

Final Budget Hearing

Fiscal Year 2014

September 24, 2013

Lake County
Board of County Commissioners

LAKE COUNTY, FLORIDA

FINAL BUDGET

FISCAL YEAR 2014

BOARD OF COUNTY COMMISSIONERS

Leslie Campione, District Four, Chairman
Jimmy Conner, District Three, Vice Chairman
Timothy I. Sullivan, District One
Sean Parks, District Two
Welton G. Cadwell, District Five

COUNTY MANAGER

David C. Heath

COUNTY ATTORNEY

Sanford A. Minkoff

Prepared by the Fiscal and Administrative Services Department | Budget

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Final Public Hearing

**BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA
FINAL BUDGET HEARING**

AGENDA

TUESDAY, SEPTEMBER 24, 2013

TIME: 5:05 P.M.

PLACE: Board of County Commission Chambers, 315 West Main Street, Tavares, Florida

- I. Meeting Called to Order** – Leslie Campione, Chairman
- II. Purpose of Public Hearing** – David C. Heath, County Manager
- III. Presentation of Tentative Budget** – Steve Koontz, Fiscal and Administrative Services Director
 - A. Millage Rates
- IV. Public Participation**
- V. Discussion by Board of County Commissioners**
- VI. Board of County Commissioners' Action**

A. Adopt Millage Resolutions

Recommended Motion:

Adopt Millage Resolutions for Fiscal Year 2014 as follows:

- Lake County Countywide Final Millage Rate **Resolution 2013 - 106** of 4.7309 mills
- Lake County Municipal Services Taxing Unit for Ambulance and Emergency Medical Services Final Millage Rate **Resolution 2013 - 107** of 0.3853 mills
- Lake County Municipal Services Taxing Unit for Stormwater Management, Parks and Roads Final Millage Rate **Resolution 2013 - 108** of 0.4984 mills
- Lake County Municipal Services Taxing Unit for Fire Rescue/Emergency Medical Services Final Millage Rate **Resolution 2013 - 109** of 0.3222 mills
- Lake County Voter Approved Debt Service Final Millage Rate **Resolution 2013 - 110** of 0.1900 mills

B. Adopt Changes to the Fiscal Year 2014 Tentative Budget

Recommended Motion:

Adopt changes to the Fiscal Year 2014 Tentative Budget totaling \$3,869,384.

C. Adopt Budget Resolution

Recommended Motion:

Adopt Final Budget **Resolution 2013 - 111** for Fiscal Year 2014 totaling \$351,246,603.

Lake County
Comparison of Adopted Millages to Rollback Rate

Taxing District	FY 2013 Millage Rate	FY 2014 Rollback Rate	FY 2014 Adopted Millage Rate	Adopted Millage as a % Change of Rollback Rate**
Countywide Funds				
General	4.7309	4.7645	4.7309	-0.71%
Lake County Ambulance MSTU	0.3853	0.3880	0.3853	-0.70%
Special Taxing Districts				
Stormwater, Parks and Roads MSTU	0.4984	0.5044	0.4984	-1.19%
Fire Rescue/Emergency Medical Services MSTU	0.3222	0.3261	0.3222	-1.20%
Total All Funds	5.9368	5.9830	5.9368	-0.91%
 Public Lands - Voted Debt*	 <u>0.1900</u>		 <u>0.1900</u>	

* Lake County voters approved a public-lands referendum on November 2, 2004 for up to an additional one-third millage for the acquisition and improvement of public-lands

** Total % change has been calculated using the current year proposed aggregate millage rate divided by the current year aggregate rolled-back rate (Tax Form DR-420)

Presentation Reconciliation Summary
Proposed Adjustments
FY 2014 Adopted Budget

Operating Budget	Tentative		Adopted
Funds	Budget	Adjustment	Budget
	FY 2014		FY 2014
Countywide Funds	\$ 152,149,354	\$ 37,296	\$ 152,186,650
Special Revenue Funds	76,394,148	932,242	77,326,390
Grant Funds	33,621,778	2,625,705	36,247,483
Debt Service Funds	11,174,701	(100)	11,174,601
Enterprise Funds	18,522,634	(27,812)	18,494,822
Sub-Total Operating Budget	\$ 291,862,615	\$ 3,567,331	\$ 295,429,946
Less: Operating Transfers	(17,812,382)	-	(17,812,382)
Total Operating Budget	\$ 274,050,233	\$ 3,567,331	\$ 277,617,564
Capital Project Funds	\$ 28,305,294	\$ 302,053	\$ 28,607,347
Internal Service Funds	\$ 27,209,310	\$ -	\$ 27,209,310
Total Budget			
Countywide Funds	\$ 152,149,354	\$ 37,296	\$ 152,186,650
Special Revenue Funds	76,394,148	932,242	77,326,390
Grant Funds	33,621,778	2,625,705	36,247,483
Debt Service Funds	11,174,701	(100)	11,174,601
Enterprise Funds	18,522,634	(27,812)	18,494,822
Capital Project Funds	28,305,294	302,053	28,607,347
Internal Service Funds	27,209,310	-	27,209,310
Total All Funds	\$ 347,377,219	\$ 3,869,384	\$ 351,246,603

Discussion:

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

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

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

Proposed Adjustments to FY 2014 Adopted Budget

Fund No.	Fund Name	Tentative Budget FY 2014	Adjustment	Adopted Budget FY 2014
Countywide Funds				
0010	General	\$ 123,888,796	\$ 76,228	\$ 123,965,024
1120	County Transportation Trust	16,821,295	(37,932)	16,783,363
1220	Lake County Ambulance	6,819,201	(1,000)	6,818,201
1900	County Library System	4,620,062	-	4,620,062
	Total Countywide Funds	\$ 152,149,354	\$ 37,296	\$ 152,186,650
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 955,058	\$ (198,067)	\$ 756,991
1081	Parks Impact Fee Trust - Central District	30,319	-	30,319
1082	Parks Impact Fee Trust - North District	33,355	-	33,355
1083	Parks Impact Fee Trust - South District	440,679	22,587	463,266
1151	Road Impact Fees - District 1	-	-	-
1152	Road Impact Fees - District 2	6,592,979	-	6,592,979
1153	Road Impact Fees - District 3	2,933,851	(86)	2,933,765
1154	Road Impact Fees - District 4	-	-	-
1155	Road Impact Fees - District 5	2,779,046	(26,730)	2,752,316
1156	Road Impact Fees - District 6	1,380,994	1,064,567	2,445,561
1157	South Transportation Benefit District	319,675	-	319,675
1158	Central Transportation Benefit District	197,600	-	197,600
1159	North Transportation Benefit District	198,550	-	198,550
1190	Fish Conservation	160,467	-	160,467
1230	MSTU - Stormwater Management	4,721,859	(95,684)	4,626,175
1231	MSTU - Parks Services	4,928,789	14,678	4,943,467
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	2,363,398	-	2,363,398
1250	Resort/Development Tax	5,703,078	(5,114)	5,697,964
1290	Greater Hills MSBU	299,342	-	299,342
1330	Law Enforcement Trust	195,980	-	195,980
1370	Greater Groves MSBU	292,392	-	292,392
1410	Infrastructure Sales Tax Revenue	11,444,066	-	11,444,066
1430	Village Green Street Lighting	26,802	-	26,802
1450	Greater Pines Municipal Services	295,125	-	295,125
1460	Picciola Island Street Lighting	8,134	-	8,134
1470	Valencia Terrace Street Lighting	13,453	-	13,453
1500	Lake County Environmental Recovery	-	-	-
1520	Building Services	2,184,793	(70,058)	2,114,735
1680	County Fire Rescue	25,510,452	211,294	25,721,746
1690	Fire Services Impact Fee Trust	1,986,464	14,855	2,001,319
1800	Employees Benefit	-	-	-
1850	Animal Services Trust	397,448	-	397,448
	Total Special Revenue Funds	\$ 76,394,148	\$ 932,242	\$ 77,326,390

Proposed Adjustments to FY 2014 Adopted Budget

Fund No.	Fund Name	Tentative Budget FY 2014	Adjustment	Adopted Budget FY 2014
Grant Funds				
1200	Community Development Block Grant	\$ 3,882,845	\$ 151,904	\$ 4,034,749
1210	Public Transportation	10,273,732	83,543	10,357,275
1260	Affordable Housing Assist Trust	930,521	(53,773)	876,748
1270	Section 8	3,949,905	(24,968)	3,924,937
1300	Federal/State Grants	13,314,443	2,461,851	15,776,294
1310	Restricted Local Programs	1,270,332	7,148	1,277,480
1320	Energy Efficiency and Conservation Block Grant	-	-	-
	Total Grant Funds	\$ 33,621,778	\$ 2,625,705	\$ 36,247,483
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 318,046	\$ -	\$ 318,046
2610	Renewal Sales Tax Debt Service	1,315,359	-	1,315,359
2710	Public Lands Program	3,758,020	(100)	3,757,920
2810	Expansion Projects Debt Service	5,783,276	-	5,783,276
	Total Debt Service Funds	\$ 11,174,701	\$ (100)	\$ 11,174,601
Enterprise Funds				
4200	Landfill Enterprise	\$ 17,096,671	\$ (16,872)	\$ 17,079,799
4220	Solid Waste Closures and Long Term Care	1,425,963	(10,940)	1,415,023
	Total Enterprise Funds	\$ 18,522,634	\$ (27,812)	\$ 18,494,822
	Subtotal Operating Budget	\$ 291,862,615	\$ 3,567,331	\$ 295,429,946
	Less Operating Transfers	\$ (17,812,382)	\$ -	\$ (17,812,382)
	Total Operating Budget	\$ 274,050,233	\$ 3,567,331	\$ 277,617,564
Capital Projects Funds				
3020	Parks Capital Projects	\$ 771,611	\$ 4,734	\$ 776,345
3030	Renewal Sales Tax Capital Projects	11,113,398	(482,017)	10,631,381
3040	Renewal Sales Tax Capital Projects - PW	9,910,786	1,062,561	10,973,347
3100	Emer Comm/Ops Ctr Capital	36,837	(36,837)	-
3710	Public Lands Capital Program	2,183,843	5,671	2,189,514
3810	Facilities Expansion Capital	4,288,819	(252,059)	4,036,760
	Total Capital Projects Funds	\$ 28,305,294	\$ 302,053	\$ 28,607,347
Internal Service Funds				
5200	Property and Casualty	\$ 4,388,636	\$ -	\$ 4,388,636
5300	Employee Group Benefits	18,453,352	-	18,453,352
5400	Fleet Management	4,367,322	-	4,367,322
	Total Internal Service Funds	\$ 27,209,310	\$ -	\$ 27,209,310

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

	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2013</u>	<u>Tentative</u> <u>FY 2014</u>	Personnel Actions AFTER Tentative Budget			<u>Adopted</u> <u>FY 2014</u>
					<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<u>Lake County BCC</u>								
Communications	7.00	7.00	7.00	6.00	0.00	0.00	0.00	6.00
Community Services	23.00	22.00	22.00	22.00	0.00	0.00	0.00	22.00
Community Safety and Compliance	53.00	51.00	53.00	53.00	0.00	0.00	0.00	53.00
County Attorney	7.00	7.00	7.00	6.00	0.00	0.00	0.00	6.00
County Manager	17.00	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Facilities and Fleet Management	0.00	25.00	25.00	26.00	0.00	0.00	0.00	26.00
Facilities Development and Management	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal and Administrative Services	0.00	14.00	14.00	13.00	0.00	0.00	0.00	13.00
Growth Management	35.00	32.00	32.00	30.00	0.00	0.00	0.00	30.00
Human Resources	8.00	8.00	9.00	9.00	0.00	0.00	0.00	9.00
Information Technology	25.00	25.00	25.00	22.00	0.00	0.00	0.00	22.00
Judicial Support	9.00	10.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	104.00	100.00	99.00	96.00	0.00	0.00	1.00	97.00
Public Safety	207.00	213.00	213.00	213.00	0.00	0.00	0.00	213.00
Public Works	182.00	184.00	184.00	183.00	0.00	0.00	0.00	183.00
TOTAL - BCC Operating Funds	723.00	718.00	720.00	709.00	0.00	0.00	1.00	710.00
County Manager	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities and Fleet Management	0.00	19.00	19.00	19.00	0.00	0.00	0.00	19.00
TOTAL - BCC Non-Operating Funds	19.00	19.00	19.00	19.00	0.00	0.00	0.00	19.00
TOTAL - Board of County Commissioner	742.00	737.00	739.00	728.00	0.00	0.00	1.00	729.00
<u>Lake County Constitutional Officers</u>								
Clerk of the Circuit Court	216.00	208.00	208.00	212.00	0.00	0.00	0.00	212.00
Property Appraiser	37.00	36.00	36.00	39.00	0.00	0.00	0.00	39.00
Sheriff's Office	743.00	711.00	711.00	700.00	0.00	0.00	0.00	700.00
Supervisor of Elections	13.00	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Tax Collector	67.00	67.00	67.00	68.00	0.00	0.00	0.00	68.00
TOTAL - Constitutional Officers	1,076.00	1,035.00	1,035.00	1,032.00	0.00	0.00	0.00	1,032.00
TOTAL - Lake County	1,818.00	1,772.00	1,774.00	1,760.00	0.00	0.00	1.00	1,761.00

**Proposed Adjustments to Capital Outlay by Fund
FY 2014 Adopted Budget**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>Project</u>	<u>Total</u>
COUNTY FIRE RESCUE 1680			
<u>Public Safety</u>			
Fire Rescue			
(2) F-150 Vehicles	0851110		\$ (50,000)
(2) F-150 Vehicles	0851110	00001	50,000
Total Capital Outlay - County Fire Rescue			\$
RENEWAL SALES TAX CAPITAL PROJECTS - PW 3040			
<u>Public Works</u>			
Engineering			
Fiberglass Truck Bed Cover	5056350		\$ (1,400)
On-Road 2000 Gallon Truck Mounted Asphalt Distributor	5056350		136,900
Total Capital Outlay - Renewal Sales Tax Capital Projects - PW			\$ 135,500
TOTAL OPERATING BUDGET			\$ 135,500
TOTAL ALL FUNDS			\$ 135,500

**Proposed Adjustments to Capital Improvements by Fund
FY 2014 Adopted Budget**

Fund/Project	Project	Total
Federal / State Grants		
South Lake Trail Phase 3A	50015	\$ (2,828,358)
CR450 Paved Shoulders	50016	(44,894)
CR561 from US27 to CR48 (Signage & Pavement Markings)	50020	35,515
Sidewalk design on Abrams Road near Eustis Elementary and Middle Schools	50024	4,917
Total Federal / State Grants		\$ (2,832,820)
Renewal Sales Tax Capital Projects		
ECOC FY2014 Expenses	80140	\$ 188,517
Total Renewal Sales Tax Capital Projects		\$ 188,517
Renewal Sales Tax Capital Projects - PW		
Infrastructure - Undesignated		\$ (135,500)
Total Renewal Sales Tax Capital Projects - PW		\$ (135,500)
TOTAL - All Funds		\$ (2,779,803)

RESOLUTION NO. 2013 – 106

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2014, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2014.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 10, 2013, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 20, 2013, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 24, 2013, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. A Countywide final millage rate of 4.7309 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2014, and shall be effective October 1, 2013.

Section 2. The Countywide millage rate of 4.7309 does not exceed the rolled-back rate of 4.7645 mills. The Countywide millage rate of 4.7309 mills is 0.71% less than the rolled-back rate of 4.7645 mills.

Section 3. The aggregate rate of 5.5536 mills per \$1,000 valuation is 0.91% less than the aggregate rolled-back rate of 5.6044 mills.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2014.

Section 4. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 24th day of September 2013 by the following vote:

- Yes Commissioner Sullivan
- No Commissioner Sullivan

- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Conner
- No Commissioner Conner

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This _____ day of September 2013.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2013 – 107

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2014, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on June 27, 2000, the Board of County Commissioners adopted Resolution No. 2000-35, which established the countywide Lake County Municipal Service Taxing Unit (MSTU) for Ambulance and Emergency Medical Services; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2014.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 10, 2013, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

WHEREAS, on September 20, 2013, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 24, 2013, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.3853 mills is hereby levied on all property within the Lake County MSTU for Ambulance and Emergency Medical Services and is to be used for the Ambulance and Emergency Medical Services MSTU for Fiscal Year 2014, and shall be effective October 1, 2013.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2014.

Section 2. The millage rate of 0.3853 does not exceed the rolled-back rate of 0.3880 mills. The millage rate of 0.3853 is 0.7% less than the rolled-back rate of 0.3880 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 24th day of September 2013 by the following vote:

- Yes Commissioner Sullivan
- No Commissioner Sullivan

- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Conner
- No Commissioner Conner

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This _____ day of September 2013.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2013 - 108

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR THE UNINCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2014, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on December 11, 1990, the Board of County Commissioners adopted Ordinance No. 1990-25, which provided for the establishment of a municipal service taxing unit for all of the unincorporated area of Lake County for the provision of stormwater management, parks and roads; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2014.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 10, 2013, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

WHEREAS, on September 20, 2013, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 24, 2013, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.4984 mills is hereby levied on all property within the Lake County MSTU for Stormwater Management, Parks and Roads and is to be used for the Stormwater Management, Parks and Roads MSTU, for Fiscal Year 2014, and shall be effective October 1, 2013.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2014.

Section 2. The millage rate of 0.4984 mills does not exceed the rolled-back rate of 0.5044 mills. The millage rate of 0.4984 is 1.19% less than the rolled-back rate of 0.5044 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 24th day of September 2013 by the following vote:

- Yes Commissioner Sullivan
- No Commissioner Sullivan

- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Conner
- No Commissioner Conner

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This _____ day of September 2013.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2013 – 109

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2014, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on December 19, 2006 the Board of County Commissioners adopted Resolution No. 2006-115, which established the Lake County Municipal Service Taxing Unit For Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services (MSTU) for a portion of unincorporated Lake County, for the Towns of Astatula and Howey-in-the-Hills and a portion of the Town of Lady Lake for Fire Protection; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Municipal Service Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2014.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 10, 2013, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Lake County Municipal Service Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Lake County Municipal Service Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services; and

WHEREAS, on September 20, 2013, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 24, 2013, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.3222 mills is hereby levied on all property within the Lake County Municipal Services Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services and is to be used for the Fire Rescue/Emergency Medical Services MSTU for Fiscal Year 2014, and shall be effective October 1, 2013.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2014.

Section 2. The millage rate of 0.3222 does not exceed the rolled-back rate of 0.3261 mills. The millage rate of 0.3222 is 1.2% less than the rolled-back rate of 0.3261 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 24th day of September 2013 by the following vote:

- Yes Commissioner Sullivan
- No Commissioner Sullivan

- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Conner
- No Commissioner Conner

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This _____ day of September 2013.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2013 – 110

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2014, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on February 17, 2004, the Board of County Commissioners adopted Resolution No. 2004-29, calling for a bond referendum for the issuance of limited general obligation bonds in the aggregate principal amount not exceeding \$36,000,000 to finance the cost of purchasing environmentally sensitive lands; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2014.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 10, 2013, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for Lake County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 20, 2013, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 24, 2013, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. A final millage rate of 0.1900 mills is hereby levied on all property within Lake County, Florida, to be used for Lake County voter approved debt service for environmentally sensitive lands, for Fiscal Year 2014, and shall be effective October 1, 2013.

Section 2. Effective Date. This Resolution shall take effect upon adoption.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2014.

PASSED AND ADOPTED at a public hearing this 24th day of September 2013 by the following vote:

- Yes Commissioner Sullivan
- No Commissioner Sullivan

- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Conner
- No Commissioner Conner

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Cadwell
- No Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This _____ day of September 2013.

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2013 - 111

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2014, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets by the taxing authorities in Lake County, Florida; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03, and computed the proposed millage rates necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 10, 2013, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County, and at said public hearing the Board of County Commissioners of Lake County, Florida, amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rates; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 20, 2013, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

RESOLUTION ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2014.

WHEREAS, the Board of County Commissioners of Lake County, Florida, met on September 24, 2013, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida:

Section 1. That the Board of County Commissioners of Lake County, Florida, hereby adopts a Final Budget in the amount of \$351,246,603 for the Fiscal Year 2014, a copy of which is attached hereto and incorporated herein as Exhibit "A".

Section 2. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 24th day of September 2013.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This _____ day of September 2013

ATTEST:

Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:

Sanford A. Minkoff
County Attorney

Exhibit A

FY 2014 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2014	Adjustment	Adopted Budget FY 2014
Countywide Funds				
0010	General	\$ 123,888,796	\$ 76,228	\$ 123,965,024
1120	County Transportation Trust	16,821,295	(37,932)	16,783,363
1220	Lake County Ambulance	6,819,201	(1,000)	6,818,201
1900	County Library System	4,620,062	-	4,620,062
	Total Countywide Funds	\$ 152,149,354	\$ 37,296	\$ 152,186,650
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 955,058	\$ (198,067)	\$ 756,991
1081	Parks Impact Fee Trust - Central District	30,319	-	30,319
1082	Parks Impact Fee Trust - North District	33,355	-	33,355
1083	Parks Impact Fee Trust - South District	440,679	22,587	463,266
1151	Road Impact Fees - District 1	-	-	-
1152	Road Impact Fees - District 2	6,592,979	-	6,592,979
1153	Road Impact Fees - District 3	2,933,851	(86)	2,933,765
1154	Road Impact Fees - District 4	-	-	-
1155	Road Impact Fees - District 5	2,779,046	(26,730)	2,752,316
1156	Road Impact Fees - District 6	1,380,994	1,064,567	2,445,561
1157	South Transportation Benefit District	319,675	-	319,675
1158	Central Transportation Benefit District	197,600	-	197,600
1159	North Transportation Benefit District	198,550	-	198,550
1190	Fish Conservation	160,467	-	160,467
1230	MSTU - Stormwater Management	4,721,859	(95,684)	4,626,175
1231	MSTU - Parks Services	4,928,789	14,678	4,943,467
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	2,363,398	-	2,363,398
1250	Resort/Development Tax	5,703,078	(5,114)	5,697,964
1290	Greater Hills MSBU	299,342	-	299,342
1330	Law Enforcement Trust	195,980	-	195,980
1370	Greater Groves MSBU	292,392	-	292,392
1410	Infrastructure Sales Tax Revenue	11,444,066	-	11,444,066
1430	Village Green Street Lighting	26,802	-	26,802
1450	Greater Pines Municipal Services	295,125	-	295,125
1460	Picciola Island Street Lighting	8,134	-	8,134
1470	Valencia Terrace Street Lighting	13,453	-	13,453
1500	Lake County Environmental Recovery	-	-	-
1520	Building Services	2,184,793	(70,058)	2,114,735
1680	County Fire Rescue	25,510,452	211,294	25,721,746
1690	Fire Services Impact Fee Trust	1,986,464	14,855	2,001,319
1800	Employees Benefit	-	-	-
1850	Animal Services Trust	397,448	-	397,448
	Total Special Revenue Funds	\$ 76,394,148	\$ 932,242	\$ 77,326,390

Exhibit A

FY 2014 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2014	Adjustment	Adopted Budget FY 2014
Grant Funds				
1200	Community Development Block Grant	\$ 3,882,845	\$ 151,904	\$ 4,034,749
1210	Public Transportation	10,273,732	83,543	10,357,275
1260	Affordable Housing Assist Trust	930,521	(53,773)	876,748
1270	Section 8	3,949,905	(24,968)	3,924,937
1300	Federal/State Grants	13,314,443	2,461,851	15,776,294
1310	Restricted Local Programs	1,270,332	7,148	1,277,480
1320	Energy Efficiency and Conservation Block Grant	-	-	-
	Total Grant Funds	\$ 33,621,778	\$ 2,625,705	\$ 36,247,483
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 318,046	\$ -	\$ 318,046
2610	Renewal Sales Tax Debt Service	1,315,359	-	1,315,359
2710	Public Lands Program	3,758,020	(100)	3,757,920
2810	Expansion Projects Debt Service	5,783,276	-	5,783,276
	Total Debt Service Funds	\$ 11,174,701	\$ (100)	\$ 11,174,601
Enterprise Funds				
4200	Landfill Enterprise	\$ 17,096,671	\$ (16,872)	\$ 17,079,799
4220	Solid Waste Closures and Long Term Care	1,425,963	(10,940)	1,415,023
	Total Enterprise Funds	\$ 18,522,634	\$ (27,812)	\$ 18,494,822
	Subtotal Operating Budget	\$ 291,862,615	\$ 3,567,331	\$ 295,429,946
	Less Operating Transfers	\$ (17,812,382)	\$ -	\$ (17,812,382)
	Total Operating Budget	\$ 274,050,233	\$ 3,567,331	\$ 277,617,564
Capital Projects Funds				
3020	Parks Capital Projects	\$ 771,611	\$ 4,734	\$ 776,345
3030	Renewal Sales Tax Capital Projects	11,113,398	(482,017)	10,631,381
3040	Renewal Sales Tax Capital Projects - PW	9,910,786	1,062,561	10,973,347
3100	Emer Comm/Ops Ctr Capital	36,837	(36,837)	-
3710	Public Lands Capital Program	2,183,843	5,671	2,189,514
3810	Facilities Expansion Capital	4,288,819	(252,059)	4,036,760
	Total Capital Projects Funds	\$ 28,305,294	\$ 302,053	\$ 28,607,347
Internal Service Funds				
5200	Property and Casualty	\$ 4,388,636	\$ -	\$ 4,388,636
5300	Employee Group Benefits	18,453,352	-	18,453,352
5400	Fleet Management	4,367,322	-	4,367,322
	Total Internal Service Funds	\$ 27,209,310	\$ -	\$ 27,209,310

Exhibit A
Presentation Reconciliation Summary
FY 2014 Budget by Fund

Operating Budget	Tentative		Adopted
Funds	Budget	Adjustment	Budget
	FY 2014		FY 2014
Countywide Funds	\$ 152,149,354	\$ 37,296	\$ 152,186,650
Special Revenue Funds	76,394,148	932,242	77,326,390
Grant Funds	33,621,778	2,625,705	36,247,483
Debt Service Funds	11,174,701	(100)	11,174,601
Enterprise Funds	18,522,634	(27,812)	18,494,822
Sub-Total Operating Budget	\$ 291,862,615	\$ 3,567,331	\$ 295,429,946
Less: Operating Transfers	(17,812,382)	-	(17,812,382)
Total Operating Budget	\$ 274,050,233	\$ 3,567,331	\$ 277,617,564
Capital Project Funds	\$ 28,305,294	\$ 302,053	\$ 28,607,347
Internal Service Funds	\$ 27,209,310	\$ -	\$ 27,209,310
Total Budget			
Countywide Funds	\$ 152,149,354	\$ 37,296	\$ 152,186,650
Special Revenue Funds	76,394,148	932,242	77,326,390
Grant Funds	33,621,778	2,625,705	36,247,483
Debt Service Funds	11,174,701	(100)	11,174,601
Enterprise Funds	18,522,634	(27,812)	18,494,822
Capital Project Funds	28,305,294	302,053	28,607,347
Internal Service Funds	27,209,310	-	27,209,310
Total All Funds	\$ 347,377,219	\$ 3,869,384	\$ 351,246,603

Discussion:

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

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

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

Revenue Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	General Fund - 0010	
Hazardous Materials Compliance	Public Safety:	
	Adjust budgeted revenue	\$ (83)
	Total Public Safety	\$ (83)
Interest Tax Collector	Constitutional Offices:	
	Adjustment for the interest for Tax Collector per Finance	\$ (2,000)
	Total Constitutional Offices	\$ (2,000)
Fund Balance - PO Carryforward	Non-Departmental:	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 78,311
	Total Non-Departmental	\$ 78,311
	Total Revenue General Fund	\$ 76,228

Expenditure Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	General Fund - 0010	
Workers Compensation	Information Technology: <u>Records Management</u> Adjustment to Worker's Compensation charges	\$ 835
	Total Information Technology	\$ 835
Regular Salaries Social Security Retirement Workers Compensation	Growth Management <u>Planning and Community Design</u> Adjustment for changes to personal services budgets	\$ 2,443 188 170 (1,164)
	Total Growth Management	\$ 1,637
	Public Safety: <u>Emergency Management</u> Adjust budgeted office supplies	\$ (83)
	Total Public Safety	\$ (83)
Office Supplies	Public Resources: <u>Lake Soil and Water Conservation</u> Adjustment to re-budget salary and benefits for previously deleted position.	\$ 44,433 3,400 3,054 6,900 124
	Total Public Resources	\$ 57,911
Transfer - Property Appraiser Insurance Premiums	Constitutional Offices: Adjustment for increase in DOR approved funding	\$ 336
	Adjustment for the increase in Catastrophic Inmate Medical Insurance	2,165
	Total Constitutional Offices	\$ 2,501
Contractual Services Repair & Maintenance Economic Stabilization Reserve for PO Carryforward	Non-Departmental: Adjust funding for Munis disaster recovery agreement to invoiced amount	\$ (1,500)
	Reduce funding for Munis agreements based on amounts provided by Clerk IT	(18,695)
	Adjust to balance General Fund	(44,689)
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	78,311
	Total Non-Departmental	\$ 13,427
	Total Expenditures General Fund	\$ 76,228

Revenue and Expenditure Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	County Transportation Trust Fund - 1120	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (37,932)
	Total Revenues	\$ (37,932)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (37,932)
	Total Expenditures	\$ (37,932)

Account Description	Lake County Ambulance - 1220	
	Revenues	
Interest - Tax Collector	Adjust interest receipts - Tax Collector no longer uses an interest bearing account	\$ (1,000)
	Total Revenues	\$ (1,000)
	Expenditures	
Reserve for Operations	Adjust reserve for change in revenues	\$ (1,000)
	Total Expenditures	\$ (1,000)

Account Description	County Library System - 1900	
	Revenues	\$ -
	Total Revenues	\$ -
	Expenditures	
	Library Services:	
Regular Salaries		\$ 5,068
Social Security Matching	Adjust personal services to reflect updated salary and benefits.	390
Retirement Contributions		352
Workers' Compensation		14
	Cagan Crossings Community Library:	
Regular Salaries		(2,756)
Social Security Matching	Adjust personal services to reflect updated salary and benefits.	(210)
Retirement Contributions		(191)
Workers' Compensation		(8)
Special Reserve		(2,659)
	Total Expenditures	\$ -

Account Description	Library Impact Fee Trust - 1070	
	Revenues	
	Public Resources:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (198,067)
	Total Revenues	\$ (198,067)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (198,067)
	Total Expenditures	\$ (198,067)

Account Description	Parks Impact Fee South District - 1083	
	Revenues	
	Public Resources:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 22,587
	Total Revenues	\$ 22,587
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 22,587
	Total Expenditures	\$ 22,587

Revenue and Expenditure Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	Road Impact Fees - District 3 Fund - 1153	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (86)
	Total Revenues	\$ (86)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (86)
	Total Expenditures	\$ (86)

Account Description	Road Impact Fees - District 5 Fund - 1155	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (26,730)
	Total Revenues	\$ (26,730)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (26,730)
	Total Expenditures	\$ (26,730)

Account Description	Road Impact Fees - District 6 Fund - 1156	
	Revenues	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 1,064,567
	Total Revenues	\$ 1,064,567
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 1,064,567
	Total Expenditures	\$ 1,064,567

Account Description	MSTU - Stormwater Fund - 1230	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (95,684)
	Total Revenues	\$ (95,684)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (95,684)
	Total Expenditures	\$ (95,684)

Account Description	MSTU - Parks - 1231	
	Revenues	
	Public Resources:	
Other Contributions/Donations - PEAR Park	Adjustment to reflect the receipt of half of the VIVA Florida Demonstration Garden Grant	\$ (1,500)
Fund Balance - Beginning of Year		1,500
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	14,678
	Total Revenues	\$ 14,678
	Expenditures	
Repair & Maintenance - P.E.A.R. Park		\$ (34,299)
Imp Other than Bldg - P.E.A.R. Park		3,000
Repair & Maintenance - P.E.A.R. Park	Adjustment to realign expenditures to appropriate account lines.	34,299
Imp Other than Bldg - P.E.A.R. Park		(3,000)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	14,678
	Total Expenditures	\$ 14,678

Revenue and Expenditure Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	Resort/Development Tax Fund - 1250	
	Revenues	
	County Manager:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (5,114)
	Total Revenues	\$ (5,114)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (5,114)
	Total Expenditures	\$ (5,114)

Account Description	Building Services - 1520	
	Revenues	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (70,058)
	Total Revenues	\$ (70,058)
	Expenditures	
Regular Salaries		\$ 2,610
Social Security Matching		199
Retirement Contributions	Adjust personal services to reflect salary and benefits for recently filled position.	181
Workers' Compensation		8
Reserve for Operations		(2,998)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	(70,058)
	Total Expenditures	\$ (70,058)

Account Description	County Fire Control Fund - 1680	
	Revenues	
	Public Safety:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 211,294
	Total Revenues	\$ 211,294
	Expenditures	
Regular Salaries		\$ 6,197
Social Security Matching		475
Retirement Contributions	Adjust personal services to reflect changes to the final proposed budget	1,181
Workers' Compensation		369
Machinery & Equipment	Move funds into Countywide vehicle purchase account	(50,000)
Machinery & Equipment		50,000
Reserve for operations	Adjust reserve to balance fund 1680	(8,222)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	211,294
	Total Expenditures	\$ 211,294

Account Description	Fire Services Impact Fee Trust - 1690	
	Revenues	
	Public Safety:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 14,855
	Total Revenues	\$ 14,855
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 14,855
	Total Expenditures	\$ 14,855

Revenue and Expenditure Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	Community Development Block Grant Fund - 1200	
Fund Balance - PO Carryforward	Revenues	
	Community Services: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 151,904
	Total Revenues	\$ 151,904
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 151,904
	Total Expenditures	\$ 151,904

Account Description	Public Transportation Fund - 1210	
Fund Balance - PO Carryforward	Revenues	
	Community Services: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 83,543
	Total Revenues	\$ 83,543
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 83,543
	Total Expenditures	\$ 83,543

Account Description	Affordable Housing Assistance Trust Fund - 1260	
Fund Balance - PO Carryforward	Revenues	
	Community Services: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (53,773)
	Total Revenues	\$ (53,773)
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (53,773)
	Total Expenditures	\$ (53,773)

Account Description	Section 8 - 1270	
Fund Balance - PO Carryforward	Revenues	
	Community Services: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (24,968)
	Total Revenues	\$ (24,968)
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (24,968)
	Total Expenditures	\$ (24,968)

Account Description	Federal/State Grants Fund - 1300	
Fund Balance - PO Carryforward	Revenues	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 5,294,671
	LAP Projects - S. Lake Trail Construction	(2,828,358)
	LAP Projects - CR 450 Construction	(44,894)
	LAP Projects - CR 561 Signage & Pavement Markings	35,515
	LAP Projects - Abrams Road Sidewalk	4,917
	Total Revenues	\$ 2,461,851
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 5,294,671
	LAP Projects - S. Lake Trail Construction	(2,828,358)
	LAP Projects - CR 450 Construction	(44,894)
	LAP Projects - CR 561 Signage & Pavement Markings	35,515
	LAP Projects - Abrams Road Sidewalk	4,917
	Total Expenditures	\$ 2,461,851

Revenue and Expenditure Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	Restricted Local Programs Fund - 1310	
Fund Balance - PO Carryforward	Revenues	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 7,148
	Total Revenues	\$ 7,148
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 7,148
	Total Expenditures	\$ 7,148

Account Description	Public Lands Program - 2710	
Interest - Tax Collector	Revenues	
	Adjust the interest for Tax Collector's per Finance	\$ (100)
	Total Revenues	\$ (100)
Debt Service Reserve	Expenditures	
	Adjust reserve for the removal of interest for TC per Finance	\$ (100)
	Total Expenditures	\$ (100)

Account Description	Landfill Enterprise Fund - 4200	
Interest - Tax Collector Fund Balance - PO Carryforward	Revenues	
	Public Works:	
	Adjustment to remove Tax Collector interest on assessment collections.	\$ (500)
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	(16,372)
	Total Revenues	\$ (16,872)
Reserve for PO Carryforward Reserve for Operations	Expenditures	
	EU - Administration:	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (16,372)
	Adjustment to remove Tax Collector interest on assessment collections. Balance in Reserve for Operations after this adjustment is \$4,004,389.	(500)
	Total Expenditures	\$ (16,872)

Account Description	Solid Waste Closures and Long Term Care - 4220	
Fund Balance - PO Carryforward	Revenues	
	Public Works:	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (10,940)
	Total Revenues	\$ (10,940)
Reserve for PO Carryforward	Expenditures	
	EU - Administration:	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (10,940)
	Total Expenditures	\$ (10,940)

Account Description	Parks Capital Projects Fund - 3020	
Fund Balance - PO Carryforward	Revenues	
	Public Resources:	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 4,734
	Total Revenues	\$ 4,734
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 4,734
	Total Expenditures	\$ 4,734

Revenue and Expenditure Budget Adjustments - FY 2014
Including Changes Since Tentative Budget (September 10, 2013)



Account Description	Renewal Sales Tax Capital Projects Fund - 3030	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (482,017)
	Total Revenues	\$ (482,017)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (482,017)
Buildings - ECOC FY 2014 Expenses	Adjustment to account for outstanding Purchase Orders that were originally opened in Fund 3100	188,517
Reserve for Operations	which will be closed in FY 2014.	(188,517)
	Total Expenditures	\$ (482,017)

Account Description	Renewal Sales Tax Capital Projects - PW Fund - 3040	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 1,062,561
	Total Revenues	\$ 1,062,561
	Expenditures	
	Capital Projects - PW:	
Machinery & Equipment - Countywide Vehicles	Adjustment to add replacement On-Road 2000 Gallon Truck Mounted Asphalt Distributor.	\$ 136,900
Infrastructure - Undesignated		(135,500)
Machinery & Equipment - Countywide Vehicles	Adjustment to remove Fiberglass Truck Bed Cover purchased in FY 2013.	(1,400)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	1,062,561
	Total Expenditures	\$ 1,062,561

Account Description	Emerg Comm Ops Center - 3100	
	Revenues	
	Public Safety:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (36,837)
	Total Revenues	\$ (36,837)
	Expenditures	
	Public Safety:	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (36,837)
	Total Expenditures	\$ (36,837)

Account Description	Public Lands Capital Program Fund - 3710	
	Revenues	
	Public Resources:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 5,671
	Total Revenues	\$ 5,671
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ 5,671
	Total Expenditures	\$ 5,671

Account Description	Facilities Expansion Capital Fund - 3810	
	Revenues	
	Facilities Expansion Capital:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (252,059)
	Total Revenues	\$ (252,059)
	Expenditures	
	Facilities Expansion Capital:	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 09/04/2013	\$ (252,059)
	Total Expenditures	\$ (252,059)

Open Purchase Orders by Fund as of 9/4/13
Excluding Blanket POs

Fund No.	Fund Name	Tentative PO Amount FY 2014	Adjustment	Adopted PO Amount FY 2014
<u>Countywide Funds</u>				
0010	General	\$ 607,964	\$ 78,311	\$ 686,275
1120	County Transportation Trust	126,170	(37,932)	88,238
1220	Lake County Ambulance	-	-	-
1900	County Library System	-	-	-
	Total Countywide Funds	\$ 734,134	\$ 40,379	\$ 774,513
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 275,477	\$ (198,067)	\$ 77,410
1081	Park Impact Fee Trust-Central District	-	-	-
1082	Park Impact Fee Trust-North District	-	-	-
1083	Park Impact Fee Trust-South District	-	22,587	22,587
1151	Road Impact Fees-District 1	-	-	-
1152	Road Impact Fees-District 2	16,492	-	16,492
1153	Road Impact Fees-District 3	128,317	(86)	128,231
1154	Road Impact Fees-District 4	-	-	-
1155	Road Impact Fees-District 5	137,050	(26,730)	110,320
1156	Road Impact Fees-District 6	52,841	1,064,567	1,117,408
1190	Fish Conservation	-	-	-
1230	MSTU - Stormwater Management	638,774	(95,684)	543,090
1231	MSTU - Parks Services	400,000	14,678	414,678
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	36,028	-	36,028
1250	Resort/Development Tax	5,114	(5,114)	-
1290	Greater Hills MSBU	-	-	-
1330	Law Enforcement Trust	-	-	-
1370	Greater Groves MSBU	-	-	-
1410	Infrastructure Sales Tax Revenue	-	-	-
1430	Village Green Street Lighting	-	-	-
1450	Greater Pines Municipal Services	-	-	-
1460	Picciola Island Street Lighting	-	-	-
1470	Valencia Terrace Street Lighting	-	-	-
1500	Lake County Environmental Recovery	-	-	-
1520	Building Services	137,330	(70,058)	67,272
1680	County Fire Rescue	1,010,743	211,294	1,222,037
1690	Fire Services Impact Fee Trust	335	14,855	15,190
1800	Employees Benefit	-	-	-
1850	Animal Services Trust	-	-	-
	Total Special Revenue Funds	\$ 2,838,501	\$ 932,242	\$ 3,770,743

Open Purchase Orders by Fund as of 9/4/13
Excluding Blanket POs

Fund No.	Fund Name	Tentative PO Amount FY 2014	Adjustment	Adopted PO Amount FY 2014
<u>Grant Funds</u>				
1200	Community Development Block Grant	\$ 998,285	\$ 151,904	\$ 1,150,189
1210	Public Transportation	112,594	83,543	196,137
1260	Affordable Housing Assistance Trust	178,338	(53,773)	124,565
1270	Section 8	24,968	(24,968)	-
1300	Federal / State Grants	404,750	5,294,671	5,699,421
1310	Restricted Local Programs	-	7,148	7,148
1320	Energy Efficiency and Conserv Block Grant	-	-	-
	Total Grant Funds	\$ 1,718,935	\$ 5,458,525	\$ 7,177,460
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ -	\$ -	\$ -
2610	Renewal Sales Tax Debt Service	-	-	-
2710	Public Lands Program	-	-	-
2810	Expansion Projects Debt Service	-	-	-
	Total Debt Service Funds	\$ -	\$ -	\$ -
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 109,984	\$ (16,372)	\$ 93,612
4220	Solid Waste Closures and Long Term Care	54,356	(10,940)	43,416
	Total Enterprise Funds	\$ 164,340	\$ (27,312)	\$ 137,028
	Total Operating Budget	\$ 5,455,910	\$ 6,403,834	\$ 11,859,744
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 5,184	\$ 4,734	\$ 9,918
3030	Renewal Sales Tax Capital Projects	662,444	(482,017)	180,427
3040	Renewal Sales Tax Capital Projects-PW	1,055,877	1,062,561	2,118,438
3100	Emerg Comm Ops Center	36,837	(36,837)	-
3710	Public Lands Capital Program	21,173	5,671	26,844
3810	Facilities Expansion Capital Projects	4,079,681	(252,059)	3,827,622
	Total Capital Projects Funds	\$ 5,861,196	\$ 302,053	\$ 6,163,249
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ -	\$ -	\$ -
5300	Employee Group Benefits	-	-	-
5400	Fleet Management	-	-	-
	Total Internal Service Funds	\$ -	\$ -	\$ -
	Total All Funds	\$ 11,317,106	\$ 6,705,887	\$ 18,022,993

First Public Hearing

BOARD OF COUNTY COMMISSIONERS, LAKE COUNTY, FLORIDA

Tentative Budget Hearing – Fiscal Year 2014

AGENDA

Tuesday, September 10, 2013

TIME: 5:05 P.M.

PLACE: Board of County Commission Chambers, 315 West Main Street, Tavares, Florida

I. **Meeting Called to Order** – Leslie Campione, Chairman

II. **Purpose of Public Hearing** – David C. Heath, County Manager

III. **Presentation of Tentative Budget** – Steve Koontz, Fiscal and Administrative Services Director
Millage Rates

IV. **Public Participation**

V. **Board of County Commissioners Action**

A. Tentative Tax Rates

Recommended Motion:

Approval to adopt tentative millage rates for Fiscal Year 2014 as follows:

Lake County General Fund Countywide Millage – 4.7309 mills

Lake County Ambulance MSTU – 0.3853 mills

Lake County Public Lands – Voted Debt – 0.1900 mills

Lake County Stormwater, Roads and Parks MSTU – 0.4984 mills

Lake County Fire Rescue MSTU – 0.3222 mills

B. Changes to the Fiscal Year 2014 Recommended Budget

Recommended Motion:

Approval to adopt changes to the Fiscal Year 2014 Recommended Budget totaling \$(3,711,810).

C. Tentative Budget

Recommended Motion:

Approval to adopt the Fiscal Year 2014 Tentative Budget totaling \$347,377,219.

D. Final Public Hearing

Recommended Motion:

Approval of the public hearing for final adoption of the Fiscal Year 2014 millage rates and budget on September 24, 2013 at 5:05 p.m., or as soon thereafter as possible, in the Board of County Commissioners' Chambers, 315 West Main Street, Tavares, Florida.



LAKE COUNTY

FLORIDA

Lake County
Comparison of Proposed Millages to Rollback Rate

Taxing District	FY 2013 Millage Rate	FY 2014 Rollback Rate	FY 2014 Proposed Millage Rate	Proposed Millage as a % Change of Rollback Rate**
Countywide Funds				
General	4.7309	4.7645	4.7309	-0.71%
Lake County Ambulance MSTU	0.3853	0.3880	0.3853	-0.70%
Special Taxing Districts				
Stormwater, Parks and Roads MSTU	0.4984	0.5044	0.4984	-1.19%
Fire Rescue/Emergency Medical Services MSTU	0.3222	0.3261	0.3222	-1.20%
Total All Funds	5.9368	5.9830	5.9368	-0.91%
Public Lands - Voted Debt*	0.1900		0.1900	

* Lake County voters approved a public-lands referendum on November 2, 2004 for up to an additional one-third millage for the acquisition and improvement of public-lands

** Total % change has been calculated using the current year proposed aggregate millage rate divided by the current year aggregate rolled-back rate (Tax Form DR-420)

Proposed Adjustment FY 2014 Tentative Budget

Fund No.	Fund Name	Recommended Budget FY 2014	Adjustment	Tentative Budget FY 2014
Countywide Funds				
0010	General	\$ 125,134,001	\$ (1,245,205)	\$ 123,888,796
1120	County Transportation	17,045,477	(224,182)	16,821,295
1220	Lake County Ambulance	6,819,201	-	6,819,201
1900	County Library System	4,734,005	(113,943)	4,620,062
	Total Countywide Funds	\$ 153,732,684	\$ (1,583,330)	\$ 152,149,354
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 1,150,418	\$ (195,360)	\$ 955,058
1081	Parks Impact Fee Trust - Central District	12,974	17,345	30,319
1082	Parks Impact Fee Trust - North District	33,355	-	33,355
1083	Parks Impact Fee Trust - South District	493,513	(52,834)	440,679
1151	Road Impact Fees - District 1	-	-	-
1152	Road Impact Fees - District 2	6,596,066	(3,087)	6,592,979
1153	Road Impact Fees - District 3	2,853,376	80,475	2,933,851
1154	Road Impact Fees - District 4	67,473	(67,473)	-
1155	Road Impact Fees - District 5	2,797,622	(18,576)	2,779,046
1156	Road Impact Fees - District 6	1,637,563	(256,569)	1,380,994
1157	South Transportation Benefit District	198,550	121,125	319,675
1158	Central Transportation Benefit District	197,600	-	197,600
1159	North Transportation Benefit District	319,675	(121,125)	198,550
1190	Fish Conservation	160,467	-	160,467
1230	MSTU - Stormwater Management	4,212,162	509,697	4,721,859
1231	MSTU - Parks Services	4,991,779	(62,990)	4,928,789
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	2,591,301	(227,903)	2,363,398
1250	Resort / Development Tax	5,705,395	(2,317)	5,703,078
1290	Greater Hills MSBU	299,342	-	299,342
1330	Law Enforcement Trust	195,980	-	195,980
1370	Greater Groves MSBU	292,392	-	292,392
1410	Infrastructure Sales Tax Revenue	11,444,066	-	11,444,066
1430	Village Green Street Lighting	26,802	-	26,802
1450	Greater Pines Municipal Services	295,125	-	295,125
1460	Picciola Island Street Lighting	8,134	-	8,134
1470	Valencia Terrace Street Lighting	13,453	-	13,453
1500	Lake County Environmental Recovery	-	-	-
1520	Building Services	2,059,921	124,872	2,184,793
1680	County Fire Rescue	25,416,211	94,241	25,510,452
1690	Fire Services Impact Fee Trust	2,258,533	(272,069)	1,986,464
1800	Employees Benefit	-	-	-
1850	Animal Shelter Sterilization Trust	397,448	-	397,448
	Total Special Revenue Funds	\$ 76,726,696	\$ (332,548)	\$ 76,394,148

Proposed Adjustment FY 2014 Tentative Budget

Fund No.	Fund Name	Recommended Budget FY 2014	Adjustment	Tentative Budget FY 2014
Grant Funds				
1200	Community Development Block Grant	\$ 4,103,852	\$ (221,007)	\$ 3,882,845
1210	Public Transportation	9,349,781	923,951	10,273,732
1260	Affordable Housing Assist Trust	865,271	65,250	930,521
1270	Section 8	3,947,936	1,969	3,949,905
1300	Federal / State Grants	13,979,464	(665,021)	13,314,443
1310	Restricted Local Programs	1,360,047	(89,715)	1,270,332
1320	Energy Efficiency and Conservation Block Grant	-	-	-
	Total Grant Funds	\$ 33,606,351	\$ 15,427	\$ 33,621,778
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 318,046	\$ -	\$ 318,046
2610	Renewal Sales Tax LOC	1,315,359	-	1,315,359
2710	Public Lands Program	3,758,020	-	3,758,020
2810	Expansion Projects Debt Service	5,783,276	-	5,783,276
	Total Debt Service Funds	\$ 11,174,701	\$ -	\$ 11,174,701
Enterprise Funds				
4200	Landfill Enterprise	\$ 17,084,559	\$ 12,112	\$ 17,096,671
4220	Solid Waste Closures and Long Term Care	1,421,726	4,237	1,425,963
	Total Enterprise Funds	\$ 18,506,285	\$ 16,349	\$ 18,522,634
	Subtotal Operating Budget	\$ 293,746,717	\$ (1,884,102)	\$ 291,862,615
	Less Operating Transfers	\$ (17,213,353)	\$ (599,029)	\$ (17,812,382)
	Total Operating Budget	\$ 276,533,364	\$ (2,483,131)	\$ 274,050,233
Capital Projects Funds				
3020	Parks Capital Projects	\$ 694,352	\$ 77,259	\$ 771,611
3030	Renewal Sales Tax Capital Projects	12,463,882	(1,350,484)	11,113,398
3040	Renewal Sales Tax Capital Projects - PW	9,598,701	312,085	9,910,786
3100	Emer Comm/Ops Ctr Capital	276,786	(239,949)	36,837
3710	Public Lands Capital Program	2,380,756	(196,913)	2,183,843
3810	Facilities Expansion Capital	4,678,293	(389,474)	4,288,819
	Total Capital Projects Funds	\$ 30,092,770	\$ (1,787,476)	\$ 28,305,294
Internal Service Funds				
5200	Property and Casualty	\$ 4,391,136	\$ (2,500)	\$ 4,388,636
5300	Employee Group Benefits	18,479,227	(25,875)	18,453,352
5400	Fleet Management	4,379,179	(11,857)	4,367,322
	Total Internal Service Funds	\$ 27,249,542	\$ (40,232)	\$ 27,209,310

Presentation Reconciliation Summary
Proposed Adjustments
FY 2014 Tentative Budget

Operating Budget	Recommended		Tentative
Funds	Budget	Adjustment	Budget
	FY 2014		FY 2014
Countywide Funds	\$ 153,732,684	\$ (1,583,330)	\$ 152,149,354
Special Revenue Funds	76,726,696	(332,548)	76,394,148
Grant Funds	33,606,351	15,427	33,621,778
Debt Service Funds	11,174,701	-	11,174,701
Enterprise Funds	18,506,285	16,349	18,522,634
Sub-Total Operating Budget	\$ 293,746,717	\$ (1,884,102)	\$ 291,862,615
Less: Operating Transfers	(17,213,353)	(599,029)	(17,812,382)
Total Operating Budget	\$ 276,533,364	\$ (2,483,131)	\$ 274,050,233
Capital Project Funds	\$ 30,092,770	\$ (1,787,476)	\$ 28,305,294
Internal Service Funds	\$ 27,249,542	\$ (40,232)	\$ 27,209,310
Total Budget			
Countywide Funds	\$ 153,732,684	\$ (1,583,330)	\$ 152,149,354
Special Revenue Funds	76,726,696	(332,548)	76,394,148
Grant Funds	33,606,351	15,427	33,621,778
Debt Service Funds	11,174,701	-	11,174,701
Enterprise Funds	18,506,285	16,349	18,522,634
Capital Project Funds	30,092,770	(1,787,476)	28,305,294
Internal Service Funds	27,249,542	(40,232)	27,209,310
Total All Funds	\$ 351,089,029	\$ (3,711,810)	\$ 347,377,219

Discussion:

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

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

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

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

	<u>Actual</u> <u>FY 2012</u>	<u>Adopted</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2013</u>	<u>Recommended</u> <u>FY 2014</u>	Personnel Actions AFTER			1st Public Hearing FY 2014
					Recommended Transfers	Budget Book Deletions	Additions	
<u>Lake County BCC</u>								
Communications	7.00	7.00	7.00	6.00	0.00	0.00	0.00	6.00
Community Safety and Compliance	53.00	51.00	53.00	53.00	0.00	0.00	0.00	53.00
Community Services	23.00	22.00	22.00	22.00	0.00	0.00	0.00	22.00
County Attorney	7.00	7.00	7.00	6.00	0.00	0.00	0.00	6.00
County Manager	17.00	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Facilities and Fleet Management	0.00	25.00	25.00	26.00	0.00	0.00	0.00	26.00
Facilities Development and Management	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal and Administrative Services	0.00	14.00	14.00	13.00	0.00	0.00	0.00	13.00
Growth Management	35.00	32.00	32.00	31.00	0.00	(1.00)	0.00	30.00
Human Resources	8.00	8.00	9.00	9.00	0.00	0.00	0.00	9.00
Information Technology	25.00	25.00	25.00	22.00	0.00	0.00	0.00	22.00
Judicial Support	9.00	10.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	104.00	100.00	99.00	96.00	0.00	0.00	0.00	96.00
Public Safety	207.00	213.00	213.00	213.00	0.00	0.00	0.00	213.00
Public Works	182.00	184.00	184.00	183.00	0.00	0.00	0.00	183.00
TOTAL - BCC Operating Funds	723.00	718.00	720.00	710.00	0.00	(1.00)	0.00	709.00
County Manager	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities and Fleet Management	0.00	19.00	19.00	19.00	0.00	0.00	0.00	19.00
TOTAL - BCC Non-Operating Funds	19.00	19.00	19.00	19.00	0.00	0.00	0.00	19.00
TOTAL - Board of County Commissioners	742.00	737.00	739.00	729.00	0.00	(1.00)	0.00	728.00
<u>Lake County Constitutional Officers</u>								
Clerk of the Circuit Court	216.00	208.00	208.00	212.00	0.00	0.00	0.00	212.00
Property Appraiser	37.00	36.00	36.00	39.00	0.00	0.00	0.00	39.00
Sheriff's Office	743.00	711.00	711.00	700.00	0.00	0.00	0.00	700.00
Supervisor of Elections	13.00	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Tax Collector	67.00	67.00	67.00	67.00	0.00	0.00	1.00	68.00
TOTAL - Constitutional Officers	1,076.00	1,035.00	1,035.00	1,031.00	0.00	0.00	1.00	1,032.00
TOTAL - Lake County	1,818.00	1,772.00	1,774.00	1,760.00	0.00	(1.00)	1.00	1,760.00

**Proposed Adjustments to Personnel by Fund
FY 2014 Tentative Budget**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Transfers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
<u>General</u>							
Communications							
Communications	0.00	(0.25)	0.00	0.00	Communications Director (allocation)	334	14-027
Communications	<u>0.00</u>	<u>(0.25)</u>	<u>0.00</u>	<u>0.00</u>	Webmaster (allocation)	56	14-026
	0.00	(0.50)	0.00	0.00			
County Attorney							
County Attorney	<u>(1.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Property Management Agent	59	14-023
	(1.00)	0.00	0.00	0.00			
Fiscal and Administrative Services							
Budget	<u>(1.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Sr. Budget Analyst	591	14-029
	(1.00)	0.00	0.00	0.00			
Facilities and Fleet Management							
Administration	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	Financial Analyst	NEW	***
	0.00	0.00	0.00	1.00			
Growth Management							
Administration	0.00	(0.50)	0.00	0.00	Growth Management Director (allocation)	648	14-009
Planning and Community Design	(1.00)	0.00	0.00	0.00	Office Assoc. IV	462	14-037
Planning and Community Design	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	Office Assoc. IV	462	14-037
	(1.00)	(0.50)	1.00	0.00			
Information Technology							
Geographic Information Services	(1.00)	0.00	0.00	0.00	Sr. GIS Analyst	627	14-031
Geographic Information Services	(1.00)	0.00	0.00	0.00	Land Records Coordinator	240	14-032
Geographic Information Services	<u>(1.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Sr. GIS Analyst	625	14-033
	(3.00)	0.00	0.00	0.00			
Public Resources							
Agricultural Education Services	<u>(1.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Office Associate IV	726	14-025
	(1.00)	0.00	0.00	0.00			
Public Safety							
Emergency Management	(0.65)	0.00	0.00	0.00	Emergency Mgmt. Ops. Mgr.	28	14-***
Emergency Management	0.00	(0.35)	0.00	0.00	Emergency Mgmt. Div. Mgr.	798	13-***
Emergency Management	<u>0.00</u>	<u>0.35</u>	<u>0.00</u>	<u>0.00</u>	Emergency Mgmt. Div. Mgr.	798	13-***
	(0.65)	0.00	0.00	0.00			
General	(7.65)	(1.00)	1.00	1.00			

Proposed Adjustments to Personnel by Fund
FY 2014 Tentative Budget

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Transfers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
<u>County Library System</u>							
Public Resources							
Library Services	(1.00)	0.00	0.00	0.00	Library Assistant I	169	14-024
Library Services	0.00	0.00	(1.00)	0.00	Library Page	535	14-017
Library Services	0.00	0.00	(1.00)	0.00	Library Page	403	14-016
Library Services	0.00	0.00	0.00	0.00	Library Page	239	14-034
Library Services	0.00	0.00	(1.00)	0.00	Library Page	239	14-034
County Library System	(1.00)	0.00	(3.00)	0.00			
SUBTOTAL - Countywide Funds	(8.65)	(1.00)	(2.00)	1.00			
<u>MSTU Parks</u>							
Public Resources							
Parks and Trails	(1.00)	0.00	0.00	0.00	Park Attendant	1125	14-030
MSTU Parks	(1.00)	0.00	0.00	0.00			
<u>Emergency 911</u>							
Public Safety							
Communication Technologies	0.00	0.00	0.00	1.00	** P.S. Technology Systems Analyst	NEW	14-028
Emergency 911	0.00	0.00	0.00	1.00			
<u>Resort/Development Tax</u>							
Communications							
Communications	0.00	0.25	0.00	0.00	Communications Director	334	14-027
Communications	0.00	0.25	0.00	0.00		56	14-026
Resort/Development Tax	0.00	0.50	0.00	0.00			
<u>Building Services</u>							
Growth Management							
Administration	0.00	0.50	0.00	0.00	Growth Management Director (allocation)	648	14-009
Building Services	0.00	0.50	0.00	0.00			
SUBTOTAL - Special Revenue Funds	(1.00)	1.00	0.00	1.00			
<u>Public Transportation</u>							
Community Services							
Public Transportation Admin	0.00	1.00	0.00	0.00	Mechanic I	898	14-***
Public Transportation	0.00	1.00	0.00	0.00			
<u>Affordable Housing Assistance Trust</u>							
Community Services							
Housing Svcs/SHIP Admin	0.00	(0.05)	0.00	0.00	Housing Div. Mgr. (allocation)	19	14-005
Housing Svcs/SHIP Admin	0.00	(0.05)	0.00	0.00	Office Associate III (allocation)	489	14-006
Affordable Housing Assistance Trust	0.00	(0.10)	0.00	0.00			
<u>Section 8</u>							
Community Services							
Housing Services/Section 8	0.00	0.05	0.00	0.00	Housing Div. Mgr. (allocation)	19	14-005
Housing Services/Section 8	0.00	0.05	0.00	0.00	Office Associate III (allocation)	489	14-006
Section 8	0.00	0.10	0.00	0.00			

**Proposed Adjustments to Personnel by Fund
FY 2014 Tentative Budget**

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Full Time Transfers</u>	<u>Part Time Add/Del</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
<u>Federal/State Grants</u>							
<u>Community Services Grant</u>							
Community Services							
Health and Human Services	0.00	0.00	(1.00)	0.00	Office Associate I	1118	14-001
<u>Emergency Management Trust</u>							
<u>Fund Grant</u>							
Public Safety							
Emergency Management	(0.35)	0.00	0.00	0.00	Emergency Mgmt. Ops. Mgr.	28	14-***
Emergency Management	0.00	0.35	0.00	0.00	Emergency Mgmt. Div. Mgr.	798	13-***
Emergency Management	0.00	(0.35)	0.00	0.00	Emergency Mgmt. Div. Mgr.	798	13-***
<u>Energy Efficiency and</u>							
<u>Conservation Block Grant</u>							
Growth Management							
Administration	(1.00)	0.00	0.00	0.00	Sustainability Planner	1000	14-022
<u>Energy Efficiency and</u>							
<u>Conservation Block Grant</u>							
	(1.35)	0.00	(1.00)	0.00			
<u>SUBTOTAL - Grant Funds</u>							
	(1.35)	1.00	(1.00)	0.00			
<u>Landfill Enterprise</u>							
Communications							
Communications	(1.00)	0.00	0.00	0.00	Public Education Associate	473	14-015
Public Works							
Solid Waste	(1.00)	0.00	0.00	0.00	Accounting Technician	747	14-014
<u>SUBTOTAL - Enterprise Funds</u>							
	(2.00)	0.00	0.00	0.00			
<u>TOTAL - Operating Funds</u>							
	(13.00)	1.00	(3.00)	2.00			
<u>Fleet Management</u>							
Facilities and Fleet Management							
Fleet Management	0.00	(1.00)	0.00	0.00	Mechanic I	898	14-***
<u>Fleet Management</u>							
	0.00	(1.00)	0.00	0.00			
<u>SUBTOTAL - Internal Service Funds</u>							
	0.00	(1.00)	0.00	0.00			
<u>TOTAL - All Funds</u>							
	(13.00)	0.00	(3.00)	2.00			

** 50% funded by Lake EMS.

*** To be determined

**Proposed Adjustments to Capital Outlay by Fund
FY 2014 Tentative Budget**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>Total</u>
GENERAL FUND 0010		
<u>Facilities and Fleet Management</u>		
Facilities Maintenance		
Maintenance Work Order Software - Project Rebudget	0851110	\$ 50,000
Board Chambers Audio/Visual System Upgrades - Project Rebudget	0851110	\$ 35,000
Total Capital Outlay - General Fund		\$ 85,000
PUBLIC TRANSPORTATION FUND 1210		
<u>Community Services</u>		
Transportation Disadvantaged Capital		
Grant Carry-forward (ITS Equipment)	2027220	(247,450)
Finding A Location Meeting DEP Requirements	2027220	(35,000)
Mobile / Surveillance / Security Equipment	2027220	85,592
(3) Buses	2027220	1,095,000
Van	2027220	30,000
Electronic fareboxes and vaults	2027220	300,000
Security System - Parking Lot	2027220	78,694
(25) Bus pads	2027220	150,000
Vehicle Locator System	2027220	145,718
Bus Wash	2027220	(5,000)
Undesignated	2027220	10,000
Total Capital Outlay - Public Transportation Fund		\$ 1,607,554
TOTAL OPERATING BUDGET		\$ 1,607,554
TOTAL ALL FUNDS		\$ 1,692,554

**Proposed Adjustments to Capital Improvements by Fund
FY 2014 Tentative Budget**

Fund/Project	Project	Total
Parks Impact Fee Trust - Central District		
P.E.A.R. Park - Bird Blind - Rebudget	40006	\$ 17,345
Total Parks Impact Fee Trust - Central District		\$ 17,345
Parks Impact Fee Trust - South District		
Ferndale Preserve - Tower, Boardwalk, Trails per FCT Grant	40004	\$ (75,000)
Northshore Overlook and Trailhead Project	40037	75,000
Total Parks Impact Fee Trust - South District		\$ -
Road Impact Fees - District 2		
Old 441 (Alfred St) from SR19 to Dora Avenue (SDY04039)	51000	\$ 1,464,000
Infrastructure Construction - Agreement with FDOT for SR44		(1,464,000)
Total Road Impact Fees - District 2		\$ -
South Transportation Benefit District		
Infrastructure - South District		\$ 121,125
Total South Transportation Benefit District		\$ 121,125
North Transportation Benefit District		
Infrastructure - North District		\$ (121,125)
Total North Transportation Benefit District		\$ (121,125)
MSTU - Parks Services		
P.E.A.R. Park - Placement of Trees in Proposed Bird Blind	40006	\$ 34,299
Total MSTU - Parks Services		\$ 34,299
County Fire Rescue		
Driveway Apron Replacement at Fire Stations		\$ 80,000
Total County Fire Rescue		\$ 80,000
Fire Services Impact Fee Trust		
Altoona Fire Station - FS14 - Planning and Consultant	70017	\$ (630,387)
Fire Station 90 Relocation - Rebudget	70026	10,000
Total Fire Services Impact Fee Trust		\$ (620,387)
Public Transportation		
Shelters - FTA 5307 - FY 2013	20505	\$ 80,000
Shelters - FTA 5307 - Next Phase	20504	(80,000)
ADA Bus Stops - FTA 5307 Pilot Program	20504	(56,000)
Rehab / Renovate Maintenance Facility	20504	16,140
ADA Bus Stops	20505	(44,000)
South Lake County - Undesignated FTA 5307 ORL UZA Funds	20506	44,641
Total Public Transportation		\$ (39,219)
Parks Capital Projects		
P.E.A.R. Park - Bird Blind - Rebudget	40006	81,993
Total Parks Capital Projects		\$ 81,993
TOTAL - All Funds		\$ (445,969)

Revenue Budget Adjustments - FY 2014
Including Changes Since Recommended Budget (July 2013)



Account Description	General Fund - 0010	
Interfund Transfer	Human Resources:	
	Adjustment due to changes in personal services associated with filling a vacant Risk and Benefits Representative position at a lower pay rate.	\$ 6,660
	Total Human Resources	\$ 6,660
Other Contributions/Donations	Growth Management:	
	Adjustment to Green Team Funding to provide budget for Ag Education Sevices.	\$ (2,500)
	Total Growth Management	\$ (2,500)
Hazardous Compl Hazard Mitigation Grant	Public Safety:	
	Adjust per the State's Haz Mat Program Adjust to reflect re-budget of revenue and expenditures from FY13	\$ 23,500
	Total Public Safety	\$ 23,500
Excess Fees-TC SRO	Constitutional Offices:	
	Reduction in estimated excess fees per Tax Collector's budget Estimated additional funding from Spring Creek Charter School	\$ (45,847) 40,000
	Total Constitutional Offices	\$ (5,847)
Other Contributions/Donations	Public Resources	
	<u>Agricultural Education Services</u>	
	Adjustment to Green Team Funding to provide budget for Ag Education Sevices.	\$ 2,500
Other Contributions/Donations Ag Center		
	Lake County Water Authority (LCWA) Grant to develop two (2) hands-on garden displays.	7,000
	<u>Public Lands Program</u>	
Other Miscellaneous Revenue - South Pine Lakes Reserve		
	Additional funding for restoration per Management Plan from revenue generated by harvesting of crooked wood.	3,000
	Total Public Resources	\$ 12,500
Ad Valorem CST Taxes Interfund Transfer 5% Receipt Fund Balance Fund Balance - PO Carryforward	Non- Departmental:	
	Adj to reflect the current millage rate of 4.7309 per Board July 9, 2013	\$ (969,236)
	Adj CST Revenue Estimate	(100,000)
	Adjust for updated total Administrative Fees budgeted for transfer to General Fund	(12,168)
	Adj 5% estimated receipt due to higher revenue estimates (sales tax in full for medicaid)	49,787
	Adj fund balance to reflect the latest projection	546,665
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(794,566)
	Total Non-Departmental	\$ (1,279,518)
	Total Revenue General Fund	\$ (1,245,205)

Expenditure Budget Adjustments - FY 2014
Including Changes Since Recommended Budget (July 2013)



Account Description	General Fund - 0010	
	Administrative Support	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 1,500
Social Security		115
	Total Administrative Support	\$ 1,615
	Communications:	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 1,750
Social Security		134
	Total Communications	\$ 1,884
	Community Safety and Compliance	
	<u>Community Safety and Compliance Administration</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 500
Social Security		38
	<u>Animal Services</u>	
Regular Salaries		7,718
Social Security	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	589
Retirement Contributions		(366)
Workers' Compensation		(165)
	<u>Code Enforcement Services</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	5,500
Social Security		419
	<u>Probation</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	6,000
Social Security		463
	Total Community Safety and Compliance	\$ 20,696
	Community Services:	
	<u>Community Services Administration</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 1,075
Social Security		84
	<u>Veterans Services</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,000
Social Security		77
	<u>Health and Human Services</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,500
Social Security		116
Lifestream Behavioral Cen	Restored \$52,440 to Lifestream Behavioral per BCC approval July 30, 2013	52,440
	Total Community Services	\$ 56,292
	County Attorney:	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 3,000
Social Security		200
Contractual Services	Add \$10,000 for the needed contractual services for the County Attorney's Office	10,000
	Total County Attorney	\$ 13,200
	County Manager:	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 2,000
Social Security		122
	Total County Manager	\$ 2,122
	Economic Development and Tourism:	
Regular Salaries		\$ (515)
Social Security		(41)
Retirement Contributions	Adjust personal services due to various changes multiple positions.	(140)
Workers' Compensation		(5)
	Total Economic Development and Tourism	\$ (701)

Expenditure Budget Adjustments - FY 2014
Including Changes Since Recommended Budget (July 2013)



Account Description	General Fund - 0010 (Cont'd)	
	Fiscal and Administrative Services:	
	<u>Budget Division</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 2,500
Social Security		192
Other Current Charges	Adjustment to increase budget for advertising for additional MYA Public Hearing.	300
	<u>Assessment Services</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	500
Social Security		38
	<u>Procurement Services</u>	
Regular Salaries	Adjust personal services due to reorganizing to the Fiscal and Administration Services Department.	3,000
Social Security		230
	<u>Procurement Services</u>	
Regular Salaries	Adjust personal services due to reorganizing to the Fiscal and Administration Services Department.	750
Social Security		56
	Total Fiscal and Administrative Services	\$ 7,566
	Growth Management:	
	<u>Growth Management Administration</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 750
Social Security		58
Promotional Activities	Adjust Green Team expenditures to provide budget for Ag Education Services.	(2,500)
	<u>Development Processing</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	500
Social Security		38
	<u>Planning and Community Development</u>	
Regular Salaries		(2,941)
Social Security	Adjustment to downgrade a full-time Office Associate IV position to a part-time Office Associate III position. In addition, Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	(228)
Retirement Contributions		(656)
Life and Health Insurance		(6,900)
Workers' Compensation		(27)
	Total Growth Management	\$ (11,906)
	Information Technology:	
	<u>Information Technology Administration</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 1,500
Social Security		115
	<u>Records Management</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	500
Social Security		38
	<u>Information Systems</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	3,500
Social Security		268
	<u>Geographic Information Systems</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security		154
	<u>Telecommunications</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,500
Social Security		115
	<u>Programming and Application Support</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security		152
	Total Information Technology	\$ 11,842
	Human Resources:	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 2,250
Social Security		173
Professional Services	Adjust budgeted amount for annual driver license checks	6,000
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,250
Social Security		172
Retirement Contributions		(111)
	Total Human Resources	\$ 10,734

Expenditure Budget Adjustments - FY 2014
Including Changes Since Recommended Budget (July 2013)



Account Description	General Fund - 0010 (Cont'd)	
	Facilities and Fleet Management	
Regular Salaries		\$ (9,815)
Social Security		3,569
Retirement Contributions	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,996
Life and Health Insurance		6,900
Workers' Compensation		121
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	5,500
Social Security		423
Machinery & Equipment	Project Rebudget from FY2013 for Maintenance Work Order Software.	50,000
Machinery & Equipment	Project Rebudget from FY2013 for Audio/Visual systems upgrades for the Board Chambers.	35,000
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security		153
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security		153
	Total Facilities and Fleet Management	\$ 99,000
	Public Resources:	
	<u>Public Resources Administration</u>	
Regular Salaries		\$ 2,910
Social Security	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	224
Retirement Contributions		115
Workers' Compensation		4
	<u>Fairgrounds Operations</u>	
Regular Salaries		(149)
Other Salaries and Wages	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,400
Social Security		95
Retirement Contributions		(80)
Workers' Compensation		(3)
	<u>Agricultural Education Services</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	5,500
Social Security		422
Repair & Maintenance - Ag Center	Lake County Water Authority (LCWA) Grant to develop two (2) hands-on garden displays.	7,000
Promotional Activities	Adjust Green Team expenditures to provide budget for Ag Education Services.	2,500
	<u>Mobile Irrigation Lab</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,000
Social Security		76
	<u>Public Lands Program</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,050
Social Security		82
Repair & Maintenance - South Pine Lakes Reserve	Additional funding for restoration per Management Plan from revenue generated by harvesting of crooked wood.	3,000
	Total Public Resources	\$ 25,146
	Public Safety:	
	<u>Emergency Management</u>	
Regular Salaries		\$ 7,509
Social Security		575
Retirement Contributions	Adjust labor cost split for Division Manager from 65% General Fund/35% Grant to 75% General Fund/25% Grant (\$9,533 increase in General Fund expense)	522
Life and Health Insurance		690
Workers' Compensations		237
Communications		(1,578)
Repair & Maintenance		(1,000)
Office Supplies	Re-allocate expense budget per 7/19/13 Department request	3,328
Motor Fuel		(750)
Hazard Mitigation Grant	Adjust to reflect re-budget of revenue and expenditures from FY13	23,500
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	10,158
Social Security		49
	<u>Administration</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	250
Social Security		17
	<u>Countywide Radio</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,000
Social Security		77
	Total Public Safety	\$ 44,584

Expenditure Budget Adjustments - FY 2014
Including Changes Since Recommended Budget (July 2013)



Account Description	General Fund - 0010 (Cont'd)	
	Constitutional Offices:	
	<u>Transfer - Tax Collector</u>	
Rentals & Leases	Adjust rentals since the Tax Collector will budget for this line item in their budget	\$ (100,000)
Transfer-Tax Collector	Adjust fiscal year 2014 Tax Collector transfer as submitted on August 1	(62,438)
Transfer SRO	Adjust the transfer to fund a school resource deputy for Spring Creek Charter School	80,000
	Total Constitutional Offices	\$ (82,438)
	Public Works:	
	<u>Mosquito Control</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 3,170
Other Salaries and Wages		1,200
Social Security		340
	<u>Aquatic Plant Management</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,330
Social Security		177
	<u>Aquatic Plant Management</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,000
Social Security		76
	Total Public Works	\$ 8,293
	Judicial Support	
	<u>Public Defender</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 1,000
Social Security		78
	<u>Circuit Judges</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,000
Social Security		78
	<u>Public Defender - Technology</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security		154
	<u>Judges - Technology</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,000
Social Security		76
	<u>Juvenile Justice</u>	
Aids to Governmental Agencies	Decrease Department of Juvenile Justice payments to \$328,413 estimate provided by State	(371,587)
	<u>Court Innovations</u>	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	500
Social Security		39
	Total Judicial Support	\$ (365,662)
	Non- Departmental:	
Aids to Governmental Agencies	Donation toward Veterans Memorial per 7/9/13 BCC Meeting	\$ 6,200
Transfer to Other Funds	Adjust transfer to the Public Transportation Fund	(93,000)
Transfer to Other Funds	Adjust transfer to the Facilities Expansion Projects Debt Service Fund	(975,436)
	Adjust for increase in transfer from Fund 1410	(74,564)
Transfer to Other Funds	Adjustment for transfer to the MSTU-Parks Section Fund 1231	349,651
Transfer to Other Funds	Adjustment for transfer to the MSTU-Stormwater Section Fund 1230	51,601
Economic Stabilization Reserve	Adjust reserves for entries to balance fund	442,642
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(794,566)
	Total Non-Departmental	\$ (1,087,472)
	Total Expenditures General Fund	\$ (1,245,205)

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	County Transportation Trust Fund - 1120	
	Revenues	
	Public Works:	
Less 5% Estimated Receipt	Adjustment based on revised revenue figures.	\$ (7,734)
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(216,448)
	Total Revenues	\$ (224,182)
	Expenditures	
Regular Salaries		\$ 29,816
Social Security	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,294
Retirement Contributions		(535)
Workers' Compensation		(736)
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	13,500
Social Security		1,038
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	8,000
Social Security		613
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,500
Social Security		161
Administration Costs	Adjustment based on revised revenue figures.	7,734
Reserve for Operations	Adjustment to Reserves resulting from latest Salary & Benefit Projections being loaded.	(56,651)
Reserve for Operations	Adjustment based on revised revenue figures. Balance in Reserves if \$1,193,569.	(15,468)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(216,448)
	Total Expenditures	\$ (224,182)

Account Description	Lake County Ambulance Fund - 1220	
	Revenues	
	Total Revenues	\$ -
	Expenditures	
Aids to Governmental Agencies	Adjust payments to ALS Certified Cities	\$ 8,430
Transfer Tax Collector	Adjust Transfer to Tax Collector based on 8/1/13 Tax Collector Budget	2,935
Reserve for Operations	Adjust reserve for change in payments to ALS Certified Cities	(8,430)
Reserve for Operations	Adjust reserve to compensate for increase in budgeted Transfer to Tax Collector	(2,935)
Reserve for Operations	Adjust reserve to balance the fund	
	Total Expenditures	\$ -

Account Description	County Library System Fund - 1900	
	Revenues	
	Public Resources:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (47,064)
Contributions from Other Agencies	Adjustment for reduction in the contribution coming from Polk County for funding the Cagan Crossing Library.	(24,063)
Contributions from Other Agencies	Adjustment for reduction in the contribution coming from Polk County for funding the Cagan Crossing Library for Lake Countys' use of Polk Countys' Northeast Regional Park.	(46,336)
Less 5% Estimated Receipts	Adjustment based on revised revenue figures.	3,520
	Total Revenues	\$ (113,943)

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



		Expenditures	
		<u>Library Services</u>	
Regular Salaries			\$ 4,265
Social Security		Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	327
Retirement			(242)
Workers' Compensation			(9)
		<u>Cagan Crossings Community Library</u>	
Regular Salaries		Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	4,250
Social Security			327
		<u>Marion Baysinger County Library</u>	
Regular Salaries		Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security			154
		<u>East Lake County Library</u>	
Regular Salaries		Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security			153
		<u>Paisley Library</u>	
Regular Salaries		Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,750
Social Security			134
		<u>Astor Library</u>	
Regular Salaries			(3,157)
Social Security		Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	(240)
Retirement			(341)
Workers' Compensation			(15)
		<u>Cooper Memorial Library</u>	
Regular Salaries		Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	7,000
Social Security			536
Special Reserve		Adjust Special Reserve resulting from latest salary and benefits projections being loaded.	(18,892)
Special Reserve		Adjustment based on revised revenue figures.	3,520
Special Reserve		The balance in reserves after adjustments is \$197,060.	(70,399)
Reserve for PO Carryforward		Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(47,064)
		Total Expenditures	\$ (113,943)

Account Description	Library Impact Fee Trust Fund - 1070	
		Revenues
		Public Resources:
Fund Balance	Adjustment to Fund Balance resulting from carryforward from FY 2013.	\$ 54,640
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(250,000)
		Total Revenues
		\$ (195,360)
		Expenditures
Aids to Governmental Agencies	Adjustment to Aids to Government Agencies resulting from carryforward from FY 2013.	\$ 54,640
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(250,000)
		Total Expenditures
		\$ (195,360)

Account Description	Parks Impact Fee Trust - Central District Fund - 1081	
		Revenues
Fund Balance	Adjustment for carryforward of Bird Blind Project funding from FY 2013 for P.E.A.R. Park.	\$ 17,345
		Total Revenues
		\$ 17,345
		Expenditures
Improvements Other than Buildings	Adjustment for carryforward of Bird Blind Project funding from FY 2013 for P.E.A.R. Park.	\$ 17,345
		Total Expenditures
		\$ 17,345

Revenue and Expenditure Budget Adjustments - FY2014
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Account Description	Parks Impact Fee Trust - South District Fund - 1083	
Fund Balance - PO Carryforward	Revenues	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (52,834)
	Total Revenues	\$ (52,834)
Imp Other Than Buildings - Northshore Trailhead & Overlook Imp Other Than Buildings - Ferndale Park Reserve for PO Carryforward	Expenditures	
	Adjustment to move funding from Ferndale - 40004 to the North Shore Overlook Project - 40037.	\$ 75,000
	Adjustment to move funding from Ferndale - 40004 to the North Shore Overlook Project - 40037.	(75,000)
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(52,834)
	Total Expenditures	\$ (52,834)

Account Description	Road Impact Fees - District 2 Fund - 1152	
Fund Balance - PO Carryforward	Revenues	
	Public Works: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (3,087)
	Total Revenues	\$ (3,087)
Infrastructure - Construction Infrastructure - Construction Reserve for PO Carryforward	Expenditures	
	Adjustment for additional funding needed for the Alfred Street Project relating to construction and construction engineering inspection.	\$ (1,464,000)
		1,464,000
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(3,087)
	Total Expenditures	\$ (3,087)

Account Description	Road Impact Fees - District 3 Fund - 1153	
Fund Balance - PO Carryforward	Revenues	
	Public Works: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 80,475
	Total Revenues	\$ 80,475
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 80,475
	Total Expenditures	\$ 80,475

Account Description	Road Impact Fees - District 4 Fund - 1154	
Fund Balance - PO Carryforward	Revenues	
	Public Works: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (67,473)
	Total Revenues	\$ (67,473)
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (67,473)
	Total Expenditures	\$ (67,473)

Account Description	Road Impact Fees - District 5 Fund - 1155	
Fund Balance - PO Carryforward	Revenues	
	Public Works: Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (18,576)
	Total Revenues	\$ (18,576)
Reserve for PO Carryforward	Expenditures	
	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (18,576)
	Total Expenditures	\$ (18,576)

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Road Impact Fees - District 6 Fund - 1156	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (256,569)
	Total Revenues	\$ (256,569)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (256,569)
	Total Expenditures	\$ (256,569)

Account Description	South Transportation Benefit District Fund - 1157	
	Revenues	
	Public Works:	
Road Impact Fee - Residential	Adjustments required to reverse funding for the South and North Transportation Benefit District Funds resulting from the change in Fund numbers.	\$ (33,000)
Road Impact Fee - Commercial		160,000
Interest Including Profit		500
Less 5% Estimated Receipt		(6,375)
	Total Revenues	\$ 121,125
	Expenditures	
Infrastructure	Adjustments required to reverse funding for the South and North Transportation Benefit District Funds resulting from the change in their Fund numbers.	\$ 121,125
	Total Expenditures	\$ 121,125

Account Description	North Transportation Benefit District Fund - 1159	
	Revenues	
	Public Works:	
Road Impact Fee - Residential	Adjustments required to reverse funding for the South and North Transportation Benefit District Funds resulting from the change in Fund numbers.	\$ 33,000
Road Impact Fee - Commercial		(160,000)
Interest Including Profit		(500)
Less 5% Estimated Receipt		6,375
	Total Revenues	\$ (121,125)
	Expenditures	
Infrastructure	Adjustments required to reverse funding for the South and North Transportation Benefit District Funds resulting from the change in their Fund numbers.	\$ (121,125)
	Total Expenditures	\$ (121,125)

Account Description	MSTU - Stormwater Fund - 1230	
	Revenues	
	Public Works:	
	Stormwater Management:	
Ad Valorem Taxes - Current	Adjustment to Ad Valorem allocation off-set by DJJ funding.	\$ (51,601)
Interfund Transfer	Transfer from the General Fund using DJJ funding.	51,601
Less 5% Estimated Receipt	Adjustment based on revised revenue figures.	2,569
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	507,128
	Total Revenues	\$ 509,697
	Expenditures	
	Stormwater Management:	
	Expenditures	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 3,000
Social Security		230
Administration Costs	Adjustment based on revised revenue figures.	(2,569)
Transfer - Tax Collector	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.	(1,254)
Reserve for Operations	Contingency & Cash Carried Forward:	
	Adjustment based on revised revenue figures.	5,138
Reserve for Operations	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures. Balance in Reserves is \$49,782.	1,254
Reserve for Operations	Adjustment to Reserve resulting from the latest Salary & Benefits Projections being loaded.	(3,230)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	507,128
	Total Expenditures	\$ 509,697

Revenue and Expenditure Budget Adjustments - FY2014
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Account Description	MSTU Parks Fund - 1231	
	Revenues	
	Public Resources:	
Ad Valorem Taxes - Current	Adjustment to Ad Valorem allocation off-set by DJJ funding.	\$ (349,651)
Tree Mitigation Fees - P.E.A.R. Park	Adjustment to allocate available Tree Mitigation funds for placement of trees in the proposed Bird Blind at P.E.A.R. Park.	34,299
Other Contributions/Donations - P.E.A.R.Park	Adjustment for VIVA Florida Demonstration Garden Grant.	3,000
Interfund Transfer	Transfer from the General Fund using DJJ funding.	349,651
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(117,622)
Less 5% Estimated Receipts	Adjustment based on revised revenue figures.	17,333
	Total Revenues	\$ (62,990)
	Expenditures	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 14,450
Social Security		1,110
Repair & Maintenance - Ferndale Preserve	Adjustment to move funding to Reserve for Operations to allocate funds for the Northshore Trailhead Maintenance costs.	(10,000)
Repair & Maintenance - P.E.A.R.Park		(10,000)
Repair & Maintenance - Pine Forest Park	Adjustment to move funding from Pine Forest Park to Palatlahaha River Park for Restoration and Management Plan.	(5,000)
Repair & Maintenance - Palatlahaha River Park		5,000
Repair & Maintenance - P.E.A.R.Park	Adjustment to allocate available Tree Mitigation funds for placement of trees in the proposed Bird Blind at P.E.A.R. Park.	34,299
Imp Other than Buildings - P.E.A.R.Park	Adjustment for VIVA Florida Demonstration Garden Grant.	3,000
Transfer - Tax Collector	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.	(8,471)
Administration Costs	Adjustment based on revised revenue figures.	(17,333)
Reserve for Operations	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.	8,471
Reserve for Operations	Adjustment to move funding to Reserve for Operations to allocate funds for the Northshore Trailhead Maintenance costs.	20,000
Reserve for Operations	Adjustment based on revised revenue figures.	(300)
Reserve for Operations	Adjustment for changes made to the Less 5% Estimated Receipts and Administration Fees based on a reduced Ad Valorem revenue figure.	34,966
Reserve for Operations	Adjustment to Reserves resulting from latest Salary & Benefit Projections being loaded.	(15,560)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(117,622)
	Total Expenditures	\$ (62,990)

Account Description	Emergency 911 Fund - 1240	
	Revenues	
	Public Safety:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (227,903)
	Total Revenues	\$ (227,903)
	Expenditures	
Communication	Adjust for additional ECOC's communication funding for operational enhancements	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 2,000
Social Security		153
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(227,903)
Reserve for Operations	Adjust reserve for net adjustments including employee incentive pay to balance fund	(2,153)
	Total Expenditures	\$ (227,903)

Account Description	Resort/Development Tax Fund - 1250	
	Revenues	
	County Manager:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(2,317)
	Total Revenues	\$ (2,317)
	Expenditures	
Regular Salaries		\$ 1,735
Other Salaries and Wages	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,000
Social Security		287
Retirement Contributions		(140)
Workers Compensation		(6)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(2,317)
Reserve for Operations	Adjust reserve for net adjustments including employee incentive pay to balance fund	(3,876)
	Total Expenditures	\$ (2,317)

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Infrastructure Sales Tax Fund - 1410	
	Revenues	
	Total Revenues	\$ -
	Expenditures	
Transfers to Other Funds	Transfer to the Expansion Projects Debt Service Fund 2810 to fund LifeStream.	\$ 52,440
Transfers to Other Funds	Transfer to the Expansion Projects Debt Service Fund 2810 to fund LCSO positions.	22,124
Transfers to Other Funds	Transfer to the Expansion Projects Debt Service Fund 2810 to fund Debt Service payment.	975,436
Transfer - Capital Projects	Adjustment reducing the Facilities portion of the allocation to fund LifeStream.	(52,440)
Transfer - Capital Projects	Adjustment reducing the Facilities portion of the allocation to fund LCSO positions.	(22,124)
Transfer - Capital Projects	Adjustment reducing the Facilities portion of the allocation to fund the Debt Service payment.	(975,436)
	Total Expenditures	\$ -

Account Description	Building Services Fund - 1520	
	Revenues	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 124,872
	Total Revenues	\$ 124,872
	Expenditures	
Regular Salaries		\$ 27,236
Social Security	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,083
Retirement Contributions		1,337
Workers Compensation		1,406
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	124,872
Reserve for Operations	Adjustment to Reserves resulting from latest Salary and Benefits Projections being loaded.	(32,062)
	Total Expenditures	\$ 124,872

Account Description	County Fire Rescue Fund - 1680	
	Revenues	
	Public Safety:	
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 94,241
	Total Revenues	\$ 94,241
	Expenditures	
Regular Salaries		\$ 91,626
Special Pay		(600)
Social Security	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	9,955
Retirement Contributions		(6,286)
Workers Compensation		(634)
Professional Services	Adjust to budget for the planned Fire Impact Fee Study	15,000
Utility Services		(15,000)
Repair & Maintenance		(80,000)
Improvements other than Buildings	Move funds to capital line item for expected driveway repairs at fire stations.	80,000
Transfer - Tax Collector	Adjust Transfer to Tax Collector based on 8/1/13 Tax Collector Budget	(854)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	94,241
Reserve for Operations	Balance???	
Reserve for Operations	Adjust reserve to compensate for change in budgeted Transfer to Tax Collector	854
Reserve for Operations	Adjust reserve for NET to compensate for changes after entry of employee incentive costs and other changes by HR	(94,061)
	Total Expenditures	\$ 94,241

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Fire Services Impact Fee Trust Fund - 1690	
	Revenues	
	Public Safety:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (272,069)
	Total Revenues	\$ (272,069)
	Expenditures	
Buildings	Increase FY14 Project 70026 budget for Fire Station 90 (Clermont) to \$230,000 per Department	\$ 10,000
Buildings	Reverse project budget	(630,387)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(272,069)
Reserve for Operations	Adjust reserve for increase in Project 70026 - Fire Station 90 (Clermont)	(10,000)
Reserve for Operations	Adjust reserve for adjustment to Project 70017 - Fire Station 14 (Altoona)	630,387
	Total Expenditures	\$ (272,069)

Account Description	Animal Services Trust Fund - 1850	
	Revenues	
	Total Revenues	\$ -
	Expenditures	
Professional Services	Adjust object codes for the Animal Services Pet Sterilization Program, and recognize that \$20,000 will be budgeted in Fiscal Year 2013.	\$ (50,000)
Other Grants & Aids		30,000
Reserve for Operations		20,000
	Total Expenditures	\$ -

Account Description	Community Development Block Grant Fund - 1200	
	Revenues	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	\$ (221,007)
	Total Revenues	\$ (221,007)
	Expenditures	
Regular Salaries		\$ 1,188
Regular Salaries		500
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	1,063
Social Security		93
Social Security		39
Social Security		81
Other Grants and Aids	Funding reallocated to Mobility Ramps	(25,000)
CDBG-Mobility Ramps	Funding reallocated to Mobility Ramps	25,000
Other Current Chgs & Obli	Funding reallocations	(1,820)
Other Current Chgs & Obli	Funding reallocations	(1,144)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	(221,007)
	Total Expenditures	\$ (221,007)

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Public Transportation Fund - 1210	
	Revenues	
	Community Services:	
Fed Transit Formula Grant	Adjust for grant carryforward (ITS equipment)	\$ (247,450)
Fed Transit Formula Grant	Adjust revenue for the shelters	(80,000)
Fed Transit Formula Grant	Adjust revenue for ADA bus stops	(56,000)
Fed Transit Formula Grant	Adjust revenue for bus wash	(35,000)
Fed Transit Formula Grant	Adjust revenue for rehab/renovate maintenance facility	16,140
Fed Transit Formula Grant	Adjust revenue for acquiring mobile/surv/security equipment	85,592
Fed Transit Formula Grant	Adjust revenue for vehicle locator system	145,718
Fed Transit Formula Grant	Adjust revenue for ADA bus stops	(44,000)
Fed Transit Formula Grant	Adjust revenue for ADA bus wash	(5,000)
Fed Transit Formula Grant	Adjust revenue for shelters	80,000
Fed Transit Formula Grant	Adjust revenue for undesignated items	86,732
Fed Transit Formula Grant	Adjust revenue for FTA 5307	1,576,962
Fed Transit Formula Grant	Adjust revenue for FTA 5307	44,641
Interfund Transfer	Adjust interfund transfer from the GF	(93,000)
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	(551,384)
	Total Revenues	\$ 923,951
	Expenditures	
Regular Salaries		\$ 28,935
Social Security		2,213
Retirement Contribution	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff. Adjustments also include the Mechanic I position with Fleet Mgmt	1,812
Life & Health Insurance		6,900
Worker's Compensation		970
Imp Other Than Building	Adjust budget for shelters	(80,000)
Imp Other Than Building	Adjust budget for ADA bus stops	(56,000)
Imp Other Than Building	Adjust budget for rehab/renovate maintenance facility	16,140
Machinery & Equipment	Adjust budget for grant carryforward (ITS equipment)	(247,450)
Machinery & Equipment	Adjust budget for bus wash	(35,000)
Machinery & Equipment	Adjust budget for acquiring mobile/surv/security equipment	85,592
Machinery & Equipment	Adjust budget for vehicle locator system	145,718
Imp Other Than Building	Adjust budget for ADA bus stops	(44,000)
Imp Other Than Building	Adjust budget for shelters	80,000
Machinery & Equipment	Adjust budget for bus wash	(5,000)
Machinery & Equipment	Adjust budget for undesignated items	86,732
Contractual Services	Adjust budget for contractual services	(133,429)
Contractual Services	Adjust budget for contractual services	(164,571)
Repair & Maintenance	Adjust budget for repair & maintenance	164,571
Machinery & Equipment	Adjust budget for machinery & equipment	44,641
Machinery & Equipment	Adjust budget for machinery & equipment	1,576,962
Contingency	Adjust budget for contingency	93,791
Utilities Services	Funding reallocations	3,900
Other Current Chg & Obli	Funding reallocations	(3,900)
Reserve for Operations	Adjust budget for reserve	(94,192)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	(551,384)
	Total Expenditures	\$ 923,951

Account Description	Affordable Housing Assistance Trust Fund - 1260	
	Revenues	
	Community Services:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	\$ 65,250
	Total Revenues	\$ 65,250
	Expenditures	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 200
Social Security		16
Other Current Chg & Obli	Funding reallocations	(216)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	65,250
	Total Expenditures	\$ 65,250

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Section 8 - 1270	
	Revenues	
	Community Services:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	\$ 1,969
	Total Revenues	\$ 1,969
	Expenditures	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 2,350
Social Security	Funding reallocations	179
Other Current Chg * Obli		(2,529)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.	1,969
	Total Expenditures	\$ 1,969

Account Description	Federal/State Grants Fund - 1300	
	Revenues	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (648,478)
	Public Safety Grants:	
State and Local Assistance	EMTF 13/14 Grant - Adjust re-budgeted revenue balance to be received in FY14.	(1,870)
Emergency Management Trust		(14,673)
	Total Revenues	\$ (665,021)

Account Description	Federal/State Grants Fund - 1300 (Cont'd)	
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (648,478)
	Public Safety Grants:	
		(7,509)
Regular Salaries	EMTF 13/14 Grant - Adjust labor cost split for Division Manager from 65% General Fund/35% Grant to 75% General Fund/25% Grant (\$9,533 decrease in Grant expense)	(575)
Social Security		(522)
Retirement Contributions		(690)
Life and Health Insurance		(237)
Workers' Compensations		(30,228)
Regular Salaries		7,500
Overtime		(1,835)
Social Security		(1,667)
Retirement Contributions		(3,192)
Life and Health Insurance		(640)
Workers' Compensation		13,000
Contractual Services	EMTF 13/14 Grant - Adjust amounts to update estimated re-budgets to FY14 for EMPA/EMPG Grants	(2,100)
Travel & Per Diem		(2,700)
Communications		(100)
Freight & Postage		(6,453)
Repair & Maintenance		22,278
Office Supplies		130
Books, Publications, & Dues		(1,003)
Training		(8,408)
Regular Salaries		88
Social Security	Adjust expenditures for balance of expected revenues	8,320
Operating Supplies		
	Total Expenditures	\$ (665,021)

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Restricted Local Programs Fund - 1310	
	Revenues	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (89,715)
	Total Revenues	\$ (89,715)
	Expenditures	
	Teen Court	
Regular Salaries	Adjust to balance with beginning fund balance, and for salary adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff.	\$ 1,000
Social Security		76
Operating Supplies		(1,076)
Reserve for PO Carryforward	Adopt-A-Lake Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(89,715)
	Total Expenditures	\$ (89,715)

Account Description	Public Lands Program - 2710	
	Revenues	
	Total Revenues	\$ -
	Expenditures	
Transfer - Tax Collector	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.	\$ (2,067)
Debt Service Reserve	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures. Balance in Reserves is \$969,437.	2,067
	Total Expenditures	\$ -

Account Description	Landfill Enterprise Fund - 4200	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 12,112
	Total Revenues	\$ 12,112
	Expenditures	
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	\$ 4,750
Social Security		362
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	750
Social Security		58
Workers Compensation		60
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	2,500
Social Security		194
Workers Compensation		120
Regular Salaries	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	12,500
Social Security		960
Workers Compensation		959
Transfer - Tax Collector	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.	(10,032)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	12,112
Reserve for Operations	Adjustment to Reserves for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures. Balance in Reserves is \$4,004,889.	10,032
Reserve for Operations	Adjustment to Reserves resulting from the latest Salary & Benefits Projection being loaded.	(23,213)
	Total Expenditures	\$ 12,112

Account Description	S W Closures and L T Care Fund - 4220	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 4,237
	Total Revenues	\$ 4,237
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 4,237
	Total Expenditures	\$ 4,237

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Parks Capital Projects Fund - 3020	
	Revenues	
	Public Resources:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (4,734)
Fund Balance	Adjustment for project rebudget of Bird Blind Project funding from FY 2013 for P.E.A.R. Park.	81,993
	Total Revenues	\$ 77,259
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (4,734)
Improvements Other than Buildings	Adjustment for project rebudget of Bird Blind Project funding from FY 2013 for P.E.A.R. Park.	81,993
	Total Expenditures	\$ 77,259

Account Description	Renewal Sales Tax Capital Projects Fund - 3030	
	Revenues	
	Facilities:	
Interfund Transfer	Adjustment reducing the Facilities portion of the allocation to fund LifeStream.	\$ (52,440)
Interfund Transfer	Adjustment reducing the Facilities portion of the allocation to fund LCSO positions.	(22,124)
Interfund Transfer	Adjustment in transfer to Fund 2810 for Debt Service payment.	(975,436)
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(300,484)
	Total Revenues	\$ (1,350,484)
	Expenditures	
Reserve for Operations	Adjustment reducing the Facilities portion of the allocation to fund LifeStream.	\$ (52,440)
Reserve for Operations	Adjustment reducing the Facilities portion of the allocation to fund LCSO positions.	(22,124)
Reserve for Operations	Adjustment to Reserves for the reduction in transfer to Fund 2810 for Debt Service payment.	(975,436)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(300,484)
	Total Expenditures	\$ (1,350,484)

Account Description	Renewal Sales Tax Capital Projects - PW Fund - 3040	
	Revenues	
	Public Works:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 312,085
	Total Revenues	\$ 312,085
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ 312,085
	Total Expenditures	\$ 312,085

Account Description	Emerg Comm Ops Center - Fund 3100	
	Revenues	
	Public Safety	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (239,949)
	Total Revenues	\$ (239,949)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (239,949)
	Total Expenditures	\$ (239,949)

Account Description	Public Lands Capital Program Fund - 3710	
	Revenues	
	Public Resources:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (196,913)
	Total Revenues	\$ (196,913)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (196,913)
	Total Expenditures	\$ (196,913)

Revenue and Expenditure Budget Adjustments - FY2014
Including Changes Since Recommended Budget (July 2013)



Account Description	Facilities Expansion Capital Fund - 3810	
	Revenues	
	Facilities Expansion Capital:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (389,474)
	Total Revenues	\$ (389,474)
	Expenditures	
	Facilities Expansion Capital:	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (389,474)
	Total Expenditures	\$ (389,474)

Account Description	Property and Casualty Fund - 5200	
	Revenues	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (2,500)
	Total Revenues	\$ (2,500)
	Expenditures	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (2,500)
Transfers to Other Funds	Adjustment required to compensate for increases in the Risk and Benefits expenditures.	3,321
Reserve for Operations		(3,321)
	Total Expenditures	\$ (2,500)

Account Description	Employee Group Benefits Fund - 5300	
	Revenues	
Insurance Contribution Employer - BCC	Adjustment resulting from proposed 719 Full-time positions at level 4.	\$ (74,175)
Insurance Contribution Employer - Property Appraiser	Adjustment for three (3) additional positions added for FY 2014.	20,700
Insurance Contribution Employer - Clerk	Adjustment for four (4) additional positions added for FY 2014.	27,600
	Total Revenues	\$ (25,875)
	Expenditures	
Administrative Fees	Adjustment for anticipated increase in the Stop Loss premiums.	\$ 116,587
Transfers to Other Funds	Adjustment for additional transfer required to compensate for increases in Risk and Benefits expenditures.	3,339
Reserve for Operations	Adjustment to Reserves for the anticipated increase in the Stop Loss premiums.	(116,587)
Reserve for Operations	Adjustment to Reserves resulting from changes to the number of funded positions for the Property Appraiser, Clerk of the Court and BCC.	(25,875)
Reserve for Operations	Adjustment to Reserves for increase in transfer to GF for increases in Risk and Benefits expenditures. Balance in Reserve for Operations is \$4,975,655.	(3,339)
	Total Expenditures	\$ (25,875)

Account Description	Fleet Maintenance Fund - 5400	
	Revenues	
	County Manager:	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$ (11,857)
	Total Revenues	\$ (11,857)
	Expenditures	
Regular Salaries		\$ (8,644)
Social Security		(661)
Retirement Contributions	Salary and Benefit adjustments which also include incentive pay for all eligible full time, part time, and seasonal staff	(1,227)
Life and Health Insurance		(6,900)
Workers' Compensations		(658)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	(11,857)
Reserve for Operations	Adjustment to Reserves resulting from latest Salary and Benefits Projections being loaded.	18,090
	Total Expenditures	\$ (11,857)

Open Purchase Orders by Fund as of 8/5/13
Excluding Blanket POs

Fund No.	Fund Name	Recommended PO Amount FY 2014	Adjustment	Tentative PO Amount FY 2014
<u>Countywide Funds</u>				
0010	General	\$ 1,402,530	\$ (794,566)	\$ 607,964
1120	County Transportation Trust	342,618	(216,448)	126,170
1220	Lake County Ambulance	-	-	-
1900	County Library System	47,064	(47,064)	-
	Total Countywide Funds	\$ 1,792,212	\$ (1,058,078)	\$ 734,134
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 525,477	\$ (250,000)	\$ 275,477
1081	Park Impact Fee Trust-Central District	-	-	-
1082	Park Impact Fee Trust-North District	-	-	-
1083	Park Impact Fee Trust-South District	52,834	(52,834)	-
1140	Christopher C. Ford Commerce Park	-	-	-
1151	Road Impact Fees-District 1	-	-	-
1152	Road Impact Fees-District 2	19,579	(3,087)	16,492
1153	Road Impact Fees-District 3	47,842	80,475	128,317
1154	Road Impact Fees-District 4	67,473	(67,473)	-
1155	Road Impact Fees-District 5	155,626	(18,576)	137,050
1156	Road Impact Fees-District 6	309,410	(256,569)	52,841
1190	Fish Conservation	-	-	-
1230	MSTU - Stormwater Management	131,646	507,128	638,774
1231	MSTU - Parks Services	517,622	(117,622)	400,000
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	263,931	(227,903)	36,028
1250	Resort/Development Tax	7,431	(2,317)	5,114
1290	Greater Hills MSBU	-	-	-
1330	Law Enforcement Trust	-	-	-
1370	Greater Groves MSBU	-	-	-
1410	Infrastructure Sales Tax Revenue	-	-	-
1430	Village Green Street Lighting	-	-	-
1450	Greater Pines Municipal Services	-	-	-
1460	Picciola Island Street Lighting	-	-	-
1470	Valencia Terrace Street Lighting	-	-	-
1500	Lake County Environmental Recovery	-	-	-
1510	Lake County Code Enforcement Liens	-	-	-
1520	Building Services	12,458	124,872	137,330
1680	County Fire Rescue	916,502	94,241	1,010,743
1690	Fire Services Impact Fee Trust	272,404	(272,069)	335
1800	Employees Benefit	-	-	-
1850	Animal Services Trust	-	-	-
	Total Special Revenue Funds	\$ 3,300,235	\$ (461,734)	\$ 2,838,501

Open Purchase Orders by Fund as of 8/5/13
Excluding Blanket POs

Fund No.	Fund Name	Recommended PO Amount FY 2014	Adjustment	Tentative PO Amount FY 2014
<u>Grant Funds</u>				
1200	Community Development Block Grant	\$ 1,219,292	\$ (221,007)	\$ 998,285
1210	Public Transportation	663,978	(551,384)	112,594
1260	Affordable Housing Assistance Trust	113,088	65,250	178,338
1270	Section 8	22,999	1,969	24,968
1300	Federal / State Grants	1,053,228	(648,478)	404,750
1310	Restricted Local Programs	89,715	(89,715)	-
1320	Energy Efficiency and Conserv Block Grant	-	-	-
	Total Grant Funds	\$ 3,162,300	\$ (1,443,365)	\$ 1,718,935
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ -	\$ -	\$ -
2610	Renewal Sales Tax Debt Service	-	-	-
2710	Public Lands Program	-	-	-
2810	Expansion Projects Debt Service	-	-	-
	Total Debt Service Funds	\$ -	\$ -	\$ -
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 97,872	\$ 12,112	\$ 109,984
4220	Solid Waste Closures and Long Term Care	50,119	4,237	54,356
	Total Enterprise Funds	\$ 147,991	\$ 16,349	\$ 164,340
	Total Operating Budget	\$ 8,402,738	\$ (2,946,828)	\$ 5,455,910
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 9,918	\$ (4,734)	\$ 5,184
3030	Renewal Sales Tax Capital Projects	962,928	(300,484)	662,444
3040	Renewal Sales Tax Capital Projects-PW	743,792	312,085	1,055,877
3100	Emerg Comm Ops Center	276,786	(239,949)	36,837
3710	Public Lands Capital Program	218,086	(196,913)	21,173
3810	Facilities Expansion Capital Projects	4,469,155	(389,474)	4,079,681
	Total Capital Projects Funds	\$ 6,680,665	\$ (819,469)	\$ 5,861,196
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ 2,500	\$ (2,500)	\$ -
5300	Employee Group Benefits	-	-	-
5400	Fleet Management	11,857	(11,857)	-
	Total Internal Service Funds	\$ 14,357	\$ (14,357)	\$ -
	Total All Funds	\$ 15,097,760	\$ (3,780,654)	\$ 11,317,106

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
EXCLUDING BLANKET PURCHASE ORDERS
AS OF 8/5/2013**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated Carryover</u>	<u>Vendor Name</u>
0010	GENERAL FUND				
0160300	<u>ECONOMIC DEVELOPMENT</u>				
20121117	1	3,500.00	0.00	3,500.00	CONWAY DATA INC
20130356	1	14,437.00	(14,437.00)	0.00	ECONOMIC DEVELOPMENT COMMISSION
20130704	1	2,387.00	0.00	2,387.00	LPG URBAN & REGIONAL PLANNERS INC
20130987	1	222.00	(222.00)	0.00	BELTMANN GROUP INC
20131072	1	15,000.00	0.00	15,000.00	OSPREY LODGE LLC
20131123	1	25,000.00	(25,000.00)	0.00	FIRST CLASS AIR REPAIR INC
20131123	2	36,000.00	(36,000.00)	0.00	FIRST CLASS AIR REPAIR INC
20131129	1	186,608.80	0.00	186,608.80	LITTLEJOHN ENGINEERING ASSOC INC
20131157	1	43,000.00	0.00	43,000.00	NEULIFE NEUROLOGICAL SERVICES LLC
20131157	2	25,000.00	0.00	25,000.00	NEULIFE NEUROLOGICAL SERVICES LLC
		351,154.80	(75,659.00)	275,495.80	
0819100	<u>FACILITIES DEV & MGT ADMIN</u>				
20121371	1	570.00	(570.00)	0.00	JOHN S DICKERSON ARCHITECT INC
20130643	1	444.00	(444.00)	0.00	SIMPLEXGRINNELL LP
20130687	1	1,538.83	(1,538.83)	0.00	JOHN S DICKERSON ARCHITECT INC
20130860	1	590.00	(590.00)	0.00	HEERY INTERNATIONAL INC
20131073	1	4,109.00	(2,209.00)	1,900.00	SIMPLEXGRINNELL LP
20131116	1	1,512.07	0.00	1,512.07	KTH ARCHITECTS INC
20131126	1	8,925.10	0.00	8,925.10	COST MANAGEMENT INC
20131128	1	6,114.16	0.00	6,114.16	RHODES & BRITO ARCHITECTS INC
20131236	1	3,600.00	0.00	3,600.00	KTH ARCHITECTS INC
20131246	1	9,094.00	0.00	9,094.00	HANSON PROFESSIONAL SERVICES INC
		36,497.16	(5,351.83)	31,145.33	
0851110	<u>FACILITIES MAINTENANCE</u>				
20131089	1	690.92	0.00	690.92	RYAN FITZGERALD CONSTRUCTION INC
20131165	1	2,661.96	(2,661.96)	0.00	SOUTHERN COMPUTER WAREHOUSE
20131165	2	211.22	(211.22)	0.00	SOUTHERN COMPUTER WAREHOUSE
20131190	1	5,004.99	(5,004.99)	0.00	SKYLINE ELEVATORS
20131190	4	1,193.65	(1,193.65)	0.00	SKYLINE ELEVATORS
20131218	1	450.00	0.00	450.00	WATERMAN CONSTRUCTION CORPORATI
20131279	1	2,100.00	0.00	2,100.00	COVERT PAINTING INC
		12,312.74	(9,071.82)	3,240.92	
0851120	<u>JAIL & SHERIFF FAC MAINT</u>				
20130909	1	2,820.10	0.00	2,820.10	SIEMENS INDUSTRY INC
20130909	2	777.45	0.00	777.45	SIEMENS INDUSTRY INC
20131190	2	2,550.00	(2,550.00)	0.00	SKYLINE ELEVATORS
20131190	5	1,349.45	(1,349.45)	0.00	SKYLINE ELEVATORS
20131282	1	6,982.50	0.00	6,982.50	DOBCO INC
		14,479.50	(3,899.45)	10,580.05	
1347110	<u>CODE ENFORCEMENT SERVICES</u>				
20120514	1	1,550.00	(1,550.00)	0.00	SELLAR SEWELL RUSS SAYLOR & JOHNSI
		1,550.00	(1,550.00)	0.00	
1363100	<u>PROBATION</u>				
20130772	1	893.50	(893.50)	0.00	BI INC
		893.50	(893.50)	0.00	

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1885120		<u>COUNTY TECHNOLOGY</u>			
20130021	1	1,022.95	(1,022.95)	0.00	ORACLE AMERICA INC
20131057	2	0.01	(0.01)	0.00	LENOVO UNITED STATES INC
20131057	3	0.01	(0.01)	0.00	LENOVO UNITED STATES INC
20131057	4	0.01	(0.01)	0.00	LENOVO UNITED STATES INC
20131057	5	0.01	(0.01)	0.00	LENOVO UNITED STATES INC
20131057	6	10.00	(10.00)	0.00	LENOVO UNITED STATES INC
20131164	1	6,961.68	(6,961.68)	0.00	HEWLETT PACKARD
20131214	1	1,325.00	(1,325.00)	0.00	AUDIO VISUAL INNOVATIONS INC
20131258	1	1,280.56	(1,280.56)	0.00	SHI INTERNATIONAL CORP
20131258	2	347.48	(347.48)	0.00	SHI INTERNATIONAL CORP
		10,947.71	(10,947.71)	0.00	
2029200		<u>COMMUNITY SVCS ADMIN</u>			
20130983	1	194.50	0.00	194.50	BELTMANN GROUP INC
		194.50	0.00	194.50	
2031400		<u>CHILDRENS SERVICES</u>			
20130817	1	3,500.00	(1,875.00)	1,625.00	EDUCATIONAL FOUNDATION OF LK CO
		3,500.00	(1,875.00)	1,625.00	
2145220		<u>CO WIDE RADIO PROGRAM</u>			
20121337	1	4,058.51	0.00	4,058.51	PRESIDIO NETWORKED SOLUTIONS INC
20130466	1	1,000.00	0.00	1,000.00	BURTON ENTERPRISES LLC
		5,058.51	0.00	5,058.51	
3052600		<u>PUBLIC LANDS PROGRAM</u>			
20111487	1	93,890.44	0.00	93,890.44	QUEST ECOLOGY INC
20111487	2	500.00	0.00	500.00	QUEST ECOLOGY INC
		94,390.44	0.00	94,390.44	
5055102		<u>ASTATULA FUEL CLEANUP</u>			
20121229	1	72,415.14	(11,484.91)	60,930.23	SHAW ENVIRONMENTAL INC
		72,415.14	(11,484.91)	60,930.23	
5056204		<u>LABORATORY</u>			
20130350	1	1,017.00	0.00	1,017.00	HACH
		1,017.00	0.00	1,017.00	
6062100		<u>SA - TECHNOLOGY</u>			
20130826	1	97,781.00	(97,781.00)	0.00	STATE ATTY 5TH JUDICIAL CIRCUIT
		97,781.00	(97,781.00)	0.00	
6062300		<u>JUDGES - TECHNOLOGY</u>			
20131225	1	2,998.00	(2,998.00)	0.00	CBT NUGGETS LLC
20131249	1	3,723.57	(3,723.57)	0.00	SOUTHERN COMPUTER WAREHOUSE
20131271	1	1,512.00	(1,512.00)	0.00	GOVCONNECTION INC
20131280	1	1,813.05	(1,813.05)	0.00	CDW GOVERNMENT INC
20131281	1	86.12	(86.12)	0.00	SOUTHERN COMPUTER WAREHOUSE
20131281	2	2,661.76	(2,661.76)	0.00	SOUTHERN COMPUTER WAREHOUSE
20131281	3	588.40	(588.40)	0.00	SOUTHERN COMPUTER WAREHOUSE
20131281	4	275.08	(275.08)	0.00	SOUTHERN COMPUTER WAREHOUSE
		13,657.98	(13,657.98)	0.00	
6064700		<u>JUVENILE JUSTICE</u>			
20130093	1	224,771.72	(224,771.72)	0.00	STATE OF FL
		224,771.72	(224,771.72)	0.00	
7070100		<u>CLERK OF THE COURT</u>			
20131190	3	224.01	(224.01)	0.00	SKYLINE ELEVATORS
		224.01	(224.01)	0.00	

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7073210		<u>IN HOUSE SUPPORT CORR</u>			
20131143	1	7,499.00	0.00	7,499.00	HENRY SCHEIN INC
		7,499.00	0.00	7,499.00	
9092001		<u>NON DEPARTMENTAL</u>			
20111223	1	29.49	0.00	29.49	MARK COOK BUILDERS INC
20130153	2	2,310.00	0.00	2,310.00	TYLER TECHNOLOGIES INC
20130153	3	1,175.00	0.00	1,175.00	TYLER TECHNOLOGIES INC
20131185	1	6,000.00	0.00	6,000.00	TYLER TECHNOLOGIES INC
20131186	1	86,689.00	0.00	86,689.00	TYLER TECHNOLOGIES INC
20131186	2	20,574.00	0.00	20,574.00	TYLER TECHNOLOGIES INC
20131186	3	9.01	0.00	9.01	TYLER TECHNOLOGIES INC
		116,786.50	0.00	116,786.50	
9094001		<u>MEDICAL EXAMINER</u>			
20130190	1	0.16	(0.16)	0.00	MARION CO BRD OF COUNTY COMM
		0.16	(0.16)	0.00	
TOTALS		1,065,131.37	(457,168.09)	607,963.28	
1070		<u>LIBRARY IMPACT FEE TRUST</u>			
3038200		<u>LIBRARY IMPACT FEE TRUST FUND</u>			
20110683	1	114,627.00	0.00	114,627.00	TOWN OF HOWEY IN THE HILLS
20110696	1	40,000.00	0.00	40,000.00	CITY OF TAVARES
20121174	1	1,500.00	0.00	1,500.00	CITY OF MINNEOLA
20121176	1	30,000.00	0.00	30,000.00	TOWN OF HOWEY IN THE HILLS
20121178	1	11,300.00	0.00	11,300.00	CITY OF MT DORA
20121178	2	7,000.00	0.00	7,000.00	CITY OF MT DORA
20121178	3	24,610.00	0.00	24,610.00	CITY OF MT DORA
20701682	1	12,000.00	0.00	12,000.00	CITY OF MT DORA
20701683	1	250,000.00	(250,000.00)	0.00	CITY OF MT DORA
20900864	1	34,440.00	0.00	34,440.00	CITY OF MT DORA
TOTALS		525,477.00	(250,000.00)	275,477.00	
1083		<u>PARKS IMPACT FEE SOUTH DIST</u>			
3052230		<u>PARKS IMPACT FEE-SOUTH DIST</u>			
20111112	1	22,587.00	(22,587.00)	0.00	NFC LANDSCAPE ARCHITECTS
20131192	1	149,500.00	(149,500.00)	0.00	HABITAT RESTORATION & WILDLIFE
20131195	1	54,697.00	(54,697.00)	0.00	SBS INC
TOTALS		226,784.00	(226,784.00)	0.00	
1120		<u>COUNTY TRANSP TRUST</u>			
5053200		<u>ROAD OPERATIONS</u>			
20130728	1	1,701.00	(1,701.00)	0.00	FL CENTRAL RAILROAD CO INC
20130874	1	12,631.91	0.00	12,631.91	ASPHALT PAVING SYSTEMS INC
20131158	1	181.25	0.00	181.25	UNIVERSAL ENGINEERING SCIENCES INC
20131167	1	1,393.00	(1,393.00)	0.00	MACK INDUSTRIES INC
20131180	1	34,418.00	0.00	34,418.00	MATRIX PRIME BUILDERS LLC
20131187	1	48,130.13	0.00	48,130.13	RYAN FITZGERALD CONSTRUCTION INC
20131287	1	7,986.10	0.00	7,986.10	SHAW ENVIRONMENTAL INC
		106,441.39	(3,094.00)	103,347.39	
5055100		<u>ENGINEERING OPERATIONS</u>			
20130905	1	913.00	0.00	913.00	TRAFFIC ENGINEERING DATA SOLUTIONS
20131040	1	473.63	0.00	473.63	GMB ENGINEERS & PLANNERS INC
20131182	1	2,900.00	0.00	2,900.00	TINDALE OLIVER & ASSOCIATES INC
20131203	1	3,040.00	0.00	3,040.00	ADVANCED SURVEYING TECHNOLOGY
		7,326.63	0.00	7,326.63	

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5055200		<u>TRAFFIC OPERATIONS</u>			
20130716	1	7,758.00	(7,758.00)	0.00	NAZTEC INC
20130995	1	13,370.34	(13,370.34)	0.00	LABOR READY SOUTHEAST INC
20131219	1	835.00	(835.00)	0.00	FL TRANSCOR INC
20131221	1	1,391.55	(1,391.55)	0.00	SAFETY ZONE SPECIALISTS INC
20131223	1	1,591.75	(1,591.75)	0.00	UNIVERSAL SIGNS & ACCESSORIES
20131224	1	1,770.00	(1,770.00)	0.00	NAZTEC INC
20131264	1	4,121.60	(4,121.60)	0.00	CONTROL TECHNOLOGIES INC
20131266	1	7,310.62	0.00	7,310.62	TRAFFIC CONTROL DEVICES INC
20131266	2	7,310.63	0.00	7,310.63	TRAFFIC CONTROL DEVICES INC
20131268	1	10,896.00	(10,896.00)	0.00	FL TRANSCOR INC
20131270	1	4,548.00	(4,548.00)	0.00	VULCAN INC
		60,903.49	(46,282.24)	14,621.25	
5056400		<u>SPECIAL ASSESSMENTS</u>			
20130792	1	874.00	0.00	874.00	KLEINFELDER SOUTHEAST INC
		874.00	0.00	874.00	
TOTALS		175,545.51	(49,376.24)	126,169.27	
1152		<u>ROAD IMPACT FEES DISTRICT 2</u>			
5056620		<u>ROAD IMPACT DISTRICT 2</u>			
20110510	1	16,491.22	0.00	16,491.22	CITY OF TAVARES
TOTALS		16,491.22	0.00	16,491.22	
1153		<u>ROAD IMPACT FEES DISTRICT 3</u>			
5056630		<u>ROAD IMPACT DISTRICT 3</u>			
20100821	1	71,495.00	0.00	71,495.00	KIMLEY HORN & ASSOC INC
20100836	1	5,601.00	0.00	5,601.00	KIMLEY HORN & ASSOC INC
20121196	1	3,211.00	0.00	3,211.00	PROFESSIONAL SERVICE INDUSTRIES INC
20130833	1	2,453.80	0.00	2,453.80	AMEC ENVIR & INFRASTRUCTURE INC
20131047	1	41,624.00	0.00	41,624.00	ALL REAL ESTATE APPRAISALS
20131205	1	1,425.00	0.00	1,425.00	APPRAISAL GROUP OF CENTRAL FL INC
20131215	1	900.00	0.00	900.00	APPRAISAL GROUP OF CENTRAL FL INC
20131240	1	1,425.00	0.00	1,425.00	APPRAISAL GROUP OF CENTRAL FL INC
20131277	1	270.00	(270.00)	0.00	APPRAISAL GROUP OF CENTRAL FL INC
20800734	1	182.03	0.00	182.03	KIMLEY HORN & ASSOC INC
TOTALS		128,586.83	(270.00)	128,316.83	
1155		<u>ROAD IMPACT FEES DISTRICT 5</u>			
5056650		<u>ROAD IMPACT DISTRICT 5</u>			
20120842	1	500.00	0.00	500.00	KLEINFELDER SOUTHEAST INC
20121031	1	5,679.50	0.00	5,679.50	KLEINFELDER SOUTHEAST INC
20131134	1	3,700.00	0.00	3,700.00	APPRAISAL GROUP OF CENTRAL FL INC
20131139	1	11,025.00	0.00	11,025.00	JAMES DUNCAN & ASSOCIATES INC
20131201	1	4,846.50	(851.25)	3,995.25	KLEINFELDER SOUTHEAST INC
20131212	1	1,992.00	0.00	1,992.00	AMEC ENVIR & INFRASTRUCTURE INC
20131212	2	2,399.60	0.00	2,399.60	AMEC ENVIR & INFRASTRUCTURE INC
20131234	1	1,800.00	0.00	1,800.00	DIVERSIFIED PROPERTY SPECIALISTS
20131237	1	26,700.00	0.00	26,700.00	CLAYTON ROPER & MARSHALL INC
20131254	1	4,229.00	0.00	4,229.00	KLEINFELDER SOUTHEAST INC
20131256	1	3,200.00	0.00	3,200.00	CLAYTON ROPER & MARSHALL INC
20131277	2	742.50	(742.50)	0.00	APPRAISAL GROUP OF CENTRAL FL INC
20901178	1	71,828.94	0.00	71,828.94	T Y LIN INTERNATIONAL
TOTALS		138,643.04	(1,593.75)	137,049.29	

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1156	<u>ROAD IMPACT FEES DISTRICT 6</u>				
5056660	<u>ROAD IMPACT DISTRICT 6</u>				
20101110	1	5,306.49	0.00	5,306.49	GRIFFEY ENGINEERING INC
20131139	2	14,025.00	0.00	14,025.00	JAMES DUNCAN & ASSOCIATES INC
20131142	1	4,658.75	(1,371.25)	3,287.50	KLEINFELDER SOUTHEAST INC
20131142	2	3,750.00	0.00	3,750.00	KLEINFELDER SOUTHEAST INC
20901449	1	19,008.50	0.00	19,008.50	CITY OF GROVELAND
20901500	1	7,462.78	0.00	7,462.78	B & H CONSULTANTS INC
TOTALS		54,211.52	(1,371.25)	52,840.27	
1200	<u>COMMUNITY DEV BLOCK GRANT</u>				
2082100	<u>CDBG ADMINISTRATION</u>				
20130988	2	1,574.80	(1,574.80)	0.00	BELTMANN GROUP INC
		1,574.80	(1,574.80)	0.00	
2082220	<u>CDBG URBAN CO PARTNERS</u>				
20120887	1	52,500.00	(52,500.00)	0.00	TOWN OF MONTVERDE
20131156	1	52,500.00	0.00	52,500.00	CITY OF TAVARES
		105,000.00	(52,500.00)	52,500.00	
2082250	<u>COMMUNITY PROJECTS</u>				
20130382	2	6,000.00	0.00	6,000.00	BESSOLO DESIGN GROUP INC
		6,000.00	0.00	6,000.00	
2082300	<u>CDBG HOUSING REHAB</u>				
20130998	1	2,980.00	(2,780.00)	200.00	OVIEDO ROOFING ENTERPRISES INC
20130999	1	3,890.00	(3,890.00)	0.00	OVIEDO ROOFING ENTERPRISES INC
20131001	1	52,462.50	(17,487.50)	34,975.00	JFB CONSTRUCTION INC
20131002	1	10,492.50	(10,492.50)	0.00	JFB CONSTRUCTION INC
20131003	1	14,632.50	(14,632.50)	0.00	GCIGCCMA LLC
20131141	1	11,775.00	(11,775.00)	0.00	GLEN HOLT
20131159	1	51,562.50	0.50	51,563.00	JFB CONSTRUCTION INC
		147,795.00	(61,057.00)	86,738.00	
2082350	<u>NEIGHBORHOOD STABILIZ PRG 1</u>				
20110753	1	31,276.71	0.29	31,277.00	CITY OF LEESBURG
		31,276.71	0.29	31,277.00	

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2082355	<u>NEIGHBORHOOD STABILIZ PRG 3</u>				
20130448	2	162,202.50	0.50	162,203.00	CITY OF LEESBURG
20130448	4	32,312.14	(0.14)	32,312.00	CITY OF LEESBURG
20130656	2	20,000.00	0.00	20,000.00	LIFESTREAM BEHAVIORAL CENTER INC
20130686	2	1,538.50	0.50	1,539.00	HOMES IN PARTNERSHIP INC
20130686	3	60,000.00	0.00	60,000.00	HOMES IN PARTNERSHIP INC
20130686	4	12,000.00	0.00	12,000.00	HOMES IN PARTNERSHIP INC
20130686	5	2,000.00	0.00	2,000.00	HOMES IN PARTNERSHIP INC
20130686	6	6,000.00	0.00	6,000.00	HOMES IN PARTNERSHIP INC
20130686	7	500.00	0.00	500.00	HOMES IN PARTNERSHIP INC
20130696	1	15,368.00	0.00	15,368.00	LIFESTREAM BEHAVIORAL CENTER INC
20130696	2	170,244.00	0.00	170,244.00	LIFESTREAM BEHAVIORAL CENTER INC
20130696	3	27,180.00	0.00	27,180.00	LIFESTREAM BEHAVIORAL CENTER INC
20130872	2	1,230.00	0.00	1,230.00	HOMES IN PARTNERSHIP INC
20130872	3	41,375.00	0.00	41,375.00	HOMES IN PARTNERSHIP INC
20130872	4	2,000.00	0.00	2,000.00	HOMES IN PARTNERSHIP INC
20130872	5	6,000.00	0.00	6,000.00	HOMES IN PARTNERSHIP INC
20130872	6	500.00	0.00	500.00	HOMES IN PARTNERSHIP INC
20130872	7	12,000.00	0.00	12,000.00	HOMES IN PARTNERSHIP INC
20130876	3	6,495.00	(6,495.00)	0.00	CITY OF LEESBURG
20130988	3	393.70	0.30	394.00	BELTMANN GROUP INC
20131004	1	58,879.00	0.00	58,879.00	HOMES IN PARTNERSHIP INC
20131004	2	1,001.50	0.50	1,002.00	HOMES IN PARTNERSHIP INC
20131004	3	38,050.00	0.00	38,050.00	HOMES IN PARTNERSHIP INC
20131004	4	9,646.00	0.00	9,646.00	HOMES IN PARTNERSHIP INC
20131004	5	2,000.00	0.00	2,000.00	HOMES IN PARTNERSHIP INC
20131004	6	4,320.00	0.00	4,320.00	HOMES IN PARTNERSHIP INC
20131004	7	360.00	0.00	360.00	HOMES IN PARTNERSHIP INC
20131160	2	2,947.50	0.50	2,948.00	CITY OF LEESBURG
20131160	3	1,265.00	0.00	1,265.00	CITY OF LEESBURG
20131204	1	94,500.00	0.00	94,500.00	HOMES IN PARTNERSHIP INC
20131204	2	2,500.00	0.00	2,500.00	HOMES IN PARTNERSHIP INC
20131204	3	19,550.00	0.00	19,550.00	HOMES IN PARTNERSHIP INC
20131204	4	11,405.00	0.00	11,405.00	HOMES IN PARTNERSHIP INC
20131204	5	2,000.00	0.00	2,000.00	HOMES IN PARTNERSHIP INC
20131204	6	500.00	0.00	500.00	HOMES IN PARTNERSHIP INC
		828,262.84	(6,492.84)	821,770.00	
TOTALS		1,119,909.35	(121,624.35)	998,285.00	
1210	<u>PUBLIC TRANSPORTATION</u>				
2027200	<u>TRANSP DISADV ADMIN</u>				
20130982	1	122.50	(122.50)	0.00	BELTMANN GROUP INC
20131248	1	800.00	0.00	800.00	ANDERSON RENTALS INC
		922.50	(122.50)	800.00	
2027210	<u>CTD TRIPS</u>				
20131091	1	16,793.00	0.00	16,793.00	ROUTEMATCH SOFTWARE INC
		16,793.00	0.00	16,793.00	
2027215	<u>FIXED ROUTE</u>				
20120157	1	855.00	0.00	855.00	GRIFFEY ENGINEERING INC
20130760	1	1,932.00	(1,932.00)	0.00	CTI SIGNS
20131091	2	12,144.00	0.00	12,144.00	ROUTEMATCH SOFTWARE INC
		14,931.00	(1,932.00)	12,999.00	

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2027220	<u>TRANSP DISADV CAPITAL</u>				
20111159	1	2,466.00	0.00	2,466.00	MARK COOK BUILDERS INC
20111159	2	2,433.00	0.00	2,433.00	MARK COOK BUILDERS INC
20111161	1	2,466.00	0.00	2,466.00	MARK COOK BUILDERS INC
20111161	2	2,314.00	0.00	2,314.00	MARK COOK BUILDERS INC
20111163	1	735.00	0.00	735.00	MARK COOK BUILDERS INC
20111163	2	2,433.00	0.00	2,433.00	MARK COOK BUILDERS INC
20120728	1	2,728.00	0.00	2,728.00	MARK COOK BUILDERS INC
20120728	2	4,799.00	0.00	4,799.00	MARK COOK BUILDERS INC
20120815	1	1,117.93	0.07	1,118.00	JOHN S DICKERSON ARCHITECT INC
20130712	2	3,904.24	(3,845.29)	58.95	RUBY BUILDERS INC
20130712	4	1,011.52	0.00	1,011.52	RUBY BUILDERS INC
20130712	5	725.53	0.00	725.53	RUBY BUILDERS INC
20131059	1	6,362.20	0.80	6,363.00	NEW ENGLAND WHEELS INC
20131059	2	90.00	0.00	90.00	NEW ENGLAND WHEELS INC
20131059	3	113.00	0.00	113.00	NEW ENGLAND WHEELS INC
20131059	4	70.00	0.00	70.00	NEW ENGLAND WHEELS INC
20131059	5	200.40	(0.40)	200.00	NEW ENGLAND WHEELS INC
20131059	6	76.00	0.00	76.00	NEW ENGLAND WHEELS INC
20131059	7	150.00	0.00	150.00	NEW ENGLAND WHEELS INC
20131059	8	25.00	0.00	25.00	NEW ENGLAND WHEELS INC
20131059	9	7,000.00	0.00	7,000.00	NEW ENGLAND WHEELS INC
20131059	10	1,700.00	0.00	1,700.00	NEW ENGLAND WHEELS INC
20131062	1	23,356.00	0.00	23,356.00	CREATIVE BUS INC
20131062	2	240.00	0.00	240.00	CREATIVE BUS INC
20131062	3	60.00	0.00	60.00	CREATIVE BUS INC
20131062	4	448.00	0.00	448.00	CREATIVE BUS INC
20131062	5	464.00	0.00	464.00	CREATIVE BUS INC
20131062	6	380.00	0.00	380.00	CREATIVE BUS INC
20131062	7	16.00	0.00	16.00	CREATIVE BUS INC
20131062	8	1,320.00	0.00	1,320.00	CREATIVE BUS INC
20131062	9	94.00	0.00	94.00	CREATIVE BUS INC
20131062	10	186.00	0.00	186.00	CREATIVE BUS INC
20131062	11	1,424.80	0.20	1,425.00	CREATIVE BUS INC
20131062	12	250.00	0.00	250.00	CREATIVE BUS INC
20131062	13	290.00	0.00	290.00	CREATIVE BUS INC
20131062	14	166.00	0.00	166.00	CREATIVE BUS INC
20131063	1	13,979.40	0.60	13,980.00	CREATIVE BUS INC
20131063	2	45.00	0.00	45.00	CREATIVE BUS INC
20131063	3	127.50	(0.50)	127.00	CREATIVE BUS INC
20131063	4	79.50	0.50	80.00	CREATIVE BUS INC
20131092	2	42,745.81	(42,745.81)	0.00	ROUTEMATCH SOFTWARE INC
20131092	4	17,500.00	(17,500.00)	0.00	ROUTEMATCH SOFTWARE INC
20131092	5	20,930.00	(20,930.00)	0.00	ROUTEMATCH SOFTWARE INC
20131092	8	12,670.00	(12,670.00)	0.00	ROUTEMATCH SOFTWARE INC
TOTALS		179,691.83	(97,689.83)	82,002.00	
		212,338.33	(99,744.33)	112,594.00	

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1230	MSTU STORMWATER SECTION				
5055600	<u>STORMWATER MANAGEMENT</u>				
20111150	1	250.00	0.00	250.00	PROFESSIONAL SERVICE INDUSTRIES INC
20120427	1	390.00	0.00	390.00	GRIFFEY ENGINEERING INC
20120628	1	290.00	0.00	290.00	BOOTH ERN STRAUGHAN & HIOTT INC
20120702	1	250.00	0.00	250.00	PROFESSIONAL SERVICE INDUSTRIES INC
20120819	1	5,664.05	0.00	5,664.05	AMEC ENVIR & INFRASTRUCTURE INC
20121166	1	12,873.25	0.00	12,873.25	AMEC ENVIR & INFRASTRUCTURE INC
20130072	1	21,050.57	0.00	21,050.57	CITY OF UMATILLA
20130690	1	3,490.00	(3,490.00)	0.00	MARYANN KRISOVITCH
20130915	1	26,260.20	(15,000.00)	11,260.20	SOUTHEASTERN SURVEYING & MAPPING
20131122	1	23,450.00	0.00	23,450.00	DAVID MAUS TOYOTA
20131199	1	222,135.75	0.00	222,135.75	PAQCO INC
20131275	1	9,770.00	(1,710.00)	8,060.00	CENTRAL TESTING LABORATORY INC
20131289	1	333,100.07	0.00	333,100.07	BOYKIN CONSTRUCTION INC
TOTALS		658,973.89	(20,200.00)	638,773.89	
1231	MSTU-PARKS SECTION				
3052200	<u>PARKS SERVICES UNINCORPORATED</u>				
20111011	1	11,350.00	(11,350.00)	0.00	HERBERT HALBACK INC
20111249	1	2,727.60	(2,727.60)	0.00	WOOLPERT INC
20121131	1	400,000.00	0.00	400,000.00	SOUTH LAKE HOSPITAL
20130525	1	5,674.66	(5,674.66)	0.00	HOOVER PUMPING SYSTEMS CORP
20130594	1	4,193.90	(4,193.90)	0.00	D & A BUILDING SERVICES INC
20131015	1	1,420.35	(1,420.35)	0.00	HABITAT RESTORATION & WILDLIFE
20131015	2	5,130.00	(5,130.00)	0.00	HABITAT RESTORATION & WILDLIFE
20131015	3	3,419.79	(3,419.79)	0.00	HABITAT RESTORATION & WILDLIFE
20131015	4	0.23	(0.23)	0.00	HABITAT RESTORATION & WILDLIFE
20131106	1	14,700.00	(14,700.00)	0.00	POWELL STUDIO ARCHITECTURE LLC
20131207	1	4,608.00	(4,608.00)	0.00	A & A PLAYGROUNDS SERVICES INC
20131211	1	3,174.00	(3,174.00)	0.00	RANDYS FENCE INC
20131257	1	3,807.00	(3,807.00)	0.00	HERCULES FENCE CO INC
20131259	1	13,295.41	(13,295.41)	0.00	ALLENS WELL DRILLING INC
TOTALS		473,500.94	(73,500.94)	400,000.00	
1240	EMERGENCY 911				
2145310	<u>E911</u>				
20120933	1	8,566.65	(8,566.65)	0.00	CENTURYLINK
20120933	2	10,073.68	(10,073.68)	0.00	CENTURYLINK
20130843	1	65,638.19	(65,638.19)	0.00	CENTURYLINK
20130843	2	15,203.46	(15,203.46)	0.00	CENTURYLINK
20130843	3	7,601.74	(7,601.74)	0.00	CENTURYLINK
20130844	1	36,028.00	0.00	36,028.00	CENTURYLINK
TOTALS		143,111.72	(107,083.72)	36,028.00	
1250	RESORT/DEVELOPMENT TAX				
0160100	<u>TOURISM</u>				
20111042	1	5,114.00	0.00	5,114.00	SCIENTIFIC ENVIRO APPLICATIONS INC
20130884	1	2,316.25	(2,316.25)	0.00	BIRD WATCHERS DIGEST
TOTALS		7,430.25	(2,316.25)	5,114.00	

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1260	AFFORDABLE HOUSG ASSIST TRUST				
2082400	SHIP PROGRAM				
20130776	1	46,207.56	(31,249.56)	14,958.00	GLEN HOLT
20130814	1	18,900.00	0.00	18,900.00	GLEN HOLT
20130964	1	16,730.00	0.00	16,730.00	JEROMES MASONRY INC
20131247	1	63,875.00	0.00	63,875.00	GLEN HOLT
20131262	1	63,875.00	0.00	63,875.00	JFB CONSTRUCTION INC
TOTALS		209,587.56	(31,249.56)	178,338.00	
1270	SECTION 8				
2082420	HOUSING SERVICES				
20130988	1	1,968.50	0.50	1,969.00	BELTMANN GROUP INC
20131095	1	22,999.00	0.00	22,999.00	HUB CITY FORD MERCURY INC
TOTALS		24,967.50	0.50	24,968.00	
1300	FEDERAL/STATE GRANTS				
1363300	COMMUNITY SAFETY & COMPL GRANTS				
20121362	1	7,907.30	(7,907.30)	0.00	LIFESTREAM BEHAVIORAL CENTER INC
		7,907.30	(7,907.30)	0.00	
5056150	PUBLIC WORKS GRANTS				
20130923	1	64,438.52	(27,985.09)	36,453.43	ATLANTIC CIVIL CONSTRUCTORS CORP
20131276	1	368,296.00	0.00	368,296.00	TIERRA INC
		432,734.52	(27,985.09)	404,749.43	
TOTALS		440,641.82	(35,892.39)	404,749.43	
1310	RESTRICTED LOCAL PROGRAMS				
3052500	BOATING IMPROVEMENTS				
20110919	1	23,993.75	(23,993.75)	0.00	WOOLPERT INC
20130865	1	55,000.00	(55,000.00)	0.00	WAGNER 3 VENTURES INC
TOTALS		78,993.75	(78,993.75)	0.00	
1520	BUILDING SERVICES				
1048310	BUILDING SERVICES				
20130419	1	2,680.00	65,000.00	67,680.00	BOOTH ERN STRAUGHAN & HIOTT INC
20130615	1	2,347.50	0.00	2,347.50	CAMPIONE & HACKNEY PA
20131217	1	65,604.00	1,698.00	67,302.00	DUVAL FORD
TOTALS		70,631.50	66,698.00	137,329.50	
1680	COUNTY FIRE RESCUE				
2136300	FIRE RESCUE				
20130942	1	839,965.02	0.00	839,965.02	PIERCE MFG INC
20131067	1	7,540.00	0.00	7,540.00	KTH ARCHITECTS INC
20131075	1	13,900.00	(3,900.00)	10,000.00	BOOTH ERN STRAUGHAN & HIOTT INC
20131076	1	15,269.00	(1,269.00)	14,000.00	BOOTH ERN STRAUGHAN & HIOTT INC
20131118	3	652.47	(652.47)	0.00	ZOLL DATA SYSTEMS INC
20131255	1	44,760.00	0.00	44,760.00	KTH ARCHITECTS INC
20131260	1	7,070.00	0.00	7,070.00	HEERY INTERNATIONAL INC
20131261	1	18,125.00	0.00	18,125.00	KLEINFELDER SOUTHEAST INC
20131273	1	46,922.41	0.00	46,922.41	RYAN FITZGERALD CONSTRUCTION INC
20131274	1	22,360.49	0.00	22,360.49	RYAN FITZGERALD CONSTRUCTION INC
TOTALS		1,016,564.39	(5,821.47)	1,010,742.92	
1690	FIRE SERVICES IMPACT FEE TRUST				
2136280	FIRE IMPACT FEE				
20130449	1	334.41	0.00	334.41	JOHN S DICKERSON ARCHITECT INC
20131093	1	11,763.00	(11,763.00)	0.00	WILLIAM JOHN MAUTZ III
TOTALS		12,097.41	(11,763.00)	334.41	

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3020	PARKS CAPITAL PROJECTS				
3052170	GENERAL PARKS PROJECTS				
20101100	1	5,183.21	0.00	5,183.21	BELLOMO HERBERT & COMPANY INC
20121059	1	4,734.50	(4,734.50)	0.00	CRIBB PHILBECK WEAVER GROUP INC
TOTALS		9,917.71	(4,734.50)	5,183.21	
3030	RENEWAL SALES TAX CAP PROJ				
0857660	CAP PRJS FACILITIES-OTHER				
20101037	1	28,500.00	(28,500.00)	0.00	CONRAD CONSTRUCTION OF CENTRAL FI
20111222	2	395,989.46	0.00	395,989.46	HARKINS DEVELOPMENT LLC
20120669	1	862.00	(862.00)	0.00	ARDAMAN & ASSOCIATES INC
20120673	1	19,813.48	0.00	19,813.48	JOHN S DICKERSON ARCHITECT INC
20130581	1	6,390.00	0.00	6,390.00	HENKELMAN CONSTRUCTION INC
20130583	1	2,201.75	0.00	2,201.75	ARDAMAN & ASSOCIATES INC
20131042	1	4,011.13	(4,011.13)	0.00	RUBY BUILDERS INC
20131107	1	7,731.00	0.00	7,731.00	FERRELLGAS LP
20131137	1	3,500.00	0.00	3,500.00	BA FENCE AND BOBCAT INC
20131148	1	1,575.62	0.00	1,575.62	DYNAFIRE INC
20901360	1	6,720.45	0.00	6,720.45	MLM MARTIN ARCHITECTS INC
20901360	2	519.04	0.00	519.04	MLM MARTIN ARCHITECTS INC
		477,813.93	(33,373.13)	444,440.80	
9092303	NON DEPARTMENTAL OTHER				
20130980	1	181,206.00	0.00	181,206.00	STINGRAY CHEVROLET LLC
20130980	10	486.00	0.00	486.00	STINGRAY CHEVROLET LLC
20130980	11	306.00	0.00	306.00	STINGRAY CHEVROLET LLC
20130980	12	765.00	0.00	765.00	STINGRAY CHEVROLET LLC
20130980	14	225.00	0.00	225.00	STINGRAY CHEVROLET LLC
20130986	1	6,934.45	0.00	6,934.45	SHAW ENVIRONMENTAL INC
20131149	1	197.55	(197.55)	0.00	EUSTIS AUTO & MARINE PARTS
20131150	1	14,174.91	(14,174.91)	0.00	LAW ENFORCEMENT SUPPLY CO INC
20131150	9	341.91	(341.91)	0.00	LAW ENFORCEMENT SUPPLY CO INC
20131150	11	107.91	(107.91)	0.00	LAW ENFORCEMENT SUPPLY CO INC
20131150	12	1,475.46	(1,475.46)	0.00	LAW ENFORCEMENT SUPPLY CO INC
20131150	14	1,596.96	(1,596.96)	0.00	LAW ENFORCEMENT SUPPLY CO INC
20131150	19	42,734.88	(42,734.88)	0.00	LAW ENFORCEMENT SUPPLY CO INC
20131272	1	16,290.00	0.00	16,290.00	CDW GOVERNMENT INC
20131284	1	630.00	0.00	630.00	AWESOME CAR STEREO
20131284	2	7,200.00	0.00	7,200.00	AWESOME CAR STEREO
20131284	3	1,575.00	0.00	1,575.00	AWESOME CAR STEREO
20131286	1	2,385.00	0.00	2,385.00	CTI SIGNS
TOTALS		756,445.96	(94,002.71)	662,443.25	

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3040	RENEWAL SALES TAX CAP PROJ-PW				
5056350	CAPITAL PROJECTS-PUBLIC WORKS				
20101199	1	16,650.00	0.00	16,650.00	T Y LIN INTERNATIONAL
20110757	1	719.96	0.00	719.96	NFC LANDSCAPE ARCHITECTS
20121148	1	3,903.75	0.00	3,903.75	KLEINFELDER SOUTHEAST INC
20121168	1	104,898.00	(8,470.00)	96,428.00	GRIFFEY ENGINEERING INC
20130791	1	371.00	0.00	371.00	KLEINFELDER SOUTHEAST INC
20130857	1	4,159.25	(699.25)	3,460.00	KLEINFELDER SOUTHEAST INC
20130923	2	5,510.30	0.00	5,510.30	ATLANTIC CIVIL CONSTRUCTORS CORP
20130948	1	315,858.00	0.00	315,858.00	ORLANDO FREIGHTLINER INC
20130951	1	45,492.00	0.00	45,492.00	ROUNTREE MOORE MOTORS LLP
20130957	1	21,543.00	0.00	21,543.00	DON REID FORD INC
20130966	1	6,318.19	0.00	6,318.19	KLEINFELDER SOUTHEAST INC
20131060	1	36,354.00	0.00	36,354.00	FUTCHS TRACTOR DEPOT INC
20131094	1	53,500.00	0.00	53,500.00	TREKKER TRACTOR LLC
20131117	1	42,926.00	0.00	42,926.00	GARBER CHRYSLER DODGE TRUCK INC
20131200	1	3,325.00	(3,325.00)	0.00	AMERICAN TITLE INSURANCE AGENCY LL
20131202	1	22,027.04	0.00	22,027.04	OVATION CONSTRUCTION CO INC
20131253	1	98,907.07	(98,907.07)	0.00	ESTEP CONSTRUCTION INC
20131278	1	19,036.96	(19,036.96)	0.00	ESTEP CONSTRUCTION INC
20131289	2	265,790.06	0.00	265,790.06	BOYKIN CONSTRUCTION INC
20131290	1	39,833.32	0.00	39,833.32	ESTEP CONSTRUCTION INC
20131291	1	79,191.46	0.00	79,191.46	ESTEP CONSTRUCTION INC
TOTALS		1,186,314.36	(130,438.28)	1,055,876.08	
3100	EMER COMM/OPS CTR CAPITAL PROJ				
2133190	EMER COMM/OPS CTR CAPITAL PROJ				
20120424	2	979.00	(979.00)	0.00	ARCHITECTS DESIGN GROUP LLC
20120424	3	3,583.00	(3,583.00)	0.00	ARCHITECTS DESIGN GROUP LLC
20120972	1	28,115.15	0.00	28,115.15	PPI CONSTRUCTION MANAGEMENT INC
20121070	1	42.00	(42.00)	0.00	SOPREMA INC
20121071	1	1,538.66	(1,538.66)	0.00	SOPREMA INC
20121201	1	5,696.35	0.00	5,696.35	HANSON PROFESSIONAL SERVICES INC
20121364	1	3,025.00	0.00	3,025.00	ADVANCED COMMUNICATION SOLUTIONS
TOTALS		42,979.16	(6,142.66)	36,836.50	
3710	PUBLIC LANDS CAPITAL PROGRAM				
3052610	PUBLIC LANDS CAPITAL PROJECTS				
20101452	1	11,815.50	0.00	11,815.50	NFC LANDSCAPE ARCHITECTS
20101453	1	1,288.00	0.00	1,288.00	NFC LANDSCAPE ARCHITECTS
20111012	3	55,000.00	(55,000.00)	0.00	WAGNER 3 VENTURES INC
20111012	4	55,000.00	(55,000.00)	0.00	WAGNER 3 VENTURES INC
20111012	5	55,000.00	(55,000.00)	0.00	WAGNER 3 VENTURES INC
20120841	2	6,188.79	0.00	6,188.79	BELLOMO HERBERT & COMPANY INC
20121278	1	10,693.00	(10,693.00)	0.00	BOOTH ERN STRAUGHAN & HIOTT INC
20131127	1	1,880.50	0.00	1,880.50	KLEINFELDER SOUTHEAST INC
TOTALS		196,865.79	(175,693.00)	21,172.79	

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3810	FACILITIES EXPANSION CAPITAL				
0857680	FACILITIES EXPANSION CAPITAL				
20100833	1	142,959.54	0.00	142,959.54	HEERY INTERNATIONAL INC
20101347	1	3,316,556.88	0.00	3,316,556.88	PPI CONSTRUCTION MANAGEMENT INC
20101402	1	25,667.73	0.00	25,667.73	HD SUPPLY WATERWORKS LTD
20101404	1	45,849.00	0.00	45,849.00	MIDDLESEX ASPHALT LLC
20101442	1	2,459.00	0.00	2,459.00	MACK INDUSTRIES INC
20110469	1	3.46	0.00	3.46	COASTAL CONSTRUCTION PRODUCTS INC
20110485	2	3,873.11	0.00	3,873.11	ARDAMAN & ASSOCIATES INC
20110747	1	54.64	0.00	54.64	HD SUPPLY WHITE CAP CONST SUPPLY
20110984	1	2,054.50	0.00	2,054.50	FERGUSON ENTERPRISES INC
20111035	1	10,284.93	0.00	10,284.93	REXEL
20111072	1	25,751.25	0.00	25,751.25	WILLIAM M WOOD COMPANY
20111074	1	54,120.40	0.00	54,120.40	QUIKRETE COMPANIES INC
20111133	1	1,404.00	0.00	1,404.00	WILLIAM M WOOD COMPANY
20111134	1	7,916.82	0.00	7,916.82	ABC SUPPLY CO INC MBA #641
20111342	1	2,028.97	0.00	2,028.97	GRAYBAR ELECTRIC CO INC
20111423	1	8,176.69	0.00	8,176.69	GRAYBAR ELECTRIC CO INC
20111485	1	3,000.00	0.00	3,000.00	SMITHS DETECTION INC
20121039	1	8,125.00	0.00	8,125.00	ADVANCED COMMUNICATION SOLUTIONS
20121211	1	24,886.83	0.00	24,886.83	OEC BUSINESS INTERIORS INC
20121238	1	13,303.88	0.00	13,303.88	CDW GOVERNMENT INC
20121357	1	27,752.56	0.00	27,752.56	D A B CONSTRUCTORS INC
20130598	1	19,106.27	0.00	19,106.27	FL ROCK INDUSTRIES INC
20130637	1	18,132.09	0.00	18,132.09	OEC BUSINESS INTERIORS INC
20130788	1	215,003.00	0.00	215,003.00	MENTIS TECHNOLOGY SOLUTIONS LLC
20130897	1	67.50	0.00	67.50	ANIXTER INC
20130927	1	8,712.70	0.00	8,712.70	STANLEY SECURITY SOLUTIONS INC
20131233	1	3,759.43	0.00	3,759.43	RYAN FITZGERALD CONSTRUCTION INC
20800975	1	77,526.18	0.00	77,526.18	HANSON PROFESSIONAL SERVICES INC
20900239	1	11,144.44	0.00	11,144.44	PPI CONSTRUCTION MANAGEMENT INC
TOTALS		4,079,680.80	0.00	4,079,680.80	
4200	LANDFILL ENTERPRISE				
4568100	RECYCLING				
20131009	1	5,129.04	0.00	5,129.04	HIGHLAND TRACTOR CO INC
		5,129.04	0.00	5,129.04	
4568600	HAZARDOUS WASTE				
20130901	1	6,754.00	0.00	6,754.00	INDUSTRIAL CONTAINER SVCS FL LLC
20131077	1	41,873.00	0.00	41,873.00	US CHEMICAL STORAGE LLC
20131241	1	3,351.00	0.00	3,351.00	CARBTRON CORPORATION
20131263	1	7,350.00	0.00	7,350.00	RYAN FITZGERALD CONSTRUCTION INC
		59,328.00	0.00	59,328.00	

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
EXCLUDING BLANKET PURCHASE ORDERS
AS OF 8/5/2013**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated Carryover</u>	<u>Vendor Name</u>
4569100		<u>LANDFILL OPERATIONS</u>			
20130518	1	1,578.00	0.00	1,578.00	ANDREYEV ENGINEERING INC
20130937	1	9,840.50	0.00	9,840.50	S2L INCORPORATED
20131244	1	24,525.00	0.00	24,525.00	PC SCALE INC
20131267	1	689.20	0.00	689.20	COMPUTER SYSTEMS SUPPORT INC
20131267	2	953.23	0.00	953.23	COMPUTER SYSTEMS SUPPORT INC
20131267	3	5,089.91	0.00	5,089.91	COMPUTER SYSTEMS SUPPORT INC
20131269	1	2,851.04	0.00	2,851.04	SHI INTERNATIONAL CORP
		45,526.88	0.00	45,526.88	
TOTALS		109,983.92	0.00	109,983.92	
4220	<u>S W CLOSURES AND L T CARE</u>				
4546110		<u>UMATILLA POST CLOSURE</u>			
20130518	5	1,280.00	0.00	1,280.00	ANDREYEV ENGINEERING INC
		1,280.00	0.00	1,280.00	
4546120		<u>LADY LAKE POST CLOSURE</u>			
20130518	3	1,280.00	0.00	1,280.00	ANDREYEV ENGINEERING INC
		1,280.00	0.00	1,280.00	
4546130		<u>CTRL LNDFL PH 1 POST CLOSURE</u>			
20130518	2	872.00	0.00	872.00	ANDREYEV ENGINEERING INC
20130935	1	3,995.00	(3,995.00)	0.00	ANDREYEV ENGINEERING INC
		4,867.00	(3,995.00)	872.00	
4546160		<u>LOGHOUSE POST CLOSURE</u>			
20130518	4	1,280.00	0.00	1,280.00	ANDREYEV ENGINEERING INC
20130936	1	26,358.30	0.00	26,358.30	S2L INCORPORATED
20131288	1	23,285.00	0.00	23,285.00	S2L INCORPORATED
		50,923.30	0.00	50,923.30	
TOTALS		58,350.30	(3,995.00)	54,355.30	
5400	<u>FLEET MANAGEMENT</u>				
0824300		<u>FLEET MANAGEMENT</u>			
20130975	1	809.01	(809.01)	0.00	MAUDLIN INTL TRUCKS INC
20131171	1	3,599.46	(3,599.46)	0.00	BALES & LANGLEY BODY & PAINT SHOP
20131210	1	7,723.36	(7,723.36)	0.00	BALES & LANGLEY BODY & PAINT SHOP
TOTALS		12,131.83	(12,131.83)	0.00	
TOTAL ALL FUNDS		13,252,288.73	(1,935,192.57)	11,317,096.16	

Recommended Budget

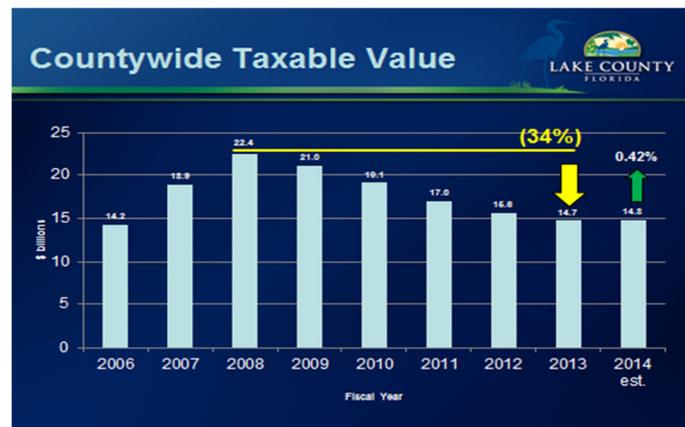


July 3, 2013

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.

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Board of County Commissioners • www.lakecountyfl.gov

TIMOTHY I. SULLIVAN
District 1

SEAN M. PARKS, AICP, QEP
District 2

JIMMY CONNER
District 3

LESLIE CAMPIONE
District 4

WELTON G. CADWELL
District 5

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

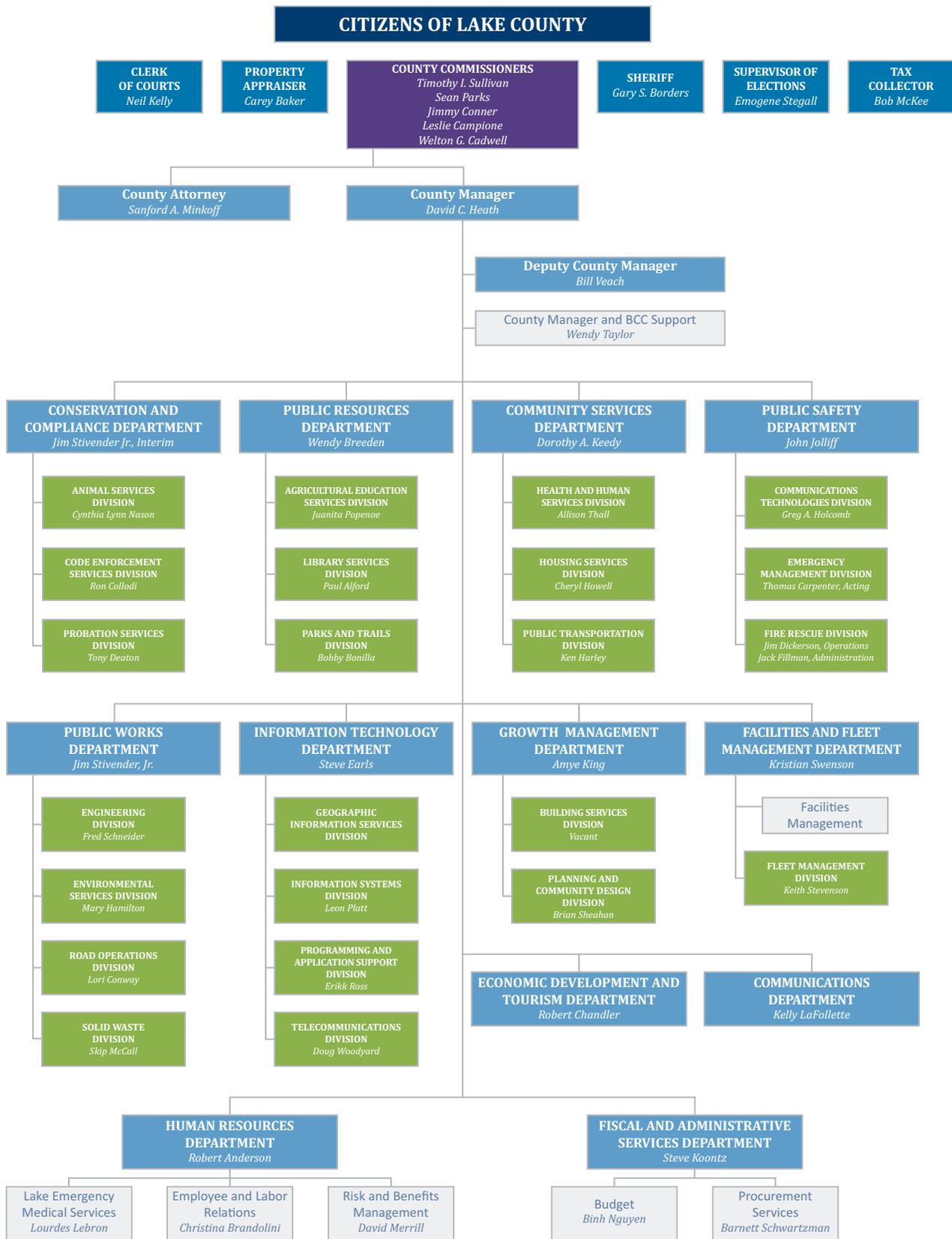


LAKE COUNTY

FLORIDA

Lake County Government Organization Chart

Proposed Fiscal Year 2014



July 3, 2013



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

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

ELECTED OFFICIALS

Clerk of Courts

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

Property Appraiser

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

Sheriff

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

Supervisor of Elections

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

Tax Collector

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

APPOINTED OFFICIALS

County Manager

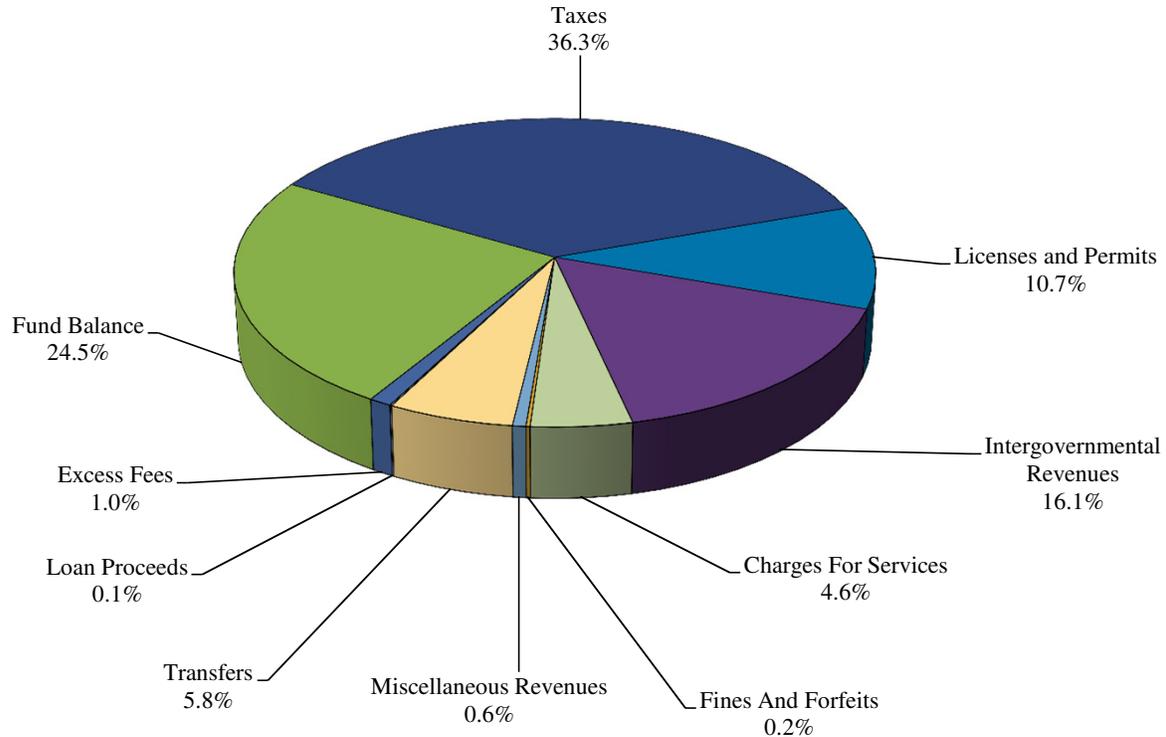
David C. Heath
Phone: (352) 343-9888
www.lakecountyfl.gov

County Attorney

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

LAKE COUNTY, FLORIDA

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

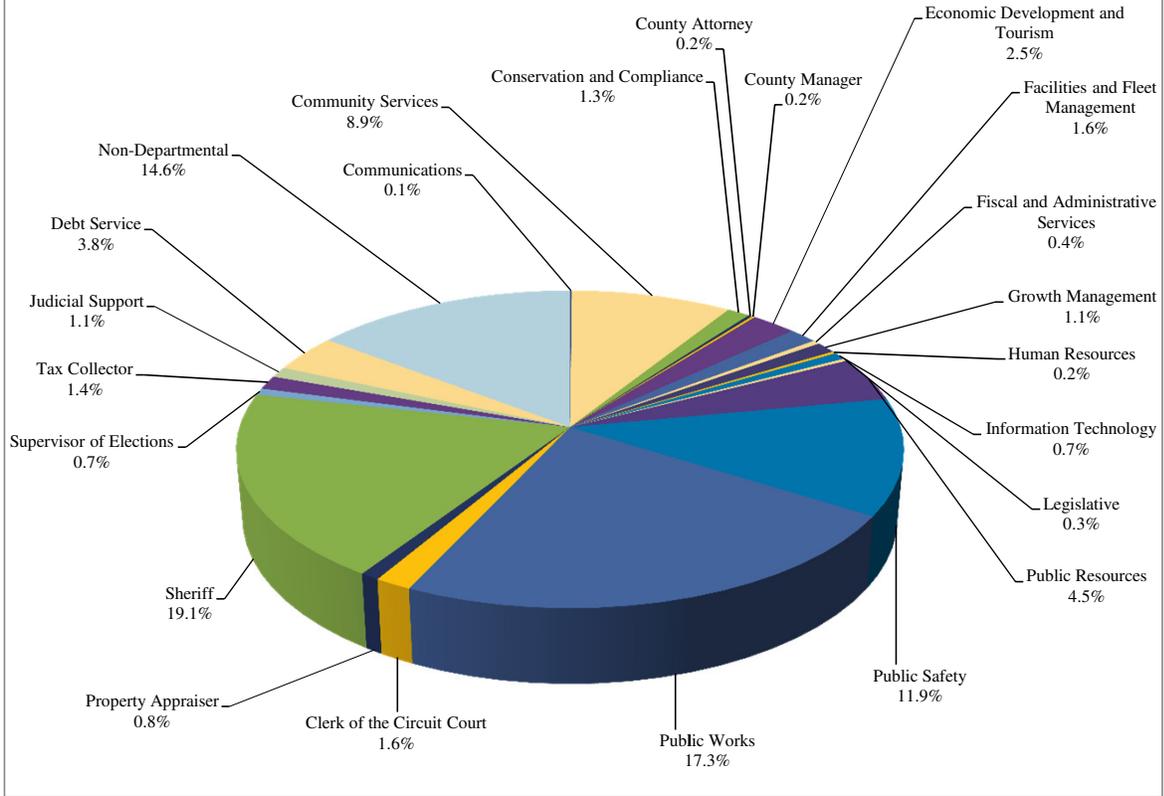


Revenues By Source Fiscal Year 2014 Operating Budget

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)
SUBTOTAL REVENUES	\$ 293,746,717
Less: Operating Transfers	(17,213,353)
TOTAL REVENUES	\$ 276,533,364

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		
SUBTOTAL EXPENDITURES			\$ 293,746,717
Less: Operating Transfers			(17,213,353)
TOTAL EXPENDITURES			\$ 276,533,364



LAKE COUNTY

FLORIDA