



Lake County, Florida  
Board of County Commissioners

# Recommended Budget 2014

Fiscal Year



LAKE COUNTY  
FLORIDA



**LAKE COUNTY**  
FLORIDA

**The cover photos depict the Lake County Public Safety Department and Lake Emergency Medical Services, as well as the Lake County Road Operations Division and Solid Waste Division in action. These are examples of essential services provided by the Lake County Board of County Commissioners.**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lake County  
Florida**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morrell*      *Jeffrey R. Emmer*

President

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, 2012**. 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  

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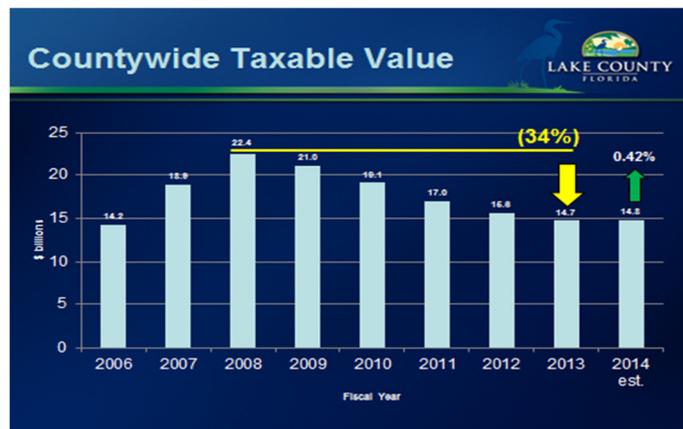


July 3, 2013

Honorable Members of the Board of County Commissioners:

I submit to you the Recommended Budget for Fiscal Year 2014. The proposed Fiscal Year 2014 budget totals \$351,089,029. The operating budget is \$276,533,364. By comparison, the Fiscal Year 2013 adopted budget totaled \$381,653,865, with an operating budget of \$289,494,112. The difference between the total budget and the operating budget is that the operating budget does not include inter-fund transfers, capital project funds, and internal service funds.

The Fiscal Year 2014 Budget is the first budget in six years to benefit from a slight increase (0.42 percent) in property values after years of substantial declines. Stormwater and Fire values have been certified with a decrease of 0.32 percent and 0.36 percent respectively. According to Property Appraiser Carey Baker, new home and commercial construction is responsible for boosting the tax roll by \$154 million.



Starting in December 2012, the Board of County Commissioners held a number of budget workshops to evaluate the financial status of the County and in particular the General Fund. At the time of these workshops, another three percent decline in property values was anticipated. Several mid-year strategies were identified and implemented to reduce projected negative impacts to the General Fund's balance for the coming year. Some of those strategies included giving Lynx notice of discontinued County funding for the South Lake routes, reducing the solid waste transfer, eliminating remaining expenditures for the Law Library, evaluating and adjusting Animal Services' fees, and Facilities Management's implementation of energy saving strategies.

Key challenges faced as we began budget preparation were a slow paced economy, marginal property value increases and the need to enhance reserve levels. Additionally, there have been legislative changes that have made balancing the Fiscal Year 2014 budget extremely challenging. SB 1810 increases the employer contribution rate for the Health Insurance Subsidy (HIS) from 1.11 percent to 1.20 percent of employee gross compensation; SB 1810 also revises the employer contribution rates for normal cost and unfunded actuarial liability of the Florida Retirement System (FRS). These mandated costs negatively impact the County by \$1,992,450 of which \$1,481,885 was in the General Fund. Medicaid legislation, SB 7156, shifted counties from a billing system to an enrollment (fixed formula based) system. This makes costs more predictable but creates an increased obligation of nearly \$1,565,615 when compared to Fiscal Year 2012.

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](http://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

**General Fund:** In order to balance the budget and maintain the seven percent reserve level, the Board approved the proposed budget guidelines of six percent reduction for the Board departments funded by General Fund and recommended the same six percent reduction to the Constitutional Offices in February. The County departments reduced their budgets by nearly \$1.9 million or 5.3 percent. These reductions include, but are not limited to, Economic Development incentives, Public Lands' maintenance and restoration efforts, the Health Department, Lifestream, We Care, transfers to Public Transportation, and 6.65 full time position deletions. Additionally, the Constitutional Officers reduced their budgets by \$0.4 million or 0.8 percent.

After this initial expense reduction, the County is left with close to a \$1 million deficit. This forces the County to look at several options to make up the difference, including cutting expenses by another four percent, utilizing an infusion from the Infrastructure Sales Tax for debt service, or increasing the millage rate. The Board's consensus was to use a slight millage rate increase to provide the General Fund with additional revenue to close the budget gap and maintain a seven percent reserve level. It also serves to increase the current General Fund balance in order to add back some of the important priorities of the Board. These priorities include Code Enforcement, Mosquito Control, Children's Services Grants, Human Services Grants, Historical Society, LASER and Trout Lake. With this in mind, the General Fund budget has been prepared using the millage rate of 4.7965 from the current millage rate of 4.7309, an increase of 1.4 percent.

**Stormwater, Parks, and Roads MSTU:** is currently split between Stormwater and Parks with no funding allocated to Roads. The MSTU is the main funding source for operations and maintenance in both programs. 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. With property values declining by 0.32 percent for the MSTU, both divisions face significant operational challenges.

The Stormwater Section is currently utilizing reserves to supplement operational costs. The Parks and Trails Division has reduced its repair and maintenance budget, but has no operational reserves in case of an emergency. In order to balance both the Stormwater and Parks and Trails budgets, the Board's consensus was to use a millage rate of .5504 from the current millage rate of 0.4984, an increase of 10.4 percent. This would allow Parks to maintain their current maintenance obligations, as well as future obligations, which include South Lake Trail Phase IIIA and North Shore Overlook. The proposed millage increase will also provide Stormwater sufficient funding to stay in compliance with TMDL and NPDES requirements while supporting five projects that are in various stages of development. These include Wolfbranch Road, Lake Dora Basin, Lake Yale Basin, Upper PHA Basin, and the Royal Trails flood study.

**Other Millages:** this budget does not propose adjustments to the Lake County Ambulance, the Fire MSTU, or the Public Lands Program – Voted Debt. The Lake County Ambulance Fund is sufficient to support Lake EMS with a slightly higher subsidy level and a modest increase in fees. The County Infrastructure Sales Tax will support \$200,000 for Lake EMS capital needs in order to maintain the same level of service with no change to the millage rate. The current Fire MSTU is sufficient because the Fire Rescue Division has held expenditures below expectations. Therefore, the County Fire Rescue Fund has sufficient reserves.

### **General Fund Reserves**

The General Fund has been an area of concern and major topic of discussion during the budget workshops. The estimated fund balance in the General Fund to be carried forward to Fiscal Year 2014 is \$20.1 million. This fund balance is allocated as follows for Fiscal Year 2014:

Economic Stabilization/Development Reserve	\$ 8.4 million
Reserve for Purchase Orders	1.4
Operating Expenses	<u>10.3</u>
Total	<u>\$ 20.1 million</u>

The economic stabilization/development reserve totals \$8.4 million, which equates to 7.2 percent of operating expenditures for Fiscal Year 2014.

### **Personnel changes/Full time positions:**

#### Full Time Deletions (12):

1. (County Attorney) Property Management Agent
2. (Fiscal and Administrative Services) Sr. Budget Analyst
3. (Information Technology) (3) GIS Analysts Transfer to Property Appraiser
4. (Public Resources) Office Associate IV, Library Assistant I, Park Attendant
5. (Growth Management) Sustainability Planner
6. (Communications) Public Education Associate
7. (Public Works) Accounting Technician
8. (Public Safety) Emergency Management Operations Manager

#### Full Time Additions (2):

1. (Public Safety) Public Safety Technology System Analyst
2. (Facilities and Fleet Management) Financial Analyst

#### Part Time Deletions (3):

1. (Public Resources) (2) Library Page
2. (Community Services) Office Associate I

### **Conclusion**

The development of the Fiscal Year 2014 Recommended Budget posed some very difficult challenges including additional mandated expenses for Medicaid and FRS. The County departments have made a valiant effort to further reduce expenses. The Constitutional Officers have been instrumental in helping to control or reduce their expenses and reliance on the General Fund.

There are areas that we were not able to decrease as a result of increased workload in Probation, the additional expenses to address the Animal Services' audit, the funding to preserve IT technical expertise, and the full operational cost for the Courthouse expansion.

Honorable Members of the Board of County Commissioners  
Budget Message for Fiscal Year 2014  
July 3, 2013  
Page 4

The economy continues to improve but the recovery could be described as shallow, slow and stimulus dependent. There is still much uncertainty and concern as to the future. A very conservative approach is prudent and should be taken as we develop our short term and long term financial goals. We will begin discussions for the Fiscal Year 2015 budget soon after adoption of the Fiscal Year 2014 budget. Challenges for Fiscal Year 2015 include the limitation of sales tax and transfers to bridge the budget gap along with legislative mandates from the State.

I will engage each stakeholder in the process, from quarterly meetings with the Board of County Commissioners concerning the budget, to communicating my goals and expectations with each of the department directors on an ongoing basis.

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

The staff and I are available to respond to questions and provide more in depth information as the Board reviews the Recommended Budget for Fiscal Year 2014.

Sincerely,



David C. Heath  
County Manager

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## **Budget Overview**

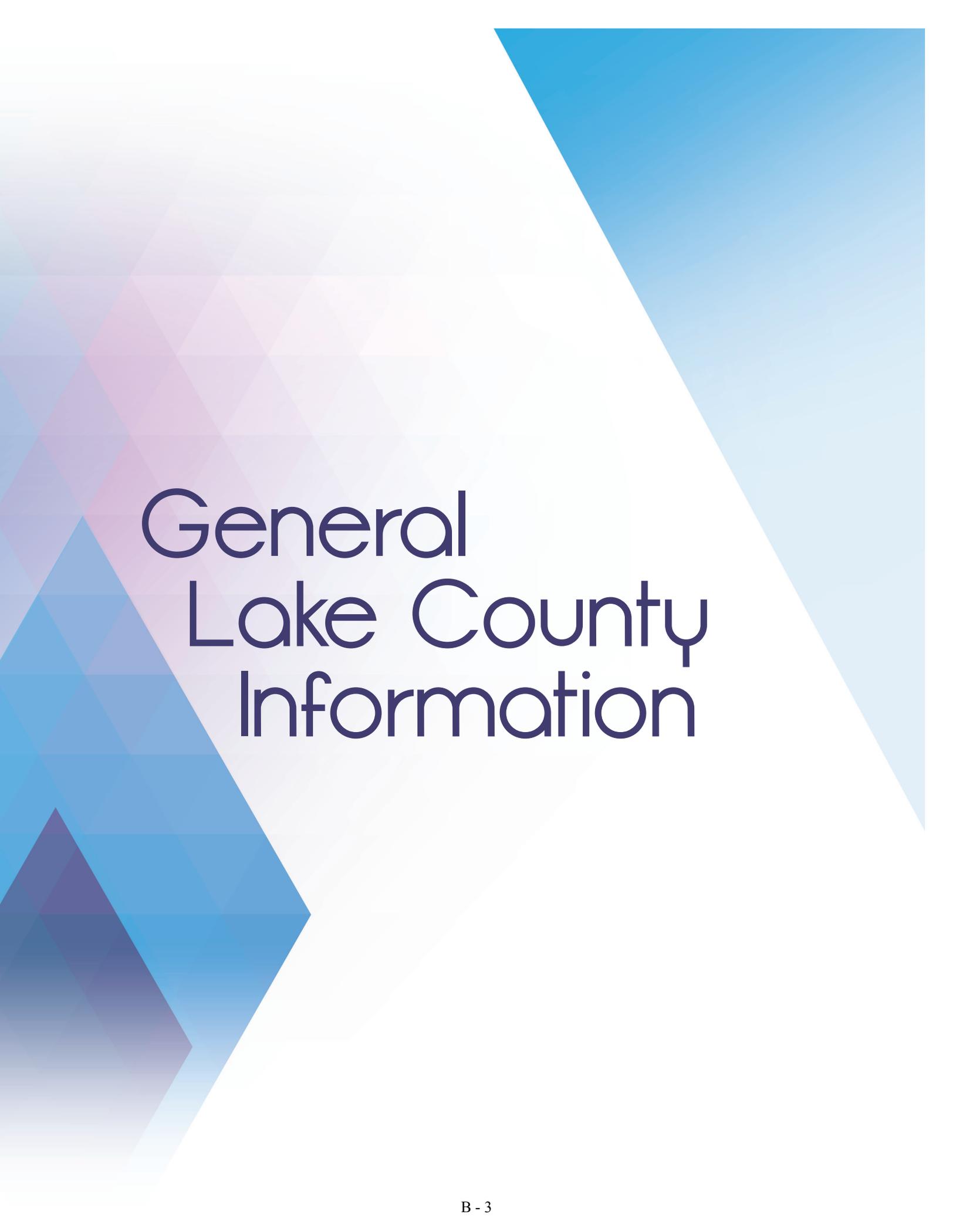
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# General Lake County Information



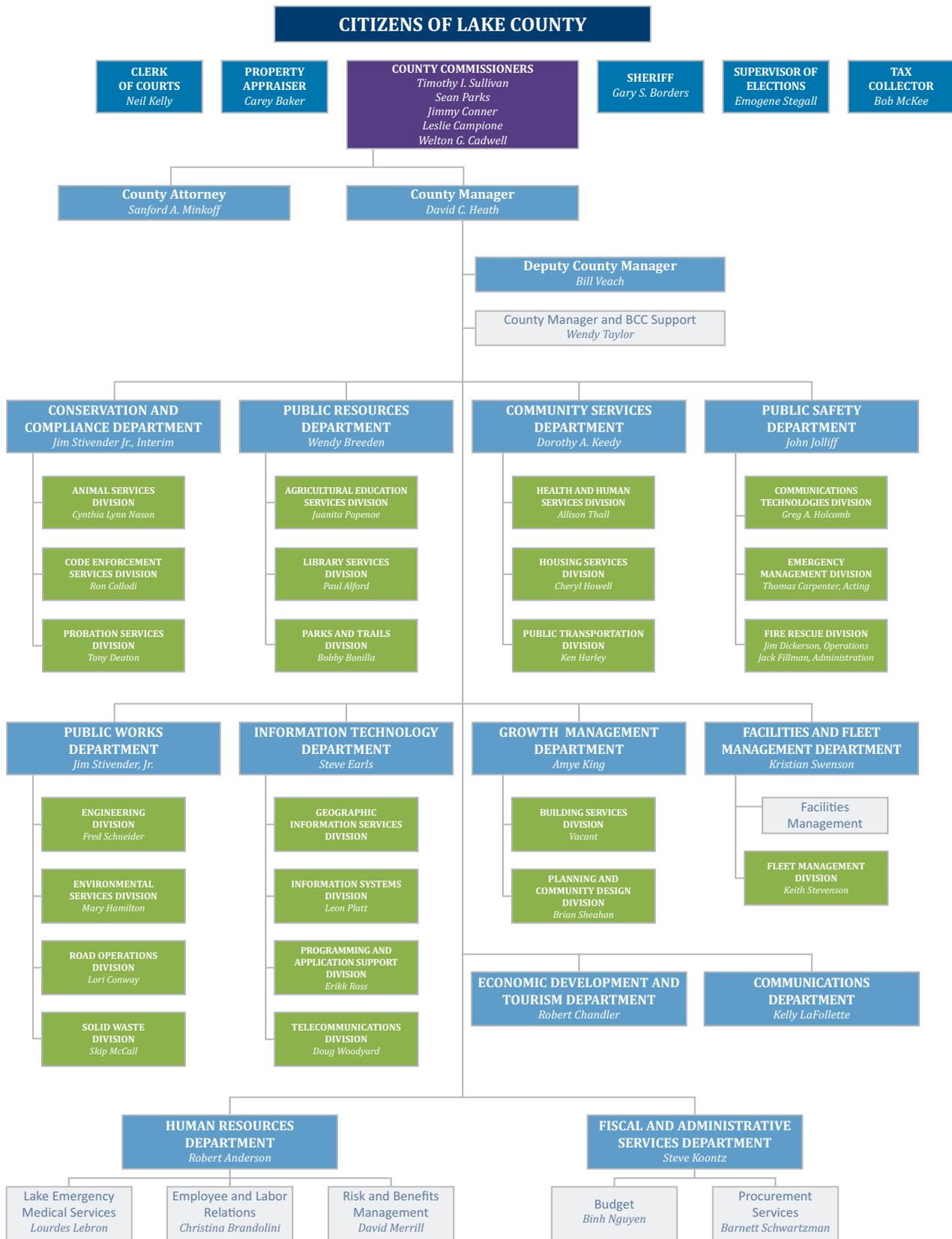
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# Lake County Government Organization Chart

Proposed Fiscal Year 2014



July 3, 2013

## Board of County Commissioners



**Jimmy Conner**  
*Vice Chairman, District 3*

**Welton G. Cadwell**  
*District 5*

**Sean Parks**  
*District 2*

**Timothy I. Sullivan**  
*District 1*

**Leslie Campione**  
*Chairman, District 4*

## County Manager and County Attorney



**David C. Heath**  
*County Manager*



**Sanford A. Minkoff**  
*County Attorney*



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

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**Commission Chairman**

Leslie Campione  
District Four

**Commission Vice-Chairman**

Jimmy Conner  
District Three

**Commission Member**

Timothy I. Sullivan  
District One

**Commission Member**

Sean Parks  
District Two

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

**ELECTED OFFICIALS**

**Clerk of Courts**

Neil Kelly  
Phone: (352) 742-4100  
[www.lakecountyclerk.org](http://www.lakecountyclerk.org)

**Property Appraiser**

Carey Baker  
Phone: (352) 253-2150  
[www.lakecopropappr.com](http://www.lakecopropappr.com)

**Sheriff**

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

**Supervisor of Elections**

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

**Tax Collector**

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

**APPOINTED OFFICIALS**

**County Manager**

David C. Heath  
Phone: (352) 343-9888  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)

**County Attorney**

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



## Commissioner Goals and Focus Areas

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Lake County focused on innovation, progress, and long-term solutions when the Board of County Commissioners re-established eight long-term goals on January 18, 2008. Lake County Government's direction for the next 25 years will travel down a path designed to ensure that the citizens' desired lifestyle is attainable. Departments have been commissioned to develop strategies and implement programs geared toward achieving the specific goals which answer the question, "What do we want Lake County to be in 25 years?" Lake County is taking active steps to reach the following goals by 2030.

### **A. Lake County is a High Performance Organization**

- Excellent customer service is expected and delivered.
  - Excellent and consistent telephone etiquette is routine.
- Effective internal communication strengthens the organization.
  - People are accessible and information is accurate.
- Effective external communication strengthens the community.
- Innovative change occurs from within.
- Internal service departments spark energy within the organization.
- Business processes are innovative and effective.
- Old is integrated with new.

### **B. Lake County is a Leader in Multi-jurisdictional Cooperation**

- Strong, centralized county government realizes consistency of vision, regulation and direction.
- Lake County takes the lead in facilitating countywide cooperation across all entities.
- Regional cooperation is effective and constant.

### **C. The Economy of Lake County is Strong, Diversified, and Sustainable**

- The residential and commercial tax bases are equitably balanced.
- High-end business centers are strategically placed along major corridors.
- Lake County has a good balance of jobs and housing opportunities.
- Targeted industries recognize Lake County as business-friendly and seek Lake County as their destination.

### **D. Lake County Offers a Quality, Reliable Transportation Network in a Multi-modal System**

- The transportation network includes well-placed pathways for roads, bicycles, pedestrian walkways, buses and rail.

### **E. Social Services are Provided to Those in Need Throughout the Entire County**

- Lake County coordinates the provision of social services and affordable housing through the private sector and through non-profit organizations.

### **F. Lake County Preserves Environmental Resources**

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



## Commissioner Goals and Focus Areas

### **G. Urban Development is Well Planned and Implemented**

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

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

- Uniform countywide design standards are applied along major corridors.



LAKE COUNTY  

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# Assessment/ Property Tax Information



LAKE COUNTY  

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

Taxing District	Taxable Value 2012	Millage Rate 2012	Taxable Value 2013	Millage Rate 2013	Taxable Value 2014	Rollback Rate 2014	Millage Rate 2014
<b>Countywide Funds</b>							
General	\$15,587,582,550	4.7309	\$14,712,442,940	4.7309	\$14,774,933,604	4.7645	4.7965
Lake County Ambulance	\$15,587,582,550	0.3853	\$14,712,442,940	0.3853	\$14,774,933,604	0.3880	0.3853
<b>Special Taxing Districts</b>							
Stormwater, Roads and Parks MSTU	\$8,290,075,621	0.4984	\$7,741,169,471	0.4984	\$7,716,380,849	0.5044	0.5504
Fire Emergency Medical Svc. MSTU	\$8,703,277,907	0.3222	\$8,149,357,281	0.3222	\$8,120,392,913	0.3261	0.3222
<b>Total All Funds</b>	<b>\$15,587,582,550</b>	<b>5.9368</b>	<b>\$14,712,442,940</b>	<b>5.9368</b>	<b>\$14,774,933,604</b>	<b>5.9830</b>	<b>6.0544</b>
Public Lands Program-Voted Debt	\$15,587,582,550	0.1101	\$14,712,442,940	0.1900	\$14,774,933,604	0.0000	0.1900

Source: Certification of Final Taxable Value DR-422



LAKE COUNTY  

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# Revenues and Expenditures



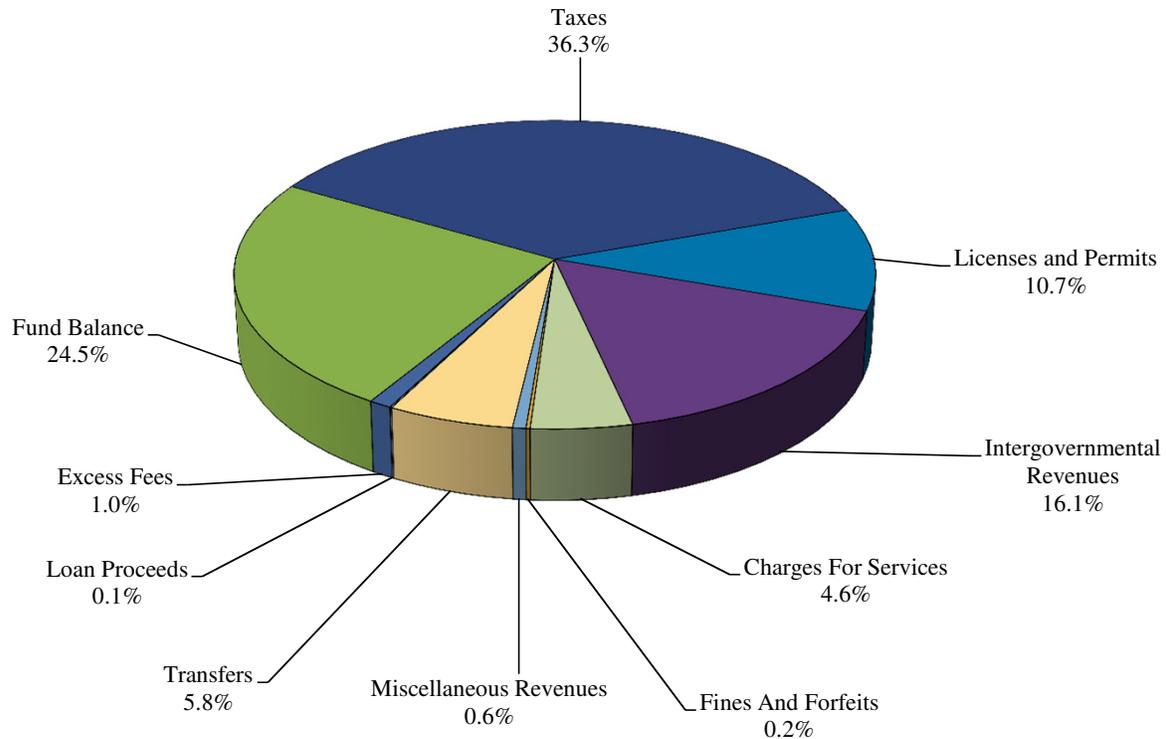
LAKE COUNTY  

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## LAKE COUNTY, FLORIDA

### Revenues By Source Fiscal Year 2014 Operating Budget \$276,533,364

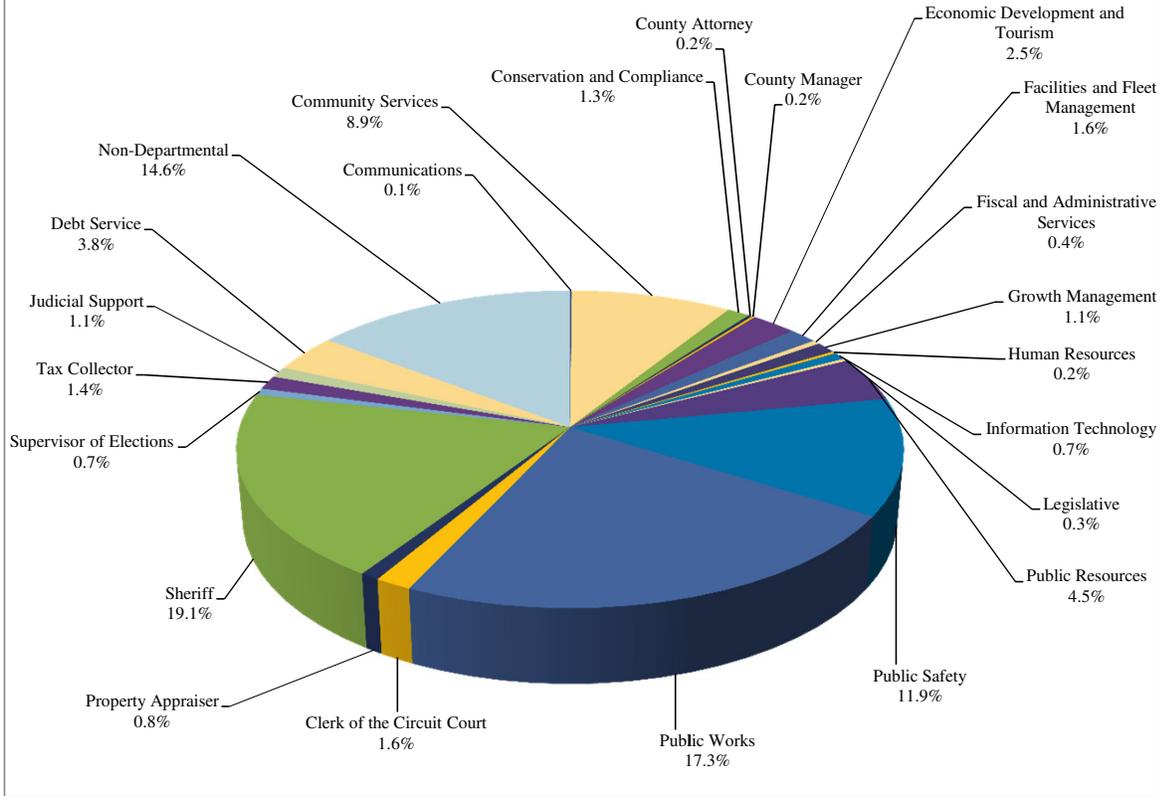


### Revenues By Source Fiscal Year 2014 Operating Budget

Taxes	\$ 109,516,644
Licenses and Permits	32,408,946
Intergovernmental Revenues	48,685,373
Charges For Services	14,034,600
Fines and Forfeits	554,316
Miscellaneous Revenues	1,851,286
Non-Revenues	
Transfers	17,509,638
Loan Proceeds	267,353
Excess Fees	3,133,528
Fund Balance	73,990,186
Less: 5% Estimated Receipts	(8,205,153)
<b>SUBTOTAL REVENUES</b>	<b>\$ 293,746,717</b>
Less: Operating Transfers	(17,213,353)
<b>TOTAL REVENUES</b>	<b>\$ 276,533,364</b>

**LAKE COUNTY, FLORIDA**

**Expenditures By Department  
Fiscal Year 2014 Operating Budget  
\$276,533,364**



**Expenditures By Department  
Fiscal Year 2014 Operating Budget**

Communications	\$ 275,805	Public Resources	\$ 13,289,503
Community Services	26,207,439	Public Safety	34,867,245
Conservation and Compliance	3,692,762	Public Works	67,819,777
County Attorney	648,382	Clerk of the Circuit Court	4,602,413
County Manager	489,371	Property Appraiser	2,392,580
Economic Development and Tourism	7,378,003	Sheriff	56,033,442
Facilities and Fleet Management	4,618,987	Supervisor of Elections	2,001,887
Fiscal and Administrative Services	1,201,799	Tax Collector	4,069,487
Growth Management	3,306,098	Judicial Support	3,121,838
Human Resources	694,442	Debt Service	11,174,701
Information Technology	2,128,041	Non-Departmental	42,956,499
Legislative	776,216		
<b>SUBTOTAL EXPENDITURES</b>			<b>\$ 293,746,717</b>
Less: Operating Transfers			(17,213,353)
<b>TOTAL EXPENDITURES</b>			<b>\$ 276,533,364</b>

## General Fund - Revenues and Expenditures

<u>Revenues by Source</u>	<u>Actual Revenues FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Revised Budget FY 2013</u>	<u>Budget FY 2014</u>	<u>Percent Change Budget</u>
<b>Current Revenues</b>					
Ad Valorem Taxes	\$ 71,656,854	\$ 71,380,439	\$ 71,380,439	\$ 72,867,969	2.1%
Communication Services Tax	1,845,753	1,918,166	1,918,166	1,918,166	0.0%
Licenses and Permits	359,430	375,000	375,000	375,000	0.0%
Intergovernmental Revenues	18,895,973	17,789,081	17,941,669	18,624,054	4.7%
Charges for Services	6,612,327	6,713,367	6,866,862	7,275,951	8.4%
Fines and Forfeitures	320,153	309,250	309,250	310,250	0.3%
Miscellaneous Revenues	939,115	1,294,314	1,472,328	1,147,276	-11.4%
Less: 5% Estimated Receipt	-	(5,382,349)	(4,988,981)	(5,125,933)	-4.8%
<b>Sub-Total Current Revenues</b>	<b>\$ 100,629,605</b>	<b>\$ 94,397,268</b>	<b>\$ 95,274,733</b>	<b>\$ 97,392,733</b>	<b>3.2%</b>
<b>Non-Revenues</b>					
Transfer From Other Funds	\$ 4,978,014	\$ 4,446,867	\$ 4,596,867	\$ 4,504,249	1.3%
Excess Fees	6,002,378	3,420,482	3,420,482	3,117,828	-8.8%
Fund Balance	-	35,017,828	33,085,921	20,118,298	-42.5%
<b>Sub-Total Non-Revenues</b>	<b>\$ 10,980,392</b>	<b>\$ 42,885,177</b>	<b>\$ 41,103,270</b>	<b>\$ 27,741,268</b>	<b>-35.3%</b>
<b>Total Revenues</b>	<b><u>\$ 111,609,997</u></b>	<b><u>\$ 137,282,445</u></b>	<b><u>\$ 136,378,003</u></b>	<b><u>\$ 125,134,001</u></b>	<b>-8.8%</b>
<b>Expenditures by Department</b>					
	<u>Actual Expenditures FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Revised Budget FY 2013</u>	<u>Budget FY 2014</u>	<u>Percent Change Budget</u>
Communications	\$ 356,330	\$ 312,111	\$ 312,111	\$ 275,805	-11.6%
Community Services	6,882,647	7,548,307	7,548,307	7,531,541	-0.2%
Conservation and Compliance	2,785,511	2,842,841	2,847,891	2,978,329	4.8%
County Attorney	649,958	687,135	687,135	648,382	-5.6%
County Manager	465,205	484,995	485,009	489,371	0.9%
Economic Development and Tourism	1,072,194	1,983,148	2,331,341	1,653,549	-16.6%
Facilities and Fleet Management	4,322,369	4,296,013	4,505,236	4,618,987	7.5%
Fiscal and Administrative Services	1,124,747	1,244,975	1,247,910	1,201,799	-3.5%
Growth Management	1,178,591	1,309,819	1,309,819	1,246,177	-4.9%
Human Resources	572,208	721,749	721,749	694,442	-3.8%
Information Technology	2,497,548	2,362,586	2,392,586	2,128,041	-9.9%
Legislative	666,316	703,421	703,421	776,216	10.3%
Public Resources	1,487,091	1,568,317	1,652,166	1,473,293	-6.1%
Public Safety	2,522,264	2,848,109	2,913,442	2,384,873	-16.3%
Public Works	1,257,542	1,735,866	1,889,246	1,663,537	-4.2%
Clerk of the Circuit Court	4,138,615	4,643,390	4,643,390	4,602,413	-0.9%
Property Appraiser	2,050,109	2,095,182	2,095,182	2,392,580	14.2%
Sheriff	58,215,891	55,792,497	56,138,292	55,423,470	-0.7%
Supervisor of Elections	1,976,474	1,942,933	1,993,877	2,001,887	3.0%
Tax Collector	4,147,704	3,944,709	3,944,709	4,069,487	3.2%
Judicial Support	2,559,004	3,155,047	3,155,047	3,121,838	-1.1%
Non-Departmental (excludes reserves)	17,165,448	17,773,060	16,568,210	14,071,149	-20.8%
<b>Sub-Total Expenditures</b>	<b>\$ 118,093,766</b>	<b>\$ 119,996,210</b>	<b>\$ 120,086,076</b>	<b>\$ 115,447,166</b>	<b>-3.8%</b>
Reserves	\$ -	\$ 16,435,459	\$ 16,291,927	\$ 8,284,305	-49.6%
Reserve for Purchase Orders	-	850,776	-	1,402,530	-
<b>Total Expenditures</b>	<b><u>\$ 118,093,766</u></b>	<b><u>\$ 137,282,445</u></b>	<b><u>\$ 136,378,003</u></b>	<b><u>\$ 125,134,001</u></b>	<b>-8.8%</b>

**All Funds - Revenues and Expenditures**  
**(Includes Internal Service and Capital Project Funds)**

<u>Revenues by Source</u>	<u>Actual Revenues FY 2012</u>	<u>Adopted Budget FY 2013</u>	<u>Revised Budget FY 2013</u>	<u>Budget FY 2014</u>	<u>Percent Change Budget</u>
Current Revenues					
Taxes	\$ 107,140,182	\$ 107,850,257	\$ 107,850,257	\$ 109,516,644	1.5%
Permits and Fees	35,597,052	31,513,841	31,513,841	32,408,946	2.8%
Intergovernmental Revenues	43,683,624	43,756,709	48,878,042	48,685,373	11.3%
Charges for Services	30,421,773	33,561,034	33,926,645	31,938,447	-4.8%
Fines and Forfeitures	739,836	527,450	527,450	554,316	5.1%
Miscellaneous Revenues	2,544,260	2,586,106	2,763,620	1,964,286	-24.0%
Less: 5% Estimated Receipt	-	(8,444,076)	(8,050,708)	(8,210,803)	-2.8%
<b>Sub-Total Current Revenues</b>	<b>\$ 220,126,727</b>	<b>\$ 211,351,321</b>	<b>\$ 217,409,147</b>	<b>\$ 216,857,209</b>	<b>2.6%</b>
Non-Revenues					
Other Sources	\$ 37,700,084	\$ 34,641,165	\$ 34,137,034	\$ 30,606,187	-11.6%
Fund Balance	-	135,661,379	131,641,511	103,625,633	-23.6%
<b>Sub-Total Non-Revenues</b>	<b>\$ 37,700,084</b>	<b>\$ 170,302,544</b>	<b>\$ 165,778,545</b>	<b>\$ 134,231,820</b>	<b>-21.2%</b>
<b>Total Revenues</b>	<b><u>\$ 257,826,810</u></b>	<b><u>\$ 381,653,865</u></b>	<b><u>\$ 383,187,692</u></b>	<b><u>\$ 351,089,029</u></b>	<b>-8.0%</b>
	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Budget</u>	<u>Percent</u>
<u>Expenditures by Department</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Budget</u>
Communications	\$ 356,330	\$ 312,111	\$ 312,111	\$ 275,805	-11.6%
Community Services	20,909,803	26,529,314	26,580,761	26,207,439	-1.2%
Conservation and Compliance	3,204,725	3,826,579	4,058,388	3,692,762	-3.5%
County Attorney	649,958	687,135	687,135	648,382	-5.6%
County Manager	465,205	484,995	485,009	489,371	0.9%
Economic Development and Tourism	2,373,550	7,326,283	8,058,086	7,378,003	0.7%
Facilities and Fleet Management	24,537,249	31,503,127	24,829,714	26,140,341	-17.0%
Fiscal and Administrative Services	1,124,747	1,244,975	1,247,910	1,201,799	-3.5%
Growth Management	3,489,720	3,244,538	3,349,970	3,306,098	1.9%
Human Resources	14,746,342	24,274,539	25,382,581	23,564,805	-2.9%
Information Technology	2,497,548	2,362,586	2,392,586	2,128,041	-9.9%
Legislative	666,316	703,421	703,421	776,216	10.3%
Public Resources	12,391,481	17,696,466	17,686,344	16,364,611	-7.5%
Public Safety	29,509,632	40,501,069	40,355,072	35,144,031	-13.2%
Public Works	47,935,492	82,994,775	90,628,751	77,418,478	-6.7%
Clerk of the Circuit Court	4,138,615	4,643,390	4,643,390	4,602,413	-0.9%
Property Appraiser	2,050,109	2,095,182	2,095,182	2,392,580	14.2%
Sheriff	58,515,112	56,261,114	56,732,014	56,033,442	-0.4%
Supervisor of Elections	1,976,474	1,942,933	1,993,877	2,001,887	3.0%
Tax Collector	4,147,704	3,944,709	3,944,709	4,069,487	3.2%
Judicial Support	2,559,004	3,155,047	3,155,047	3,121,838	-1.1%
Debt Service	9,993,900	11,200,093	11,109,536	11,174,701	-0.2%
Non-Departmental	35,264,152	54,719,484	52,756,098	42,956,499	-21.5%
<b>Total Expenditures</b>	<b>\$ 283,503,171</b>	<b>\$ 381,653,865</b>	<b>\$ 383,187,692</b>	<b>\$ 351,089,029</b>	<b>-8.0%</b>

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LAKE COUNTY  

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FLORIDA

**Lake County, Florida**  
**FY 2014 Recommended Budget**  
**Comparison of Operating Budget to Total Budget**

**Operating Budget**

<b><u>Funds</u></b>	<b><u>Actual</u></b> <b><u>FY 2012</u></b>	<b><u>Adopted</u></b> <b><u>FY 2013</u></b>	<b><u>Revised</u></b> <b><u>FY 2013</u></b>	<b><u>Budget</u></b> <b><u>FY 2014</u></b>
Countywide Funds	\$ 141,072,320	\$ 165,970,349	\$ 167,833,882	\$ 153,732,684
Special Revenue Funds	43,580,702	80,609,258	85,962,895	76,726,696
Grant Funds	21,496,856	27,391,616	29,291,304	33,606,351
Debt Service Funds	9,993,899	11,200,093	11,109,536	11,174,701
Enterprise Funds	21,544,915	25,639,971	25,528,504	18,506,285
<b>Sub-Total Operating Budget</b>	<b>\$ 237,688,692</b>	<b>\$ 310,811,287</b>	<b>\$ 319,726,121</b>	<b>\$ 293,746,717</b>
Less: Operating Transfers	(20,633,744)	(21,317,175)	(20,497,530)	(17,213,353)
<b>Total Operating Budget</b>	<b>\$ 217,054,948</b>	<b>\$ 289,494,112</b>	<b>\$ 299,228,591</b>	<b>\$ 276,533,364</b>
<b>Capital Project Funds</b>	<b>\$ 28,431,108</b>	<b>\$ 42,901,545</b>	<b>\$ 34,435,645</b>	<b>\$ 30,092,770</b>
<b>Internal Service Funds</b>	<b>\$ 17,383,370</b>	<b>\$ 27,941,033</b>	<b>\$ 29,025,926</b>	<b>\$ 27,249,542</b>

**Total Budget**

Countywide Funds	\$ 141,072,320	\$ 165,970,349	\$ 167,833,882	\$ 153,732,684
Special Revenue Funds	43,580,702	80,609,258	85,962,895	76,726,696
Grant Funds	21,496,856	27,391,616	29,291,304	33,606,351
Debt Service Funds	9,993,899	11,200,093	11,109,536	11,174,701
Enterprise Funds	21,544,915	25,639,971	25,528,504	18,506,285
Capital Project Funds	28,431,108	42,901,545	34,435,645	30,092,770
Internal Service Funds	17,383,370	27,941,033	29,025,926	27,249,542
<b>Total All Funds</b>	<b>\$ 283,503,170</b>	<b>\$ 381,653,865</b>	<b>\$ 383,187,692</b>	<b>\$ 351,089,029</b>

**Discussion:**

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

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.

## Estimated Fund Balances FY 2014

Fund No.	Fund Name	Fund Balance 10/01/2012	Estimated Fund Balance 09/30/2013	Projected Fund Balance 09/30/2014
<b>Countywide Funds</b>				
0010 - General		\$ 35,017,828	\$ 33,085,921	\$ 20,118,298
1120 - County Transportation		4,995,888	7,701,972	5,645,562
1220 - Lake County Ambulance		2,037,716	2,008,193	1,391,109
1900 - County Library System		337,696	467,333	540,131
<b>Total Countywide Funds</b>		<b>\$ 42,389,128</b>	<b>\$ 43,263,419</b>	<b>\$ 27,695,100</b>
<b>Special Revenue Funds</b>				
1070 - Library Impact Fee Trust		\$ 1,037,725	\$ 1,106,058	\$ 1,004,118
1081 - Parks Impact Fee Trust - Central District		18,107	23,044	3,379
1082 - Parks Impact Fee Trust - North District		605	9,330	12,408
1083 - Parks Impact Fee Trust - South District		636,936	628,235	415,613
1151 - Road Impact Fees - District 1		195,468	192,890	-
1152 - Road Impact Fees - District 2		6,825,513	6,789,498	6,588,466
1153 - Road Impact Fees - District 3		2,660,022	5,272,751	2,847,676
1154 - Road Impact Fees - District 4		1,679,995	766,647	67,473
1155 - Road Impact Fees - District 5		3,283,601	3,792,147	2,791,922
1156 - Road Impact Fees - District 6		4,040,265	4,570,220	1,634,713
1190 - Fish Conservation		135,818	136,340	148,402
1230 - MSTU - Stormwater Management		5,109,625	4,959,668	3,659,653
1231 - MSTU - Parks Services		996,171	1,003,434	783,913
1232 - MSTU - Roads Services		-	-	-
1240 - Emergency 911		2,383,439	2,397,078	1,182,946
1250 - Resort / Development Tax		3,400,075	3,778,626	3,804,635
1290 - Greater Hills MSBU		60,101	63,850	61,541
1330 - Law Enforcement Trust		160,863	243,543	194,793
1370 - Greater Groves MSBU		51,276	54,828	57,152
1410 - Infrastructure Sales Tax Revenue		1,087,705	1,337,634	1,184,066
1430 - Village Green Street Lighting		13,194	14,766	15,063
1450 - Greater Pines Municipal Services		59,810	64,026	61,673
1460 - Picciola Island Street Lighting		3,452	4,956	5,154
1470 - Valencia Terrace Street Lighting		6,657	7,430	7,651
1500 - Lake County Environmental Recovery		5,740	-	-
1520 - Building Services		454,743	731,828	738,191
1680 - County Fire Rescue		5,071,997	5,851,172	6,886,753
1690 - Fire Services Impact Fee Trust		1,982,619	2,025,814	2,101,783
1800 - Employees Benefit		-	-	-
1850 - Animal Shelter Sterilization Trust		300,347	316,128	348,808
<b>Total Special Revenue Funds</b>		<b>\$ 41,661,869</b>	<b>\$ 46,141,941</b>	<b>\$ 36,607,945</b>

## Estimated Fund Balances FY 2014

Fund No.	Fund Name	Fund Balance 10/01/2012	Estimated Fund Balance 09/30/2013	Projected Fund Balance 09/30/2014
<b>Grant Funds</b>				
1200 -	Community Development Block Grant	\$ 376,475	\$ -	\$ 1,219,292
1210 -	Public Transportation	849,791	467,626	1,335,603
1260 -	Affordable Housing Assistance Trust	518,033	491,682	853,271
1270 -	Section 8	388,504	805,418	827,182
1300 -	Federal / State Grants	616,017	163,185	1,103,048
1310 -	Restricted Local Programs	686,774	762,310	800,881
1320 -	Energy Efficiency and Conservation Block Grant	272,123	51	-
<b>Total Grant Funds</b>		<b>\$ 3,707,717</b>	<b>\$ 2,690,272</b>	<b>\$ 6,139,277</b>
<b>Debt Service Funds</b>				
2510 -	Pari-Mutuel Revenue Replacement Bonds	\$ 173,774	\$ 176,173	\$ 34,312
2610 -	Renewal Sales Tax Debt Service	61,475	38,176	106,011
2710 -	Public Lands Program	1,008,228	1,003,038	1,052,780
2810 -	Expansion Projects Debt Service	22,058	23,176	33,176
<b>Total Debt Service Funds</b>		<b>\$ 1,265,535</b>	<b>\$ 1,240,563</b>	<b>\$ 1,226,279</b>
<b>Enterprise Funds</b>				
4200 -	Landfill Enterprise	\$ 2,496,915	\$ 3,867,101	\$ 1,299,659
4220 -	Solid Waste Closures and Long-Term Care	1,615,236	1,133,583	1,021,926
<b>Total Enterprise Funds</b>		<b>\$ 4,112,151</b>	<b>\$ 5,000,684</b>	<b>\$ 2,321,585</b>
<b>Total Operating Budget</b>		<b>\$ 93,136,400</b>	<b>\$ 98,336,879</b>	<b>\$ 73,990,186</b>
<b>Capital Projects Funds</b>				
3020 -	Parks Capital Projects	\$ 1,174,415	\$ 837,780	\$ 341,502
3030 -	Renewal Sales Tax Capital Projects	7,701,434	8,524,503	8,536,997
3040 -	Renewal Sales Tax Capital Projects - PW	4,323,246	5,007,083	4,137,168
3100 -	Emerg Comm Ops Center	2,105,974	(806,114)	276,786
3710 -	Public Lands Capital Program	3,327,412	2,769,041	2,371,256
3810 -	Facilities Expansion Capital	13,795,370	6,008,557	4,678,293
<b>Total Capital Projects Funds</b>		<b>\$ 32,427,851</b>	<b>\$ 22,340,850</b>	<b>\$ 20,342,002</b>
<b>Internal Service Funds</b>				
5200 -	Property and Casualty	\$ 2,403,192	\$ 2,113,762	\$ 1,766,905
5300 -	Employee Group Benefits	7,485,090	8,658,946	7,328,986
5400 -	Fleet Management	208,846	185,697	197,554
5500 -	Administrative Services	-	-	-
<b>Total Internal Service Funds</b>		<b>\$ 10,097,128</b>	<b>\$ 10,958,405</b>	<b>\$ 9,293,445</b>

## Reserves and Contingencies All Funds

<b>Fund No.</b>	<b>Fund Name</b>	<b>Adopted FY 2013</b>	<b>Estimated FY 2013</b>	<b>Budget FY 2014</b>
<b><u>Countywide Funds</u></b>				
0010	General	\$ 17,286,235	\$ -	\$ 9,811,582
1120	County Transportation Trust	1,654,528	-	1,608,306
1220	Lake County Ambulance	1,139,121	-	376,815
1900	County Library System	94,202	-	329,895
	<b>Total Countywide Funds</b>	<b>\$ 20,174,086</b>	<b>\$ -</b>	<b>\$ 12,126,598</b>
<b><u>Special Revenue Funds</u></b>				
1070	Library Impact Fee Trust	\$ 525,477	\$ -	\$ 525,477
1081	Parks Impact Fee - Central District	12,420	-	-
1082	Parks Impact Fee - North District	-	-	-
1083	Parks Impact Fee - South District	53,400	-	52,834
1151	Road Impact Fees - District 1	3,468	-	-
1152	Road Impact Fees - District 2	87,836	-	19,579
1153	Road Impact Fees - District 3	83,589	-	47,842
1154	Road Impact Fees - District 4	841,873	-	67,473
1155	Road Impact Fees - District 5	243,147	-	155,626
1156	Road Impact Fees - District 6	927,995	-	309,410
1190	Fish Conservation	-	-	-
1230	MSTU - Stormwater Management	403,824	-	178,266
1231	MSTU - Parks Services	485,273	-	583,682
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	1,146,972	-	661,004
1250	Resort/Development Tax	3,599,374	-	3,118,277
1290	Greater Hills MSBU	60,100	-	60,903
1370	Greater Groves MSBU	51,276	-	57,152
1430	Village Green Street Lighting	13,196	-	15,062
1450	Greater Pines Municipal Services	59,811	-	61,123
1460	Picciola Island Street Lighting	3,452	-	5,154
1470	Valencia Terrace Street Lighting	6,655	-	7,652
1500	Lake County Environmental Recovery	5,740	-	-
1520	Building Services	409,364	-	477,106
1680	County Fire Rescue	2,914,470	-	3,959,328
1690	Fire Services Impact Fee Trust	1,570,014	-	1,079,883
1800	Employees Benefit Fund	-	-	-
1850	Animal Services Trust	297,677	-	317,448
	<b>Total Special Revenue Funds</b>	<b>\$ 13,806,403</b>	<b>\$ -</b>	<b>\$ 11,760,281</b>

## Reserves and Contingencies All Funds

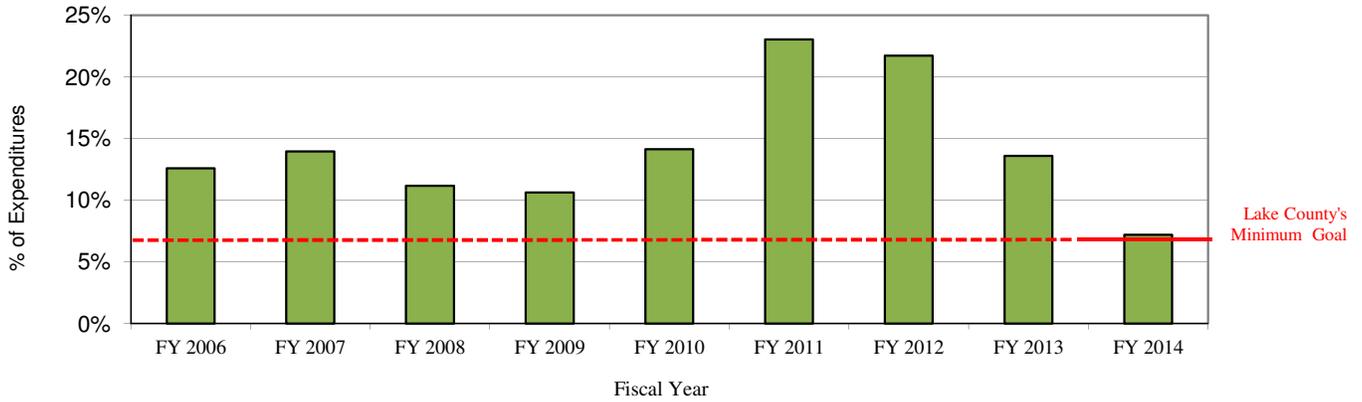
<u>Fund No.</u>	<u>Fund Name</u>	<u>Adopted FY 2013</u>	<u>Estimated FY 2013</u>	<u>Budget FY 2014</u>
<b><u>Grant Funds</u></b>				
1200	Community Development Block Grant	\$ 376,475	\$ -	\$ 1,219,292
1210	Public Transportation	631,389	-	940,952
1260	Affordable Housing Assistance Trust	-	-	113,088
1270	Section 8	142,895	-	572,256
1300	Federal/State Grants	610,184	-	1,053,228
1310	Restricted Local Programs	46,278	-	89,715
1320	Energy Efficiency and Cons Block Grant	266,022	-	-
	<b>Total Grant Funds</b>	<b>\$ 2,073,243</b>	<b>\$ -</b>	<b>\$ 3,988,531</b>
<b><u>Debt Service Funds</u></b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 187,480	\$ -	\$ 72,182
2610	Renewal Sales Tax Debt Service	128,010	-	147,844
2710	Public Lands Program	925,644	-	967,370
2810	Expansion Projects Debt Service	30,058	-	41,176
	<b>Total Debt Service Funds</b>	<b>\$ 1,271,192</b>	<b>\$ -</b>	<b>\$ 1,228,572</b>
<b><u>Enterprise Funds</u></b>				
4200	Landfill Enterprise	\$ 1,063,019	\$ -	\$ 4,115,942
4220	Solid Waste Closures and Long-Term Care	1,826,486	-	1,260,986
	<b>Total Enterprise Funds</b>	<b>\$ 2,889,505</b>	<b>\$ -</b>	<b>\$ 5,376,928</b>
	<b>Subtotal Operating Budget</b>	<b>\$ 40,214,429</b>	<b>\$ -</b>	<b>\$ 34,480,910</b>
<b><u>Capital Projects Funds</u></b>				
3020	Parks Capital Projects	\$ 530,392	\$ -	\$ 9,918
3030	Renewal Sales Tax Capital Projects	4,547,012	-	3,682,519
3040	Renewal Sales Tax Capital Projects - PW	2,048,144	-	743,792
3100	Emerg Comm Ops Center	2,105,974	-	276,786
3710	Public Lands Capital Program	762,447	-	218,086
3810	Facilities Expansion Capital	8,530,677	-	4,469,155
	<b>Total Capital Projects Funds</b>	<b>\$ 18,524,646</b>	<b>\$ -</b>	<b>\$ 9,400,256</b>
<b><u>Internal Service Funds</u></b>				
5200	Property and Casualty	\$ 1,972,929	\$ -	\$ 1,433,444
5300	Employee Group Benefits	5,196,981	-	5,121,456
5400	Fleet Management	223,834	-	200,246
5500	Administrative Services	-	-	-
	<b>Total Internal Service Funds</b>	<b>\$ 7,393,744</b>	<b>\$ -</b>	<b>\$ 6,755,146</b>

## Reserves and Contingencies General Fund Detail

<u>Fund Name</u>	<u>Adopted FY 2013</u>	<u>Estimated FY 2013</u>	<u>Budget FY 2014</u>
<b><u>General</u></b>			
Reserve - PO Carryforward	\$ 850,776	\$ -	\$ 1,402,530
Designated Reserves	\$ 850,776	\$ -	\$ 1,402,530
Reserve for Contingency	\$ -	\$ -	\$ -
Economic Stabilization Reserve	14,080,959	-	8,409,052
Reserve - Economic Development	2,354,500	-	-
Reserve for Operations	-	-	-
Total Reserves	\$ 16,435,459	\$ -	\$ 8,409,052
<b>Total General Fund Reserves and Contingencies</b>	<b><u>\$ 17,286,235</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 9,811,582</u></b>

**Lake County, Florida**  
**General Fund Unrestricted Reserves**

**Unrestricted Reserve as a Percentage of Expenditures  
FY 2006 to FY 2014**

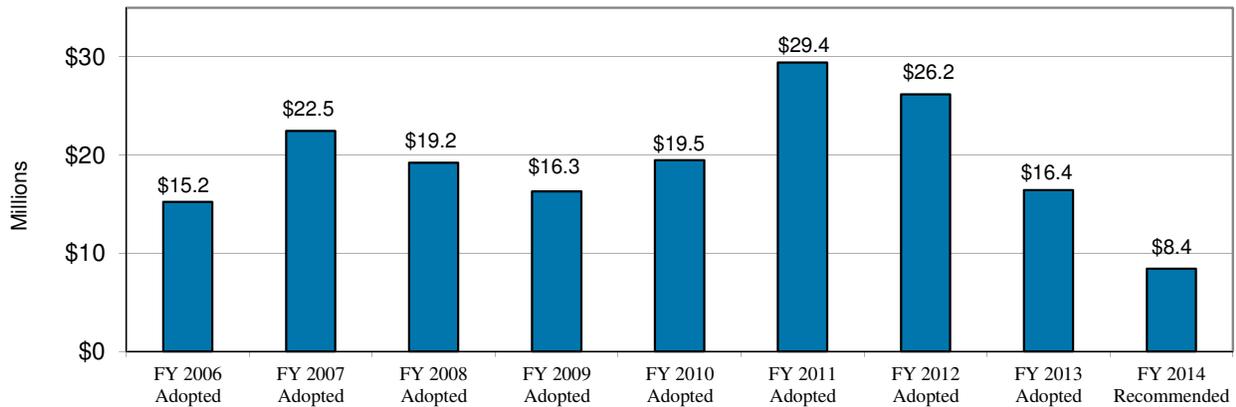


**Unrestricted Reserves as a Percentage of Expenditures**

Fiscal Year	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Unrestricted Reserves	13.8%	11.2%	12.6%	14.0%	11.2%	10.6%	14.1%	23.0%	21.7%	13.6%	7.2%

*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 2014**

	<b>General 0010</b>	<b>County Transportation Trust 1120</b>	<b>Lake County Ambulance 1220</b>	<b>County Library System 1900</b>
<b>Revenues</b>				
Taxes	\$ 74,786,135	\$ 6,576,941	\$ 5,692,782	\$ -
Permits and Fees	375,000	79,000	-	-
Intergovernmental Revenues	18,624,054	4,564,246	-	327,000
Charges For Services	7,275,951	398,000	-	10,700
Fines And Forfeits	310,250	-	-	46,900
Miscellaneous Revenues	1,147,276	88,000	21,000	60,500
Total Current Revenues	\$ 102,518,666	\$ 11,706,187	\$ 5,713,782	\$ 445,100
Non-Revenues	22,615,335	5,339,290	1,105,419	4,288,905
<b>Total Revenues</b>	<b>\$ 125,134,001</b>	<b>\$ 17,045,477</b>	<b>\$ 6,819,201</b>	<b>\$ 4,734,005</b>
Less Operating Transfers	(11,101,098)	(573,625)	(300,000)	-
<b>Total Operating Budget</b>	<b>\$ 114,032,903</b>	<b>\$ 16,471,852</b>	<b>\$ 6,519,201</b>	<b>\$ 4,734,005</b>
<b>Expenditures</b>				
Personal Services	\$ 15,140,567	\$ 6,444,422	\$ -	\$ 2,418,600
Operating Expenditures	21,727,371	6,980,029	-	717,770
Capital Outlay	175,136	627,646	-	308,450
Total Operating Expenditures	\$ 37,043,074	\$ 14,052,097	\$ -	\$ 3,444,820
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	4,566,031	810,949	5,979,754	959,290
Other Uses	83,524,896	2,182,431	839,447	329,895
<b>Total Expenditures</b>	<b>\$ 125,134,001</b>	<b>\$ 17,045,477</b>	<b>\$ 6,819,201</b>	<b>\$ 4,734,005</b>
Less Operating Transfers	(11,101,098)	(573,625)	(300,000)	-
<b>Total Operating Budget</b>	<b>\$ 114,032,903</b>	<b>\$ 16,471,852</b>	<b>\$ 6,519,201</b>	<b>\$ 4,734,005</b>

**Operating Budget  
FY 2014**

	<b>Library Impact Fee Trust 1070</b>	<b>Parks Impact Fee Trust - Central District 1081</b>	<b>Parks Impact Fee Trust - North District 1082</b>	<b>Parks Impact Fee Trust - South District 1083</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	150,000	10,000	22,000	80,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	4,000	100	50	2,000
Total Current Revenues	\$ 154,000	\$ 10,100	\$ 22,050	\$ 82,000
Non-Revenues	996,418	2,874	11,305	411,513
<b>Total Revenues</b>	<b>\$ 1,150,418</b>	<b>\$ 12,974</b>	<b>\$ 33,355</b>	<b>\$ 493,513</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 1,150,418</b>	<b>\$ 12,974</b>	<b>\$ 33,355</b>	<b>\$ 493,513</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	-	12,974	33,355	440,679
Total Operating Expenditures	\$ -	\$ 12,974	\$ 33,355	\$ 440,679
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	624,941	-	-	-
Other Uses	525,477	-	-	52,834
<b>Total Expenditures</b>	<b>\$ 1,150,418</b>	<b>\$ 12,974</b>	<b>\$ 33,355</b>	<b>\$ 493,513</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 1,150,418</b>	<b>\$ 12,974</b>	<b>\$ 33,355</b>	<b>\$ 493,513</b>

**Operating Budget  
FY 2014**

	<b>Road Impact Fees - District 1 1151</b>	<b>Road Impact Fees - District 2 1152</b>	<b>Road Impact Fees - District 3 1153</b>	<b>Road Impact Fees - District 4 1154</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	8,000	6,000	-
Total Current Revenues	\$ -	\$ 8,000	\$ 6,000	\$ -
Non-Revenues	-	6,588,066	2,847,376	67,473
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 6,596,066</b>	<b>\$ 2,853,376</b>	<b>\$ 67,473</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ -</b>	<b>\$ 6,596,066</b>	<b>\$ 2,853,376</b>	<b>\$ 67,473</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	-	6,576,487	2,805,534	-
Total Operating Expenditures	\$ -	\$ 6,576,487	\$ 2,805,534	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	-	19,579	47,842	67,473
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 6,596,066</b>	<b>\$ 2,853,376</b>	<b>\$ 67,473</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ -</b>	<b>\$ 6,596,066</b>	<b>\$ 2,853,376</b>	<b>\$ 67,473</b>

**Operating Budget  
FY 2014**

	<b>Road Impact Fees - District 5 1155</b>	<b>Road Impact Fees - District 6 1156</b>	<b>North Transportation Benefit District 1157</b>	<b>Central Transportation Benefit District 1158</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	208,000	207,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	6,000	3,000	1,000	1,000
Total Current Revenues	\$ 6,000	\$ 3,000	\$ 209,000	\$ 208,000
Non-Revenues	2,791,622	1,634,563	(10,450)	(10,400)
<b>Total Revenues</b>	<b>\$ 2,797,622</b>	<b>\$ 1,637,563</b>	<b>\$ 198,550</b>	<b>\$ 197,600</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 2,797,622</b>	<b>\$ 1,637,563</b>	<b>\$ 198,550</b>	<b>\$ 197,600</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	2,641,996	1,328,153	198,550	197,600
Total Operating Expenditures	\$ 2,641,996	\$ 1,328,153	\$ 198,550	\$ 197,600
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	155,626	309,410	-	-
<b>Total Expenditures</b>	<b>\$ 2,797,622</b>	<b>\$ 1,637,563</b>	<b>\$ 198,550</b>	<b>\$ 197,600</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 2,797,622</b>	<b>\$ 1,637,563</b>	<b>\$ 198,550</b>	<b>\$ 197,600</b>

**Operating Budget  
FY 2014**

	<b>South Transportation Benefit District 1159</b>	<b>Fish Conservation 1190</b>	<b>MSTU - Stormwater Management 1230</b>	<b>MSTU - Parks Services 1231</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 546,377	\$ 3,700,919
Permits and Fees	335,000	-	-	-
Intergovernmental Revenues	-	-	-	628,278
Charges For Services	-	-	27,000	53,050
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	1,500	12,700	8,000	14,018
Total Current Revenues	\$ 336,500	\$ 12,700	\$ 581,377	\$ 4,396,265
Non-Revenues	(16,825)	147,767	3,630,785	595,514
<b>Total Revenues</b>	<b>\$ 319,675</b>	<b>\$ 160,467</b>	<b>\$ 4,212,162</b>	<b>\$ 4,991,779</b>
Less Operating Transfers	-	(635)	(29,068)	(188,399)
<b>Total Operating Budget</b>	<b>\$ 319,675</b>	<b>\$ 159,832</b>	<b>\$ 4,183,094</b>	<b>\$ 4,803,380</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ 368,836	\$ 1,372,531
Operating Expenditures	-	-	105,020	2,114,573
Capital Outlay	319,675	159,832	3,335,000	621,855
Total Operating Expenditures	\$ 319,675	\$ 159,832	\$ 3,808,856	\$ 4,108,959
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	179,624	-
Other Uses	-	635	223,682	882,820
<b>Total Expenditures</b>	<b>\$ 319,675</b>	<b>\$ 160,467</b>	<b>\$ 4,212,162</b>	<b>\$ 4,991,779</b>
Less Operating Transfers	-	(635)	(29,068)	(188,399)
<b>Total Operating Budget</b>	<b>\$ 319,675</b>	<b>\$ 159,832</b>	<b>\$ 4,183,094</b>	<b>\$ 4,803,380</b>

**Operating Budget  
FY 2014**

	MSTU - Roads Services 1232	Emergency 911 1240	Resort/ Development Tax 1250	Greater Hills MSBU 1290
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 1,990,800	\$ -
Permits and Fees	-	-	-	249,817
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	1,450,555	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	30,000	10,000	500
Total Current Revenues	\$ -	\$ 1,480,555	\$ 2,000,800	\$ 250,317
Non-Revenues	-	1,110,746	3,704,595	49,025
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 2,591,301</b>	<b>\$ 5,705,395</b>	<b>\$ 299,342</b>
Less Operating Transfers	-	(750,000)	(100,040)	(20,026)
<b>Total Operating Budget</b>	<b>\$ -</b>	<b>\$ 1,841,301</b>	<b>\$ 5,605,355</b>	<b>\$ 279,316</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ 301,283	\$ 537,422	\$ -
Operating Expenditures	-	729,745	827,656	210,904
Capital Outlay	-	15,000	-	-
Total Operating Expenditures	\$ -	\$ 1,046,028	\$ 1,365,078	\$ 210,904
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	134,269	1,122,000	-
Other Uses	-	1,411,004	3,218,317	88,438
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,591,301</b>	<b>\$ 5,705,395</b>	<b>\$ 299,342</b>
Less Operating Transfers	-	(750,000)	(100,040)	(20,026)
<b>Total Operating Budget</b>	<b>\$ -</b>	<b>\$ 1,841,301</b>	<b>\$ 5,605,355</b>	<b>\$ 279,316</b>

**Operating Budget  
FY 2014**

	<b>Law Enforcement Trust 1330</b>	<b>Greater Groves MSBU 1370</b>	<b>Infrastructure Sales Tax Revenue 1410</b>	<b>Village Green Street Lighting 1430</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 10,800,000	\$ -
Permits and Fees	-	247,121	-	12,282
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	1,250	500	-	75
Total Current Revenues	\$ 1,250	\$ 247,621	\$ 10,800,000	\$ 12,357
Non-Revenues	194,730	44,771	644,066	14,445
<b>Total Revenues</b>	<b>\$ 195,980</b>	<b>\$ 292,392</b>	<b>\$ 11,444,066</b>	<b>\$ 26,802</b>
Less Operating Transfers	-	(19,810)	(1,748,398)	(989)
<b>Total Operating Budget</b>	<b>\$ 195,980</b>	<b>\$ 272,582</b>	<b>\$ 9,695,668</b>	<b>\$ 25,813</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	208,002	-	10,380
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ -	\$ 208,002	\$ -	\$ 10,380
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	195,980	-	-	-
Other Uses	-	84,390	11,444,066	16,422
<b>Total Expenditures</b>	<b>\$ 195,980</b>	<b>\$ 292,392</b>	<b>\$ 11,444,066</b>	<b>\$ 26,802</b>
Less Operating Transfers	-	(19,810)	(1,748,398)	(989)
<b>Total Operating Budget</b>	<b>\$ 195,980</b>	<b>\$ 272,582</b>	<b>\$ 9,695,668</b>	<b>\$ 25,813</b>

**Operating Budget  
FY 2014**

	<b>Greater Pines Municipal Services 1450</b>	<b>Picciola Island Street Lighting 1460</b>	<b>Valencia Terrace Street Lighting 1470</b>	<b>Building Services 1520</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	245,239	3,127	6,088	1,311,872
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	69,757
Fines And Forfeits	-	-	-	7,166
Miscellaneous Revenues	500	10	19	2,500
Total Current Revenues	\$ 245,739	\$ 3,137	\$ 6,107	\$ 1,391,295
Non-Revenues	49,386	4,997	7,346	668,626
<b>Total Revenues</b>	<b>\$ 295,125</b>	<b>\$ 8,134</b>	<b>\$ 13,453</b>	<b>\$ 2,059,921</b>
Less Operating Transfers	(19,659)	(251)	(488)	(206,762)
<b>Total Operating Budget</b>	<b>\$ 275,466</b>	<b>\$ 7,883</b>	<b>\$ 12,965</b>	<b>\$ 1,853,159</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ 1,074,977
Operating Expenditures	206,971	2,635	5,130	255,076
Capital Outlay	-	-	-	46,000
Total Operating Expenditures	\$ 206,971	\$ 2,635	\$ 5,130	\$ 1,376,053
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	88,154	5,499	8,323	683,868
<b>Total Expenditures</b>	<b>\$ 295,125</b>	<b>\$ 8,134</b>	<b>\$ 13,453</b>	<b>\$ 2,059,921</b>
Less Operating Transfers	(19,659)	(251)	(488)	(206,762)
<b>Total Operating Budget</b>	<b>\$ 275,466</b>	<b>\$ 7,883</b>	<b>\$ 12,965</b>	<b>\$ 1,853,159</b>

**Operating Budget  
FY 2014**

	<b>County Fire Rescue 1680</b>	<b>Fire Services Impact Fee Trust 1690</b>	<b>Animal Services Trust 1850</b>	<b>Community Development Block Grant 1200</b>
<b>Revenues</b>				
Taxes	\$ 2,621,485	\$ -	\$ -	\$ -
Permits and Fees	16,325,000	150,000	-	-
Intergovernmental Revenues	10,000	-	-	2,884,560
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	30,000	-
Miscellaneous Revenues	30,000	15,000	21,200	-
Total Current Revenues	\$ 18,986,485	\$ 165,000	\$ 51,200	\$ 2,884,560
Non-Revenues	6,429,726	2,093,533	346,248	1,219,292
<b>Total Revenues</b>	<b>\$ 25,416,211</b>	<b>\$ 2,258,533</b>	<b>\$ 397,448</b>	<b>\$ 4,103,852</b>
Less Operating Transfers	(984,620)	-	-	-
<b>Total Operating Budget</b>	<b>\$ 24,431,591</b>	<b>\$ 2,258,533</b>	<b>\$ 397,448</b>	<b>\$ 4,103,852</b>
<b>Expenditures</b>				
Personal Services	\$ 15,695,188	\$ -	\$ -	\$ 301,831
Operating Expenditures	4,174,098	-	80,000	63,971
Capital Outlay	210,420	1,178,650	-	-
Total Operating Expenditures	\$ 20,079,706	\$ 1,178,650	\$ 80,000	\$ 365,802
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	2,518,758
Other Uses	5,336,505	1,079,883	317,448	1,219,292
<b>Total Expenditures</b>	<b>\$ 25,416,211</b>	<b>\$ 2,258,533</b>	<b>\$ 397,448</b>	<b>\$ 4,103,852</b>
Less Operating Transfers	(984,620)	-	-	-
<b>Total Operating Budget</b>	<b>\$ 24,431,591</b>	<b>\$ 2,258,533</b>	<b>\$ 397,448</b>	<b>\$ 4,103,852</b>

**Operating Budget  
FY 2014**

	<b>Public Transportation 1210</b>	<b>Affordable Housing Assistance Trust 1260</b>	<b>Section 8 1270</b>	<b>Federal/ State Grants 1300</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	5,434,198	-	3,030,954	12,876,416
Charges For Services	1,415,721	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	57,088	12,000	89,800	-
Total Current Revenues	\$ 6,907,007	\$ 12,000	\$ 3,120,754	\$ 12,876,416
Non-Revenues	2,442,774	853,271	827,182	1,103,048
<b>Total Revenues</b>	<b>\$ 9,349,781</b>	<b>\$ 865,271</b>	<b>\$ 3,947,936</b>	<b>\$ 13,979,464</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 9,349,781</b>	<b>\$ 865,271</b>	<b>\$ 3,947,936</b>	<b>\$ 13,979,464</b>
<b>Expenditures</b>				
Personal Services	\$ 335,424	\$ 26,719	\$ 229,918	\$ 125,229
Operating Expenditures	6,028,932	22,968	130,047	188,528
Capital Outlay	2,044,473	-	-	12,251,873
Total Operating Expenditures	\$ 8,408,829	\$ 49,687	\$ 359,965	\$ 12,565,630
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	702,496	3,015,715	360,606
Other Uses	940,952	113,088	572,256	1,053,228
<b>Total Expenditures</b>	<b>\$ 9,349,781</b>	<b>\$ 865,271</b>	<b>\$ 3,947,936</b>	<b>\$ 13,979,464</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 9,349,781</b>	<b>\$ 865,271</b>	<b>\$ 3,947,936</b>	<b>\$ 13,979,464</b>

**Operating Budget  
FY 2014**

	<b>Restricted Local Programs 1310</b>	<b>Pari-Mutuel Revenue Replacement Bonds 2510</b>	<b>Renewal Sales Tax Debt Service 2610</b>	<b>Public Lands Program 2710</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 2,801,205
Permits and Fees	-	-	-	-
Intergovernmental Revenues	8,000	297,667	-	-
Charges For Services	308,866	-	-	-
Fines And Forfeits	160,000	-	-	-
Miscellaneous Revenues	82,300	1,000	1,000	30,100
Total Current Revenues	\$ 559,166	\$ 298,667	\$ 1,000	\$ 2,831,305
Non-Revenues	800,881	19,379	1,314,359	926,715
<b>Total Revenues</b>	<b>\$ 1,360,047</b>	<b>\$ 318,046</b>	<b>\$ 1,315,359</b>	<b>\$ 3,758,020</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 1,360,047</b>	<b>\$ 318,046</b>	<b>\$ 1,315,359</b>	<b>\$ 3,758,020</b>
<b>Expenditures</b>				
Personal Services	\$ 101,001	\$ -	\$ -	\$ -
Operating Expenditures	318,821	-	-	-
Capital Outlay	149,984	-	-	-
Total Operating Expenditures	\$ 569,806	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ 245,864	\$ 1,167,515	\$ 2,706,688
Grants And Aids	700,526	-	-	-
Other Uses	89,715	72,182	147,844	1,051,332
<b>Total Expenditures</b>	<b>\$ 1,360,047</b>	<b>\$ 318,046</b>	<b>\$ 1,315,359</b>	<b>\$ 3,758,020</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 1,360,047</b>	<b>\$ 318,046</b>	<b>\$ 1,315,359</b>	<b>\$ 3,758,020</b>

**Operating Budget  
FY 2014**

	<b>Expansion Projects Debt Service 2810</b>	<b>Landfill Enterprise 4200</b>	<b>Solid Waste Closures and Long-Term Care 4220</b>	<b>Totals</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 109,516,644
Permits and Fees	-	12,392,400	-	32,408,946
Intergovernmental Revenues	-	-	-	48,685,373
Charges For Services	-	3,025,000	-	14,034,600
Fines And Forfeits	-	-	-	554,316
Miscellaneous Revenues	10,000	67,500	4,800	1,851,286
Total Current Revenues	\$ 10,000	\$ 15,484,900	\$ 4,800	\$ 207,051,165
Non-Revenues	5,773,276	1,599,659	1,416,926	86,695,552
<b>Total Revenues</b>	<b>\$ 5,783,276</b>	<b>\$ 17,084,559</b>	<b>\$ 1,421,726</b>	<b>\$ 293,746,717</b>
Less Operating Transfers	-	(1,169,245)	(240)	(17,213,353)
<b>Total Operating Budget</b>	<b>\$ 5,783,276</b>	<b>\$ 15,915,314</b>	<b>\$ 1,421,486</b>	<b>\$ 276,533,364</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ 2,059,008	\$ -	\$ 46,532,956
Operating Expenditures	-	9,287,332	160,500	54,556,459
Capital Outlay	-	155,000	-	35,834,322
Total Operating Expenditures	\$ -	\$ 11,501,340	\$ 160,500	\$ 136,923,737
Debt Services	\$ 5,742,100	\$ -	\$ -	\$ 9,862,167
Grants And Aids	-	50,000	-	21,920,939
Other Uses	41,176	5,533,219	1,261,226	125,039,874
<b>Total Expenditures</b>	<b>\$ 5,783,276</b>	<b>\$ 17,084,559</b>	<b>\$ 1,421,726</b>	<b>\$ 293,746,717</b>
Less Operating Transfers	-	(1,169,245)	(240)	(17,213,353)
<b>Total Operating Budget</b>	<b>\$ 5,783,276</b>	<b>\$ 15,915,314</b>	<b>\$ 1,421,486</b>	<b>\$ 276,533,364</b>

## Revenues by Fund

Fund No.	Fund Name	Actual FY 2012	Adopted FY 2013	Revised FY 2013	Budget FY 2014
<b>Countywide Funds</b>					
0010	General	\$ 111,609,997	\$ 137,282,445	\$ 136,378,003	\$ 125,134,001
1120	County Transportation Trust	11,988,877	16,465,516	19,171,600	17,045,477
1220	Lake County Ambulance	7,628,113	7,425,707	7,396,184	6,819,201
1900	County Library System	4,486,033	4,796,681	4,888,095	4,734,005
<b>Total Countywide Funds</b>		<b>\$ 135,713,020</b>	<b>\$ 165,970,349</b>	<b>\$ 167,833,882</b>	<b>\$ 153,732,684</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$ 169,281	\$ 1,136,525	\$ 1,204,858	\$ 1,150,418
1081	Parks Impact Fee Trust - Central District	10,790	24,828	29,765	12,974
1082	Parks Impact Fee Trust - North District	19,604	10,247	18,972	33,355
1083	Parks Impact Fee Trust - South District	66,446	677,786	669,085	493,513
1151	Road Impact Fees - District 1	51,531	195,468	192,890	-
1152	Road Impact Fees - District 2	965,527	6,849,263	6,813,248	6,596,066
1153	Road Impact Fees - District 3	698,205	2,669,522	5,282,251	2,853,376
1154	Road Impact Fees - District 4	289,785	1,679,995	766,647	67,473
1155	Road Impact Fees - District 5	2,663,710	3,295,001	3,803,547	2,797,622
1156	Road Impact Fees - District 6	160,037	4,049,765	4,579,720	1,637,563
1157	North Transportation Benefit District	-	-	-	198,550
1158	Central Transportation Benefit District	-	-	-	197,600
1159	South Transportation Benefit District	-	-	-	319,675
1190	Fish Conservation	13,272	147,930	148,452	160,467
1230	MSTU - Stormwater Management	713,509	5,688,437	5,538,480	4,212,162
1231	MSTU - Parks Services	3,684,223	4,301,746	4,896,018	4,991,779
1232	MSTU - Roads Services	5	-	-	-
1240	Emergency 911	1,537,584	4,003,814	4,017,453	2,591,301
1250	Resort / Development Tax	1,969,780	5,330,475	5,709,026	5,705,395
1290	Greater Hills MSBU	239,012	298,262	302,011	299,342
1330	Law Enforcement Trust	178,366	162,050	244,730	195,980
1370	Greater Groves MSBU	206,606	254,463	258,015	292,392
1410	Infrastructure Sales Tax Revenue	10,837,634	11,343,030	11,592,959	11,444,066
1430	Village Green Street Lighting	13,323	25,590	27,162	26,802
1450	Greater Pines Municipal Services	235,920	293,574	297,790	295,125
1460	Picciola Island Street Lighting	3,961	7,026	8,530	8,134
1470	Valencia Terrace Street Lighting	6,706	12,537	13,310	13,453
1500	Lake County Environmental Recovery	6,126	5,740	-	-
1520	Building Services	1,524,591	1,662,596	1,939,681	2,059,921
1680	County Fire Rescue	19,581,744	23,966,542	25,032,273	25,416,211
1690	Fire Services Impact Fee Trust	338,739	2,139,369	2,182,564	2,258,533
1800	Employees Benefit	165	-	-	-
1850	Animal Shelter Sterilization Trust	84,186	377,677	393,458	397,448
<b>Total Special Revenue Funds</b>		<b>\$ 46,270,367</b>	<b>\$ 80,609,258</b>	<b>\$ 85,962,895</b>	<b>\$ 76,726,696</b>

## Revenues by Fund

Fund No.	Fund Name	Actual FY 2012	Adopted FY 2013	Revised FY 2013	Budget FY 2014
<b>Grant Funds</b>					
1200	Community Development Block Grant	\$ 2,112,510	\$ 5,039,850	\$ 4,571,391	\$ 4,103,852
1210	Public Transportation	6,496,546	8,935,991	9,366,782	9,349,781
1260	Affordable Housing Assistance Trust	65,954	530,033	616,006	865,271
1270	Section 8	3,238,912	3,926,798	3,922,522	3,947,936
1300	Federal / State Grants	5,708,402	7,436,341	9,292,177	13,979,464
1310	Restricted Local Programs	642,094	1,250,480	1,421,956	1,360,047
1320	Energy Efficiency and Cons Block Grant	1,277,268	272,123	100,470	-
<b>Total Grant Funds</b>		<b>\$ 19,541,686</b>	<b>\$ 27,391,616</b>	<b>\$ 29,291,304</b>	<b>\$ 33,606,351</b>
<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 299,565	\$ 457,508	\$ 459,907	\$ 318,046
2610	Renewal Sales Tax Debt Service	1,210,941	1,270,823	1,181,939	1,315,359
2710	Public Lands Program	1,708,499	3,699,424	3,694,234	3,758,020
2810	Expansion Projects Debt Service	5,750,522	5,772,338	5,773,456	5,783,276
<b>Total Debt Service Funds</b>		<b>\$ 8,969,528</b>	<b>\$ 11,200,093</b>	<b>\$ 11,109,536</b>	<b>\$ 11,174,701</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$ 20,909,521	\$ 23,604,735	\$ 23,974,921	\$ 17,084,559
4220	Solid Waste Closures and Long-Term Care	22,533	2,035,236	1,553,583	1,421,726
<b>Total Enterprise Funds</b>		<b>\$ 20,932,053</b>	<b>\$ 25,639,971</b>	<b>\$ 25,528,504</b>	<b>\$ 18,506,285</b>
<b>Subtotal Operating Budget</b>		<b>\$ 231,426,655</b>	<b>\$ 310,811,287</b>	<b>\$ 319,726,121</b>	<b>\$ 293,746,717</b>
<b>Less Operating Transfers</b>		<b>\$ (20,633,744)</b>	<b>\$ (21,317,175)</b>	<b>\$ (20,497,530)</b>	<b>\$ (17,213,353)</b>
<b>Total Operating Budget</b>		<b>\$ 210,792,911</b>	<b>\$ 289,494,112</b>	<b>\$ 299,228,591</b>	<b>\$ 276,533,364</b>
<b>Capital Projects Funds</b>					
3020	Parks Capital Projects	\$ 1,389,300	\$ 1,527,265	\$ 1,190,630	\$ 694,352
3030	Renewal Sales Tax Capital Projects	1,633,669	8,833,501	9,760,827	12,463,882
3040	Renewal Sales Tax Capital Projects - PW	5,049,630	9,734,384	10,575,978	9,598,701
3100	Emerg Comm Ops Center	3,388,565	5,488,863	3,935,862	276,786
3710	Public Lands Capital Program	21,375	3,332,162	2,773,791	2,380,756
3810	Facilities Expansion Capital	147,682	13,985,370	6,198,557	4,678,293
<b>Total Capital Projects Funds</b>		<b>\$ 11,630,220</b>	<b>\$ 42,901,545</b>	<b>\$ 34,435,645</b>	<b>\$ 30,092,770</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$ 1,438,773	\$ 4,892,184	\$ 4,826,370	\$ 4,391,136
5300	Employee Group Benefits	10,144,360	18,660,606	19,834,462	18,479,227
5400	Fleet Management	3,186,802	4,388,243	4,365,094	4,379,179
5500	Administrative Services	-	-	-	-
<b>Total Internal Service Funds</b>		<b>\$ 14,769,935</b>	<b>\$ 27,941,033</b>	<b>\$ 29,025,926</b>	<b>\$ 27,249,542</b>

## Expenditures by Fund

Fund No.	Fund Name	Actual FY 2012	Adopted FY 2013	Revised FY 2013	Budget FY 2014
<b>Countywide Funds</b>					
0010	General	\$ 118,093,766	\$ 137,282,445	\$ 136,378,003	\$ 125,134,001
1120	County Transportation Trust	11,489,766	16,465,516	19,171,600	17,045,477
1220	Lake County Ambulance	6,924,652	7,425,707	7,396,184	6,819,201
1900	County Library System	4,564,136	4,796,681	4,888,095	4,734,005
<b>Total Countywide Funds</b>		<b>\$ 141,072,320</b>	<b>\$ 165,970,349</b>	<b>\$ 167,833,882</b>	<b>\$ 153,732,684</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$ 90,000	\$ 1,136,525	\$ 1,204,858	\$ 1,150,418
1081	Parks Impact Fee Trust - Central District	1,106	24,828	29,765	12,974
1082	Parks Impact Fee Trust - North District	42,609	10,247	18,972	33,355
1083	Parks Impact Fee Trust - South District	52,442	677,786	669,085	493,513
1151	Road Impact Fees - District 1	24,184	195,468	192,890	-
1152	Road Impact Fees - District 2	438,990	6,849,263	6,813,248	6,596,066
1153	Road Impact Fees - District 3	982,862	2,669,522	5,282,251	2,853,376
1154	Road Impact Fees - District 4	81,504	1,679,995	766,647	67,473
1155	Road Impact Fees - District 5	390,839	3,295,001	3,803,547	2,797,622
1156	Road Impact Fees - District 6	621,156	4,049,765	4,579,720	1,637,563
1157	North Transportation Benefit District	-	-	-	198,550
1158	Central Transportation Benefit District	-	-	-	197,600
1159	South Transportation Benefit District	-	-	-	319,675
1190	Fish Conservation	325	147,930	148,452	160,467
1230	MSTU - Stormwater Management	2,015,342	5,688,437	5,538,480	4,212,162
1231	MSTU - Parks Services	3,590,126	4,301,746	4,896,018	4,991,779
1232	MSTU - Roads Services	8,096	-	-	-
1240	Emergency 911	1,894,758	4,003,814	4,017,453	2,591,301
1250	Resort / Development Tax	1,290,821	5,330,475	5,709,026	5,705,395
1290	Greater Hills MSBU	238,772	298,262	302,011	299,342
1330	Law Enforcement Trust	139,436	162,050	244,730	195,980
1370	Greater Groves MSBU	206,730	254,463	258,015	292,392
1410	Infrastructure Sales Tax Revenue	10,474,070	11,343,030	11,592,959	11,444,066
1430	Village Green Street Lighting	11,448	25,590	27,162	26,802
1450	Greater Pines Municipal Services	235,076	293,574	297,790	295,125
1460	Picciola Island Street Lighting	2,255	7,026	8,530	8,134
1470	Valencia Terrace Street Lighting	5,702	12,537	13,310	13,453
1500	Lake County Environmental Recovery	104,341	5,740	-	-
1520	Building Services	1,033,861	1,662,596	1,939,681	2,059,921
1680	County Fire Rescue	19,007,854	23,966,542	25,032,273	25,416,211
1690	Fire Services Impact Fee Trust	528,751	2,139,369	2,182,564	2,258,533
1800	Employees Benefit	717	-	-	-
1850	Animal Shelter Sterilization Trust	66,529	377,677	393,458	397,448
<b>Total Special Revenue Funds</b>		<b>\$ 43,580,702</b>	<b>\$ 80,609,258</b>	<b>\$ 85,962,895</b>	<b>\$ 76,726,696</b>

## Expenditures by Fund

Fund No.	Fund Name	Actual FY 2012	Adopted FY 2013	Revised FY 2013	Budget FY 2014
<b>Grant Funds</b>					
1200	Community Development Block Grant	\$ 2,102,916	\$ 5,039,850	\$ 4,571,391	\$ 4,103,852
1210	Public Transportation	7,240,626	8,935,991	9,366,782	9,349,781
1260	Affordable Housing Assistance Trust	1,283,180	530,033	616,006	865,271
1270	Section 8	3,112,365	3,926,798	3,922,522	3,947,936
1300	Federal / State Grants	5,730,067	7,436,341	9,292,177	13,979,464
1310	Restricted Local Programs	750,434	1,250,480	1,421,956	1,360,047
1320	Energy Efficiency and Cons Block Grant	1,277,268	272,123	100,470	-
<b>Total Grant Funds</b>		<b>\$ 21,496,856</b>	<b>\$ 27,391,616</b>	<b>\$ 29,291,304</b>	<b>\$ 33,606,351</b>
<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 268,610	\$ 457,508	\$ 459,907	\$ 318,046
2610	Renewal Sales Tax Debt Service	1,232,738	1,270,823	1,181,939	1,315,359
2710	Public Lands Program	2,751,646	3,699,424	3,694,234	3,758,020
2810	Expansion Projects Debt Service	5,740,905	5,772,338	5,773,456	5,783,276
<b>Total Debt Service Funds</b>		<b>\$ 9,993,899</b>	<b>\$ 11,200,093</b>	<b>\$ 11,109,536</b>	<b>\$ 11,174,701</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$ 20,135,805	\$ 23,604,735	\$ 23,974,921	\$ 17,084,559
4220	Solid Waste Closures and Long-Term Care	1,409,110	2,035,236	1,553,583	1,421,726
<b>Total Enterprise Funds</b>		<b>\$ 21,544,915</b>	<b>\$ 25,639,971</b>	<b>\$ 25,528,504</b>	<b>\$ 18,506,285</b>
<b>Subtotal Operating Budget</b>		<b>\$ 237,688,692</b>	<b>\$ 310,811,287</b>	<b>\$ 319,726,121</b>	<b>\$ 293,746,717</b>
<b>Less Operating Transfers</b>		<b>\$ (20,633,744)</b>	<b>\$ (21,317,175)</b>	<b>\$ (20,497,530)</b>	<b>\$ (17,213,353)</b>
<b>Total Operating Budget</b>		<b>\$ 217,054,948</b>	<b>\$ 289,494,112</b>	<b>\$ 299,228,591</b>	<b>\$ 276,533,364</b>
<b>Capital Projects Funds</b>					
3020	Parks Capital Projects	\$ 1,484,700	\$ 1,527,265	\$ 1,190,630	\$ 694,352
3030	Renewal Sales Tax Capital Projects	668,643	8,833,501	9,760,827	12,463,882
3040	Renewal Sales Tax Capital Projects - PW	4,854,351	9,734,384	10,575,978	9,598,701
3100	Emerg Comm Ops Center	4,194,678	5,488,863	3,935,862	276,786
3710	Public Lands Capital Program	892,451	3,332,162	2,773,791	2,380,756
3810	Facilities Expansion Capital	16,336,285	13,985,370	6,198,557	4,678,293
<b>Total Capital Projects Funds</b>		<b>\$ 28,431,108</b>	<b>\$ 42,901,545</b>	<b>\$ 34,435,645</b>	<b>\$ 30,092,770</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$ 2,857,273	\$ 4,892,184	\$ 4,826,370	\$ 4,391,136
5300	Employee Group Benefits	11,316,144	18,660,606	19,834,462	18,479,227
5400	Fleet Management	3,209,952	4,388,243	4,365,094	4,379,179
5500	Administrative Services	-	-	-	-
<b>Total Internal Service Funds</b>		<b>\$ 17,383,370</b>	<b>\$ 27,941,033</b>	<b>\$ 29,025,926</b>	<b>\$ 27,249,542</b>



LAKE COUNTY  

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FLORIDA

# Personnel



LAKE COUNTY  

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FLORIDA

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

	Actual FY 2012	Adopted FY 2013	Estimated FY 2013	Personnel Actions FY 2014			Budget FY 2014
				Transfers	Deletions	Additions	
<b><u>Lake County BCC</u></b>							
Communications	7.00	7.00	7.00	0.00	(1.00)	0.00	6.00
Community Services	23.00	22.00	22.00	0.00	0.00	0.00	22.00
Conservation and Compliance	53.00	51.00	53.00	0.00	0.00	0.00	53.00
County Attorney	7.00	7.00	7.00	0.00	(1.00)	0.00	6.00
County Manager	17.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Facilities and Fleet Management	0.00	25.00	25.00	0.00	0.00	1.00	26.00
Facilities Development and Management	30.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal and Administrative Services	0.00	14.00	14.00	0.00	(1.00)	0.00	13.00
Growth Management	35.00	32.00	32.00	0.00	(1.00)	0.00	31.00
Human Resources	8.00	8.00	9.00	0.00	0.00	0.00	9.00
Information Technology	25.00	25.00	25.00	0.00	(3.00)	0.00	22.00
Judicial Support	9.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	104.00	100.00	99.00	0.00	(3.00)	0.00	96.00
Public Safety	207.00	213.00	213.00	0.00	(1.00)	1.00	213.00
Public Works	182.00	184.00	184.00	0.00	(1.00)	0.00	183.00
<b>TOTAL - BCC Operating Funds</b>	<b>723.00</b>	<b>718.00</b>	<b>720.00</b>	<b>0.00</b>	<b>(12.00)</b>	<b>2.00</b>	<b>710.00</b>
County Manager	19.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities and Fleet Management	0.00	19.00	19.00	0.00	0.00	0.00	19.00
<b>TOTAL - BCC Non-Operating Funds</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19.00</b>
<b>TOTAL - Board of County Commissioners</b>	<b>742.00</b>	<b>737.00</b>	<b>739.00</b>	<b>0.00</b>	<b>(12.00)</b>	<b>2.00</b>	<b>729.00</b>
<b><u>Lake County Constitutional Officers</u></b>							
Clerk of the Circuit Court	216.00	208.00	208.00	0.00	0.00	4.00	212.00
Property Appraiser	37.00	36.00	36.00	0.00	0.00	3.00	39.00
Sheriff's Office	743.00	711.00	711.00	0.00	(11.00)	0.00	700.00
Supervisor of Elections	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Tax Collector	67.00	67.00	67.00	0.00	0.00	0.00	67.00
<b>TOTAL - Constitutional Officers</b>	<b>1,076.00</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>0.00</b>	<b>(11.00)</b>	<b>7.00</b>	<b>1,031.00</b>
<b>TOTAL - Lake County</b>	<b>1,818.00</b>	<b>1,772.00</b>	<b>1,774.00</b>	<b>0.00</b>	<b>(23.00)</b>	<b>9.00</b>	<b>1,760.00</b>

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

	Actual FY 2012	Adopted FY 2013	Estimated FY 2013	Personnel Actions FY 2014			Budget FY 2014
				Transfers	Deletions	Additions	
<b><u>General</u></b>							
Communications	4.00	4.00	4.00	(0.50)	0.00	0.00	3.50
Community Services	7.35	7.20	7.15	0.00	0.00	0.00	7.15
Conservation and Compliance	51.00	49.00	51.00	0.00	0.00	0.00	51.00
County Attorney	7.00	7.00	7.00	0.00	(1.00)	0.00	6.00
County Manager	18.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	3.00	3.00	3.00	0.00	0.00	0.00	3.00
Facilities and Fleet Management	0.00	25.00	25.00	0.00	0.00	1.00	26.00
Facilities Development and Management	30.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal and Administrative Services	0.00	14.00	14.00	0.00	(1.00)	0.00	13.00
Growth Management	17.00	16.00	16.00	(0.50)	0.00	0.00	15.50
Human Resources	8.00	8.00	9.00 *	0.00	0.00	0.00	9.00
Information Technology	25.00	25.00	25.00	0.00	(3.00)	0.00	22.00
Judicial Support	9.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	20.50	20.50	20.50	0.10	(1.00)	0.00	19.60
Public Safety	4.65	4.65	4.65	(0.35)	(0.65)	0.00	3.65
Public Works	13.00	13.00	13.00	0.00	0.00	0.00	13.00
<b>General</b>	<b>225.50</b>	<b>218.35</b>	<b>221.30</b>	<b>(1.25)</b>	<b>(6.65)</b>	<b>1.00</b>	<b>214.40</b>
<b><u>County Transportation Trust</u></b>							
Public Works	120.00	123.00	123.00	0.00	0.00	0.00	123.00
<b>County Transportation Trust</b>	<b>120.00</b>	<b>123.00</b>	<b>123.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>123.00</b>
<b><u>County Library System</u></b>							
Public Resources	52.50	49.50	48.50	0.00	(1.00)	0.00	47.50
<b>County Library System</b>	<b>52.50</b>	<b>49.50</b>	<b>48.50</b>	<b>0.00</b>	<b>(1.00)</b>	<b>0.00</b>	<b>47.50</b>
<b>SUBTOTAL - Countywide Funds</b>	<b>398.00</b>	<b>390.85</b>	<b>392.80</b>	<b>(1.25)</b>	<b>(7.65)</b>	<b>1.00</b>	<b>384.90</b>
<b><u>MSTU - Stormwater Management</u></b>							
Public Works	6.00	6.00	6.00	0.00	0.00	0.00	6.00
<b>MSTU - Stormwater Management</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>
<b><u>MSTU - Parks Services</u></b>							
Public Resources	31.00	30.00	30.00	(0.10)	(1.00)	0.00	28.90
<b>MSTU - Parks Services</b>	<b>31.00</b>	<b>30.00</b>	<b>30.00</b>	<b>(0.10)</b>	<b>(1.00)</b>	<b>0.00</b>	<b>28.90</b>
<b><u>Emergency 911</u></b>							
Public Safety	3.00	3.00	3.00	0.00	0.00	1.00 *	4.00
<b>Emergency 911</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>4.00</b>
<b><u>Resort/Development Tax</u></b>							
Communications	2.00	2.00	2.00	0.50	0.00	0.00	2.50
Economic Development and Tourism	5.00	5.00	5.00	0.00	0.00	0.00	5.00
<b>Resort/Development Tax</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>7.50</b>

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

	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2013</u>	<u>Personnel Actions FY 2014</u>			<u>Budget</u> <u>FY 2014</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<b><u>Building Services</u></b>							
Growth Management	17.00	15.00	15.00	0.50	0.00	0.00	15.50
<b>Building Services</b>	<b>17.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>15.50</b>
<b><u>County Fire Rescue</u></b>							
Public Safety	197.50	203.50	203.50	0.00	0.00	0.00	203.50
Public Works	0.50	0.50	0.50	0.00	0.00	0.00	0.50
<b>County Fire Rescue</b>	<b>198.00</b>	<b>204.00</b>	<b>204.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>204.00</b>
<b>SUBTOTAL - Special Revenue Funds</b>	<b>262.00</b>	<b>265.00</b>	<b>265.00</b>	<b>0.90</b>	<b>(1.00)</b>	<b>1.00</b>	<b>265.90</b>
<b><u>Community Development Block Grant</u></b>							
Community Services	5.70	5.50	5.50	0.00	0.00	0.00	5.50
<b>Community Development Block Grant</b>	<b>5.70</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.50</b>
<b><u>Public Transportation</u></b>							
Community Services	4.75	4.95	4.75	0.00	0.00	0.00	4.75
<b>Public Transportation</b>	<b>4.75</b>	<b>4.95</b>	<b>4.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.75</b>
<b><u>Affordable Housing Assistance Trust</u></b>							
Community Services	0.00	0.70	0.50	(0.10)	0.00	0.00	0.40
<b>Affordable Housing Assistance Trust</b>	<b>0.00</b>	<b>0.70</b>	<b>0.50</b>	<b>(0.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.40</b>
<b><u>Section 8</u></b>							
Community Services	4.20	3.65	4.10	0.10	0.00	0.00	4.20
<b>Section 8</b>	<b>4.20</b>	<b>3.65</b>	<b>4.10</b>	<b>0.10</b>	<b>0.00</b>	<b>0.00</b>	<b>4.20</b>
<b><u>Federal and State Grants</u></b>							
Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	1.85	1.85	1.85	0.35	(0.35)	0.00	1.85
<b>Federal and State Grants</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>	<b>0.35</b>	<b>(0.35)</b>	<b>0.00</b>	<b>1.85</b>
<b><u>Restricted Local Programs</u></b>							
Conservation and Compliance	2.00	2.00	2.00	0.00	0.00	0.00	2.00
<b>Restricted Local Programs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>
<b><u>Energy Efficiency and Conservation Block Grant</u></b>							
Community Services	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Growth Management	1.00	1.00	1.00	0.00	(1.00)	0.00	0.00
<b>Energy Efficiency and Conservation Block Grant</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>SUBTOTAL - Grant Funds</b>	<b>20.50</b>	<b>19.65</b>	<b>19.70</b>	<b>0.35</b>	<b>(1.35)</b>	<b>0.00</b>	<b>18.70</b>

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

	Actual FY 2012	Adopted FY 2013	Estimated FY 2013	Personnel Actions FY 2014			Budget FY 2014
				Transfers	Deletions	Additions	
<b><u>Landfill Enterprise</u></b>							
Communications	0.00	1.00	1.00	0.00	(1.00)	0.00	0.00
Public Works	42.50	41.50	41.50	0.00	(1.00)	0.00	40.50
<b>Landfill Enterprise</b>	<b>42.50</b>	<b>42.50</b>	<b>42.50</b>	<b>0.00</b>	<b>(2.00)</b>	<b>0.00</b>	<b>40.50</b>
<b>SUBTOTAL - Enterprise Funds</b>	<b>42.50</b>	<b>42.50</b>	<b>42.50</b>	<b>0.00</b>	<b>(2.00)</b>	<b>0.00</b>	<b>40.50</b>
<b>TOTAL - Operating Funds</b>							
	<b>723.00</b>	<b>718.00</b>	<b>720.00</b>	<b>0.00</b>	<b>(12.00)</b>	<b>2.00</b>	<b>710.00</b>
<b><u>Fleet Management</u></b>							
County Manager	19.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities and Fleet Management	0.00	19.00	19.00	0.00	0.00	0.00	19.00
<b>Fleet Management</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19.00</b>
<b>TOTAL - Internal Service Funds</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19.00</b>
<b>TOTAL - All Funds</b>	<b>742.00</b>	<b>737.00</b>	<b>739.00</b>	<b>0.00</b>	<b>(12.00)</b>	<b>2.00</b>	<b>729.00</b>

\* 100% funded by Lake EMS.

\*\* 50% funded by Lake EMS.



LAKE COUNTY  

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