax Collector is estimated at \$4.1 million. In accordance with Florida Statutes, Lake County's contribution to the Tax Collector is based on approximately two percent of taxes and assessments collected on behalf of the Board of County Commissioners and the School Board. The transfer funds salaries, benefits and operating costs for the office. The budget also includes personal services costs associated with the establishment of the South Lake and Northwest Lake Regional Offices.

State law requires the Tax Collector to return any receipts collected in excess of operating costs to the Board of County Commissioners after year end.

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GENERAL (0010)					
<u>Constitutional Offices</u>					
Animal Services Trust					
Use by Sheriff's Request	7073510	-	50,000	-	50,000
Total General Fund			\$ 50,000	\$	\$ 50,000



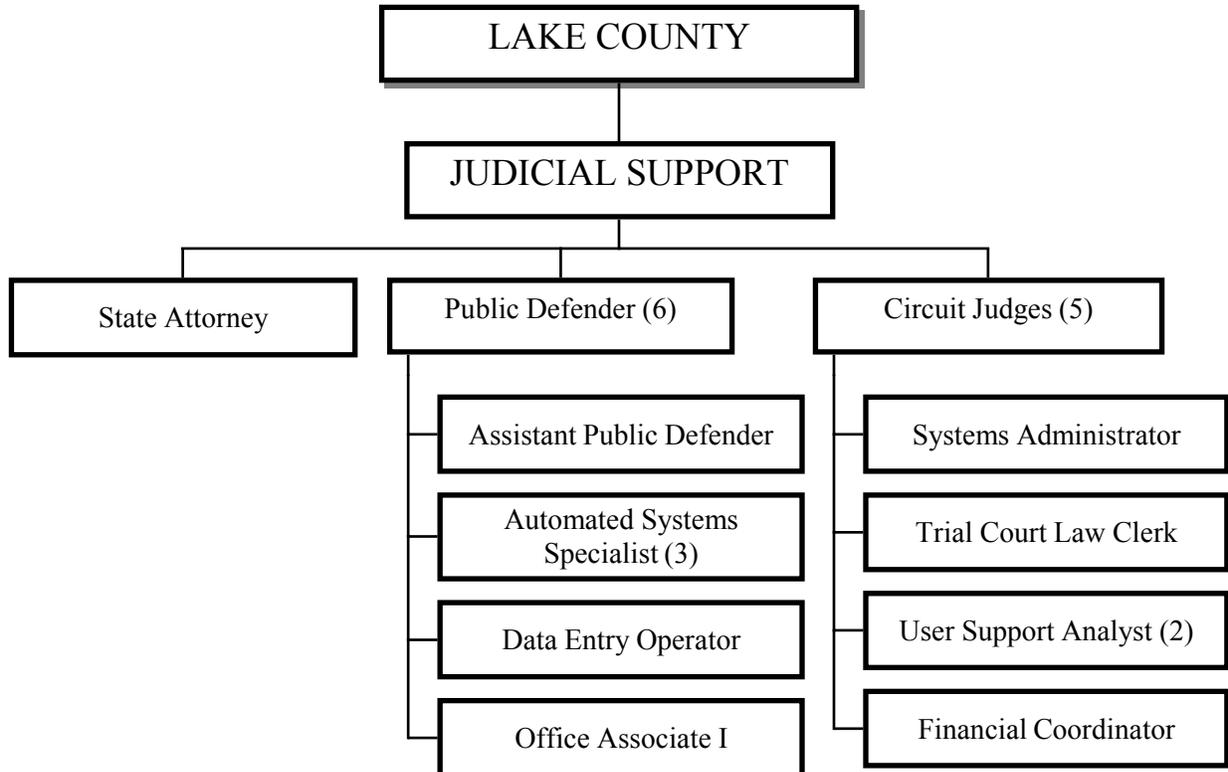
LAKE COUNTY

FLORIDA

JUDICIAL SUPPORT



Judicial Support Organization Chart Fiscal Year 2016



Legend:

() Current number of full time positions

Funding Sources [Positions per Fund]:

General Fund [11]

Judicial Support

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Circuit Judges	\$ 1,271,479	\$ 1,310,294	\$ 1,310,294	\$ 1,598,600
Guardian Ad Litem	22,770	29,653	29,653	35,269
Juvenile Justice	392,422	446,423	447,323	449,242
Legal Aid	115,070	115,070	115,070	115,070
Public Defender	467,557	510,702	510,702	559,406
State Attorney	536,366	607,817	607,817	749,569
Total Expenditures	<u>\$ 2,805,664</u>	<u>\$ 3,019,959</u>	<u>\$ 3,020,859</u>	<u>\$ 3,507,156</u>
Expenditures by Category				
Personal Services	\$ 604,138	\$ 639,483	\$ 639,483	\$ 730,281
Operating	1,293,719	1,391,482	1,388,652	1,767,471
Capital Outlay	112,100	123,086	126,086	136,496
Subtotal Operating Expenditures	<u>\$ 2,009,958</u>	<u>\$ 2,154,051</u>	<u>\$ 2,154,221</u>	<u>\$ 2,634,248</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	795,706	865,908	866,638	872,908
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	<u>\$ 2,805,664</u>	<u>\$ 3,019,959</u>	<u>\$ 3,020,859</u>	<u>\$ 3,507,156</u>
General	\$ 2,805,664	\$ 3,019,959	\$ 3,020,859	\$ 3,507,156
Total Expenditures	<u>\$ 2,805,664</u>	<u>\$ 3,019,959</u>	<u>\$ 3,020,859</u>	<u>\$ 3,507,156</u>
Number of Full Time Positions	10	10	10	11

Department: Judicial Support
Division: Circuit Judges

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 253,820	\$ 273,300	\$ 273,300	\$ 343,090
Operating	940,448	968,044	968,044	1,166,510
Capital Outlay	77,212	68,950	68,950	89,000
Subtotal Operating Expenditures	\$ 1,271,479	\$ 1,310,294	\$ 1,310,294	\$ 1,598,600
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 1,271,479	\$ 1,310,294	\$ 1,310,294	\$ 1,598,600
Expenditures by Fund				
General	\$ 1,271,479	\$ 1,310,294	\$ 1,310,294	\$ 1,598,600
Total Expenditures	\$ 1,271,479	\$ 1,310,294	\$ 1,310,294	\$ 1,598,600
Number of Full Time Positions	4	4	4	5

Highlights:

Located in the heart of Central Florida, the Fifth Judicial Circuit covers a geographical area approaching the size of Connecticut. The Circuit is comprised of the following five counties: Citrus, Hernando, Lake, Marion and Sumter. With main administrative offices in Ocala, the Fifth Circuit is the ninth most populous judicial circuit with 5.5 percent of Florida's population. According to the April 1, 2010 Census, the Fifth Judicial Circuit serves a total population which exceeds 1,035,784. The Fifth Judicial Circuit currently has 31 Circuit Court Judges and 11 County Court Judges. The Circuit is part of the Fifth District Court of Appeal, located in Daytona Beach. In Lake County, there are eight Circuit Court Judges and three County Court Judges, one Senior Judge, one General Magistrate, one Child Support Hearing Officer, and one Civil Traffic Infraction Hearing Officer.

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The budget reflects one additional position, User Support Analyst, for the Circuit Judges.

Operating Expenses for Fiscal Year 2016 includes contractual services, utility services, and repair and maintenance that are necessary for the judicial areas.

Capital Outlay for Fiscal Year 2016 for the Circuit Judges technology includes \$89,000 primarily for machinery and equipment.

**Department: Judicial Support
Division: Guardian Ad Litem**

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	22,770	29,653	29,653	35,269
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 22,770	\$ 29,653	\$ 29,653	\$ 35,269
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 22,770	\$ 29,653	\$ 29,653	\$ 35,269
Expenditures by Fund				
General	\$ 22,770	\$ 29,653	\$ 29,653	\$ 35,269
Total Expenditures	\$ 22,770	\$ 29,653	\$ 29,653	\$ 35,269
Number of Full Time Positions	-	-	-	-

Highlights:

The State of Florida Guardian Ad Litem Program is a network of professional staff and community advocates, partnering to provide a strong voice in court and positive systemic change on behalf of Florida's abused and neglected children. There are 21 local Guardian Ad Litem programs in 20 judicial circuits in Florida. Lake County is part of the Fifth Judicial Circuit of Florida.

Operating Expenses for Fiscal Year 2016 includes office supplies for technology items including computers, printers and a docking station.

Department: Judicial Support
Program: Juvenile Justice

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 45,742	\$ 46,804	\$ 46,804	\$ 49,641
Operating	621	621	1,521	603
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 46,363	\$ 47,425	\$ 48,325	\$ 50,244
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	346,059	398,998	398,998	398,998
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 392,422	\$ 446,423	\$ 447,323	\$ 449,242
Expenditures by Fund				
General	\$ 392,422	\$ 446,423	\$ 447,323	\$ 449,242
Total Expenditures	\$ 392,422	\$ 446,423	\$ 447,323	\$ 449,242
Number of Full Time Positions	-	-	-	-

Highlights:

Juvenile detention in Florida is a short-term, temporary program. Juvenile offenders who require long-term sanctions and rehabilitation are placed into non-residential or residential correctional programs. Two types of detention are available: Secure Detention and Home Detention. Youths placed in Secure Detention have been assessed as risks to public safety and must remain in a physically secure detention center while awaiting court proceedings. Each individual county throughout Florida shares in the cost of the Department of Juvenile Justice's total detention budget based upon the county's prior annual usage.

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. The Program Associate position reflected in Personal Services is funded from the General Fund - Court Innovations (Juvenile Alternative Programs) for a civil citation program. This position reports to the Probation Services Division of the Community Safety and Compliance Department.

Grants and Aids for Fiscal Year 2016 includes \$398,998 for the estimated share for Lake County of the Department of Juvenile Justice's total detention budget.

**Department: Judicial Support
Program: Legal Aid**

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	115,070	115,070	115,070	115,070
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 115,070	\$ 115,070	\$ 115,070	\$ 115,070
Expenditures by Fund				
General	\$ 115,070	\$ 115,070	\$ 115,070	\$ 115,070
Total Expenditures	\$ 115,070	\$ 115,070	\$ 115,070	\$ 115,070
Number of Full Time Positions	-	-	-	-

Highlights:

Civil legal aid – free legal assistance for low-income people – began in the United States in the late 1870’s. The creation of civil legal aid gives those who cannot afford attorneys access to justice. Legal aid agencies became common in the United States in the 1960’s. Through Community Legal Service of Mid Florida, Inc., clients are offered civil legal advice, assistance, and representation. Legal assistance in criminal, personal injury or traffic matters is not offered.

Grants and Aids for Fiscal Year 2016 includes \$115,070 for Community Legal Services of Mid Florida, Inc. to offer free legal assistance for low-income people.

Department: Judicial Support
Division: Public Defender

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ 304,576	\$ 319,379	\$ 319,379	\$ 337,550
Operating	160,925	187,187	187,187	193,156
Capital Outlay	2,056	4,136	4,136	28,700
Subtotal Operating Expenditures	\$ 467,557	\$ 510,702	\$ 510,702	\$ 559,406
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 467,557	\$ 510,702	\$ 510,702	\$ 559,406
Expenditures by Fund				
General	\$ 467,557	\$ 510,702	\$ 510,702	\$ 559,406
Total Expenditures	\$ 467,557	\$ 510,702	\$ 510,702	\$ 559,406
Number of Full Time Positions	6	6	6	6

Highlights:

The United States Constitution requires states to provide lawyers for those criminal defendants who cannot afford to hire counsel. The Public Defender is responsible for representing indigent citizens charged with a crime, felony or misdemeanor, in the Circuit and County courts in any case that involves the possibility of incarceration. The Public Defender is also responsible for representing indigent persons in civil commitment proceedings, civil commitment proceedings involving alleged sexually violent predators, persons who are appealing their convictions, involuntary commitments or delinquency adjudications. The Public Defender is elected for a term of four years and runs for office in presidential election years.

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance cost. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class. Six professional positions are funded from the General Fund.

Operating Expenses for Fiscal Year 2016 includes contractual services, utility services, and repair and maintenance that are necessary for the public defender areas.

Capital Outlay for Fiscal Year 2016 includes \$28,700 in Capital Outlay (machinery and equipment).

Department: Judicial Support
Division: State Attorney

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	168,956	205,977	202,247	371,933
Capital Outlay	32,833	50,000	53,000	18,796
Subtotal Operating Expenditures	\$ 201,789	\$ 255,977	\$ 255,247	\$ 390,729
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	334,577	351,840	352,570	358,840
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	\$ 536,366	\$ 607,817	\$ 607,817	\$ 749,569
Expenditures by Fund				
General	\$ 536,366	\$ 607,817	\$ 607,817	\$ 749,569
Total Expenditures	\$ 536,366	\$ 607,817	\$ 607,817	\$ 749,569
Number of Full Time Positions	-	-	-	-

Highlights:

The Constitution of the State of Florida empowers the State Attorney as the prosecuting officer of all circuit and county trial courts. The State Attorney processes all criminal cases presented by law enforcement officers who have charged persons with felonies, misdemeanors, traffic crimes such as DUI or reckless driving, acts of juvenile delinquency, and certain violations of county or municipal ordinances.

Operating Expenses for Fiscal Year 2016 includes contractual services, utility services, and repair and maintenance that are necessary for the State Attorney areas.

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GENERAL (0010)					
Judicial Support					
State Attorney - Technology					
(2) Servers, Firewalls and Scanners	6062100	-	\$ 18,796	\$ -	\$ 18,796
Public Defender - Technology					
(20) Surface Pro 3 Tablets	6062200	-	28,700	-	28,700
Judges - Technology					
Laptops, San Node, Mixers, Audio/Video Equipment, etc.	6062300	-	79,000	-	79,000
Total General Fund			\$ 126,496	\$ -	\$ 126,496
TOTAL ALL FUNDS			\$ 126,496	\$ -	\$ 126,496

OTHER OPERATING BUDGETS

- DEBT SERVICE
- NON-DEPARTMENTAL



LAKE COUNTY

FLORIDA

Debt Service

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
General Obligation Bonds-Refunded Bank Loan				
Citizen's First Bank, Series 2015 (Bank Loan)	\$ 2,787,720	\$ 3,290,146	\$ 3,339,725	\$ 3,043,502
Amount of Issue: \$20,950,000				
Remaining Principal as of 9/30/2015: \$24,255,000				
Maturity Date: April 1, 2026				
Subtotal GO Bonds-Refunded Bank Loan	\$ 2,787,720	\$ 3,290,146	\$ 3,339,725	\$ 3,043,502
Special Obligation Bonds				
Pari-Mutuel Repl Bonds, Series 2011	\$ 319,180	\$ 304,973	\$ 304,437	\$ 350,604
Amount of Issue: \$3,635,000				
Remaining Principal as of 9/30/2015: \$2,970,000				
Maturity Date: October 1, 2030				
Subtotal Obligation Bonds	\$ 319,180	\$ 304,973	\$ 304,437	\$ 350,604
Refunded Bonds, 2015B-Bank Loan 2015A				
	\$ 5,740,600	\$ 5,782,241	\$ 5,778,918	\$ 4,786,367
Amount of Issue: \$75,985,000				
Remaining Principal as of 9/30/2015: \$80,130,000				
Maturity Date: June 1, 2037				
Subtotal Capital Imp Bonds & Bank Loan	\$ 5,740,600	\$ 5,782,241	\$ 5,778,918	\$ 4,786,367
Commercial Loan				
Hancock Bank of Florida, 2008	\$ 1,166,265	\$ 1,218,108	\$ 1,175,769	\$ 1,261,034
Amount of Issue: \$10,000,000				
Remaining Principal as of 9/30/2015: \$2,290,918				
Maturity Date: June 1, 2017				
Subtotal Commercial Loan	\$ 1,166,265	\$ 1,218,108	\$ 1,175,769	\$ 1,261,034
Total Debt Service	\$ 9,694,585	\$ 10,290,495	\$ 10,294,412	\$ 9,441,507
Expenditures by Category				
Debt Service	\$ 9,864,233	\$ 9,861,391	\$ 9,819,259	\$ 8,616,642
Other Fees and Reserves	149,533	734,077	779,590	824,865
Total Expenditures	\$ 10,013,765	\$ 10,595,468	\$ 10,598,849	\$ 9,441,507

Highlights:

Four Debt Service funds totaling \$9,441,507 have been established to repay the principal and interest expenses related to long-term debt on various revenue and limited general obligation bond issues.

Debt Service - *continued*

In April 2007, the County issued \$34.7 million in limited 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 is supported by a voter approved countywide millage rate of .1600 mills. In May 2015, the bond (approximately 20.9 million) Series 2015 was refinanced via a direct placement bank loan with Citizen's First Bank (Leesburg) at the fixed interest rate of 2.22%. The estimated annual savings of \$170,000 is expected beginning in 2016 through 2026. The principal, interest and reserve budget for Fiscal Year 2016 totals \$3,043,502.

The County has sold three other revenue bond/bank notes that are backed by sales tax revenues. A \$4.4 million revenue bond was issued backed by state sales tax revenues (used to replace racing tax revenues previously distributed by the State) for land acquisition and construction of a regional park and various walking and biking trails. A \$3.6 million revenue bond was issued in 2011 to refund the Series 2000 bonds. The Series 2011 issue is estimated to have a total savings of \$549,000. The principal, interest and reserve budget for Fiscal Year 2016 totals \$350,604.

A \$87.4 million revenue bond was issued backed by the County's half-cent sales tax revenues for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations and the Lake County Courthouse, as well as the South Tavares Government Complex for Public Works, Public Safety, Fleet Operations and Health Department Administration/Clinic. Current plans have been pared down to include only the Downtown Tavares Center and the Lake County Courthouse. In May 2015, the bond was refinanced via a hybrid structure direct bank loan and bonds issuance. The earlier maturities (approximately \$25.8 million) beginning June 1, 2018 through 2026 were refinanced via a direct bank loan with Regions Bank (Jacksonville) at the fixed interest rate of 2.27% Series 2015A. The estimated annual savings of \$215,000 is expected beginning 2016 through 2026. The remaining bonds (approximately \$50.1 million) were refinanced via publicly offered bonds. The Series 2015B bonds were purchased by Raymond James & Associates. The principal, interest and reserve budget for Fiscal Year 2016 totals \$4,786,367.

A \$10 million commercial bank loan was approved in April 2008 to help fund the 800 MHz radio system backed by the County's share of a one percent local option infrastructure sales tax. This note payable was refinanced on June 12, 2012 with the new interest rate of 1.45 percent. The principal, interest and reserve budget for Fiscal Year 2016 totals \$1,261,034.

Debt Management Policy:

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

When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed 90 percent of the useful life of the project.

Where possible, the County will use self-supporting revenue, special assessment, or other self-supporting bonds, instead of general obligation bonds to fund capital projects.

The County will not use long-term debt to finance current operations.

The County will seek to maintain and, if applicable, improve its current bond rating.

The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Comprehensive Annual Financial Report will be filed with the Municipal Security Rulemaking Board's EMMA system.

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

Schedule of Debt Service Requirements

	<u>Principal Payment FY 2016</u>	<u>Interest Payment FY 2016</u>	<u>Other Fees and Reserves FY 2016</u>	<u>Total FY 2016</u>
GO Bonds-Refunded Bank Loan				
Citizen's First Bank (Bank Loan) Series 2015	\$ 1,875,000	\$ 584,426	\$ 584,076	\$ 3,043,502
Subtotal GO Bonds-Refunded Bank Loan	\$ 1,875,000	\$ 584,426	\$ 584,076	\$ 3,043,502
Special Obligation Bonds				
Pari-Mutuel Revenues Replacement Bonds Series 2011	\$ 160,000	\$ 92,664	\$ 97,940	\$ 350,604
Subtotal Special Obligation Bonds	\$ 160,000	\$ 92,664	\$ 97,940	\$ 350,604
CIP Bonds-Ref Bank Loan and Bonds				
2015A (Bank Loan), 2015B (Bonds) Series 2015	\$ 2,325,000	\$ 2,413,287	\$ 48,080	\$ 4,786,367
Subtotal Capital Improvement Bonds	\$ 2,325,000	\$ 2,413,287	\$ 48,080	\$ 4,786,367
Commercial Loan				
Hancock Bank of Florida 2008	\$ 1,137,184	\$ 29,081	\$ 94,769	\$ 1,261,034
Subtotal Commercial Loan	\$ 1,137,184	\$ 29,081	\$ 94,769	\$ 1,261,034
Total Debt Service	\$ 5,497,184	\$ 3,119,458	\$ 824,865	\$ 9,441,507

Highlights:

The Limited General Obligation Bonds are secured by a pledge of not more than one third of a mill of ad valorem taxes pursuant to a referendum approved by the voters in 2004. These funds are used to acquire and manage environmentally sensitive public lands in the County. The Fiscal Year 2016 funding requirement for this bond series is supported by a countywide millage rate of .1600. The bond was refinanced via direct bank loan with Citizen's First Bank in May 2015 at a fixed interest rate of 2.22% and is scheduled to mature on April 1, 2026.

Pari-Mutuel Revenue Replacement Bonds are financed by sales tax revenues collected by the State pursuant to Chapter 212, Part 1, Florida Statutes. Beginning July 1, 2000, the State began using sales tax revenues to replace revenues formerly distributed to counties from racetrack and jai alai fronton monies. Bond proceeds were used to fund the acquisition of park lands and associated improvements. This bond matures on October 1, 2030.

The Capital Improvement Revenue Bonds are secured by a pledge of the half-cent sales tax distributed to the County by the State of Florida and were issued to construct the Downtown Tavares Center for Governmental Operations. A portion of the bond (approximately \$25.8 million) was refinanced via a direct bank loan with Regions Bank in May 2015 at a fixed interest rate of 2.27% and is scheduled to mature on June 1, 2026. The remaining balance of the bond issue (approximately \$50.1 million) was refinanced through a public offering and is scheduled to mature on June 1, 2037.

The commercial loan with Hancock Bank of Florida is secured by a pledge of the County's share of a one percent local option infrastructure sales tax and matures on June 1, 2017. This loan completed the funding required for the Countywide 800MHz Radio System.



LAKE COUNTY

FLORIDA

Non-Departmental

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Program				
General Fund	\$ 12,931,907	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955
Infrastructure Sales Tax	12,308,275	13,032,500	13,775,980	13,852,760
Lake County Ambulance	6,457,524	7,492,673	7,369,544	7,664,465
Special Assessments	735,777	951,850	964,219	976,726
Total Expenditures	\$ 32,433,483	\$ 44,793,008	\$ 48,452,631	\$ 48,303,906
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	1,872,444	2,107,626	2,235,005	3,122,576
Capital Outlay	-	3,000	3,000	-
Subtotal Operating Expenditures	\$ 1,872,444	\$ 2,110,626	\$ 2,238,005	\$ 3,122,576
Capital Improvements	-	-	1,080,000	1,057,204
Debt Service	-	-	-	-
Grants and Aids	7,350,362	8,421,896	8,419,844	8,634,476
Transfers	23,210,677	24,079,392	24,821,243	24,137,736
Reserves	-	10,181,094	11,893,539	11,351,914
Total Operating Expenditures	\$ 32,433,483	\$ 44,793,008	\$ 48,452,631	\$ 48,303,906
Expenditures by Fund				
General	\$ 12,931,907	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955
Infrastructure Sales Tax Revenue	12,308,275	13,032,500	13,775,980	13,852,760
Lake County Ambulance	6,457,524	7,492,673	7,369,544	7,664,465
Special Assessments:				
Greater Groves MSBU	236,564	294,823	299,002	309,183
Greater Hills MSBU	242,280	299,823	303,621	297,274
Greater Pines Municipal Services	236,875	310,262	313,439	325,325
Picciola Island Street Lighting	3,098	7,494	8,041	7,076
Valencia Terrace Street Lighting	5,555	12,856	13,156	11,898
Village Green Street Lighting	11,405	26,592	26,960	25,970
Total Expenditures	\$ 32,433,483	\$ 44,793,008	\$ 48,452,631	\$ 48,303,906

General Fund Non-Departmental

Expenditures	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	1,212,622	1,449,383	1,559,593	2,446,193
Capital Outlay	-	3,000	3,000	-
Subtotal Operating Expenditures	\$ 1,212,622	\$ 1,452,383	\$ 1,562,593	\$ 2,446,193
Capital Improvements	-	-	1,080,000	1,057,204
Debt Service	-	-	-	-
Grants and Aids	1,359,935	1,668,454	1,666,702	1,824,057
Transfers	10,359,350	10,488,353	10,486,724	9,681,852
Reserves	-	9,706,795	11,546,869	10,800,649
Total Operating Expenditures	\$ 12,931,907	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955
Expenditures by Fund				
General	\$ 12,931,907	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955
Total Expenditures	\$ 12,931,907	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955

Highlights:

The General Fund non-operating expenditures have a countywide impact and do not fall under the responsibility of a single department.

Operating Expenses for Fiscal Year 2016 include Munis financial system contracts and countywide services such as postage, cellular phone, bank fees, and professional/contractual services, including Lake County's portion of the cost for operating the District Medical Examiners Office. Items added in Fiscal Year 2016 include Financial Advisor, State Lobbyist, Bus Services for East Ridge High School, and funds toward the settlement of a legal matter.

Grants and Aids for Fiscal Year 2016 include \$1.67 million in payments to the Community Redevelopment Areas, \$52,250 for the Trout Lake Naturalist position, \$50,000 for veterans memorials at Leesburg and Lake Nona, \$18,800 for the Lake County Historical Society, \$15,000 for estimated costs relating to the Fire Services Automatic Aid Agreement with the City of Tavares, \$10,000 for MyRegion.org, and \$5,000 for the St. Johns River Alliance.

A summary of Fiscal Year 2016 Interfund transfers are shown below:

County Fire Rescue	\$ 836,270
County Library System	3,929,173
Expansion Projects Debt Service	204,166
Landfill Enterprise	2,253,332
Parks Services MSTU (Including Public Lands)	1,444,740
Transit	1,014,171
	<u>\$ 9,681,852</u>

**General Fund Non-Departmental
Expenditure Detail**

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Medical Examiner	\$ 774,261	\$ 805,089	\$ 805,089	\$ 788,961
Operating Expenditures				
Value Adjustment Board	18,226	86,100	86,100	76,100
Financial Advisor	-	-	-	30,000
Professional Services - Countywide	-	30,000	30,000	30,000
State Lobbyist	-	-	-	50,000
Federal Lobbyist	72,198	72,600	72,600	72,600
Municipal Code Service	13,644	20,000	20,000	20,000
Iron Mountain - Software Escrow Agreement	800	-	-	840
Lynx - Route 55 Services	1,725	-	-	-
Bond Compliance Contract	-	-	-	2,500
Contractual Services - Countywide	-	15,840	15,840	15,000
Financial Software Consulting Services	-	-	92,689	-
Financial Software Consulting Svcs - Travel	-	-	20,574	-
Financial Software Maintenance	214,016	271,567	271,567	278,744
Maintenance - Countywide	-	25,000	20,762	25,000
Office Supplies and Other Expenses	61,687	32,120	32,130	43,750
Tax Deed Certificates	(12,408)	10,000	10,000	10,000
Legal Advertisements	3,633	6,000	6,000	6,000
Impact Fee and Assessment Refunds/Credits	-	10,000	10,000	10,000
FHP Radar Certification	-	5,000	5,000	4,850
Employee Functions	4,835	-	-	-
Miscellaneous Fees and Bank Service Charges	27,347	27,074	27,074	23,000
After School Bus Services - East Ridge HS	-	-	-	39,000
Settlement Funding	-	-	-	886,000
Lake County League of Cities	1,057	847	847	847
National Association of Counties	4,373	4,373	4,373	4,373
Florida Association of Counties	27,228	27,773	27,773	28,328
Keep America Beautiful Dues	-	-	-	300
Training	-	-	1,175	-
Capital Outlay				
Judicial Center Renovation	-	-	1,080,000	1,057,204
Replacement Printer for Clerk/Board Finance	-	3,000	3,000	-
Grants and Aids				
City of Tavares Fire Svcs Auto Aid Agreement	-	15,000	15,000	15,000
Courtesy Transportation - Minneola	5,219	-	-	-
Veterans Memorials	6,200	-	-	50,000
Lake County Historical Society	18,800	18,800	18,800	18,800
MyRegion.org	-	10,000	10,000	10,000
St. Johns River Alliance	5,000	5,000	5,000	5,000
Trout Lake Nature Center	52,250	52,250	52,250	52,250
Community Redevelopment Areas	1,272,466	1,567,404	1,565,652	1,673,007
Interfund Transfers	10,359,350	10,488,353	10,486,724	9,681,852
Reserves	-	9,706,795	11,546,869	10,800,649
Total Expenditures	\$ 12,931,907	\$ 23,315,985	\$ 26,342,888	\$ 25,809,955

Infrastructure Sales Tax Non-Departmental

Expenditures	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	12,308,275	13,032,500	13,775,980	13,852,760
Reserves	-	-	-	-
Total Operating Expenditures	\$ 12,308,275	\$ 13,032,500	\$ 13,775,980	\$ 13,852,760
Expenditures by Fund				
Infrastructure Sales Tax Revenue	\$ 12,308,275	\$ 13,032,500	\$ 13,775,980	\$ 13,852,760
Total Expenditures	\$ 12,308,275	\$ 13,032,500	\$ 13,775,980	\$ 13,852,760

Highlights:

The levy of the one-cent sales tax began on January 1, 2003 and will remain in effect for 15 years until December 31, 2017.

The County's share of the one-cent sales tax is collected in the Infrastructure Sales Tax Revenue Fund and subsequently transferred to other funds for allowable expenditures. The balance will be transferred to the Renewal Sales Tax Capital Project Funds, 50 percent of which must be used for transportation purposes and 50 percent for purposes allowed by F.S. 212.055(2).

FY 2016 Infrastructure Sales Tax Revenue Transfers

\$ 350,000	Parks projects - Parks Capital Projects Fund
660,000	Administrative Service Fee - General Fund
503,861	Facility capital projects - Renewal Sales Tax Capital Projects Fund
6,596,380	Transportation funding - Renewal Sales Tax Capital Projects - PW Fund
4,534,121	Debt service for Expansion Projects - Expansion Projects Debt Service Fund
<u>1,208,398</u>	Debt service for \$10 million commercial loan for countywide radio system - Renewal Sales Tax Debt Service Fund
<u>\$13,852,760</u>	

Lake County Ambulance

Expenditures	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	5,990,427	6,753,442	6,753,142	6,810,419
Transfers	467,098	472,695	472,695	514,550
Reserves	-	266,536	143,707	339,496
Total Operating Expenditures	\$ 6,457,524	\$ 7,492,673	\$ 7,369,544	\$ 7,664,465
Expenditures by Fund				
Lake County Ambulance	\$ 6,457,524	\$ 7,492,673	\$ 7,369,544	\$ 7,664,465
Total Expenditures	\$ 6,457,524	\$ 7,492,673	\$ 7,369,544	\$ 7,664,465

Highlights:

A Countywide Municipal Service Taxing Unit (MSTU) was established by Ordinance No. 2000-35 for the provision of essential facilities and municipal services for the unincorporated and incorporated areas of Lake County. Funds derived from the levy and collection of ad valorem taxes are used to provide ambulance and emergency medical services for the citizens of Lake County. Ambulance services from Fiscal Years 2000-2011 were provided by Lake-Sumter Emergency Medical Services, Inc. (LSEMS), a governmental corporation created by Lake and Sumter Counties pursuant to Chapter 163, Florida Statutes. In early 2011, Sumter County elected to end its 11 year cooperative venture by deciding to bid out the ambulance service contract. LSEMS officially ceased operation at the end of September 2011.

Lake Emergency Medical Services, Inc. (LEMS) was created per the Board's direction on July 19, 2011, and began operations on October 1, 2011. This new entity was given the mandate to provide efficient, cost-effective emergency medical service and transportation of the sick and injured citizens and visitors of Lake County. The Medical Director oversees the medical protocol and guidelines for emergency medical response, patient care and quality development programs.

The Fiscal Year 2016 budget of \$7,664,465 is supported by a 0.4629 millage rate that is expected to generate \$7,558,581.

Grants and Aids for Fiscal Year 2016 includes a combination of the \$143,797 estimated tax increment payment to the Community Redevelopment Areas and \$666,622 to municipalities providing Advanced Life Support (ALS) emergency response within their jurisdictions. The \$6,000,000 contribution to LEMS for the provision of emergency medical and transportation services is also shown under Grants and Aids.

Transfers for Fiscal Year 2016 include the customary administrative transfers to the Property Appraiser and Tax Collector. A \$300,000 transfer to the County Fire Rescue Fund was also budgeted to be used for the purchase of Advanced Life Support (ALS) equipment by the Lake County Public Safety Department.

To provide ALS emergency response to city and County residents in the best and most efficient way possible, LEMS has entered into interlocal agreements with municipalities that operate a fire department and wish to offer ALS emergency response within their jurisdictions. These agreements stipulate that an amount equaling 0.1 mill ad valorem levy on each city's assessment roll shall be paid to the participating municipalities.

Special Assessments

Expenditures	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	659,822	658,243	675,412	676,383
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 659,822	\$ 658,243	\$ 675,412	\$ 676,383
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	75,955	85,844	85,844	88,574
Reserves	-	207,763	202,963	211,769
Total Operating Expenditures	\$ 735,777	\$ 951,850	\$ 964,219	\$ 976,726
Expenditures by Fund				
Greater Groves MSBU	\$ 236,564	\$ 294,823	\$ 299,002	\$ 309,183
Greater Hills MSBU	242,280	299,823	303,621	297,274
Greater Pines Municipal Services	236,875	310,262	313,439	325,325
Picciola Island Street Lighting	3,098	7,494	8,041	7,076
Valencia Terrace Street Lighting	5,555	12,856	13,156	11,898
Village Green Street Lighting	11,405	26,592	26,960	25,970
Total Expenditures	\$ 735,777	\$ 951,850	\$ 964,219	\$ 976,726

Highlights:

Lake County receives a three percent administrative fee based on the anticipated revenue for each of the six funds above. The funds for each of these non-ad valorem assessments are retained in a separate fund within the Lake County financial accounting system. Any interest that accumulates from the assessment funds are prorated and posted to each fund monthly. The non-ad valorem assessments apply to parcels in the associated subdivisions only (named above).

The assessments for Greater Groves, Greater Hills and Greater Pines are for the provision of maintenance services for the common areas within each subdivision. The annual budget for these services is established by the homeowners' association (HOA) within each subdivision for the sole benefit of the individuals in each subdivision.

Lake County establishes the budgets for the three subdivisions associated with street lighting (Picciola Island, Valencia Terrace, and Village Green) based on the current electricity invoices, plus any inflationary factor. The County remits the payments to the associated electric company monthly.

TABLE OF CONTENTS

G. Internal Service Funds

Table of Contents	G - 1
Facilities and Fleet Management	G - 3
Departmental Summary	G - 5
Fleet Management	G - 6
Performance Measurements	G - 7
Human Resources	G - 9
Departmental Summary	G - 11
Property and Casualty	G - 12
Employee Group Benefits	G - 13
Performance Measurements	G - 14



LAKE COUNTY

FLORIDA

FACILITIES AND FLEET MANAGEMENT DEPARTMENT



LAKE COUNTY

FLORIDA

Facilities and Fleet Management Department

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Division/Program				
Fleet Management	\$ 3,473,767	\$ 4,276,098	\$ 4,278,638	\$ 4,237,578
Total Expenditures	<u><u>\$ 3,473,767</u></u>	<u><u>\$ 4,276,098</u></u>	<u><u>\$ 4,278,638</u></u>	<u><u>\$ 4,237,578</u></u>
Expenditures by Category				
Personal Services	\$ 883,155	\$ 913,741	\$ 913,741	\$ 962,458
Operating	2,590,612	3,240,069	3,240,069	3,239,319
Capital Outlay	-	94,350	94,350	-
Subtotal Operating Expenditures	<u><u>\$ 3,473,767</u></u>	<u><u>\$ 4,248,160</u></u>	<u><u>\$ 4,248,160</u></u>	<u><u>\$ 4,201,777</u></u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	27,938	30,478	35,801
Total Operating Expenditures	<u><u>\$ 3,473,767</u></u>	<u><u>\$ 4,276,098</u></u>	<u><u>\$ 4,278,638</u></u>	<u><u>\$ 4,237,578</u></u>
Expenditures by Fund				
Fleet Management	\$ 3,473,767	\$ 4,276,098	\$ 4,278,638	\$ 4,237,578
Total Expenditures	<u><u>\$ 3,473,767</u></u>	<u><u>\$ 4,276,098</u></u>	<u><u>\$ 4,278,638</u></u>	<u><u>\$ 4,237,578</u></u>
Number of Full Time Positions	19	19	19	19

Department: Facilities and Fleet Management
Division: Fleet Management

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ 883,155	\$ 913,741	\$ 913,741	\$ 962,458
Operating	2,590,612	3,240,069	3,240,069	3,239,319
Capital Outlay	-	94,350	94,350	-
Subtotal Operating Expenditures	\$ 3,473,767	\$ 4,248,160	\$ 4,248,160	\$ 4,201,777
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	27,938	30,478	35,801
Total Operating Expenditures	\$ 3,473,767	\$ 4,276,098	\$ 4,278,638	\$ 4,237,578
Expenditures by Fund				
Fleet Management	\$ 3,473,767	\$ 4,276,098	\$ 4,278,638	\$ 4,237,578
Total Expenditures	\$ 3,473,767	\$ 4,276,098	\$ 4,278,638	\$ 4,237,578
Number of Full Time Positions	19	19	19	19

Highlights:

Personal Services for Fiscal Year 2016 includes a 3% salary increase for employees and reflects \$8,500 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly and the budget includes conservative rates for the special risk class.

Operating Expenses for Fiscal Year 2016 includes \$1,430,000 budgeted for motor fuel, which averages out to \$3.67 per gallon, a decrease from Fiscal Year 2015. Repair and maintenance costs are \$517,500, which includes inspections, fuel site repairs, wash rack and telephone repair and maintenance, and software licensing and maintenance. Parts inventory are budgeted at \$982,000. The operating supplies budget has \$58,500 for vehicle and equipment oils and lubricants. Utility costs are budgeted for \$24,800.

Reserves for Fiscal Year 2016 includes \$35,801 available for operations.

Facilities and Fleet Management Department

Performance Measurements

Key Objectives

Fleet Management Division

Establish a more unified Fleet Management Operation

Maintain competitive prices for fuel, parts, and labor

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Fleet Management Division</u>			
County Fuel Sites - Fuel Consumption (Unleaded, Diesel, and Off Road)	311,260	330,000	320,000
Labor Hours Worked/Billed	12,368	13,500	13,750



LAKE COUNTY

FLORIDA

HUMAN RESOURCES DEPARTMENT





LAKE COUNTY

FLORIDA

Human Resources Department

	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Division/Program				
Property and Casualty	\$ 2,377,397	\$ 4,892,811	\$ 5,444,413	\$ 4,931,347
Employee Group Benefits	12,671,748	18,034,782	18,459,353	17,580,500
Total Expenditures	<u>\$ 15,049,144</u>	<u>\$ 22,927,593</u>	<u>\$ 23,903,766</u>	<u>\$ 22,511,847</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	14,743,776	17,666,480	17,666,480	17,792,413
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 14,743,776</u>	<u>\$ 17,666,480</u>	<u>\$ 17,666,480</u>	<u>\$ 17,792,413</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	305,368	314,322	314,322	331,122
Reserves	-	4,946,791	-	4,388,312
Total Operating Expenditures	<u>\$ 15,049,144</u>	<u>\$ 22,927,593</u>	<u>\$ 17,980,802</u>	<u>\$ 22,511,847</u>
Expenditures by Fund				
Property and Casualty	\$ 2,377,397	\$ 4,892,811	\$ 5,444,413	\$ 4,931,347
Employee Group Benefits	12,671,748	18,034,782	18,459,353	17,580,500
Total Expenditures	<u>\$ 15,049,144</u>	<u>\$ 22,927,593</u>	<u>\$ 23,903,766</u>	<u>\$ 22,511,847</u>
Number of Full Time Positions	-	-	-	-

Department: Human Resources
Program: Property and Casualty

Expenditures/Positions	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	2,233,474	3,313,718	3,313,718	3,425,577
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 2,233,474	\$ 3,313,718	\$ 3,313,718	\$ 3,425,577
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	143,923	148,890	148,890	154,986
Reserves	-	1,430,203	1,981,805	1,350,784
Total Operating Expenditures	\$ 2,377,397	\$ 4,892,811	\$ 5,444,413	\$ 4,931,347
Expenditures by Fund				
Property and Casualty	\$ 2,377,397	\$ 4,892,811	\$ 5,444,413	\$ 4,931,347
Total Expenditures	\$ 2,377,397	\$ 4,892,811	\$ 5,444,413	\$ 4,931,347
Number of Full Time Positions	-	-	-	-

Highlights:

Operating Expenses for Fiscal Year 2016 includes \$1,652,305 for insurance premiums on County assets, and \$415,100 for actuarial review, broker services and legal fees. Workers' Compensation claims are budgeted at \$700,018, and Property and Liability claims are estimated at \$557,374. A slight increase in insurance recovery reimbursements of \$20,000 has been budgeted.

Transfers for Fiscal Year 2016 include \$154,986, which provides a portion of the funding for the Risk and Benefits Administration. Funds are used for administration and operating costs associated with the County's insurance funds. The balance of funding for Risk and Benefits Administration is transferred from the Employee Group Benefits Fund.

Reserves for Fiscal Year 2016 include \$1,350,784 available for operations, which may be adjusted during the midyear process.

Department: Human Resources
Program: Employee Group Benefits

Expenditures/Positions	Actual FY 2014	Adopted FY 2015	Revised FY 2015	Adopted FY 2016
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	12,510,303	14,352,762	14,352,762	14,366,836
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 12,510,303	\$ 14,352,762	\$ 14,352,762	\$ 14,366,836
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	161,445	165,432	165,432	176,136
Reserves	-	3,516,588	3,941,159	3,037,528
Total Operating Expenditures	\$ 12,671,748	\$ 18,034,782	\$ 18,459,353	\$ 17,580,500
Expenditures by Fund				
Employee Group Benefits	\$ 12,671,748	\$ 18,034,782	\$ 18,459,353	\$ 17,580,500
Total Expenditures	\$ 12,671,748	\$ 18,034,782	\$ 18,459,353	\$ 17,580,500
Number of Full Time Positions	-	-	-	-

Highlights:

Operating Expenses for Fiscal Year 2016 includes \$567,735 for insurance premiums for life, accidental death and dismemberment, dental, long-term disability, and the employee assistance program. Administrative fees are budgeted at \$1,256,568 for costs associated with administering the County health insurance plan, and stop-loss premiums. Medical claims are estimated to increase 1.69%, and are budgeted at \$12,547,880 for Fiscal Year 2016. Employee contributions for participation in the medical plans were increased for the first time since Fiscal Year 2008 and were based on BCC approved Plan Design changes.

Transfers for Fiscal Year 2016 include \$176,136, which provides a portion of the funding for the Risk and Benefits Administration. Funds are used for administration and operating costs associated with the County's insurance funds. The balance of funding for Risk and Benefits Administration is transferred from the Property and Casualty Fund.

Reserves for Fiscal Year 2016 include \$3,037,528 available for operations.

Human Resources Department

Performance Measurements

Key Objectives

Benefits and Risk Administration:

Provide oversight of the Workers' Compensation and Property and Casualty programs to ensure County and other participating entities compliance.

Safety:

Develop and deliver safety programs that increase an individual's safe work habits by enhancing individual and departmental safety knowledge.

Group Benefits:

Provide individuals with help concerning Group Benefits to assist an individual through the benefits selection process.

Performance Measures	Actual FY 2014	Estimated FY 2015	Adopted FY 2016
<u>Benefits and Risk Administration:</u>			
<u>Workers' Compensation and Property and Casualty Claims Handled:</u>			
Number of Worker's Compensation, Property and Liability Claims Received	182	215	200
Number of Workers' Compensation, Property and Liability Claims Paid	128	90	120
<u>Safety:</u>			
<u>Safety Topics Developed, Meetings, Participants, and Training Hours:</u>			
Number of Safety Meetings Held	10	10	10
Number of Participants at Safety Meetings	107	140	120
Number of Unit Safety/Training Hours	900	2,800	1,000
<u>Group Benefits:</u>			
<u>Employees helped with Group Benefits:</u>			
Number of Employees assisted with Retirement, Disability, FMLA Sick Leave Bank, and Deferred Comp benefits	150	170	185
Number of Employee Benefit Briefings	60	70	70
Number of Benefit Briefing Participants	272	360	360
Number of Additions and Changes made to Employee Insurance Elections	1,878	2,000	2,030

TABLE OF CONTENTS

H. Capital Improvement Funds

Table of Contents H - 1

Capital Improvement Funds Summary and Highlights H - 3

Capital Improvements by Fund

Summary of Capital Improvements by Fund..... H - 13

Detail of Capital Improvements by Fund and Department..... H - 14



LAKE COUNTY

FLORIDA

Capital Improvement Funds

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Capital Project				
Facilities Expansion Capital Projects	\$ 844,796	\$ 2,994,311	\$ 1,145,088	\$ 895,393
Parks Capital Projects	581,902	851,751	1,030,222	846,597
Public Lands Capital Program	1,236,427	665,743	935,066	-
Renewal Sales Tax Capital Projects	2,709,792	11,719,234	11,391,010	10,194,986
Renewal Sales Tax Capital Projects - PW	6,564,772	13,045,283	13,136,195	14,917,726
Total Expenditures	<u>\$ 11,937,688</u>	<u>\$ 29,276,322</u>	<u>\$ 27,637,581</u>	<u>\$ 26,854,702</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	746,320	2,555,838	2,892,459	3,036,200
Subtotal Operating Expenditures	<u>\$ 746,320</u>	<u>\$ 2,555,838</u>	<u>\$ 2,892,459</u>	<u>\$ 3,036,200</u>
Capital Improvements	10,324,610	18,761,535	22,645,404	15,723,536
Debt Service	-	-	-	-
Grants and Aids	866,758	200,000	1,135,066	200,000
Transfers	-	-	-	-
Reserves	-	7,758,949	964,652	7,894,966
Total Operating Expenditures	<u>\$ 11,937,688</u>	<u>\$ 29,276,322</u>	<u>\$ 27,637,581</u>	<u>\$ 26,854,702</u>

Parks Capital Projects

North Lake Community Park \$100,000
Design and construction of batting cages, sports and path lighting, dugouts, parking lot, playgrounds, pavilions, landscape and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). The annual operating costs for this park are projected at \$150,000 in Fiscal Year 2016.

Lake Idamere Park \$370,000
Miracle field completion, parking lot and trail improvements, restroom/concession building, canoe/kayak launch facility, pavilions and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). The annual operating costs for this park are projected at \$50,000 in Fiscal Year 2016.

East Lake Community Park \$251,597
Construction of road and parking lot, utilities, fencing, tennis/basketball courts, playground, pavilions, paved trail, trail head, concession stand/restrooms, maintenance/caretaker's building, dog park, sports and path lighting, site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans) per Parks Master Plan. Annual operating costs for Fiscal Year 2016 are projected at \$170,000.

P.E.A.R. Park \$85,000
Improvements per Florida Community Trust (FCT) Grant, state lease agreement and park master plan (active/passive): Design and construction of pickleball courts, parking lot and road, pavilions, fencing, restrooms, paved trail, boardwalk renovations, landscape and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Annual operating costs for Fiscal Year 2016 for this park are projected at \$105,000.

Capital Improvement Funds - *continued*

Parks Capital Projects

Pine Forest Park \$40,000
 Multipurpose field, ball fields, dugouts, fencing, trails, parking lot, landscape, site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Fiscal Year 2016 annual operating costs are budgeted at \$40,000.

Renewal Sales Tax Capital Projects

East Lake Community Park \$800,000
 Funding is to purchase the property that is adjacent to the park.

Tax Collector Building \$1,250,000
 Funding for an additional building for the Tax Collector to be located in the Golden Triangle area.

Judicial Center Renovation \$2,400,000
 Funding for this renovation project was approved at \$5,000,000. With the completion of the Courthouse, the focus now shifts to the renovation of the original facility as planned.

East Lake Community Park \$200,000
 Funding to install Ballfield Lighting.

Miracle Field \$200,000
 These funds are designated for design and construction of the Miracle Field project and amenities based on the Park Master Plan. Also included is new fencing for the dog park.

South Lake Regional Park \$1,790,000
 These carry forward funds are budgeted for development costs on the Clermont Sprayfield for the South Lake Regional Park. Included is \$500,000 for funding towards the Master Plan and required fencing for the park.

Renewal Sales Tax Capital Projects - PW

Infrastructure - Undesignated \$4,155,490
 Fifty percent of the new revenue from the County Sales Tax is allocated to the repair and replacement of roads throughout Lake County.

Resurfacing \$2,642,352
 Forty percent of the new revenue from the County Sales Tax is allocated to the resurfacing of roads throughout Lake County.

Sidewalks \$660,588
 Ten percent of the new revenue from the County Sales Tax is allocated to the repair and replacement of sidewalks throughout Lake County.

Wolfbranch Box Culvert \$300,000
 Funding to repair the Wolfbranch Box Culvert.

Kurt Street \$300,000
 Mill and resurface ~8,330 LF, Three-phase project, split 50/50 with City of Eustis.

Orange Avenue \$88,650
 Redesign and rehabilitate (last of 2-year commitment of \$88,650 as grant match)

Camphor and Juniper (Carlton Village) \$89,859
 Pave non-County maintained roads in the Carlton Village subdivision. County share of expenditures only.

Department: Facilities and Fleet Management
Facilities Expansion Capital Projects

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	844,796	110,093	1,145,088	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	2,884,218	-	895,393
Total Operating Expenditures	\$ 844,796	\$ 2,994,311	\$ 1,145,088	\$ 895,393
Expenditures by Fund				
Facilities Expansion Capital Projects	\$ 844,796	\$ 2,994,311	\$ 1,145,088	\$ 895,393
Total Expenditures	\$ 844,796	\$ 2,994,311	\$ 1,145,088	\$ 895,393

Reserves for Fiscal Year 2016 are comprised entirely of Carry-Forward Purchase Orders that will be completed during the year.

**Department: Public Resources
Parks Capital Projects**

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	581,902	675,921	1,030,222	846,597
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	175,830	-	-
Total Operating Expenditures	\$ 581,902	\$ 851,751	\$ 1,030,222	\$ 846,597
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 581,902	\$ 851,751	\$ 1,030,222	\$ 846,597
Total Expenditures	\$ 581,902	\$ 851,751	\$ 1,030,222	\$ 846,597

**Department: Public Resources
Public Lands Capital Program**

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	369,669	-	-	-
Debt Service	-	-	-	-
Grants and Aids	866,758	-	935,066	-
Transfers	-	-	-	-
Reserves	-	665,743	-	-
Total Operating Expenditures	\$ 1,236,427	\$ 665,743	\$ 935,066	\$ -
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 1,236,427	\$ 665,743	\$ 935,066	\$ -
Total Expenditures	\$ 1,236,427	\$ 665,743	\$ 935,066	\$ -

Department: Facilities and Fleet Management
Renewal Sales Tax Capital Projects

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	1,500,000	1,710,261	2,395,000
Subtotal Operating Expenditures	\$ -	\$ 1,500,000	\$ 1,710,261	\$ 2,395,000
Capital Improvements	2,709,792	8,583,375	8,516,097	6,640,000
Debt Service	-	-	-	-
Grants and Aids	-	200,000	200,000	200,000
Transfers	-	-	-	-
Reserves	-	1,435,859	964,652	959,986
Total Operating Expenditures	\$ 2,709,792	\$ 11,719,234	\$ 11,391,010	\$ 10,194,986
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 2,709,792	\$ 11,719,234	\$ 11,391,010	\$ 10,194,986
Total Expenditures	\$ 2,709,792	\$ 11,719,234	\$ 11,391,010	\$ 10,194,986

Department: Public Works
Renewal Sales Tax Capital Projects - PW

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Revised FY 2015</u>	<u>Adopted FY 2016</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	746,320	1,055,838	1,182,198	641,200
Subtotal Operating Expenditures	\$ 746,320	\$ 1,055,838	\$ 1,182,198	\$ 641,200
Capital Improvements	5,818,452	9,392,146	11,953,997	8,236,939
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	2,597,299	-	6,039,587
Total Operating Expenditures	\$ 6,564,772	\$ 13,045,283	\$ 13,136,195	\$ 14,917,726
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 6,564,772	\$ 13,045,283	\$ 13,136,195	\$ 14,917,726
Total Expenditures	\$ 6,564,772	\$ 13,045,283	\$ 13,136,195	\$ 14,917,726

**Detail of Capital Outlay by Fund
FY 2016**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
CAPITAL PROJECT FUNDS					
RENEWAL SALES TAX CAPITAL PROJECTS (3030)					
<u>Constitutional Offices</u>					
Sheriff's Office - Capital					
Sheriff's Vehicles	7073350	Project 73000	\$ -	\$ 1,000,000	\$ 1,000,000
<u>Non-Departmental</u>					
Public Safety					
(3) Fire Engines	9092303	Project 21000	-	932,130	932,130
(6) LifePak 15 Machines	9092303	Project 21000	162,870	-	162,870
Lake EMS					
Lake EMS Capital Items	9092303	Project 97000	300,000	-	300,000
Total Renewal Sales Tax Capital Projects			\$ 462,870	\$ 1,932,130	\$ 2,395,000
RENEWAL SALES TAX CAPITAL PROJECTS - PW (3040)					
<u>Public Works</u>					
Capital Projects					
(4) Single Vibratory Plate Compactors	5056350	PW-1601	\$ 9,200	\$ -	\$ 9,200
(2) Asphalt Patch Trucks	5056350	Project 00001	-	300,000	300,000
(6) Pick up Trucks, Crew Cab 4 x 4	5056350	Project 00001	-	180,000	180,000
(3) 10' Flex Wing Mowers	5056350	Project 00001	-	48,000	48,000
Flatbed Crew Cab Truck	5056350	Project 00001	-	70,000	70,000
Kubota 35HP, 4x4 Utility Tractor	5056350	Project 00001	-	34,000	34,000
Total Renewal Sales Tax Capital Projects - PW			\$ 9,200	\$ 632,000	\$ 641,200
TOTAL CAPITAL PROJECT FUNDS			\$ 472,070	\$ 2,564,130	\$ 3,036,200

CAPITAL IMPROVEMENTS BY FUND





LAKE COUNTY

FLORIDA

Summary of Capital Improvements by Fund FY 2016

	Total
COUNTYWIDE FUNDS	
General Fund	\$ 1,057,204
County Transportation Trust	625,774
County Library System	274,978
Total Countywide Funds	\$ 1,957,956
SPECIAL REVENUE FUNDS	
Library Impact Fee Trust	\$ 441,990
Parks Impact Fee Trust - Central District	17,689
Parks Impact Fee Trust - North District	110,793
Parks Impact Fee Trust - South District	305,997
Road Impact Fees - District 2	321,606
Road Impact Fees - District 3	2,326,937
Road Impact Fees - District 5	1,893
South Transportation Benefit District	2,455,994
Central Transportation Benefit District	155,987
North Transportation Benefit District	474,510
Fish Conservation	182,201
MSTU - Stormwater Management	2,200,000
MSTU - Parks Services	50,000
Fire Services Impact Fee Trust	1,032,832
Total Special Revenue Funds	\$ 10,078,429
GRANT FUNDS	
Community Development Block Grant	\$ 437,284
Transit	872,135
Federal/State Grants	7,075,792
Restricted Local Programs	173,300
Total Grant Funds	\$ 8,558,511
ENTERPRISE FUNDS	
Total Enterprise Funds	\$ -
Total Operating Budget	\$ 20,594,896
CAPITAL PROJECTS FUNDS	
Parks Capital Projects	\$ 846,597
Renewal Sales Tax Capital Projects	6,640,000
Renewal Sales Tax Capital Projects - PW	8,236,939
Total Capital Projects Funds	\$ 15,723,536
Total Non-Operating Budget	\$ 15,723,536
Total Capital Improvement Program	\$ 36,318,432

**Detail of Capital Improvements by Fund and Department
FY 2016**

Fund/Department/Division	Project	Total
COUNTYWIDE FUNDS		
GENERAL FUND (0010)		
<u>Non-Departmental</u>		
Judicial Center Renovation (Rebudget)	80024	\$ 1,057,204
Total Non-Departmental		\$ 1,057,204
Total General Fund		\$ 1,057,204
COUNTY TRANSPORTATION TRUST (1120)		
<u>Public Works</u>		
Road Operations		
DST One Road - Turkey Lake Rd from S. Dewey Robbins Rd through curves, approx. 3916 LF		\$ 150,000
Traffic Operations		
Intelligent Transportation System (ITS) Study, County Support		30,000
Signal Cameras		30,000
Environmental Services		
Buildings - 323 and 350 North Sinclair Avenue		233,333
Special Assessments		
Camphor and Juniper (Carlton Village) - Prop Owner Share		182,441
Total Public Works		\$ 625,774
Total County Transportation Trust		\$ 625,774
COUNTY LIBRARY SYSTEM (1900)		
<u>Public Resources</u>		
Books, CD's, E-Books, Periodicals, Subscriptions, Publications and other Library Materials		\$ 274,978
Total Non-Departmental		\$ 274,978
Total County Library System		\$ 274,978
Total Countywide Funds		\$ 1,957,956
SPECIAL REVENUE FUNDS		
LIBRARY IMPACT FEE TRUST (1070)		
<u>Public Resources</u>		
Library Impact Fee Trust		
Cagan Crossing Library 2nd Floor Build-out (Rebudget)	80060	\$ 200,000
Purchase of Land adjacent to the Marion Baysinger Property (Rebudget)	80061	241,990
Total Public Resources		\$ 441,990
Total Library Impact Fee Trust		\$ 441,990
PARKS IMPACT FEE TRUST - CENTRAL DISTRICT (1081)		
<u>Public Resources</u>		
Park Impact Fees		
Lake Idamere Park - Improvements to Parking Lot, Pavilions and amenities	40011	\$ 17,689
Total Public Resources		\$ 17,689
Total Parks Impact Fee Trust - Central District		\$ 17,689

**Detail of Capital Improvements by Fund and Department
FY 2016**

Fund/Department/Division	Project	Total
PARKS IMPACT FEE TRUST - NORTH DISTRICT (1082)		
<u>Public Resources</u>		
Park Impact Fees		
East Lake Community Park - Parking Lot, Pavilions, Water lines, fencing, lighting, and amenities	40018	\$ 110,793
Total Public Resources		\$ 110,793
Total Parks Impact Fee Trust - North District		\$ 110,793
PARKS IMPACT FEE TRUST - SOUTH DISTRICT (1083)		
<u>Public Resources</u>		
Park Impact Fees		
Ferndale Preserve - Pavilion, observation tower, fishing pier, canoe launch and amenities	40004	\$ 215,997
South Lake Trail - ADA Improvements, Crosswalk Intersection Improvements	40017	25,000
Minneola Athletic Complex (MAC) - Fields, Playground, Pavilions, fencing, lighting and amenities	40036	65,000
Total Public Resources		\$ 305,997
Total Parks Impact Fee Trust - South District		\$ 305,997
ROAD IMPACT FEES - DISTRICT 2 (1152)		
<u>Public Works</u>		
Road Impact Fees		
Infrastructure - Undesignated		\$ 321,606
Total Public Works		\$ 321,606
Total Road Impact Fees - District 2		\$ 321,606
ROAD IMPACT FEES - DISTRICT 3 (1153)		
<u>Public Works</u>		
Road Impact Fees		
CR466A - ROW/Easements		\$ 2,326,937
Total Public Works		\$ 2,326,937
Total Road Impact Fees - District 3		\$ 2,326,937
ROAD IMPACT FEES - DISTRICT 5 (1155)		
<u>Public Works</u>		
Road Impact Fees		
Infrastructure - Undesignated		\$ 1,893
Total Public Works		\$ 1,893
Total Road Impact Fees - District 5		\$ 1,893
SOUTH TRANSPORTATION BENEFIT DISTRICT (1157)		
<u>Public Works</u>		
South Transportation Benefit District		
Infrastructure - Undesignated		\$ 2,455,994
Total Public Works		\$ 2,455,994
Total South Transportation Benefit District		\$ 2,455,994

**Detail of Capital Improvements by Fund and Department
FY 2016**

Fund/Department/Division	Project	Total
CENTRAL TRANSPORTATION BENEFIT DISTRICT (1158)		
<u>Public Works</u>		
Central Transportation Benefit District		
Lake Elle Road - Construction		\$ 155,987
Total Public Works		\$ 155,987
Total Central Transportation Benefit District		\$ 155,987
NORTH TRANSPORTATION BENEFIT DISTRICT (1159)		
<u>Public Works</u>		
North Transportation Benefit District		
Infrastructure - Undesignated		\$ 474,510
Total Public Works		\$ 474,510
Total North Transportation Benefit District		\$ 474,510
FISH CONSERVATION (1190)		
<u>Public Resources</u>		
Fish Conservation		
Ferndale Preserve - Design and Construction for Habitat and Wetland Restoration, Improvements for Canoe Launch, Fishing Pier, and Observation Tower	40004	\$ 182,201
Total Public Resources		\$ 182,201
Total Fish Conservation		\$ 182,201
MSTU - STORMWATER MANAGEMENT (1230)		
<u>Public Works</u>		
Stormwater Management		
Springs/Magnolia Lane Area Retrofit - Design	30005	\$ 150,000
Lakes Lucy and Emma Retrofits - Design	30006	200,000
Wolfbranch Road Retrofit Project	34004	1,600,000
Royal Trails Flood Study - Multi-Phase Design	37003	50,000
Royal Trails Minor Deficiency Improvements - Multiple Phases	37003	200,000
Total Public Works		\$ 2,200,000
Total MSTU - Stormwater Management		\$ 2,200,000
MSTU - PARKS SERVICES (1231)		
<u>Public Resources</u>		
Public Lands Program		
Public Lands Properties - Design, Environmental Assessments, Surveys, Perimeter fencing, Facility-Infrastructure, ADA improvements and Upgrades/Renovations to residence at Ellis Acres Reserve.		\$ 50,000
Total Public Resources		\$ 50,000
Total MSTU - Parks Services		\$ 50,000

**Detail of Capital Improvements by Fund and Department
FY 2016**

Fund/Department/Division	Project	Total
FIRE SERVICES IMPACT FEE TRUST (1690)		
<u>Public Safety</u>		
Fire Impact Fee		
Altoona Fire Station 14 w/Tower	70017	\$ 716,947
Clermont Fire Station 90	70026	315,885
Total Public Safety		\$ 1,032,832
Total Fire Services Impact Fee Trust		\$ 1,032,832
Total Special Revenue Funds		\$ 10,078,429
GRANT FUNDS		
COMMUNITY DEVELOPMENT BLOCK GRANT (1200)		
<u>Community Services</u>		
Capital Projects		
Building - Undesignated		\$ 75,000
Montclair Area Improvements		362,284
Total Community Services		\$ 437,284
Total Community Development Block Grant		\$ 437,284
TRANSIT (1210)		
<u>Community Services</u>		
Transportation Disadvantaged Capital		
Shelters - FTA 2011 Funds - Grant carryforward	20503	\$ 70,000
Rehab/Renovate Maintenance Facility - FTA 2012 Funds - Grant carryforward	20504	16,140
Shelters - FTA 2013 Funds - Grant carryforward	20506	80,000
Bus Stops - FTA 2013 Funds - Grant carryforward	20506	56,000
Bus Pads - FTA 2013 Funds - Grant carryforward	20506	150,000
Security System Parking Lot - FTA 2013 Funds - Grant carryforward	20506	75,917
Bus Shelters - FTA 2015 Funds	20508	212,039
Bus Pads - FTA 2015 Funds	20508	212,039
Total Community Services		\$ 872,135
Total Transit		\$ 872,135
FEDERAL/STATE GRANTS (1300)		
<u>Public Works</u>		
Public Works Grants		
CR466A - ROW/Easement	50022	\$ 1,562,399
Hancock Road North Extension - Construction	50025	2,032,651
Thomas Ave Sidewalk - Construction	50026	60,713
Picciola Road - Paved shoulders - Design	50027	12,000
Citrus Grove Road - Design - Economic Development Transportation (EDT) Grant	50028	500,000
Citrus Grove Road - ROW/Easement	50028	500,000
CR466A Phase I - Construction (EDT Grant)	50029	1,000,000
CR466A Phase I - Construction - County Incentive Grant (CIG)	50030	1,000,000
Picciola Road - Paved shoulders - Construction	50031	256,384
Eustis Elementary and Middle Schools - Sidewalk Construction	50032	151,645
Total Public Works		\$ 7,075,792
Total Federal/State Grants		\$ 7,075,792

**Detail of Capital Improvements by Fund and Department
FY 2016**

Fund/Department/Division	Project	Total
RESTRICTED LOCAL PROGRAMS (1310)		
<u>Public Resources</u>		
Boating Improvements		
Marsh Park and Boat Ramp - Entry road, parking lot, restrooms and boat ramp improvements	\$ 40,013	\$ 173,300
Total Public Resources		\$ 173,300
Total Restricted Local Programs		\$ 173,300
Total Grant Funds		\$ 8,558,511
ENTERPRISE FUNDS		
Total Enterprise Funds		\$ -
Total Operating Budget		\$ 20,594,896
CAPITAL PROJECTS FUNDS		
PARKS CAPITAL PROJECTS (3020)		
<u>Public Resources</u>		
General Parks Projects		
North Lake Community Park - Sports Lighting at Little League fields and Multi-purpose Fields per Park Master Plan	40002	\$ 100,000
P.E.A.R. Park - Water lines, drinking fountains, paths and amenities per Florida Communities Trust Grant and Park Master Plan	40006	10,000
P.E.A.R. Park - Design and Construction of Restroom at Pickleball Court	40006	75,000
Lake Idamere Park - Miracle Field Project, Improvements to Parking Lot, Pavilions and amenities per Park Master Plan	40011	370,000
Pine Forest Park - Athletic fields, Fencing and Dugouts per Park Master Plan	40015	40,000
East Lake Community Park - Parking Lot, Pavilions, Sports Lighting at Little League fields and Multi-purpose Fields per Park Master Plan	40018	251,597
Total Public Resources		\$ 846,597
Total Parks Capital Projects		\$ 846,597
RENEWAL SALES TAX CAPITAL PROJECTS (3030)		
Parks and Trails Capital		
East Lake Community Park - Purchase adjacent property - Project rebudget		\$ 800,000
East Lake Community Park - Ballfield Lighting		200,000
Lake Idamere Park - Miracle Field - Project rebudget	40011	200,000
Total Parks and Trails Capital		\$ 1,200,000
<u>Facilities and Fleet Management</u>		
Tax Collector Building in the Golden Triangle area - Project rebudget		\$ 1,250,000
Judicial Center Renovation - Project rebudget	80024	2,400,000
Total Facilities and Fleet Management		\$ 3,650,000
<u>Non-Departmental</u>		
South Lake Regional Park - Master Site Planning, Environmental Assessment and Mitigation, Design, Engineering, Permitting, Surveying, Land Clearing and Grading, Utilities/Wells, and construction of Park Entry Road.	40003	\$ 1,790,000
Total Non-Departmental		\$ 1,790,000
Total Renewal Sales Tax Capital Projects		\$ 6,640,000

**Detail of Capital Improvements by Fund and Department
FY 2016**

Fund/Department/Division	Project	Total
RENEWAL SALES TAX CAPITAL PROJECTS - PW (3040)		
<u>Public Works</u>		
Wolfbranch Box Culvert Project		\$ 300,000
Kurt Street - Milling and Resurfacing		300,000
Orange Avenue - Redesign and rehabilitate	51000	88,650
Camphor and Juniper (Carlton Village) - County Share		89,859
Sidewalks		660,588
Roads - Infrastructure		1,000,000
Roads - Infrastructure - Construction (Undesignated)		3,155,490
Resurfacing		2,642,352
Total Public Works		\$ 8,236,939
Total Renewal Sales Tax Capital Projects - PW		\$ 8,236,939
Total Capital Projects Funds		\$ 15,723,536
Total Non-Operating Budget		\$ 15,723,536
Total Capital Improvement Program		\$ 36,318,432



LAKE COUNTY

FLORIDA

TABLE OF CONTENTS

I. Appendix

Table of Contents	I - 1
Supplemental Information and Demographics	I - 3
Millage and Budget Resolutions	I - 9
Open Purchase Orders by Fund	I - 29
Glossary of Terms	I - 31



LAKE COUNTY

FLORIDA

Supplemental Information and Demographics

GOVERNMENT

- Lake County was created by the Florida Legislature on May 27, 1887.
- The County was named for its 647 named lakes. The County also has two named rivers, 37 springs, a number of smaller unnamed lakes and a few small named streams.
- Within the boundaries of Lake County are 14 cities or towns, each of which is governed by a mayor and a city/town council or commission:

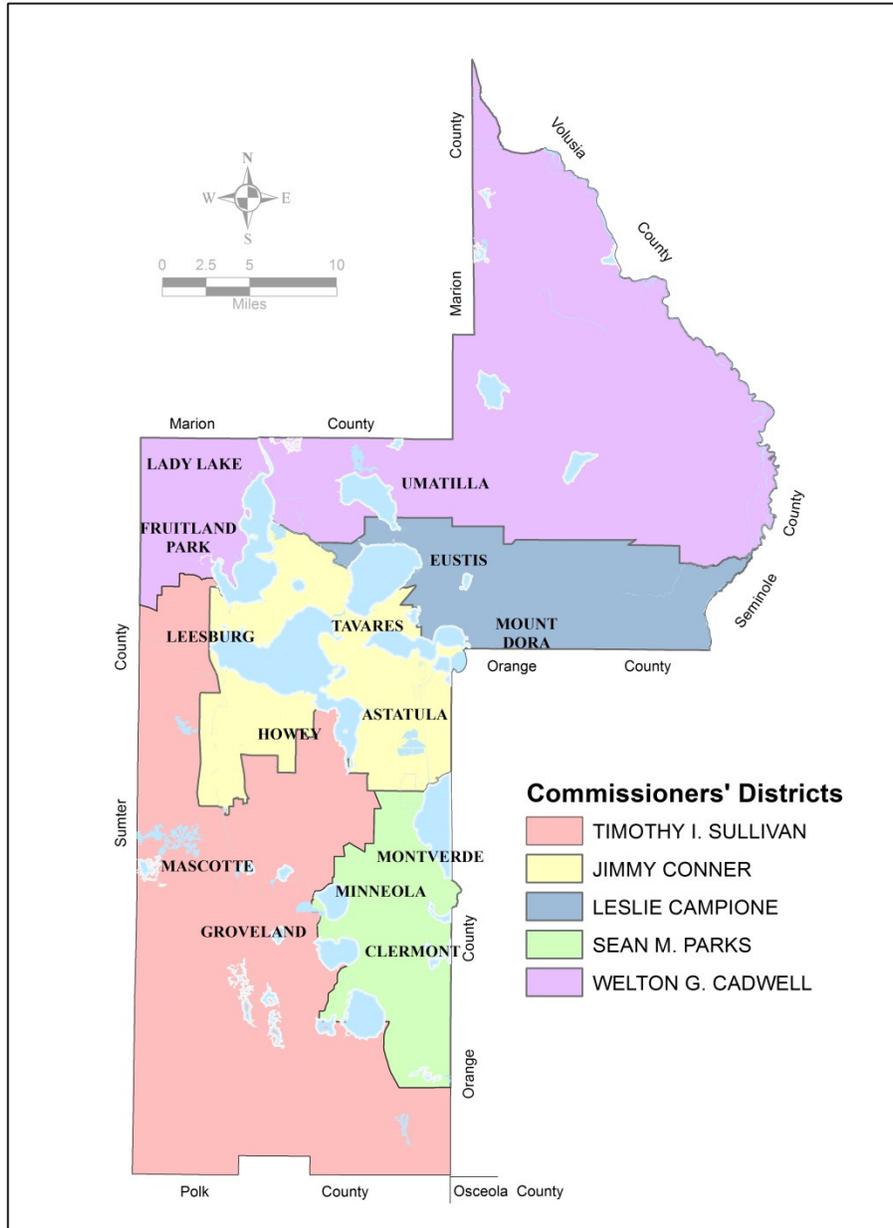
Astatula	Clermont
Eustis	Fruitland Park
Groveland	Howey-in-the-Hills
Lady Lake	Leesburg
Mascotte	Minneola
Montverde	Mount Dora
Tavares	Umatilla

- Lake County is governed by a five-member Board of County Commissioners. The five members are elected countywide, but each represents one district of the County. Each year, the commissioners elect a chairman and vice chairman.
- A County Manager, who is appointed by and responsible to the Board of County Commissioners, leads the daily operations of the County.
- A County Attorney, who is also appointed by and responsible to the Board of County Commissioners, provides legal counsel to the Board and departments/offices of the Board of County Commissioners in all manner of civil law relating to Lake County. Legal assistance is also provided to the Constitutional Offices when needed.



Supplemental Information and Demographics

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS' DISTRICTS Approved October 4, 2011





Supplemental Information and Demographics

GEOGRAPHIC CHARACTERISTICS

The following table provides an overview of the geographic characteristics of Lake County.

Geographic Characteristics of Lake County			
	Land Area	Climate	Topography
Square Miles	1,156.5		
Acres	740,160		
Average Annual Temperature		71°	
Average Annual Rainfall		51"	
Mean Elevation			120 ft.
Highest Point (Sugarloaf Mountain)			300 ft.
Lowest Point (St. Johns River near Astor)			10 ft.

DEMOGRAPHICS

The following tables depict information related to the population of Lake County.

Population by Gender (rounded to thousands)		
	Census 2010	Est. 2014
Male	144.0	150.1
Female	153.1	159.6
Total	297.0	309.7

Source: Bureau of Economic and Business Research, University of Florida

Population by Race/Ethnicity (rounded to thousands)			
	Census 2000	Census 2010	Est. 2014
White	184.1	256.9	266.1
Black	17.5	31.3	34.0
Other	<u>8.9</u>	<u>8.8</u>	<u>9.6</u>
Total	210.5	297.0	309.7

Source: Bureau of Economic and Business Research, University of Florida



Supplemental Information and Demographics

Population by Age		
	Census 2010	Est. 2014
0-4	16,233	16,478
5-17	45,507	45,499
18-24	19,904	22,908
25-54	103,966	104,396
55-64	39,612	44,016
65-79	53,214	55,669
80+	18,611	20,770
Total	297,047	309,736

Source: Bureau of Economic and Business Research, University of Florida

Major Employers in Lake County	
Number of Employees:	Employer
1,000+ Employees:	Lake County Public Schools Leesburg Regional Medical Center Florida Hospital Waterman South Lake Hospital, Inc. The Villages of Lake-Sumter, Inc.
500 – 1,000 Employees	Lake County Government Lake County Sheriff's Office Lake Port Square Lifestream Behavioral Center
250 – 500 Employees	Dura-Stress Inc. Hewitt Contracting Company Inc. Southeast Modular Manufacturing Lake-Sumter State College IMG Enterprises Cherry Lake Tree Farm Village Media Group Bailey Industries, Inc. National Deaf Academy

Source: Orlando Economic Development Commission

Supplemental Information and Demographics

Principal Property Taxpayers in Lake County	
Taxpayer	2014 Assessed Taxable Value
Duke Energy	183,807,447
Summer Bay Partnership	198,053,696
Sumter Electric Co-op, Inc.	133,866,860
Embarq-Florida, Inc.	86,474,999
Niagara Bottling LLC	47,253,037
Villages Operating Company	35,679,872
Federal National Mortgage Assn	36,476,064
Wal-Mart Stores East LP	33,670,561
Cutrale Citrus Juices USA, Inc.	28,213,109
Lowe's Home Centers, Inc.	27,263,475
Totals	\$810,759,120

Source: Lake County Property Appraiser (includes both real and tangible personal property)

Library System	
Member Libraries	9
Branch Libraries	6
Library Materials	616,667
Circulation:	
FY 2011	1,965,959
FY 2012	1,954,836
FY 2013	1,866,370
FY 2014	1,857,583
FY 2015	1,738,740
Patrons	102,476

Source: Lake County Library Service

Public Educational System	
Elementary Schools	20
Middle Schools	10
High Schools	8
Charter Schools	7
Alternative Schools	3
Special Needs Schools	1
Total Schools	49

Source: Lake County School Board



LAKE COUNTY

FLORIDA

RESOLUTION NO. 2015 – 95

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2016, 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), 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, 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 FOR FISCAL YEAR 2016.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2015, 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 25, 2015, 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 29, 2015, 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 5.3051 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2016, and shall be effective October 1, 2015.

Section 2. The Countywide millage rate of 5.3051 does exceed the rolled-back rate of 5.2303 mills. The Countywide millage rate of 5.3051 mills is 1.43% more than the rolled-back rate of 5.2303 mills.

Section 3. The aggregate rate of 6.2735 mills per \$1,000 valuation is 1.38% more than the aggregate rolled-back rate of 6.1878 mills.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2016.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2015 by the following vote:

- Yes Commissioner Sullivan
- No Commissioner Sullivan

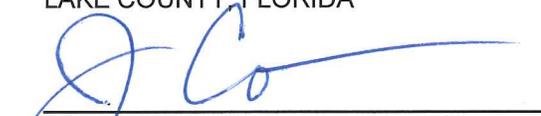
- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Conner
- No Commissioner Conner

- Yes Commissioner Campione (Absent)
- No Commissioner Campione

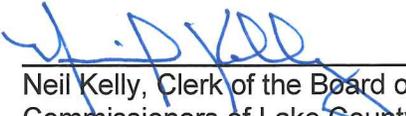
- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



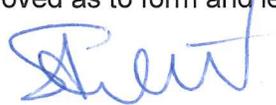
Jimmy Conner, Chairman
This 29 day of September 2015.

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. 2015 – 96

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 2016, 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), 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 2016.

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, 2015, 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 25, 2015, 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 29, 2015, 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 0.4629 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 2016, and shall be effective October 1, 2015.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2016.

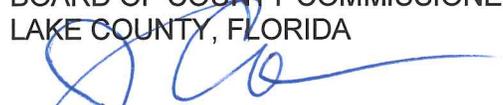
Section 2. The millage rate of 0.4629 does exceed the rolled-back rate of 0.4496 mills. The millage rate of 0.4629 is 2.96% more than the rolled-back rate of 0.4496 mills.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2015 by the following vote:

- | | | | |
|-------------------------------------|-----|-----------------------|----------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Sullivan | |
| <input type="checkbox"/> | No | Commissioner Sullivan | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Parks | |
| <input type="checkbox"/> | No | Commissioner Parks | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Conner | |
| <input type="checkbox"/> | No | Commissioner Conner | |
| <input type="checkbox"/> | Yes | Commissioner Campione | (Absent) |
| <input type="checkbox"/> | No | Commissioner Campione | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Cadwell | |
| <input type="checkbox"/> | No | Commissioner Cadwell | |

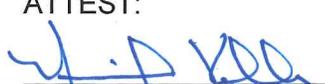
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Jimmy Conner, Chairman

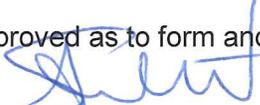
This 29 day of September 2015.

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. 2015 - 97

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 2016, 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), 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 2016.

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, 2015, 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 25, 2015, 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 29, 2015, 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 0.4957 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 2016, and shall be effective October 1, 2015.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2016.

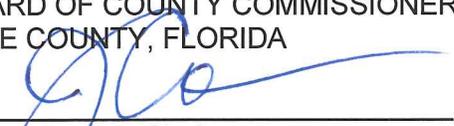
Section 2. The millage rate of 0.4957 mills does exceed the rolled-back rate of 0.4853 mills. The millage rate of 0.4957 is 2.14% more than the rolled-back rate of 0.4853 mills.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2015 by the following vote:

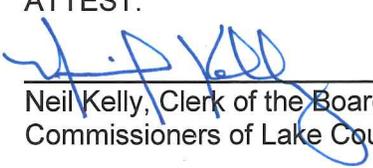
- | | | | |
|-------------------------------------|-----|-----------------------|----------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Sullivan | |
| <input type="checkbox"/> | No | Commissioner Sullivan | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Parks | |
| <input type="checkbox"/> | No | Commissioner Parks | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Conner | |
| <input type="checkbox"/> | No | Commissioner Conner | |
| <input type="checkbox"/> | Yes | Commissioner Campione | (Absent) |
| <input type="checkbox"/> | No | Commissioner Campione | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Cadwell | |
| <input type="checkbox"/> | No | Commissioner Cadwell | |

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA


Jimmy Conner, Chairman

This 29 day of September 2015.

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. 2015 – 98

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 2016, 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), 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 2016.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2), 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, 2015, 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 25, 2015, 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 29, 2015, 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 0.4704 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 2016, and shall be effective October 1, 2015.

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 2016.

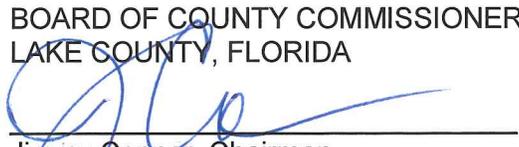
Section 2. The millage rate of 0.4704 does exceed the rolled-back rate of 0.4601 mills. The millage rate of 0.4704 is 2.24% more than the rolled-back rate of 0.4601 mills.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2015 by the following vote:

- | | | | |
|-------------------------------------|-----|-----------------------|----------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Sullivan | |
| <input type="checkbox"/> | No | Commissioner Sullivan | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Parks | |
| <input type="checkbox"/> | No | Commissioner Parks | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Conner | |
| <input type="checkbox"/> | No | Commissioner Conner | |
| <input type="checkbox"/> | Yes | Commissioner Campione | (Absent) |
| <input type="checkbox"/> | No | Commissioner Campione | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Cadwell | |
| <input type="checkbox"/> | No | Commissioner Cadwell | |

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

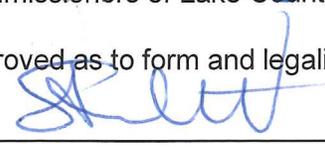

Jimmy Conner, Chairman

This 29 day of September 2015.

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. 2015 – 99

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2016, 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), 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 VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2016.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2015, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate 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 25, 2015, 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 29, 2015, 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 final millage rate of 0.1600 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 2016, and shall be effective October 1, 2015.

Section 2. Effective Date. This Resolution shall take effect upon adoption.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2016.

PASSED AND ADOPTED at a public hearing this 29th day of September 2015 by the following vote:

- | | | | |
|-------------------------------------|-----|-----------------------|----------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Sullivan | |
| <input type="checkbox"/> | No | Commissioner Sullivan | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Parks | |
| <input type="checkbox"/> | No | Commissioner Parks | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Conner | |
| <input type="checkbox"/> | No | Commissioner Conner | |
| <input type="checkbox"/> | Yes | Commissioner Campione | (Absent) |
| <input type="checkbox"/> | No | Commissioner Campione | |
| <input checked="" type="checkbox"/> | Yes | Commissioner Cadwell | |
| <input type="checkbox"/> | No | Commissioner Cadwell | |

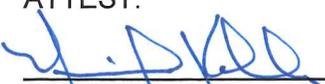
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Jimmy Conner, Chairman

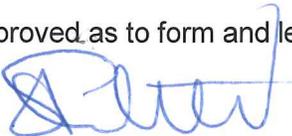
This 29 day of September 2015.

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. 2015 - 100

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2016, 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 the 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, 2015, 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 25, 2015, 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 2016.

WHEREAS, the Board of County Commissioners of Lake County, Florida, met on September 29, 2015, 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 \$349,526,646 for the Fiscal Year 2016, 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 29th day of September 2015.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Jimmy Conner, Chairman

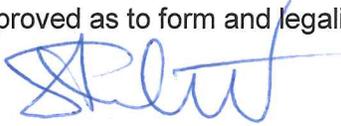
This 29 day of September 2015

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 2016 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2016	Adjustment	Adopted Budget FY 2016
Countywide Funds				
0010	General	\$ 139,169,616	\$ (108,892)	\$ 139,060,724
1120	County Transportation	17,137,759	(123,526)	17,014,233
1220	Lake County Ambulance	7,664,465	-	7,664,465
1900	County Library System	4,517,590	-	4,517,590
	Total Countywide Funds	\$ 168,489,430	\$ (232,418)	\$ 168,257,012
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 1,783,813	\$ -	\$ 1,783,813
1081	Parks Impact Fee Trust - Central District	17,689	-	17,689
1082	Parks Impact Fee Trust - North District	110,793	-	110,793
1083	Parks Impact Fee Trust - South District	318,797	(8,137)	310,660
1152	Road Impact Fees - District 2	325,736	-	325,736
1153	Road Impact Fees - District 3	2,533,941	4,202	2,538,143
1155	Road Impact Fees - District 5	430,498	-	430,498
1156	Road Impact Fees - District 6	1,381,812	-	1,381,812
1157	South Transportation Benefit District	3,093,453	-	3,093,453
1158	Central Transportation Benefit District	155,987	-	155,987
1159	North Transportation Benefit District	474,510	-	474,510
1190	Fish Conservation	182,826	-	182,826
1230	MSTU - Stormwater Management	3,132,009	-	3,132,009
1231	MSTU - Parks Services	5,626,565	59,849	5,686,414
1240	Emergency 911	1,858,819	-	1,858,819
1250	Resort / Development Tax	6,279,566	6,308	6,285,874
1290	Greater Hills MSBU	297,274	-	297,274
1330	Law Enforcement Trust	273,626	-	273,626
1340	Mt. Plymouth/Sorrento CRA Trust	19,609	-	19,609
1370	Greater Groves MSBU	309,183	-	309,183
1410	Infrastructure Sales Tax Revenue	13,852,760	-	13,852,760
1430	Village Green Street Lighting	25,970	-	25,970
1450	Greater Pines Municipal Services	325,325	-	325,325
1460	Picciola Island Street Lighting	7,076	-	7,076
1470	Valencia Terrace Street Lighting	11,898	-	11,898
1520	Building Services	3,707,480	(22,240)	3,685,240
1680	County Fire Rescue	23,852,421	-	23,852,421
1690	Fire Services Impact Fee Trust	2,407,181	269,988	2,677,169
	Total Special Revenue Funds	\$ 72,796,617	\$ 309,970	\$ 73,106,587

Exhibit A
FY 2016 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2016	Adjustment	Adopted Budget FY 2016
Grant Funds				
1200	Community Development Block Grant	\$ 2,517,640	\$ (161,696)	\$ 2,355,944
1210	Public Transportation	11,215,922	127,068	11,342,990
1260	Affordable Housing Assist Trust	1,054,034	(93,750)	960,284
1270	Section 8	4,254,492	-	4,254,492
1300	Federal / State Grants	9,222,167	(1,272,650)	7,949,517
1310	Restricted Local Programs	1,292,720	(149,008)	1,143,712
	Total Grant Funds	\$ 29,556,975	\$ (1,550,036)	\$ 28,006,939
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 350,604	\$ -	\$ 350,604
2610	Renewal Sales Tax LOC	1,261,034	-	1,261,034
2710	Public Lands Program	3,043,502	-	3,043,502
2810	Expansion Projects Debt Service	4,786,367	-	4,786,367
	Total Debt Service Funds	\$ 9,441,507	\$ -	\$ 9,441,507
Enterprise Funds				
4200	Landfill Enterprise	\$ 16,460,509	\$ 9,477	\$ 16,469,986
4220	Solid Waste Closures and Long Term Care	642,568	(6,205)	636,363
	Total Enterprise Funds	\$ 17,103,077	\$ 3,272	\$ 17,106,349
	Subtotal Operating Budget	\$ 297,387,606	\$ (1,469,212)	\$ 295,918,394
	Less Operating Transfers	\$ (19,702,794)	\$ (53,133)	\$ (19,755,927)
	Total Operating Budget	\$ 277,684,812	\$ (1,522,345)	\$ 276,162,467
Capital Projects Funds				
3020	Parks Capital Projects	\$ 846,597	\$ -	\$ 846,597
3030	Renewal Sales Tax Capital Projects	10,248,209	(53,223)	10,194,986
3040	Renewal Sales Tax Capital Projects - PW	14,933,290	(15,564)	14,917,726
3810	Facilities Expansion Capital	895,393	-	895,393
	Total Capital Projects Funds	\$ 26,923,489	\$ (68,787)	\$ 26,854,702
Internal Service Funds				
5200	Property and Casualty	\$ 4,931,347	\$ -	\$ 4,931,347
5300	Employee Group Benefits	17,580,500	-	17,580,500
5400	Fleet Management	4,241,703	-	4,241,703
	Total Internal Service Funds	\$ 26,753,550	\$ -	\$ 26,753,550

Exhibit A
Presentation Reconciliation Summary
Proposed Adjustments
FY 2016 Adopted Budget

Operating Budget	Tentative		Adopted
Funds	Budget	Adjustment	Budget
	FY 2016		FY 2016
Countywide Funds	\$ 168,489,430	\$ (232,418)	\$ 168,257,012
Special Revenue Funds	72,796,617	309,970	73,106,587
Grant Funds	29,556,975	(1,550,036)	28,006,939
Debt Service Funds	9,441,507	-	9,441,507
Enterprise Funds	17,103,077	3,272	17,106,349
Sub-Total Operating Budget	\$ 297,387,606	\$ (1,469,212)	\$ 295,918,394
Less: Operating Transfers	(19,702,794)	(53,133)	(19,755,927)
Total Operating Budget	\$ 277,684,812	\$ (1,522,345)	\$ 276,162,467
Capital Project Funds	\$ 26,923,489	\$ (68,787)	\$ 26,854,702
Internal Service Funds	\$ 26,753,550	\$ -	\$ 26,753,550
Total Budget			
Countywide Funds	\$ 168,489,430	\$ (232,418)	\$ 168,257,012
Special Revenue Funds	72,796,617	309,970	73,106,587
Grant Funds	29,556,975	(1,550,036)	28,006,939
Debt Service Funds	9,441,507	-	9,441,507
Enterprise Funds	17,103,077	3,272	17,106,349
Capital Project Funds	26,923,489	(68,787)	26,854,702
Internal Service Funds	26,753,550	-	26,753,550
Total All Funds	\$ 351,064,645	\$ (1,537,999)	\$ 349,526,646

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.

Open Purchase Orders by Fund as of 9/15/15
Excluding Blanket POs

Fund No.	Fund Name	Tentative PO Amount FY 2016	Adjustment	Adopted PO Amount FY 2016
<u>Countywide Funds</u>				
0010	General	\$ 1,113,512	\$ (108,892)	\$ 1,004,620
1120	County Transportation Trust	778,189	(123,526)	654,663
1220	Lake County Ambulance	-	-	-
1900	County Library System	-	-	-
Total Countywide Funds		\$ 1,891,701	\$ (232,418)	\$ 1,659,283
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 702,750	\$ -	\$ 702,750
1081	Park Impact Fee Trust-Central District	-	-	-
1082	Park Impact Fee Trust-North District	-	-	-
1083	Park Impact Fee Trust-South District	12,800	(8,137)	4,663
1151	Road Impact Fees-District 1	-	-	-
1152	Road Impact Fees-District 2	4,130	-	4,130
1153	Road Impact Fees-District 3	207,004	4,202	211,206
1154	Road Impact Fees-District 4	-	-	-
1155	Road Impact Fees-District 5	428,605	-	428,605
1156	Road Impact Fees-District 6	1,381,812	-	1,381,812
1157	South Transportation Benefit District	637,459	-	637,459
1158	Central Transportation Benefit District	-	-	-
1159	North Transportation Benefit District	-	-	-
1190	Fish Conservation	-	-	-
1230	MSTU - Stormwater Management	191,444	-	191,444
1231	MSTU - Parks Services	145,473	59,849	205,322
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	-	-	-
1250	Resort/Development Tax	272,400	6,308	278,708
1290	Greater Hills MSBU	-	-	-
1330	Law Enforcement Trust	-	-	-
1340	Mt. Plymouth/Sorrento CRA Trust	-	-	-
1370	Greater Groves MSBU	-	-	-
1410	Infrastructure Sales Tax Revenue	-	-	-
1430	Village Green Street Lighting	-	-	-
1450	Greater Pines Municipal Services	-	-	-
1460	Picciola Island Street Lighting	-	-	-
1470	Valencia Terrace Street Lighting	-	-	-
1520	Building Services	34,385	(22,240)	12,145
1680	County Fire Rescue	278,201	-	278,201
1690	Fire Services Impact Fee Trust	590,490	269,988	860,478
Total Special Revenue Funds		\$ 4,886,953	\$ 309,970	\$ 5,196,923

Open Purchase Orders by Fund as of 9/15/15
Excluding Blanket POs

Fund No.	Fund Name	Tentative PO Amount FY 2016	Adjustment	Adopted PO Amount FY 2016
<u>Grant Funds</u>				
1200	Community Development Block Grant	\$ 272,955	\$ (161,696)	\$ 111,259
1210	Public Transportation	220,890	127,068	347,958
1260	Affordable Housing Assistance Trust	224,550	(93,750)	130,800
1270	Section 8	2,985	-	2,985
1300	Federal / State Grants	1,469,642	(1,272,650)	196,992
1310	Restricted Local Programs	149,008	(149,008)	-
	Total Grant Funds	\$ 2,340,030	\$ (1,550,036)	\$ 789,994
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ -	\$ -	\$ -
2610	Renewal Sales Tax Debt Service	-	-	-
2710	Public Lands Program	-	-	-
2810	Expansion Projects Debt Service	-	-	-
	Total Debt Service Funds	\$ -	\$ -	\$ -
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 31,117	\$ 9,477	\$ 40,594
4220	Solid Waste Closures and Long Term Care	44,558	(6,205)	38,353
	Total Enterprise Funds	\$ 75,675	\$ 3,272	\$ 78,947
	Total Operating Budget	\$ 9,194,359	\$ (1,469,212)	\$ 7,725,147
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ -	\$ -	\$ -
3030	Renewal Sales Tax Capital Projects	911,112	(53,223)	857,889
3040	Renewal Sales Tax Capital Projects-PW	6,055,151	(15,564)	6,039,587
3710	Public Lands Capital Program	-	-	-
3810	Facilities Expansion Capital Projects	895,393	-	895,393
	Total Capital Projects Funds	\$ 7,861,656	\$ (68,787)	\$ 7,792,869
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ -	\$ -	\$ -
5300	Employee Group Benefits	-	-	-
5400	Fleet Management	4,125	-	4,125
	Total Internal Service Funds	\$ 4,125	\$ -	\$ 4,125
	Total All Funds	\$ 17,060,140	\$ (1,537,999)	\$ 15,522,141



Glossary of Terms

Accrual Basis Accounting: The basis of accounting in which revenues are recorded at the time they are incurred as opposed to when cash is actually received or spent.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Lake County Board of County Commissioners.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax”.

Agency: A principal unit of the county government or a governmental unit outside county government receiving county funding.

Aggregate Millage Rate: The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or a municipality to \$10 per \$1,000 of assessed taxable value.

ALI System (Automatic Location Identification System): The database used with the Emergency 911 that is capable of locating customers upon their access of the Lake County E-911 system.

Amendment: A change to an adopted budget that has been approved by the Lake County Board of County Commissioners which may increase or decrease a fund total.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Article V Costs: Expenditures mandated by State Legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

Assessed Valuation: A value established by the County Property Appraiser for all real or personal property which is used as a basis for levying property taxes.

Basis of Budgeting: Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

BCC (Board of County Commissioners): Lake County is governed by a five-member board. The five members are elected countywide, but each represents one district of the county.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Bond Refinancing: Also known as bond refunding. An important debt management tool, it is used to capture interest cost savings, remove or change bond covenants, or restructure the stream of debt service payments to avoid default.

Budget: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Adjustment: A revision to the adopted budget occurring during the affected fiscal year as approved by the Lake County Board of County Commissioners by an amendment or a transfer.

Budget Calendar: The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document: The official written statement of the annual fiscal year financial plan for the County.

Budget Hearing: The public hearing conducted by the Lake County Board of County Commissioners to consider and adopt the annual budget.

Budget Message: A written statement presented by the County Manager to explain principal budget issues and to provide recommendations to the Lake County Board of County Commissioners.

Budget Preparation Manual: The set of instructions and forms sent by the Budget Office to the departments and agencies of the County to assist them in preparing their operating budget requests for the upcoming years.

CAFR (Comprehensive Annual Financial Report): A set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements.



Glossary of Terms

Capital Outlay: Purchases of fixed assets that have a value of \$1,000 or more, and a useful life of more than one year.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CDBG: Community Development Block Grant.

CIP (Capital Improvement Program): A five-year plan developed to meet the future needs of Lake County, such as road construction and long-range capital projects.

CO (Certificate of Occupancy): The approval for a structure to be occupied after complying with all the state and local building and fire codes.

Contingency Funds: Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

CPI (Consumer Price Index): The measure of average change in prices over time in a fixed market basket of goods and services.

CRA (Community Redevelopment Agency): An agency established by a local government for the elimination and prevention of the development or spread of slums and blight or for the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income in a community redevelopment area.

D.A.R.E. (Drug Awareness Resistance Education): A drug prevention program directed at school age persons.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Proceeds: The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance cost, such as underwriters' fees, are withheld by the underwriter.

Debt Ratio: Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population.

Debt Service Fund Requirements: The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

Deficit: The excess of expenditures over revenues.

DEO: Florida Department of Economic Opportunity.

Department: An organizational unit of the County responsible for carrying out a major governmental function.

Department of Juvenile Justice (DJJ): The Florida Department of Juvenile Justice is a state agency of Florida that operates juvenile detention centers and whose mission it is to increase public safety by reducing juvenile delinquency through effective prevention, intervention and treatment services that strengthen families and turn around the lives of troubled youth.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division: A basic organizational unit of the County that is functionally unique in its service delivery.

DRS (Development Review Staff): Staff that conduct presubmittal reviews and Subdivision/Planned Unit Development reviews.

DVA (Department of Veterans Affairs): Agency that assists war veterans and their families with benefits which includes monetary and health benefits.

EAR (Evaluation and Appraisal Report): A plan document for Lake County's long-range growth based on adopted Land Development Regulations (LDR).

Effectiveness: Results (including quality) of the program.

Efficiency: Cost (whether in dollars or employee hours) per unit of output.

EMMA: The Electronic Municipal Market Access system (EMMA) is the official repository for information on virtually all municipal bonds. EMMA provides free public access to official disclosures, trade data, credit ratings and other information about the municipal securities market.



Glossary of Terms

EMS (Emergency Medical Services): EMS is responsible for the health, welfare and safety of the citizens of and visitors to Lake County from the effects of natural, technological and manmade disasters.

Encumbrance: The commitment and setting aside, but not yet expending, of appropriated funds to purchase an item or service.

Enterprise Fund: A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

ECOC (Emergency Communications and Operations Center): A central location utilizing personnel for initial activation and assistance to citizens before, during and after disasters.

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A January 2008 amendment to the Florida Constitution sets the exemptions for homesteads at \$50,000.

Expenditure: Decreases in fund financial resources, through actual payments or transfers for the procurement of assets or the cost of goods and/or services received.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

Final Millage: The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Policy: The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Lake County is October 1 through September 30.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. Assets are catalogued and tagged for inventory tracking purposes.

FRS: Florida Retirement System.

Focus Areas: Key policy issues that will provide the direction and framework of the budget.

Fringe Benefits: These employee benefits include social security, retirement, group health, dental and life insurance.

Function: A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida, and financial reports must be grouped according to those established functions.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities in governmental funds. The unreserved and undesignated fund balance is available for appropriation in the following year's budget.

GAAP (Generally Accepted Accounting Principles): Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

GASB (Governmental Accounting Standards Board): The highest source of accounting and financial reporting guidance for state and local governments.

GDP: Gross Domestic Product.

General Fund: The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

General Obligation Bonds: Bonds backed by the full faith and credit of government.



Glossary of Terms

GFOA (Government Financial Officers' Association):

The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for their Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award Program.

GIS: Geographic Information Services.

Goal: The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of the Departments.

GPS (Global Positioning Satellite): A system of satellites and receiving devices used to compute and store positions on the Earth.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

Homestead Exemption: Refer to definition for Exempt, Exemption, Non-Exempt.

HUD: Housing and Urban Development.

Impact Fees: Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Infrastructure: The basic facilities, services, and installations needed for the functioning of a community, i.e., streets, buildings and parks.

Interfund Transfers: Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. Because these transfers represent duplicate expenditures, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Intergovernmental Revenue: Revenue received from another government unit for a specific purpose.

IT: Information Technology.

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

JGI (Jobs Growth Investment Trust Fund): Funds available to help businesses defray upfront costs, such as permit, development review, and impact fees.

Key Action Steps: The strategies or methods that County departments, programs or teams will use to accomplish some aspect of a particular goal.

Lake County Board of County Commissioners: The governing body of Lake County composed of five persons elected countywide to represent designated districts.

LEMS: Lake Emergency Medical Services was established in Fiscal Year 2011 to provide emergency medical service and transportation of the sick and injured citizens and visitors of Lake County.

LCLS: Lake County Library System.

LDR (Land Development Regulations): Adopted regulations to implement measures to improve the development review process and to implement the goals and objectives of the Comprehensive Plan.

Leachate: The result of rainwater soaking through the solid waste and the liquids produced by the decomposition of waste materials.

Level of Service: The existing or current services, programs, and facilities provided by government for its citizens. Level of service is dependent upon needs, alternatives, and available resources.

Levy: To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-Item Budget: A budget that lists each account category separately along with the dollar amount budgeted for each account.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LUPA (Land Use Plan Amendment): A change to the adopted Land Use Plan done on a bi-annual cycle.



Glossary of Terms

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage: One one-thousandth of one dollar; used in computing property taxes by multiplying the rate times assessed taxable value of property divided by 1,000.

Mission Statement: A broad statement of purpose that is derived from organizational and/or community values and goals.

Modified Accrual Basis of Accounting: A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

MPO (Metropolitan Planning Organization): A federally mandated and federally funded transportation policy-making organization that is made up of representatives from local government and governmental transportation authorities.

MSBU (Municipal Service Benefits Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non-ad valorem taxes) to provide municipal-type services.

MSTU (Municipal Service Taxing Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

MSW (Municipal Solid Waste): Solid waste collected from the County drop-off facilities.

Non-Operating Expenditures: Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out, transfers to Constitutional Offices, and reserves for contingency.

Non-Operating Revenues: Financial support for funds that are classified separately from revenues; includes transfers in and internal service fund receipts.

NRCS (National Resource Conservation Service): A national organization that develops agricultural conservation plans.

NSP: The Neighborhood Stabilization Program was established by HUD for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

Object Code (Obj Code): An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

Objective: Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.

Operating Budget: A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a.) the services, activities and sub activities comprising the County's operation; b.) the resultant expenditure requirements; and c.) the resources available for the support.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance: A formal legislative enactment by a local governing body. If not in conflict with a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

Organization Code (Org Code): An account code number within a Department used to differentiate various programs and functions.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services: The cost of wages, salaries (including overtime), and other fringe benefits such as retirement contributions, social security, health care and other employee benefits and stipends.

Personal Property: Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.



Glossary of Terms

Program: A single project or activity or a group of projects or activities related to a single purpose which are to be carried out in a specified timeframe.

Property Appraiser: The elected County official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: See ad valorem tax.

Proposed Budget: The recommended County budget submitted by the County Manager to the Board of County Commissioners for adoption.

Proposed Millage: The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund: The County maintains two types of proprietary funds: enterprise and internal service. Enterprise funds are used for services provided to the public on a user charge basis. Internal service funds are used for operations serving other funds or departments on a cost-reimbursement basis.

PSAP: Public Safety Answering Points.

PTI (Pre-Trial Intervention): A service provided, by the Probation Services division, to clients identified by the Court as an alternative to regular judicial proceedings.

QA (Quality Assurance): A method to insure those quality standards for the county are met. To insure that data created meets the accuracy standards for the task.

Real Property: Land and buildings and/or other structures attached to it that are taxable under state law.

Rebudget: A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Reserve for Contingencies: An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue: Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Rolled-Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of increases in assessments, the rolled-back rate would be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction and/or annexations added to the tax roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

SBA (Florida State Board of Administration): The State oversight group administering the pooled cash investments.

SERT (Special Emergency Response Team): A group of specialty trained personnel for emergency response.

SHIP (State Housing Initiatives Partnership): A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds: Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

Special Revenue Fund: A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Roll: The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.



Glossary of Terms

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2015 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2016 budget.

TDC (Tourist Development Council): The Tourist Development Council establishes projects, with BCC approval, to promote tourism in Lake County.

Tentative Budget: At its first of two public hearings in September, the Board of County Commissioners sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

Tentative Millage: The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM (Truth in Millage): see Truth in Millage Law.

Truth in Millage Law: Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered.

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fees: The fees charged for direct receipt of public services.

VMT: Vehicle Miles of Travel.

Voted Millage: Property tax levies authorized by voters within a taxing authority. Bond issues, called general obligation bonds, that are backed by property taxes are a common form of voted millage in the State of Florida.



LAKE COUNTY

FLORIDA