LAKE COUNTY
FLORIDA

Budget Workshop

June 14, 2011

Presentation Outline

- General Fund
- Fire Rescue Fund
- Next Steps

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General Fund

Millage Rate Comparison

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
General	5.7470	4.7410	4.6511	4.6511	4.7309	4.7309
Lake County Ambulance	0.5289	0.4651	0.4651	0.4651	0.3853	0.3853
Public Lands Program	0.2000	0.2000	0.1101	0.1101	0.1101	0.1101
Total County Wide	6.4759	5.4061	5.2263	5.2263	5.2263	5.2263
Stormwater, Roads, Parks	0.6000	0.4984	0.4984	0.4984	0.4984	.4984
Fire EMS	0.0000	0.0000	0.3222	0.3222	0.3222	0.3222

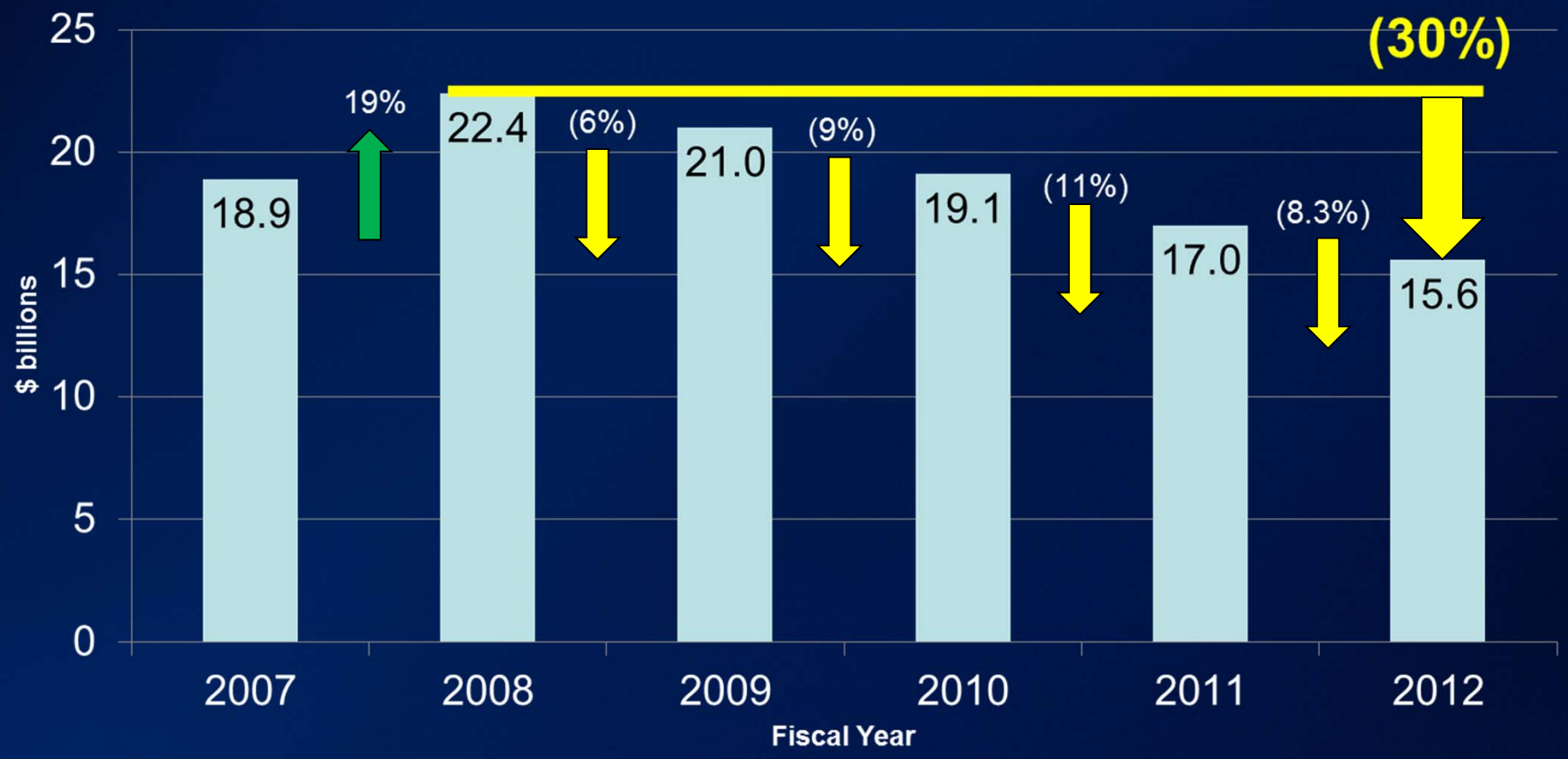
General Fund

Millage Rate Comparison

	FY 2007	FY 2012	Change
General	5.7470	4.7309	**(18%)**
Lake County Ambulance	0.5289	0.3853	**(27%)**
Public Lands Program	0.2000	0.1101	**(45%)**
Total County Wide	6.4759	5.2263	**(19%)**
Stormwater, Roads, Parks	0.6000	.4984	**(17%)**
Fire EMS	0.0000	0.3222	

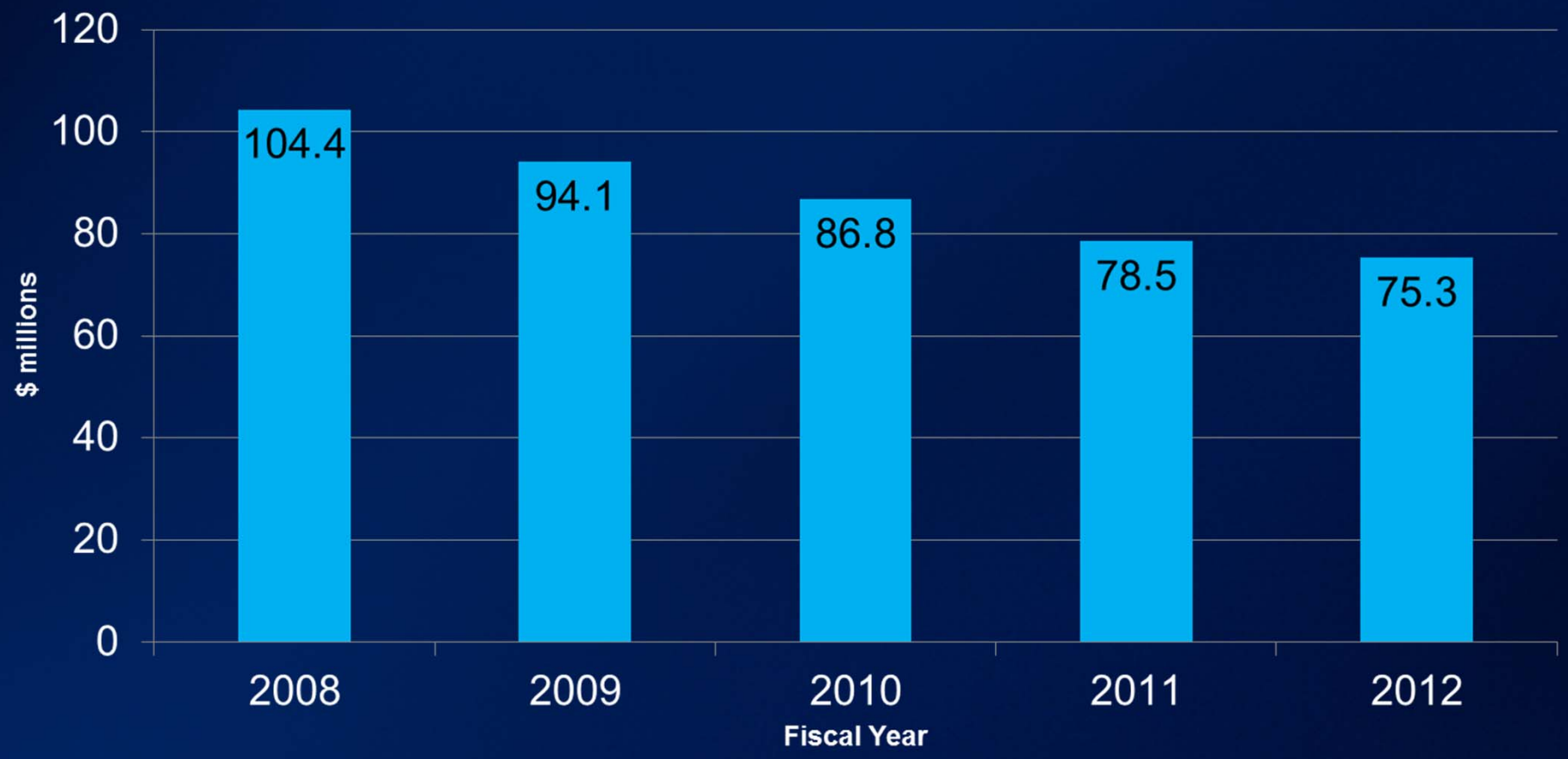
General Fund

Gross Taxable Value (General Fund)



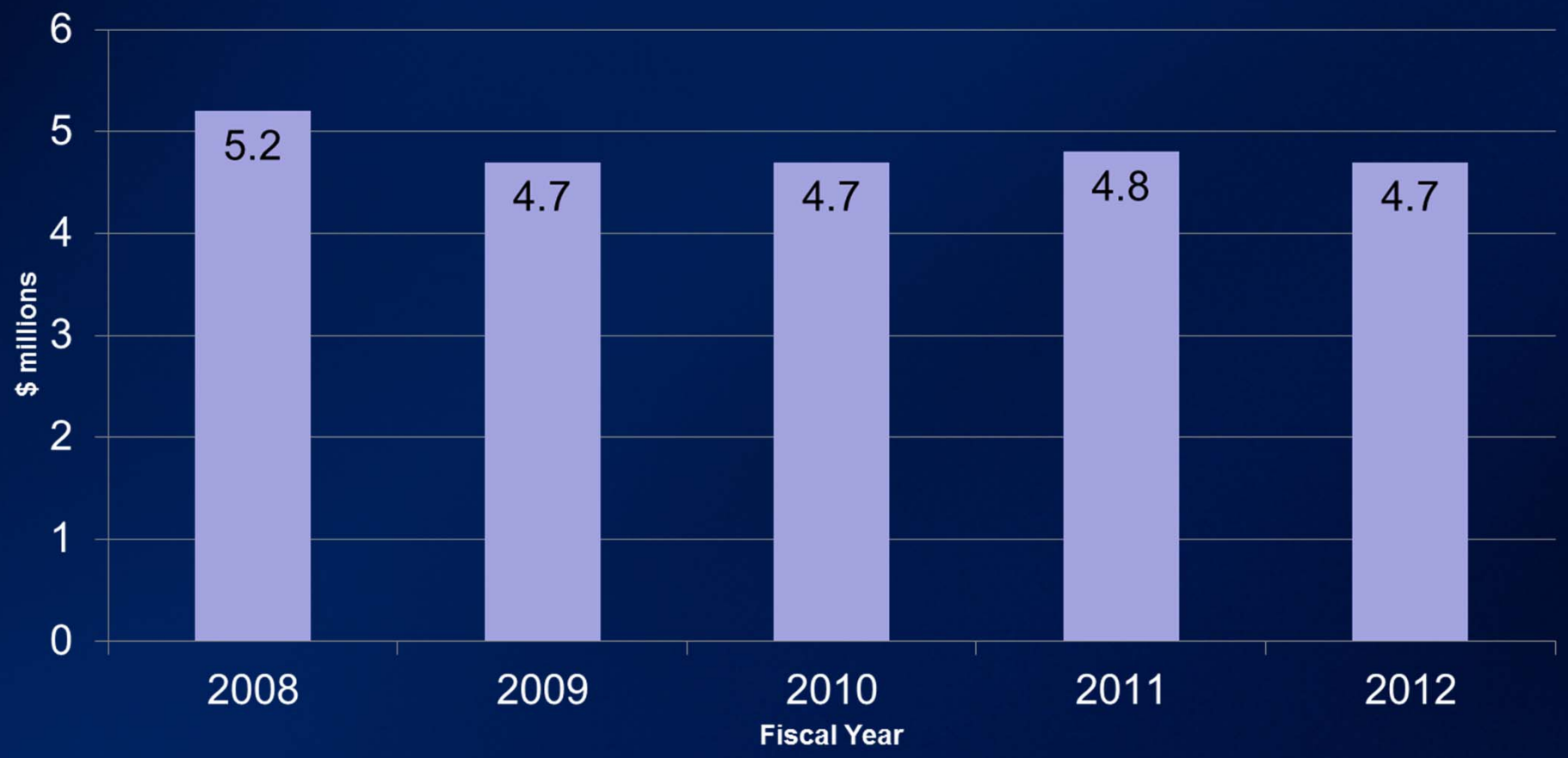
General Fund

Countywide Ad Valorem



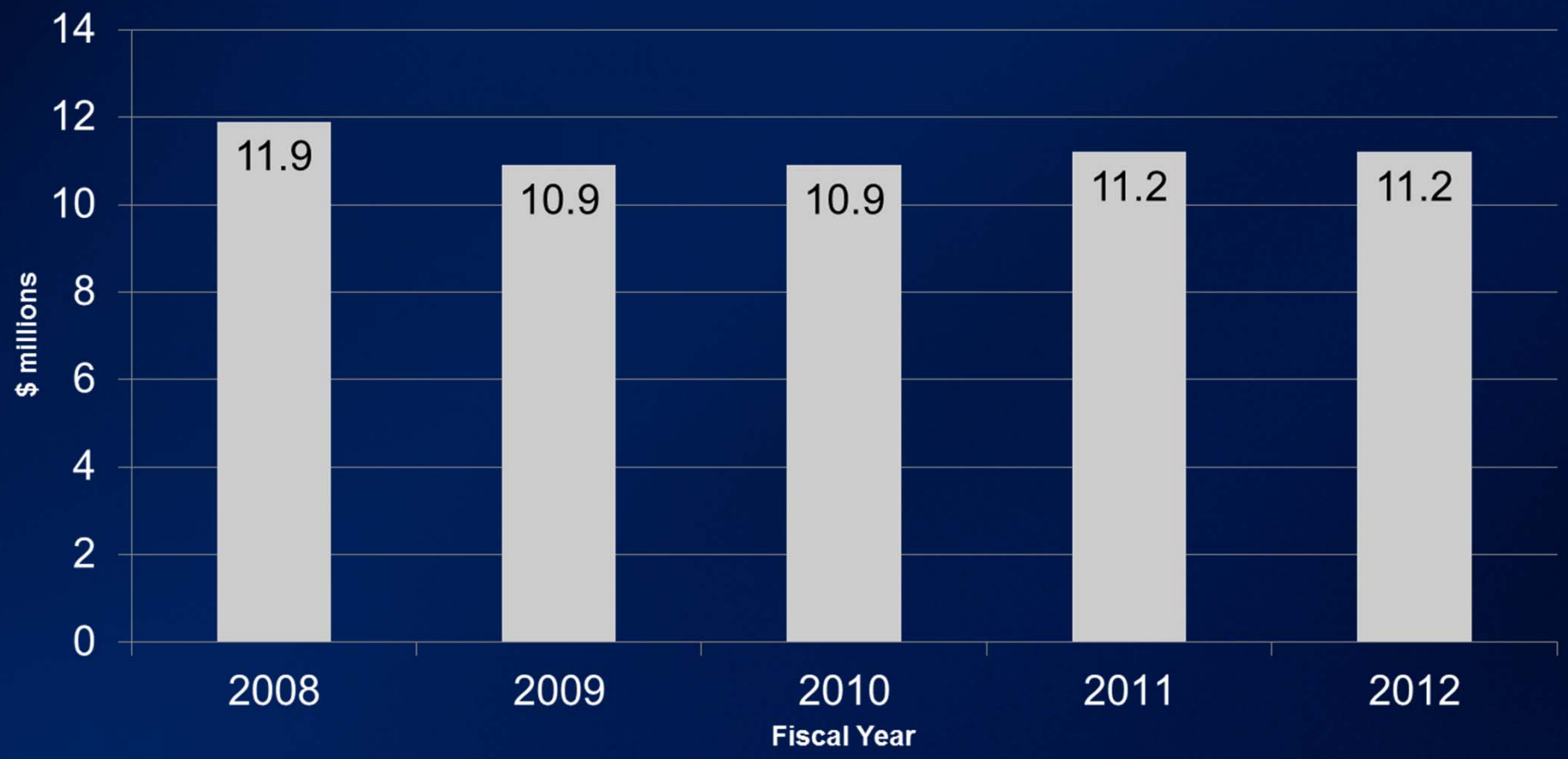
General Fund

State Revenue Sharing



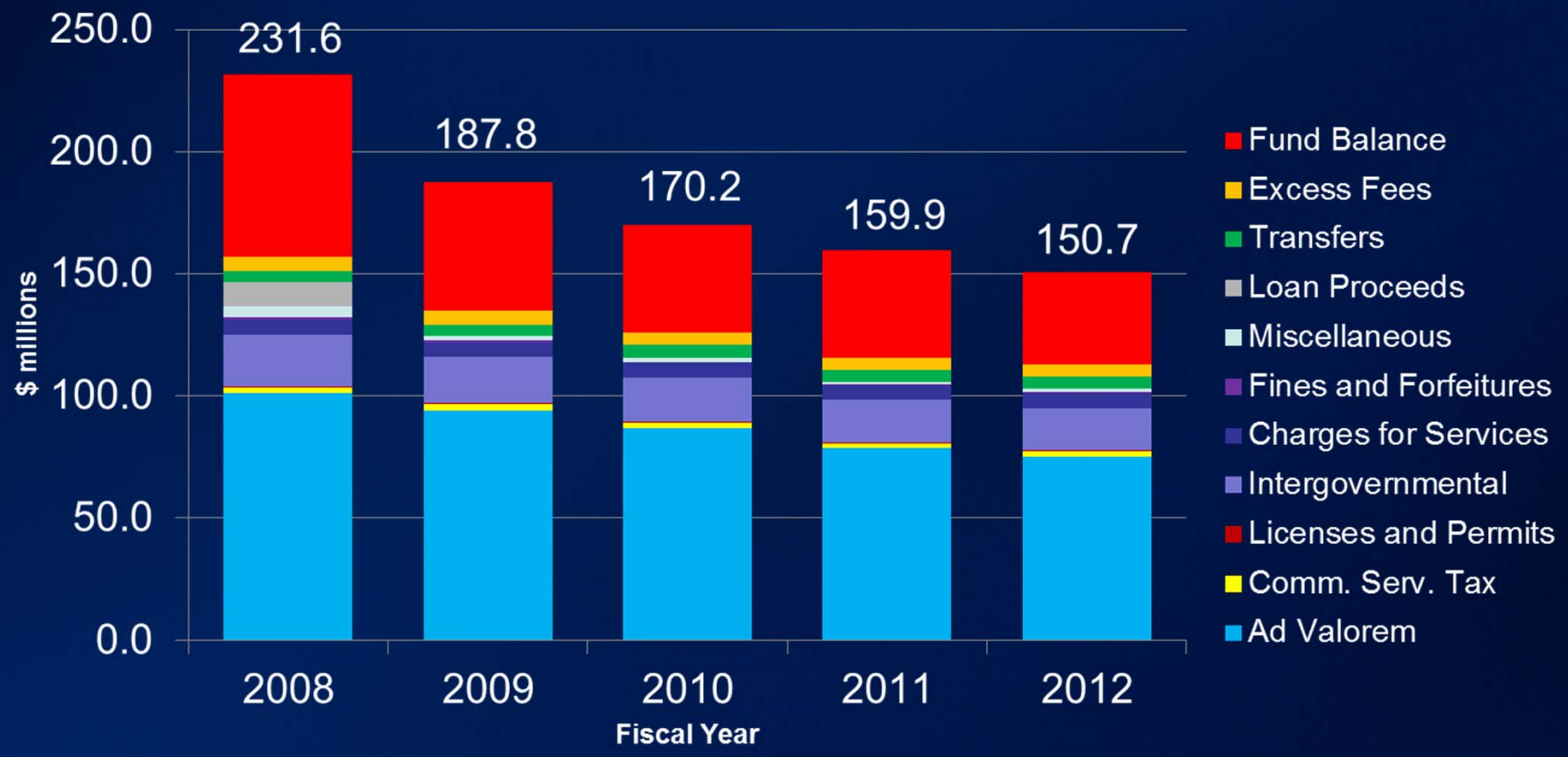
General Fund

State Sales Tax



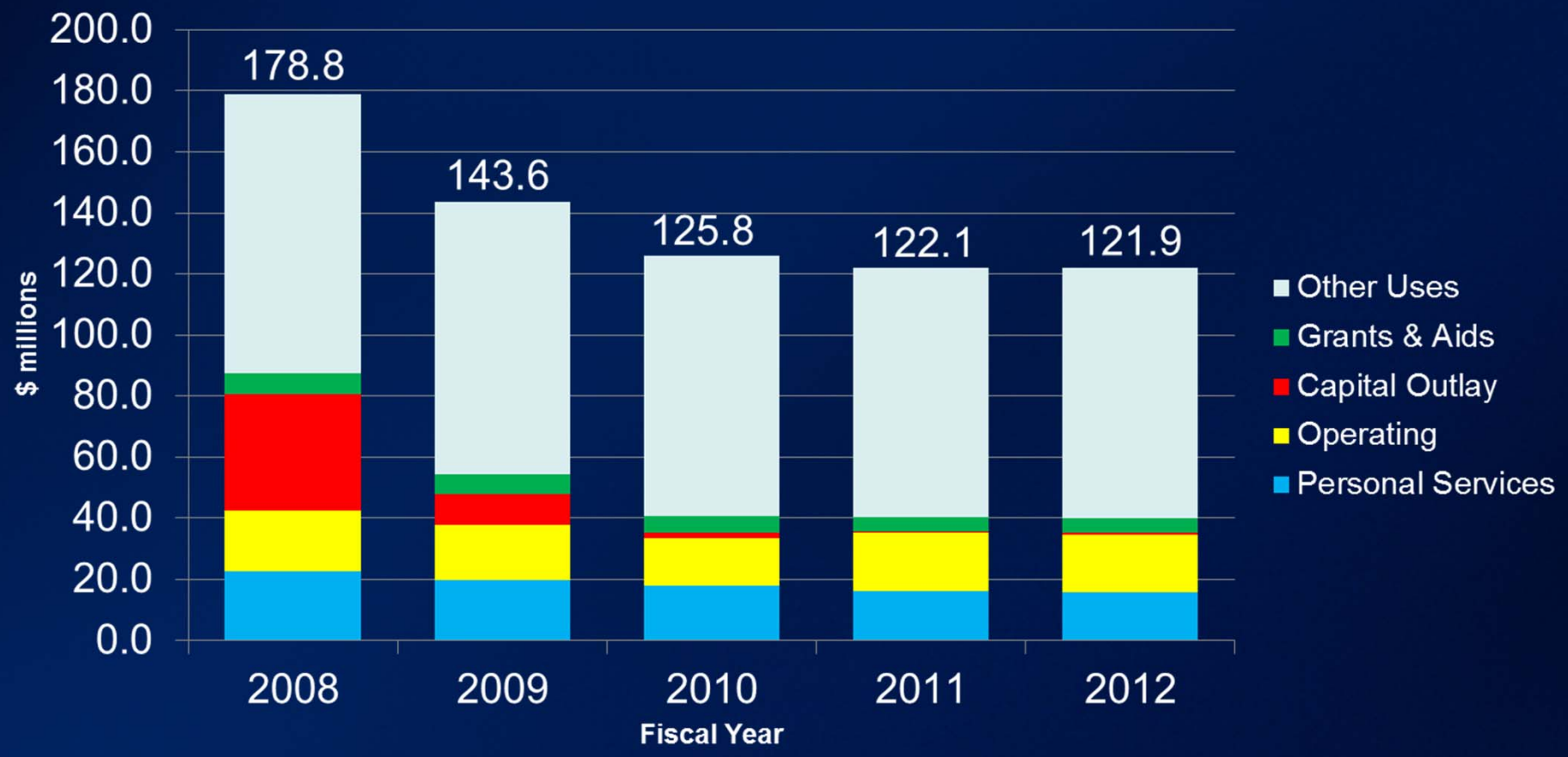
General Fund

Revenues



General Fund

Expenses



General Fund

Other Uses

	FY 2011 Revised Budget	FY 2012 Proposed Budget
Clerk of Court	3,737,991	3,685,371
Property Appraiser	2,050,000	1,913,505
Tax Collector	4,455,452	4,455,452
Sheriff	59,545,587	57,303,297
Countywide Library System	4,147,155	3,939,798
Transportation Disadvantaged	729,726	693,240
Landfill Enterprise Fund	3,880,000	3,686,000
Debt Service	3,738,345	5,738,405
Fire Assessment	-	556,023
Total Other Uses	**82,284,256**	**81,971,091**

General Fund

Category	FY 2012 Proposed Budget	Percentage of Total Budget
Personal Services	$15,733,883	13%
Operating Expenditures	$19,027,523	15.5%
Capital Outlay	$517,275	.5%
Grants and Aids	$4,673,947	4%
Other Uses	$81,971,091	67%
Total General Fund	$121,923,719	100%
Reserves	$23,628,126	19.4%

General Fund

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Fund Balance	74.5	52.8	44.2	44.4	37.8
Revenues	157.1	135.0	126.0	115.6	112.9
Statutory Deduction					(5.2)
FB + Rev	231.6	187.8	170.2	159.9	145.5
Expenses	178.8	143.6	125.8	122.1	121.9
Rev. less Exp.	52.8	44.2	44.4	37.8	23.6
Reserves	20.7	19.4	35.6	34.1	23.6
	11.5%	13.5%	28.3%	28.0%	19.4%

* In $ millions

General Fund

Options

• **Shortfall**	**$16M**	**$16M**
• **Department reductions**	**$ 5M**	**$ 2.2M**
– **FY 2011 – reduce $2.5 million**		
– **FY 2012 – reduce $2.5 million**		
• **Hospital tax**	**$ 2M**	
• **Constitutionals**	**$ 3M**	**$ 2.2M**
• **Revenue decline 8.3% vs 10%**	**$ 2M**	**$ 1.2M**
• **Reserves**	**$ 4-6M**	**$ 8-10M**

General Fund

Challenges

	FY 2010 Actual Expenditures	FY 2011 Projected Expenditures	FY 2012 Budget
Total Operating (millions)	$15.5	$19.0	$19.0
Radio Services (Motorola)	.2	1.6	1.5
Public Lands	.3	.8	.5
Astatula Fuel Cleanup	.03	.5	.4
Health Services (Medicaid)	2.6	3.1	3.1

General Fund

Recommendations

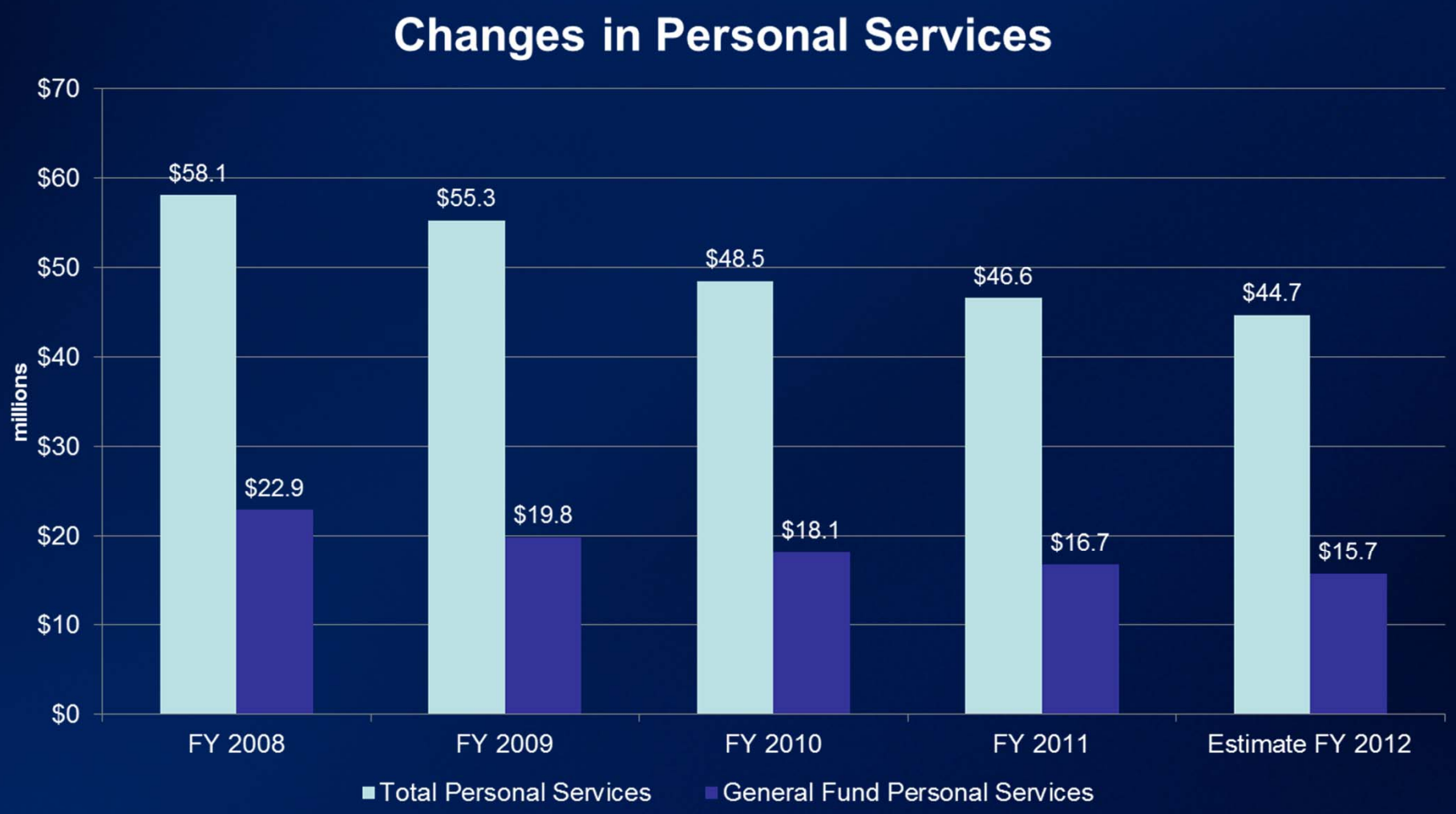
- Additional departmental reductions
- Continue to work with Sheriff
- Continue exploring efficiencies
  - Sprint versus Verizon
- Mid Year Adjustment

General Fund

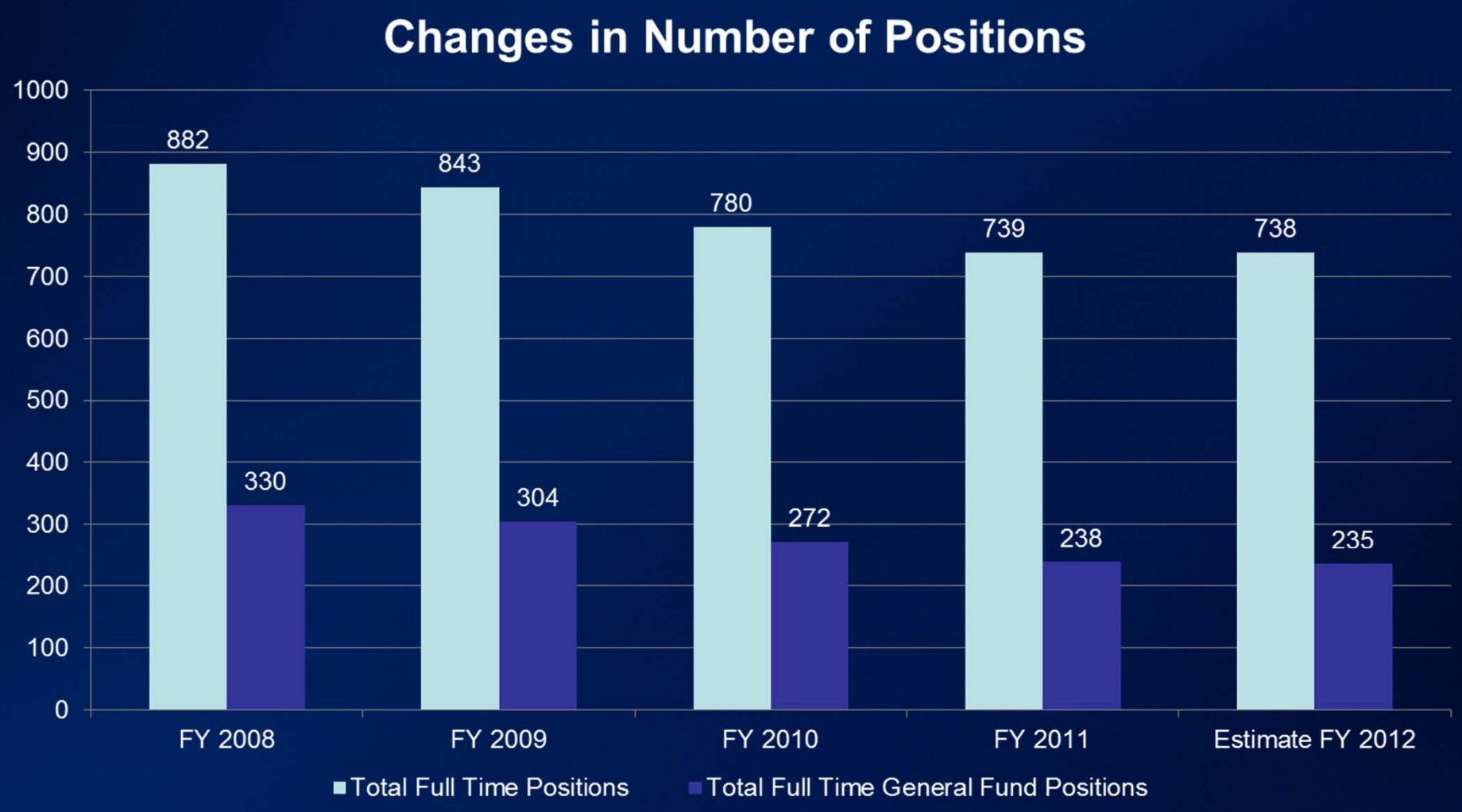
Long Term Strategy

- **5 Year Model**
- **Quarterly Budget Report**
- **Quarterly presentation to the BCC**
- **Economic update**

General Fund



General Fund



General Fund

Furlough Comparisons (General Fund)

12 Furlough Days Prior FRS Rates	12 Furlough Days Revised FRS Rates	Savings
$14,692,476	$14,007,509	$684,967

12 Furlough Days	6 Furlough Days	0 Furlough Days	0 Furlough Days < $50,000
$14,007,509	$14,299,151	$14,589,187	$14,285,491
Increase	$291,642	$581,678	$277,982

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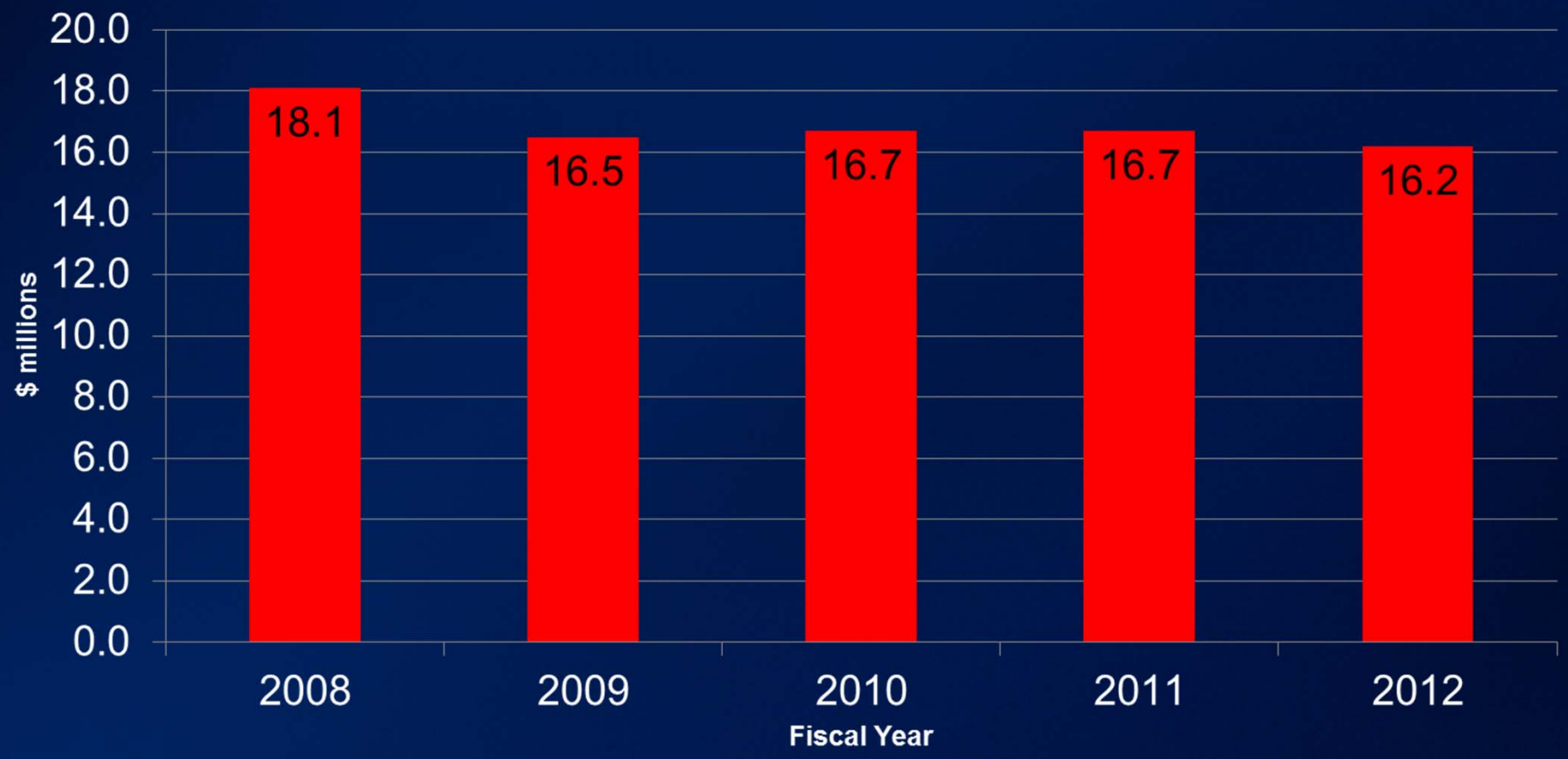
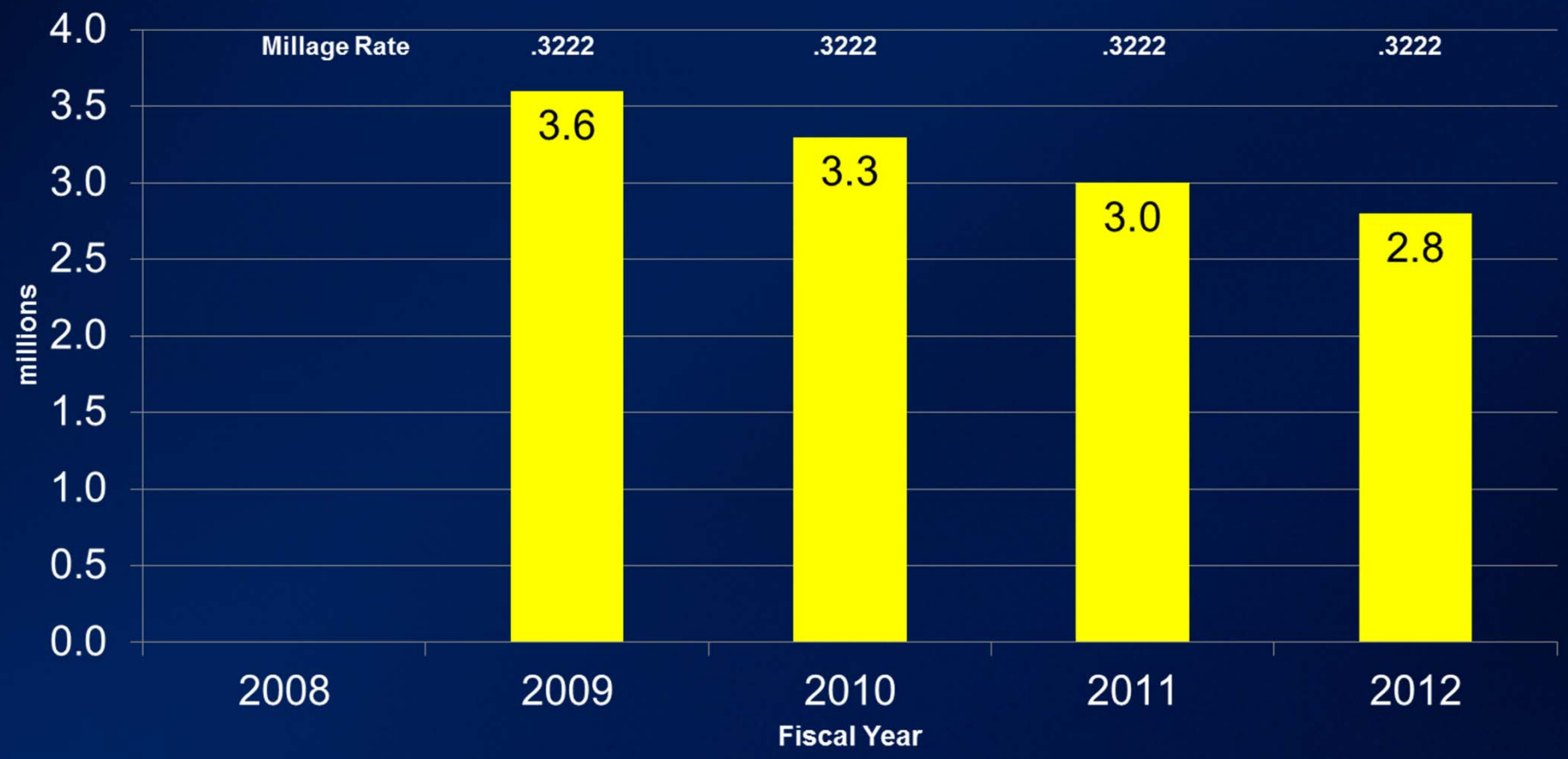
Fire Rescue Fund

Fire Assessment



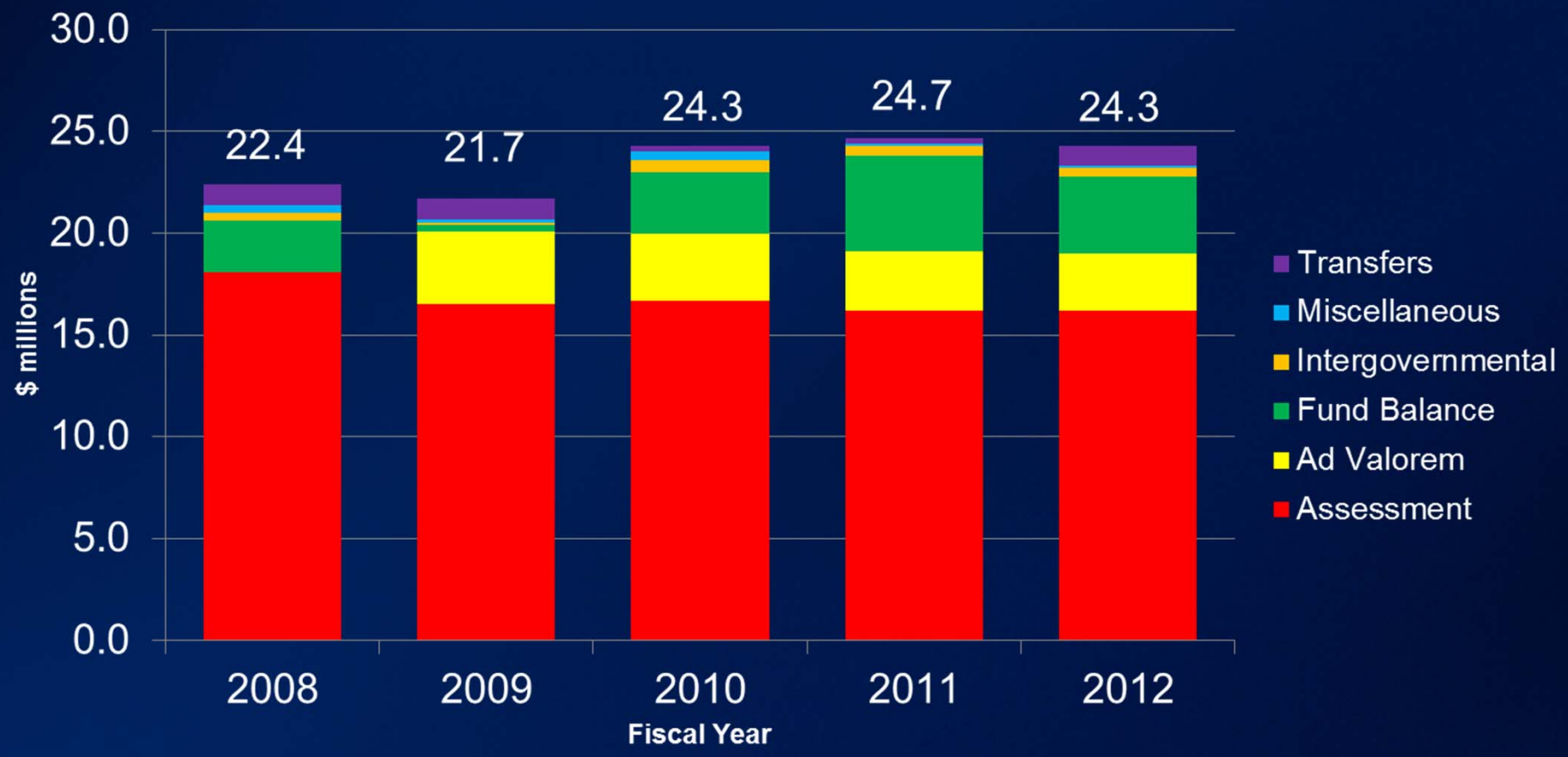
Fire Rescue Fund

Fire Emergency Service MSTU



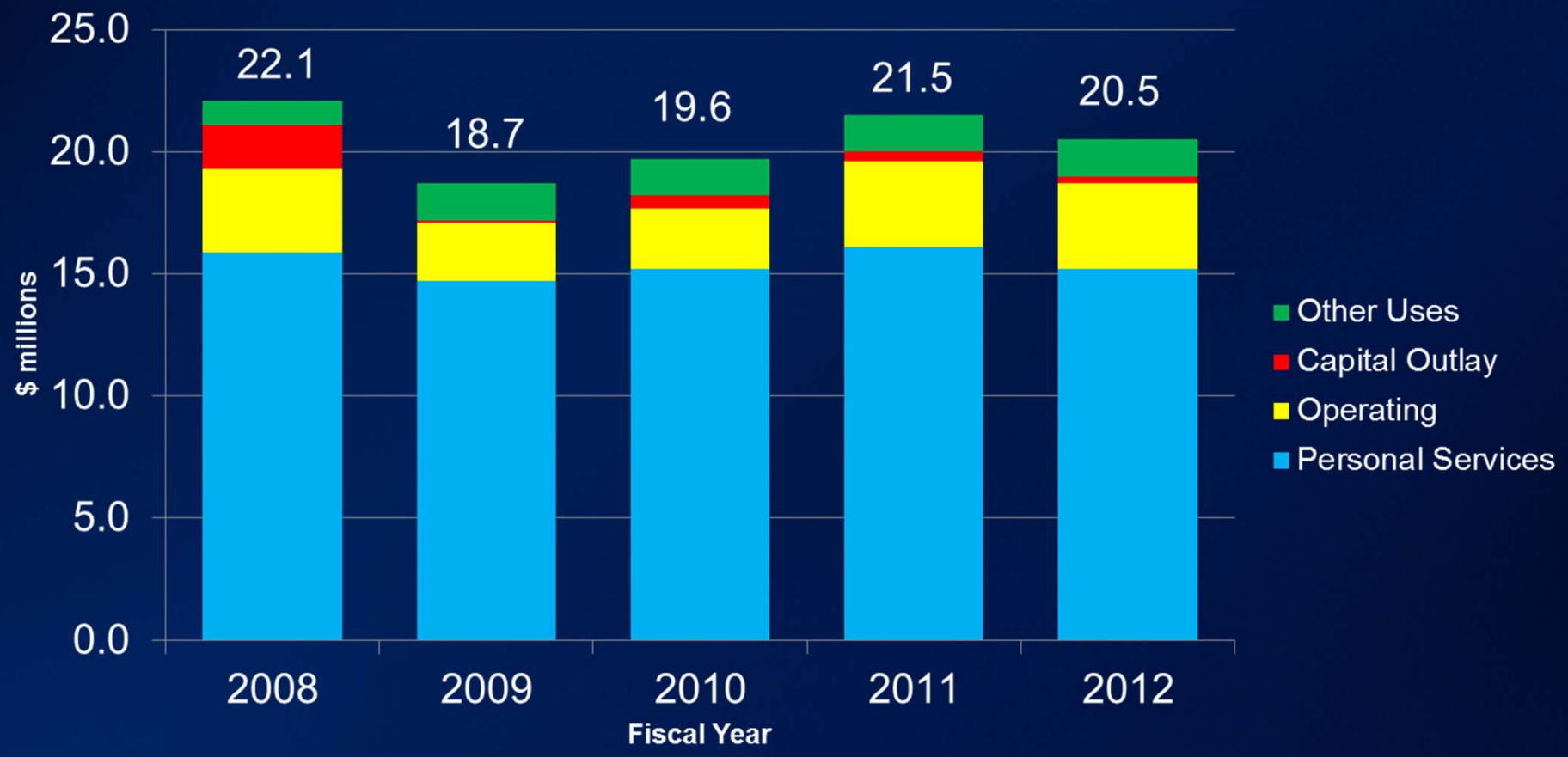
Fire Rescue Fund

Revenues



Fire Rescue Fund

Expenses



Fire Rescue Fund

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Fund Balance	2.5	.3	3.0	4.7	3.8
Revenues	19.9	21.4	21.3	20.0	20.5
Statutory Deduction					(1.0)
FB + Rev	22.4	21.7	24.3	24.7	23.3
Expenses	22.1	18.7	19.6	20.9	20.5
Rev. less Exp.	0.3	3.0	4.7	3.8	2.8
Reserves	0.0	0.0	1.9	2.8	2.8

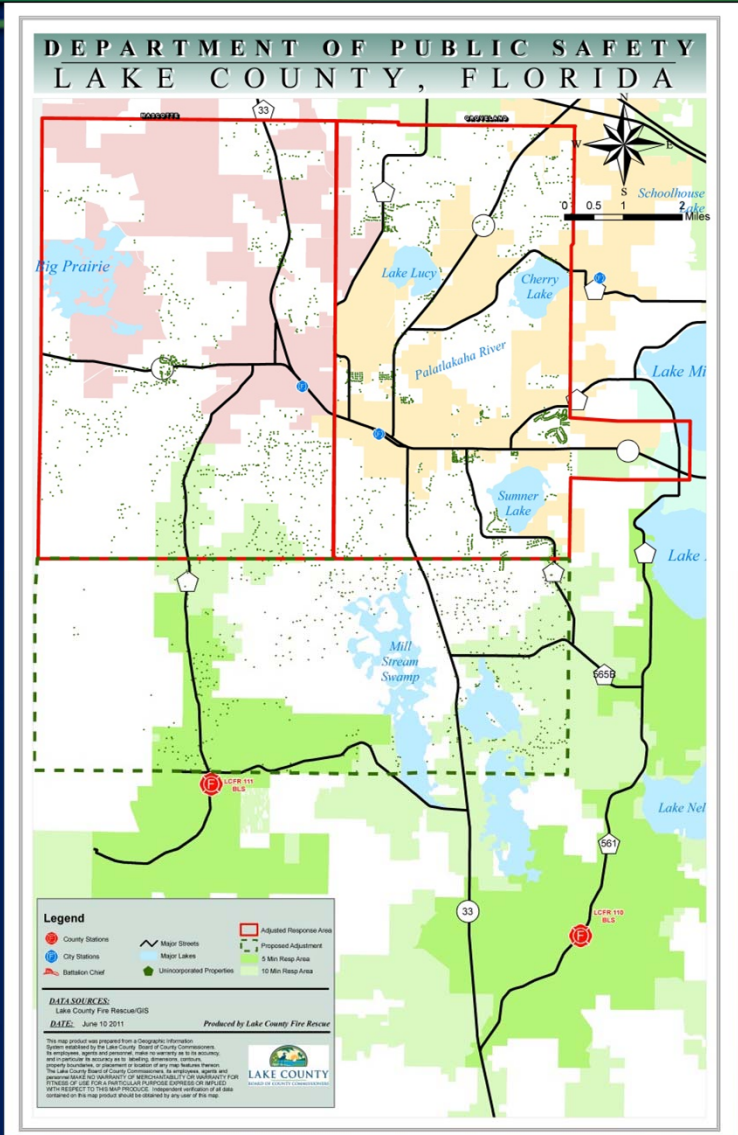
* In $ millions

Fire Rescue Fund

Recommendations

- **Adopt the Fire Assessment Study**
- **Fire Assessment Rate Resolution**
  - **July 5th, 2011**
  - **$181 Residential Rate**
- **Funding Included for Mascotte and Groveland**
  - **Funding at 75% of FY 2011**
  - **Renegotiate agreements**
    - **Look at boundary changes**

Fire Rescue Fund



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Next Steps

- **July 5th** — **Fire Assessment Rate Resolution**
- **July 12th** — **Lake EMS Budget Workshop/County Budget Update**
- **July 15th** — **Statutory deadline for FY 2012 recommended budget document**
- **July 15th** — **Budget Workshop (if needed)**
- **July 26th** — **Adoption of TRIM Rates and budget workshop if needed**
- **Aug. 1st** — **Budget due from Tax Collector**

Next Steps

- **Aug. 4th** — **Statutory deadline to notify Property Appraiser of proposed TRIM Rates**
- **Aug. 24th** — **Last day to mail TRIM notices**
- **Sep. 6th** — **First public hearing – 5:05 p.m.**
- **Sep. 16th** — **Advertise 2nd public hearing**
- **Sep. 20th** — **Second public hearing – 5:05 p.m.**
- **Sep. 23rd** — **Deadline to send copy of adopted millage to Property Appraiser, Tax Collector, and FDOR**

LAKE COUNTY

FLORIDA

Thank you.