



LAKE COUNTY
FLORIDA



Budget Overview Workshop

Fiscal and Administrative Services Department

March 21, 2017

Purpose



To present to the Board a briefing on the FY 2017 Mid-Year Amendment and provide an overview of the FY 2018 Budget.

Presentation Outline



- Briefing on FY 2017 Mid-Year Amendment
- FY 2018 Budget Overview
 - Background
 - Budget Strategies
 - Priorities
 - Other Budget Items
 - General Fund Outlook
 - Presentation Template
 - Budget Calendar



Briefing on FY 2017 Mid-Year Amendment

FY 2017 Mid-Year Amendment



- General Fund Revenues

- \$1.8 million - Increase to beginning fund balance
- \$50,000 - Contribution from Mt. Dora for Wolf Branch Innovation District
- \$68,000 - Recognize Ballot-on-Demand grant funds for Supervisor of Elections
- (\$834,000) - Ad Valorem projection decrease

FY 2017 Mid-Year Amendment



- General Fund Expenditures

- \$52,548 - Three new positions for Animal Shelter (6 months)
- \$23,000 - Maintenance needs at the Animal Shelter
- \$15,000 - Site selection/planning for Animal Shelter
- \$100,000 - Wolf Branch Innovation District (includes Mt. Dora contribution)
- \$100,000 - LDR revision study
- \$665,000 - Increase to Reserves

FY 2017 Mid-Year Amendment



- General Fund Expenditures
 - Constitutional Officers' Requests
 - \$10,000 - Feasibility study for Supervisor of Elections building
 - \$154,000 - Ballot-on-Demand equipment
 - \$68,000 Grant funded
 - \$86,000 General Fund request
 - \$143,000 - Helicopter repairs for Sheriff
 - \$30,000 - New position for Judicial Support

FY 2017 Mid-Year Amendment



- Infrastructure Sales Tax
 - Revenues
 - \$282,000 - Increase to beginning fund balance
 - Expenditures
 - \$141,000 - Sidewalk improvements
 - \$121,000 - Animal Shelter building Renovations
 - \$ 20,000 - Increase to Reserves



FY 2018 Budget Overview

FY 2018 Budget Overview

Background (Jan 10th presentation)



Revenues

- Countywide Millages projected at 5.5% increase
- Unincorporated Millages projected at 3.5% increase
- State Sales Tax and State Revenue Sharing projected at 4.0% increase
- Infrastructure Sales Tax projected at 3% increase
- Special Assessments projected to have modest growth
- Gas Taxes projected at 2% increase



Budget Strategies

FY 2018 Budget Overview

Budget Strategies



- Address Commission priorities from retreat
- General Fund Millage is being estimated at the calculated roll back rate to limit new revenues to new construction
- Public Lands Voted Debt Millage may be lowered if projected revenues maintain adequate debt service coverage
- The millages for Parks and Stormwater, Fire Rescue, and Lake County Ambulance will remain at the same level as FY 2017
- Look for cost reductions and efficiencies

FY 2018 Overview

Budget Strategies



- County General Fund Departments to maintain a status quo operating budget
- Justify changes to status quo budget including funding and/or service levels
- Identify mandated vs. non-mandated departmental costs
- Compensation will be addressed later in the budget process
- Address capital needs where feasible
- Departments with alternative funding and grants will be reviewed to address level of service versus available funding



Priorities

FY 2018 Budget Overview

Priorities



- Capital Improvement Program/Infrastructure Sales Tax
 - First quarter revenues dedicated to Debt Service
 - Infrastructure Sales Tax (IST) Reauthorization starts January 1, 2018
 - IST 5 year plan presented to BCC on December 20, 2016 that included funding categories, priorities and unfunded projects
 - Public Hearing in August 2017 to finalize projects to be funded in FY 2018

FY 2018 Budget Overview

Priorities



Public Works

- Maintaining current levels of countywide service in the Solid Waste Division
- Waste hauler increase request / Solid Waste Assessment
- Continue to expand sidewalks into needed areas and repair existing ones
- Countywide road resurfacing program
- August presentation on Road Program to address projects and priorities

FY 2018 Budget Overview

Priorities



Parks and Trails

- Continue to move forward with the development of the South Lake Regional Park
- Additional improvements at East Lake Park
- Additional improvements at North Lake Park
- Maintaining current levels of service for operations and maintenance

FY 2018 Budget Overview

Priorities



Public Safety

- Funding Challenges
 - Fire Assessment increase
 - Labor Cost
 - SAFER Grant funding
 - EMS
- Continue transition of BLS stations to ALS
- Impact Fee funding for development of two new fire stations (East Lake and Lake Yale areas)
- Infrastructure Sales Tax funding to address station renovations/upgrades and apparatus replacement



Other Budget Items

FY 2018 Budget Overview

Other Budget Items



- Florida Retirement System rates have not been approved but are being budgeted with a modest increase
- Employee Health Insurance
 - The employer contribution per employee for Health Insurance will stay the same as FY 2017
 - Expanded health benefits with the addition of the employee wellness center; long-term savings anticipated
 - HR will address employee contributions

FY 2018 Budget Overview

Other Budget Items



- There may be some changes to the Department Budgets due to the allocation of Internal Service charges
- IT charges are being increased due to the addition of additional cyber security measures through Microsoft contract
- Adjustments for new State/Federal legislation as needed
- The Constitutional budgets are due June 1st with the exception of the Tax Collector which is due August 1st
- Preliminary property values are due June 1st



General Fund Outlook

FY 2018 Overview

General Fund Outlook



- Assumptions
 - 5.5% increase in Countywide Taxable Values
 - Estimated roll back of the millage
 - Status Quo County Department Budgets
 - Status Quo Constitutional Budgets
 - Decrease in Sales Tax funding for Capital Improvement Bonds Debt Service
 - Increase to Animal Shelter Budget
 - Reserves of 7% per Board policy
- Based on the these assumptions the General Fund is showing a deficit estimated at \$1,000,000
- This deficit could be made up if taxable values exceed projections

FY 2018 Overview

General Fund Outlook



- Challenges

- Maintain existing levels of service
- Transit - Increased funding of paratransit trips to maintain current level of service due to new contract
- Solid waste - Increased costs of countywide services and the need to replace equipment
- Constitutional Officer budget requests
- Animal Shelter – Full year of funding for operations including additional positions to support no-kill shelter policies
- Fire Assessment – Potential increased transfer from the General Fund for NFP Institutional and Governmental buildings



Presentation Template

FY 2018 Budget Overview Presentation Template



- Overview of Department
 - Overview of Divisions
 - Organizational Chart
 - Mission
 - Levels of Service
 - Accomplishments
 - Efficiencies
 - Benchmarks (Seminole, Orange, Sumter, Marion, Polk, Volusia, Osceola)
 - Mandated/required expenditures
 - Proposed Division Budget (compared with previous year)
 - Departmental Budget (compared with previous year)
 - Other Issues
 - Summary



Budget Calendar

FY 2018 Budget Overview

Budget Calendar



- **Jan. 10th – Economic Outlook**
- **Jan. 10th – Millages and Revenues**
- **Mar. 21st – Budget Overview**
- **Tentative Workshops**
 - Community Services
 - Public Works(Solid Waste)
 - Public Resources
 - Economic Growth
 - County Attorney
 - Human Resources
 - Communications
 - Information Technology
 - Facilities & Fleet Management
 - Community Safety and Compliance
 - Public Safety/Fire Assessment
 - Nondepartmental
 - Infrastructure Sales Tax
 - June 20th – Budget Summary, Property Values, & Constitutional Budgets
 - July 25th – Adopt TRIM Rates

Next Steps



- April 4th - FY 2017 mid-year budget adjustments
- April 18th - FY 2018 Begin departmental budget presentations
- July 25th - Adoption of TRIM rates
- August 8th - Infrastructure Sales Tax public hearing



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