



Capital Programs

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Capital Programs

The Capital Improvement Program (CIP) provides a blueprint for providing necessary infrastructure as well as the continued renewal and replacement programs to maintain that infrastructure. It is essentially a planning tool to identify and schedule capital improvements over an extended period of years. Projects included in the CIP are typically those which add to, replace or improve the local government's infrastructure in terms of its buildings, roads, land, stormwater facilities, or related items which serve to facilitate local government in the provision of services as required by local mandate or state law.

The preparation of a Capital Improvement Program serves many of the following purposes:

- ❖ Promotes advanced planning and programming by department heads and serves as a fiscal planning tool to forecast the capital demands on revenues and future borrowing needs.
- ❖ Provides for orderly acquisition or replacement of facilities and equipment.
- ❖ Provides an overall view of the growth and development within the County and helps to coordinate capital improvements within the rate of anticipated growth to satisfy concurrency requirements.
- ❖ Ensures capital projects will be implemented in accordance with objectives set forth in the County's Comprehensive Plan.

The table below represents a summary by project category and fund type for project amounts included in the Fiscal Year 2007 budget.

Policies Used in Developing the CIP

Key management, financial and planning policies help staff identify projects that should be included in the annual CIP, and how those projects will be integrated into the County's annual budgeting process:

1. Capital Projects should:
 - a. Support County Commission Focus Area Goals, and be consistent with Lake County's Comprehensive Plan.
 - b. Prevent the deterioration of the County's existing infrastructure and protect its investments in parks, roads, and buildings.
 - c. Encourage and sustain economic development in Lake County.
 - d. Respond to and anticipate future growth in the County.
 - e. Increase the efficiency and productivity of County operations.
2. When possible, capital projects constructed in response to residential or commercial development should be financed through growth in the tax base and Impact Fees.
3. The impact of capital projects on the operating budget should always be an important consideration when evaluating projects for inclusion in the Capital Improvement Program.

The following pages provide the Capital Improvement Program as it is presently scheduled for the five-year period 2007 to 2011. The Capital Improvement Budget is presented under the FY 2007 column. Capital Fund Summaries are also included beginning on page 13.10

Category	FY 2007			
	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Total
Facilities	\$ 6,461,000	\$ 55,246,321	\$ -	\$ 61,707,321
Landfill	-	-	8,549,436	8,549,436
Parks	1,231,792	8,760,254	-	9,992,046
Roads & Sidewalks	24,523,000	3,718,133	-	28,241,133
Stormwater	4,703,468	-	-	4,703,468
	\$ 36,919,260	\$ 67,724,708	\$ 8,549,436	\$ 113,193,404

Facilities Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
BCC Records Storage Facility	\$ 96,220	\$ -	\$ -	\$ -	\$ -
Cagan Crossings Community Library	7,607,780	200,000	-	-	-
Central Health Clinic	-	-	2,000,000	3,000,000	-
Clermont Health Clinic	-	-	-	-	3,400,000
Detention Center Re-roof	1,288,100	-	-	-	-
Downtown Tavares - CEP Expansion	-	2,750,000	-	-	-
Downtown Tavares - Jail Expansion	-	4,000,000	4,600,000	-	-
Downtown Tavares - Parking Garage	19,000,000	11,000,000	-	-	-
Downtown Tavares Roundabout	-	3,000,000	-	-	-
East Lake County Library	-	-	-	-	1,000,000
Fire Station 13 (Paisley)	1,394,000	1,100,000	-	234,000	-
Fire Station 77 (Astatula)	100,000	-	525,000	-	-
Fire Station 78 (Lake Jem)	2,200,000	-	-	-	-
Fire Station 89 (SR 19/US 27)	-	-	-	1,000,000	1,725,000
Fire Station 90 (Minneola)	965,000	225,000	1,494,000	400,000	-
Joint Use/Cooper Memorial Library	500,000	1,650,000	-	-	-
Judicial Center Expansion	-	2,000,000	50,000,000	47,180,000	-
Leesburg Health Clinic Building	-	450,000	-	-	-
Marian Baysinger Memorial Library	-	-	-	-	1,000,000
Mount Plymouth/Sorrento Community Center	-	-	500,000	-	-
Property Appraiser/Tax Collector Bldg	4,000,000	6,000,000	-	-	-
Public Safety Training Facility	-	-	-	-	400,000
Sheriff Administration Building	-	-	-	2,000,000	3,000,000
South Tavares Campus - Site Work	6,418,056	-	-	-	-
South Tavares Central Energy Plant	1,000,000	3,270,500	-	-	-
Tavares Government Buildings Design	14,079,865	-	-	-	-
Umatilla Health Clinic	3,058,300	1,393,013	-	-	-
<i>Total Facilities Capital Projects</i>	\$ 61,707,321	\$ 37,038,513	\$ 59,119,000	\$ 53,814,000	\$ 10,525,000

Landfill Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Astatula IIB Landfill Closure	\$ 1,480,336	\$ -	\$ -	\$ -	\$ -
Mitigation of Lady Lake Gas Migration	69,100	-	-	-	-
Phase II Landfill Closure	-	32,773	1,250,131	-	-
Phase III Landfill	7,000,000	246,903	-	-	-
<i>Total Landfill Capital Projects</i>	\$ 8,549,436	\$ 279,676	\$ 1,250,131	\$ -	\$ -

Parks Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Arnold Brothers Boat Ramp	\$ 173,731	\$ 20,000	\$ 25,000	\$ 30,000	\$ 35,000
Astor Lions Club Park	-	97,000	71,500	86,000	120,500
Blueway Trails	-	20,000	22,500	25,000	28,000
East Lake Community Park	2,224,500	223,500	4,966,000	4,130,500	2,915,000
Ferndale Preserve	-	2,148,800	2,098,500	2,248,000	1,147,500
Hancock & South Lake Trails	-	257,000	296,500	306,000	65,000
Haynes Creek Park	-	38,500	138,000	132,500	87,000
Lake Idamere Park	-	121,500	146,000	1,075,500	1,350,000
Lake Jem Park & Boat Ramp	433,731	201,500	201,000	295,500	130,000
Lake Joanna Park	-	60,000	65,000	30,000	25,000
Lake Mack Park	73,730	80,000	40,000	40,000	40,000
Marsh Park & Boat Ramp	54,266	71,500	296,000	135,500	130,000
North Lake Community Park	5,800,425	6,270,000	3,530,000	100,000	100,000
Paisley Park	-	72,000	136,500	166,000	145,500
PEAR Park	679,566	2,950,000	3,025,000	984,000	123,500
Palatlahaha River Park & Boat Ramp	-	176,500	351,000	155,500	390,000
Pine Forest Park	349,018	75,000	219,500	94,000	113,500
Sorrento Park	5,000	81,000	430,500	125,000	164,500
Twin Lakes Park	198,079	70,500	115,000	109,500	144,000
<i>Total Parks Capital Projects</i>	\$ 9,992,046	\$ 13,034,300	\$ 16,173,500	\$ 10,268,500	\$ 7,254,000

Roads Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Bates Avenue - Eustis City Limits to Estes Rd	250,000	-	-	-	-
Britt Road from Wolfbranch Road to SR-44	100,000	350,000	-	-	-
Captain Haynes Road	1,100,000	-	-	-	-
Citrus Valley-Dewey to Orange Blossom	-	-	-	-	259,000
CR-19A from SR-19/US-441 Ramps to Old 441	-	650,000	-	-	-
CR-25A from CR-466A to US-441	250,000	-	-	-	-
CR-25A from Fruitland Street to Miller Street	250,000	-	-	-	-
CR-42 Intersection with SR-19	570,000	-	-	-	-
CR-42 to Maggie Jones Rd	-	1,190,000	-	-	-
CR-44 from CR-473 to Wedgefield Drive	2,214,000	-	-	-	-
CR-44 from Hick's Ditch Road to CR-44	-	150,000	-	-	-
CR-44 Intersection with Apiary Road	50,000	-	-	-	-
CR-44 Intersection with CR-44 (Leg A)	250,000	-	-	-	-
CR-44 Intersection with Forest Drive	290,000	-	-	-	-
CR-44 Intersection with South Fish Camp Road	30,000	-	-	-	-
CR-44A from CR-44 to Estes Road	-	150,000	-	-	-
CR-44A Intersection with Beecher Street	50,000	-	250,000	-	-
CR-44A Intersection with Estes Road	150,000	-	-	-	-
CR-48 Barrier Wall at Hawthorne Community	30,000	-	-	-	-
CR-48 from CR-470 to east of US-27	-	250,000	-	-	-
CR-50 from US-27 to Grassy Lake Road	-	-	-	60,000	-
CR-50 Intersection with Winter Road	-	170,000	-	-	-
CR-437 from Orange County to CR-44A	-	500,000	-	-	-
CR-439 from SR-44 to CR-44A	-	250,000	-	-	-
CR-439 Intersection with SR-44	80,000	-	-	-	-
CR-445 Bridge	-	-	-	50,000	250,000
CR-445 from Deer Road East to Bridge	-	50,000	-	2,280,000	-
CR-448 from CR-561 to Apopka Beauclair Bridge	-	-	1,561,000	1,041,000	-
CR-452 Intersection with Apiary Road	50,000	-	-	-	-
CR-452 Intersection with Fish Camp Road	50,000	-	-	-	-
CR-455 Extension	-	600,000	500,000	-	-
CR-455 Extension/Hartle Road Realignment	1,884,000	-	-	-	-
CR-455 Howey Heights Curve	20,000	-	-	-	-
CR-455 Intersection with Ridgewood Ave	-	125,000	150,000	520,000	-
CR-455 to Fosgate Road	-	150,000	-	-	-
CR-466 Sumter Co to US-27 and Lemon St	5,000,000	-	-	-	-
CR-466A from Sumter County to US-27/441	-	-	-	1,250,000	1,250,000

Roads Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
CR-470 from Sumter Co to CR-33/CR-48	-	500,000	-	-	-
CR-473 from 5-lane section to CR-44	-	-	200,000	-	-
CR-473 Intersection with Treadway School Rd	-	200,000	-	-	-
CR-478 from SR-19 to East Asphawa	-	-	400,000	-	-
CR-561 from Astatula City Limits to Palm Drive	-	-	-	300,000	-
CR-561 Intersection (CR-565B and Log House)	60,000	-	-	-	-
CR-561 Intersection with CR-455	60,000	-	-	-	-
CR-561 Intersection with US-27	-	-	300,000	-	-
CR-561 on Lake Minnehaha	385,000	-	-	-	-
CR-565 from Bible Camp to Simon Brown	100,000	-	-	-	-
CR-565A from CR-565B to SR-50	-	-	150,000	-	-
CR-565A from SR-50 to Lake Minneola Shores	10,000	1,450,000	-	-	-
Crittenden from SR-50/SR-33 to SR-19	100,000	-	-	-	-
David Walker Drive - Mt. Homer to Kurt Street	-	-	150,000	-	-
Dewey Robbins from US-27 to Turkey Lake	1,989,000	-	-	-	-
Diane Drive and Lisa Drive (Venetian Village)	235,000	-	-	-	-
Dwights Road from Green Swamp to Lake Nellie	-	779,000	-	-	-
East Apshawa from Cherry Lake to US-27	650,000	-	-	-	-
East Cemetery from Twin Ponds to Saltsdale	-	50,000	-	-	-
East Lake Street Extension	150,000	-	-	-	-
Edwards Rd from US-27 to Gray's Airport Rd	-	75,000	-	-	-
Fruitland Park Trail	-	166,000	-	-	-
Grand Highway from Hooks Street to SR-50	-	-	-	50,000	-
Hancock Extension - US-27 to Hartwood Marsh	750,000	-	-	-	-
Hancock from Hartwood Marsh to SR-50	-	-	-	-	450,000
Hartwood Marsh Phase I	-	400,000	4,908,000	-	-
Hartwood Marsh Phase II	-	-	-	400,000	-
Honeycut from Tuscanooga to Youth Camp	-	-	150,000	-	-
Hooks Street Extension	-	200,000	400,000	1,340,000	-
Hooks Street Extension Phase IV	140,000	2,271,000	-	-	-
Johns Lake Road Intersection with Hancock	700,000	-	-	-	-
Keene Road Phase II	1,173,000	-	-	-	-
Kurt Street from US-441 to West Golflinks Ave	250,000	-	-	-	-
Lady Lake East Corridor Study	-	-	-	-	400,000
Lake Ella Rd from April Hills Blvd to US-27/441	-	300,000	-	-	-
Lake Nellie Road from Dwights to pavement	-	-	-	20,000	-
Lakeshore Drive Bridge	-	50,000	-	-	-

Roads Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Lakeshore Drive from CR-561 to Bridge	583,000	1,297,000	-	-	-
Lakeshore Drive Intersection with Harder	150,000	-	-	-	-
Lakeshore Drive Intersection with Oswalt	50,000	-	-	-	-
Leesburg West Corridor Study	-	-	-	-	600,000
Legends Way Phase II	365,000	-	-	-	-
Libby No. 3 from South O'Brien to Wilson Lake	-	10,000	-	-	671,000
Mascotte-Empire from Mt. Pleasant to Pearl	200,000	566,000	-	-	-
Max Hooks Road from SR-50 to CR-565A	736,000	-	-	-	-
Minneola Ridge Area Improvements	-	-	800,000	-	1,000,000
North Austin Merritt to CR-48	-	-	-	-	25,000
North Buckhill Road Phase I	-	-	-	1,302,000	-
Old 441 (Alfred Street) - SR-19 to Bay Road	-	500,000	-	700,000	-
Old 441 from Bay Road to McDonald Street	-	500,000	-	700,000	-
Old 441 Intersection with Lakeshore Drive	-	10,000	-	-	-
Old Mt. Dora Road from US-441 to SR-19	1,610,000	-	-	-	-
Orange Avenue Intersection with CR-44 By-Pass	40,000	-	-	200,000	-
Orange Avenue Intersection with Estes Road	300,000	-	-	-	-
Oswalt from Lakeshore to Reagan's Run	-	-	-	50,000	-
Palm Avenue from N Buckhill to E Revels	-	-	-	-	190,000
Picciola Bridge	20,000	-	-	-	-
Radio Road from Treadway to Jackson Rd	100,000	596,000	-	-	-
Radio Road from US-441 to Treadway	-	-	1,200,000	-	-
Road System Improvements	\$ 765,572	\$ 626,387	\$ 708,370	\$ -	\$ 44,427
Road System Resurfacing	1,728,605	1,571,860	1,304,265	330,233	1,379,111
Rolling Acres Intersection with US-27/441	-	-	-	50,000	-
Round Lake Rd Ext - Wolfbranch Rd to SR-44	-	350,000	-	-	-
Sidewalks and Trails	655,956	182,487	188,085	155,956	237,717
Sleepy Hollow from Sunnyside to US-441	-	250,000	-	994,000	-
South Dewey Robbins to Turkey Lake	40,000	-	-	-	-
South O'Brien Road from end to SR-19	-	10,000	-	-	-
SR-44 from US-441 to CR-44	-	-	-	-	2,000,000
Steve's Road Phase II	-	2,578,000	-	-	-
Sunset from Mascotte city limit to CR-33	632,000	-	-	-	-
SW Libby Road from W Libby to Libby No. 3	-	10,000	-	-	270,000
Trails Master Plan	125,000	-	-	-	-
Turkey Lake from Dewey Robbins to No. Two Rd	-	-	475,000	-	-
Twin Ponds from CR-44A to Lake Burns	-	100,000	-	-	-

Roads Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Urick Street/CR-25A from CR-468 to Thomas	100,000	884,000	-	-	-
West Lakeside Drive (Forest Hills Subdivision)	120,000	-	-	-	-
West Libby from S O'Brien to Wilson Lake	-	10,000	-	-	695,000
Woodlea Road from Lane Park Road to SR-19	500,000	-	2,285,000	-	-
<i>Total Roads Capital Projects</i>	\$ 28,241,133	\$ 21,077,734	\$ 16,079,720	\$ 11,793,189	\$ 9,721,255

Stormwater Capital Improvement Project Summary
Fiscal Years 2007 - 2011



Capital Projects	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Astor Flood Study	\$ -	\$ 100,000	\$ 250,000	\$ 250,000	\$ -
Countywide Aerials	800,000	-	-	-	-
Countywide Drainage II	1,126,348	-	-	-	-
Dead River Road	765,000	50,000	250,000	-	-
Forest Hills Lake Mack	200,000	200,000	200,000	200,000	-
Getford Road	132,535	242,465	-	-	-
Harbor Oaks	150,000	-	-	-	-
Lake Bv Apopka Basin	25,000	100,000	-	-	-
Lake Dora	100,000	200,000	250,000	250,000	-
Lake Eustis	100,000	200,000	200,000	200,000	-
Lake Eustis/Lakeshore Drive	70,000	300,000	-	-	-
Lake Gertrude	200,000	200,000	250,000	-	-
Lake Harris	200,000	500,000	500,000	-	-
Lake Yale	266,375	83,625	300,000	250,000	-
Lower Palatlahaha	323,210	100,000	200,000	250,000	300,000
NPDES	20,000	20,000	20,000	20,000	20,000
Sawmill Lake	-	200,000	-	-	-
Shore Drive Apopka Basin	25,000	100,000	-	-	-
Wolfbranch Sink Roberts Rd	200,000	-	-	-	-
<i>Total Stormwater Capital Projects</i>	\$ 4,703,468	\$ 2,596,090	\$ 2,420,000	\$ 1,420,000	\$ 320,000

Capital Programs



Park Impact Fee Trust Fund				
Fund Summary				
	2005 Actual	2006 Amended	2007 Adopted	% Change
<i>Revenues</i>				
Miscellaneous Revenues	\$ 745,179	\$ 680,000	\$ 435,000	-36.03%
3% County Collection Allowance	\$ -	\$ (21,000)	\$ (13,500)	-35.71%
Beginning Fund Balance	\$ -	\$ 1,234,599	\$ 960,249	-22.22%
5% Statutory Reduction	\$ -	\$ (33,950)	\$ (21,825)	-35.71%
Interest	\$ 24,253	\$ 20,000	\$ 15,000	-25.00%
Revenues	\$ 769,432	\$ 1,879,649	\$ 1,374,924	-26.85%
<i>Expenditures</i>				
Operating Expenses	\$ -	\$ 45,000	\$ 50,000	11.11%
Capital Outlay	\$ 8,348	\$ 1,484,649	\$ 1,324,924	-10.76%
Transfers	\$ 7,266	\$ 350,000	\$ -	-100.00%
Administration Costs	\$ 38,394	\$ -	\$ -	0.00%
Expenditures	\$ 54,008	\$ 1,834,649	\$ 1,374,924	-25.06%

Adopted Budget Highlights

Overview

Park Impact Fees were established by Ordinance 2003-99 adopted by the Lake County Board of County Commissioners on November 18, 2003 to be implemented beginning January 15, 2004. Park impact fees are imposed on all residential construction occurring within the unincorporated area of Lake County at the time of issuance of a building permit. These funds are to provide a source of revenue to fund the construction or improvement of the County Park System necessitated by growth. The Ordinance established three park districts (Central, North and South) for purposes of collection and expenditure of the Park Impact Fee. The monies deposited into any of the three park district accounts shall be used solely for the purpose of constructing or improving the County Park System within the corresponding park district. The funds cannot be used for any expenditure that would be classified as a maintenance or repair expense.

Revenues

- In FY 2006, a revision was made to reflect a more accurate accounting of the fees collected per district. In prior years, a 5% administration fee (expense) was transferred from this fund to the General Fund based on actual revenue collections. Effective 10/1/05, this practice was replaced with a 3% County collection allowance that is transferred to the General Fund based on actual revenue collections and reported as an adjustment to the revenue totals.
- The FY 2007 projected estimates for revenue collections (net amount) by district are:
Central District - \$166,824; North District - \$142,991; South District - \$104,860
See the following page for a detailed breakdown by district.
- The following are the budgeted expenditures for FY 2007:
Central District - *design septic system/environmental permitting (Lake Jem, PEAR)*
Central District - *prefab restrooms (Lake Jem, PEAR)*
North District - *partial funding (North Lake Community Park construction)*
South District - *purchase of land for future parks/trails*

The balance of the funds are shown as undesignated and allocated per district collections.

Capital Programs



Road Impact Fees Fund				
Fund Summary				
	2005 Actual	2006 Amended	2007 Adopted	% Change
<i>Revenues</i>				
Intergovernmental Revenues	\$ 221,162	\$ -	\$ -	0.00%
Miscellaneous Revenues	\$ 18,594,572	\$ 12,857,142	\$ 11,780,000	-8.38%
Loan Repayment - Fund 141	\$ -	\$ -	\$ 3,000,000	100.00%
3% Municipality Collection Allowance	\$ (251,602)	\$ (65,612)	\$ (107,586)	63.97%
3% County Collection Allowance	\$ -	\$ (383,746)	\$ (350,171)	100.00%
Beginning Fund Balance	\$ -	\$ 40,485,034	\$ 27,418,750	-32.27%
5% Statutory Reduction	\$ -	\$ (650,389)	\$ (601,112)	-7.58%
Interest	\$ 1,020,438	\$ 600,000	\$ 700,000	16.67%
Revenues	\$ 19,584,570	\$ 52,842,429	\$ 41,839,881	-20.82%
<i>Expenditures</i>				
Operating Expenses	\$ -	\$ 100,000	\$ -	-100.00%
Capital Outlay - Roads (Sales Tax)	\$ 4,319,120	\$ 4,841,456	\$ -	-100.00%
Capital Outlay	\$ 5,572,130	\$ 47,900,973	\$ 41,839,881	-12.65%
Transfers	\$ 43,597	\$ -	\$ -	0.00%
Administration Costs	\$ 686,880	\$ -	\$ -	0.00%
Expenditures	\$ 10,621,727	\$ 52,842,429	\$ 41,839,881	-20.82%

Adopted Budget Changes

Revenues

- The revenues recorded in the Intergovernmental Revenues line item are grant funds from the State for assistance with specific road projects. The County began receiving revenue from this program in FY 2002. The grant funds are applied for and approved by the State in advance. The County funds the remaining balance on each project by district. The revenue will vary each year depending on the projects under construction and various stages of completion. The funds are budgeted at year end on an actual dollar basis.
- The Miscellaneous Revenues are the collections from impact fees separated by the district in which they are collected.
- In FY 2006, a revision was made to reflect a more accurate accounting of the fees collected per district. In prior years, a 5% administration fee (expense) was transferred from this fund to the General Fund based on actual revenue collections. Effective 10/1/05, this practice was replaced with a 3% County collection allowance that is transferred to the General Fund based on actual revenue collections and reported as an adjustment to the revenue totals. The 3% Municipality Collection Allowance shown above is the amount that is kept by the municipalities for collection of this fee.

Capital Programs



Road Impact Fees Fund
Fund Summary (continued)

Revenues (continued)

- In FY 2006, there were several road projects proposed to be funded from renewal sales tax that were moved to an accelerated program. In order to fund these projects at an accelerated rate, the dollars were budgeted using road impact fee funds. The repayment schedule from the Roads allocation of renewal sales tax begins October 1, 2006 in the amount of \$3M with a total repayment of \$7.5M plus interest. This transfer is made directly from the Infrastructure Sales Tax Fund to this fund.

Expenditures

- 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 this fund.
- The FY 2006 Amended budget includes approximately \$22.7 million in carryforward projects.
- In FY 2006, in excess of \$52 million was budgeted for road projects in all districts. The FY 2007 Capital Outlay budget is the dollars by district anticipated to be expended on road projects based on projected revenues. The dollars are detailed by district in the Capital Outlay section below.
- The FY 2006 Operating Expenses budget includes \$100,000 to fund a new Road Impact Fee Study. The total amount was equally pro-rated to each district.
- The amount shown in Transfers in the FY 2005 Actual column are for a portion of the Impact Fee Coordinator position (not repeated in FY 2006) and the Administration Costs that are being replaced in FY 2006 with the 3% County Collection Allowance shown in the Revenues portion of the worksheet (see Revenues section explanation on the preceding page).

	Fiscal Year
<u>Capital Outlay:</u>	<u>2007</u>
Benefit District 1	\$ 1,331,001
Benefit District 2	13,904,746
Benefit District 3	7,494,850
Benefit District 4	3,514,776
Benefit District 5	9,527,016
Benefit District 6	6,067,492
Total Capital Outlay	<u><u>\$ 41,839,881</u></u>

Capital Programs



Stormwater, Parks and Roads MSTU Fund

Fund Summary

	2005 Actual	2006 Amended	2007 Adopted	% Change
<i>Revenues</i>				
Taxes	\$ 3,229,432	\$ 3,963,544	\$ 5,319,253	34.20%
Intergovernmental Revenues	\$ 306,669	\$ -	\$ -	0.00%
Charges For Services	\$ 10,590	\$ 6,100	\$ 6,100	0.00%
Miscellaneous Revenues	\$ 177,532	\$ 115,000	\$ 116,000	0.87%
Other Sources (incl. Beginning Fund Balance)	\$ 54,111	\$ 6,570,428	\$ 5,488,585	-16.47%
Less 5% Statutory Reduction	\$ -	\$ (204,232)	\$ (272,068)	33.22%
Revenues	\$ 3,778,334	\$ 10,450,840	\$ 10,657,870	1.98%
<i>Expenditures</i>				
Personal Services	\$ 102,947	\$ 166,746	\$ 219,353	31.55%
Operating Expenses	\$ 530,242	\$ 2,499,505	\$ 2,663,878	6.58%
Capital Outlay	\$ 1,237,455	\$ 2,319,958	\$ 2,405,857	3.70%
Grants and Aids	\$ 19,250	\$ 16,000	\$ 20,000	25.00%
Transfers	\$ 254,489	\$ 323,138	\$ 431,644	33.58%
Reserves	\$ -	\$ 5,125,493	\$ 4,917,138	-4.07%
Expenditures	\$ 2,144,383	\$ 10,450,840	\$ 10,657,870	1.98%

Capital Programs

Stormwater:

- Some of the proposed major projects for Stormwater are as follows:
 - Major basin studies: Nine Mile Creek and Blackwater Creek
 - Other Stormwater Projects: Lower Palatkaaha projects, Eustis Basin projects, Dora Basin projects, Harris Basin projects and Yale Basin projects
 - Land Acquisitions: Lake Mack flood properties and Lake Harris/Dead River Stormwater Park
 - Stormwater Improvements: Lake Eustis/Lakeshore Drive, Getford Road, Royal Trails, Harbor Oaks and Sawmill Lake

Parks:

- The proposed expenses for various parks for FY 2007 are as follows:
 - Replace fencing in parks
 - Replace benches, bench swings, tables, etc. in parks
 - Install septic systems in pre-fab restrooms, as needed

Capital Programs



Infrastructure Sales Tax Revenue Fund

Fund Summary

	2005 Actual	2006 Amended	2007 Adopted	% Change
<i>Revenues</i>				
Taxes	\$ 10,598,937	\$ 10,000,000	\$ 11,500,000	15.00%
Miscellaneous Revenues	\$ 26,457	\$ 5,000	\$ 5,000	0.00%
Other Sources	\$ -	\$ 1,520,643	\$ 515,250	-66.12%
5% Statutory Reduction	\$ -	\$ (500,250)	\$ (575,250)	14.99%
Revenues	\$ 10,625,394	\$ 11,025,393	\$ 11,445,000	3.81%
<i>Expenditures</i>				
Transfers	\$ 11,445,000	\$ 11,445,000	\$ 11,445,000	0.00%
Expenditures	\$ 11,445,000	\$ 11,445,000	\$ 11,445,000	0.00%

Adopted Budget Highlights

Revenues

- This fund (Fund 1410) is used to account for the revenue received from the additional one cent sales tax.
- The renewal sales tax collections began January 2003 and are a three-way split between the School Board, municipalities and the County. (The original referendum was split 2/3 for the County and 1/3 for the municipalities.)

Expenditures

- All revenues collected in this fund are dispersed to various funds for expenditures:
 - Parks & Recreation grant programs (\$350,000 annually) - transfer to General Fund
 - Capital Projects - transfer to the Renewal Sales Tax Fund (allocated portions for Facilities, Sidewalks, Roads, Resurfacing, Sheriff's vehicles, and Voting Machines)
 - Sales Tax LOC Debt Fund (when applicable) - transfer to Fund 2610 (none for FY 2007)
 - Administration costs to the General Fund - transfer to General Fund
 - Repayment for Road Projects - transfer to Road Impact Fee Trust Fund (see note below)
- In Fiscal Year 2006, there were several road projects funded from sales tax that were moved to an accelerated program. In order to fund these projects, the dollars were budgeted using road impact fee funds. The repayment schedule from the Roads allocation of sales tax begins October 1, 2006 in the amount of \$3,000,000 for a total repayment of \$7,500,000 plus interest. This transfer is made directly from this fund to the Road Impact Fee Trust Fund.
- In Fiscal Year 2007, there is a transfer in the amount of \$675,000 from renewal sales tax revenue to the Parks Capital Projects Fund for partial funding of the North Lake Community Park construction and matching grant funds for PEAR Park, Pine Forest Park and Twin Lakes Park.

Capital Programs



Sales Tax Capital Projects Fund Fund Summary

	2005 Actual	2006 Amended	2007 Baseline	% Change
<i>Revenues</i>				
Interfund Transfer - Fund 1140	\$ 1,387,000	\$ -	\$ -	0.00%
Beginning Fund Balance	\$ -	\$ 10,018,784	\$ 986,954	-90.15%
Interest	\$ 260,043	\$ -	\$ -	0.00%
Revenues	\$ 1,647,043	\$ 10,018,784	\$ 986,954	-90.15%
<i>Expenditures</i>				
Sales Tax Capital Projects Fund	\$ 888,580	\$ 10,018,784	\$ 986,954	-90.15%
Expenditures	\$ 888,580	\$ 10,018,784	\$ 986,954	-90.15%

Adopted Budget Highlights

Revenues

- The final transfer for the original sales tax referendum revenue was in Fiscal Year 2004.
- The revenue shown for Fiscal Year 2005 from Fund 114 is the final repayment of the original loan to the Christopher C. Ford Commerce Park.

Expenditures

- The Fiscal Year 2007 capital includes \$29,591 for a plotter/scanner for the Department of Facilities Development and Management.
- Fiscal Year 2007 includes a transfer in the amount of \$957,363 to Fund 302, Parks Capital Projects Fund, for the partial funding for the North Lake Community Park construction.
- The \$5,000,000 request from Lake Sumter Community College for a joint library project is reflected in the Fiscal Year 2006 amended budget.
- All the projects approved by the BCC on January 10, 2006 from this funding source are anticipated to be completed no later than 9/30/06. After these projects are complete and the Fiscal Year 2007 transfer is made to Fund 302, all funds in this fund will be depleted and the fund will be closed.

Capital Programs



Parks Capital Projects Fund Fund Summary

	2005 Actual	2006 Amended	2007 Adopted	% Change
<i>Revenues</i>				
Parks Capital Projects Fund	\$ 6,261	\$ 233,654	\$ 46,192	-80.23%
Grants	\$ -	\$ -	\$ 400,000	100.00%
Interfund Transfer - CCF Commerce Park	\$ -	\$ -	\$ 4,500,000	100.00%
Interfund Transfer - Parks Impact Fee Fund	\$ -	\$ 350,000	\$ -	-100.00%
Interfund Transfer - Pari-Mutuel Funds	\$ -	\$ 750,000	\$ -	-100.00%
Interfund Transfer - Sales Tax Funds	\$ -	\$ -	\$ 1,632,363	100.00%
Revenues	\$ 6,261	\$ 1,333,654	\$ 6,578,555	393.27%
<i>Expenditures</i>				
Parks Capital Projects Fund	\$ 11,940	\$ 1,333,654	\$ 6,578,555	393.27%
Expenditures	\$ 11,940	\$ 1,333,654	\$ 6,578,555	393.27%

Adopted Budget Highlights

Revenues

- The revenue in this fund (Fund 3020) is a combination of transfers from other County funds to be used as matching funds for various projects.
- The Fiscal Year 2007 Grant revenue is budgeted for receipt of grant awards for anticipated completed park projects:
Lake Idamere Park - \$200,000 + Pine Forest Park - \$200,000
- The Fiscal Year 2006 transfer from the Pari-Mutuel Fund in the amount of \$750,000 did not occur.
- The Fiscal Year 2007 transfer in the amount of \$4,500,000 from the Christopher C. Ford Commerce Park is for partial funding for the construction of the North Lake Community Park. The total allocated funds are \$6,000,000 with the remainder of the funds coming from the Parks Impact Fee Fund - North District (\$400,000) and Sales Tax Funds (\$1,100,000).

Expenditures

- A brief summary of the proposed park projects for Fiscal Year 2007 is listed on the next page.

Parks Capital Projects Fund Fund Summary

FY 2007 Park Projects Listing

PEAR Park:

In June 2005, a Land & Water Conservation Grant was awarded in the amount of \$200,000. The project includes a playground, pavilion, restrooms, and open play space. The County is required to first spend \$400,000 to receive the reimbursement grant revenue of \$200,000. The matching funds for the grant is a transfer from Parks Impact Fee Trust Fund - Central District.

Twin Lakes Park:

The County was awarded a Florida Recreation Development Assistance Program (FRDAP) grant in the amount of \$150,000. This project includes a boardwalk, pavilion, playground, landscaping and trail renovations. The County is required to first spend \$300,000 to receive the reimbursement grant revenue of \$150,000. The matching funds for the grant is a transfer from the Parks Impact Fee Trust Fund - Central District.

Pine Forest Park:

The County was awarded a FRDAP grant in the amount of \$200,000. This project includes a sports field, parking lot, playground, pavilion and hiking trail. The County is required to first spend \$400,000 to receive the reimbursement grant revenue of \$200,000.

North Lake Community Park:

This 96-acre park land was acquired by the County in 2004 for future development as a regional park. The area is intended for active facilities development. The park development is proposed to provide 4 ball fields, 3 soccer/football fields, 2 soccer/soccer jr fields, 2 tennis courts, 2 basketball courts, picnic area, beach volleyball area, playground, recreational center, agricultural exhibit area, parking lot, restroom, landscaping and irrigation. The total buildout for park development is approximately \$15 million. The first phase to begin in Fiscal Year 2007 is proposed to be funded for \$5.6 million (\$400,000 is budgeted in Park Imp Fee Funds) by transfers from:

- Christopher C. Ford Commerce Park - \$4.5 million
- Sales Tax Funds - \$1.1 million

In May 2006, the BCC approved a grant application to Florida Communities Trust for partial reimbursement of the land purchase to be committed to Phase II of the construction, if awarded, in the amount of \$467,750.

Capital Programs



Renewal Sales Tax Capital Projects

Fund Summary

	2005 Actual	2006 Amended	2007 Adopted	% Change
<i>Revenues</i>				
Renewal Sales Tax Capital Projects Fund	\$ 202,143	\$ 10,982,325	\$ 10,921,256	-0.56%
Interfund Transfer - Fund 141	\$ 10,213,283	\$ 10,175,143	\$ 6,844,750	-32.73%
Voting Systems Assistance	\$ -	\$ 451,538	\$ -	-100.00%
Revenues	\$ 10,415,426	\$ 21,609,006	\$ 17,766,006	-17.78%
<i>Expenditures</i>				
Capital Outlay - Facilities	\$ 1,776,775	\$ 10,174,719	\$ 12,840,165	26.20%
Capital Outlay - Road-Type Projects	\$ 3,231,830	\$ 9,089,361	\$ 3,718,133	-59.09%
Capital Outlay - Non-Departmental-Other	\$ -	\$ 1,101,058	\$ 1,079,942	-1.92%
Aids To Government Agencies	\$ -	\$ 50,000	\$ 50,000	100.00%
Reserves	\$ -	\$ 1,193,868	\$ 77,766	-93.49%
Expenditures	\$ 5,008,605	\$ 21,609,006	\$ 17,766,006	-17.78%

Adopted Budget Highlights

Revenues

- This fund (Fund 3030) is used for projects funded by the revenue received from the additional one cent sales tax.
- The renewal sales tax collections began January 2003 and are a three-way split between the School Board, municipalities and the County. (The original referendum was split 2/3 for the County and 1/3 for the municipalities.)

Expenditures

- Based on the direction of the BCC, half of the revenue allocated to this fund is to be used for road-type projects. This fund is also used for Sheriff vehicles and equipment, voting machines and \$350,000 annually for park grants for municipalities.
- A summary of the projects is listed on the following page.

Capital Programs



Renewal Sales Tax Capital Projects Capital Projects Listing
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Capital Project Listing

	<u>Fiscal Year 2007</u>
Facilities and Other Type Projects:	
BCC Records Storage Facility (renovation)	\$ 96,220
Cagan Crossings Community Library (construction only)	6,305,780 *
Judicial Center exp/parking/So Tav complex - A/E (partial funding)	3,379,865
Umatilla Health Clinic (A/E + construction)	3,058,300 *
Total Facilities and Other Type Projects	<u>12,840,165</u>
Road-Type Projects:	
Sidewalks	655,956
Roads	1,333,572
Resurfacing	1,728,605
Total Road-Type Projects	<u>3,718,133</u>
Non-Departmental - Other:	
Sheriff's Office vehicles and equipment	582,692
Voting machines (SOE)	289,250
Traffic Operations Compound	208,000
Tavares Streetscape	50,000
	<u>1,129,942</u>
Total Capital Projects	<u>\$ 17,688,240</u>

*Staff anticipates that the construction of these projects will exceed the budgeted amounts shown here.