



LAKE COUNTY

FLORIDA



FY 2018 Budget Workshop Summary

June 20, 2017

Purpose



To provide the Board with an overview of the
FY 2018 Budget

Presentation Outline



- **June 1st Best Estimate of Property Values**
- **Budget Workshops Summary**
- **Constitutional Budgets**
- **Non-Departmental**
- **Other Items**
- **General Fund**
- **Next Steps**

Presentation Outline



June 1st Best Estimate of Property Values

June 1st Best Estimate of Property Values



	FY 2017 Final Values	FY 2018 June 1 st Best Est. Values	Percent
Lake County General Fund Countywide Millage	\$17,221,433,669	\$18,585,948,462	7.92%
Lake County Ambulance MSTU	\$17,221,433,669	\$18,585,948,462	7.92%
Lake County Stormwater, Roads, Parks MSTU	\$8,576,695,821	\$9,070,461,681	5.76%
Lake County Fire Rescue EMS	\$9,052,688,344	\$9,571,707,997	5.73%
Lake County Public Lands-Voted Debt	\$17,221,433,669	\$18,585,948,462	7.92%

Presentation Outline



Budget Workshops Summary

Budget Workshops Summary



- There have been 16 Budget Workshops with the Board
- Press releases have been sent for all budget workshops
- All the presentations to date have been posted at the Lakecountyfl.gov website on the FY 2018 Budget page

Budget Workshops Summary



January 10	Economic Outlook Presentation
	Millages and Revenue Outlook
February 7	Fire Assessment Workshop
March 21	Budget Overview
April 18	Communications
	Community Safety & Compliance
	Information Technology
	Public Resources

Budget Workshops Summary



May 9	Community Services
	Solid Waste Division
May 23	Public Safety
	Fire Assessment Study
	Facilities and Fleet Management
	Human Resources
June 6	Public Works
	Economic Growth

Budget Workshops Summary



Communications Department

- The FY 2018 proposed Budget reflects an overall budget increase:
 - Maintains current levels of service
 - Allows for better project management/workorder tracking
 - Replaces a digital SLR/video camera
 - Allows for online training for technical staff

Budget Workshops Summary



Community Safety & Compliance Department

- The FY 2018 proposed budget:
 - Animal Shelter Budget increase of 11% due to transfer to BCC from LCSO in January 2017
 - Three (3) new FTE's for Animal Shelter based on consultant recommendation
 - Eliminates one (1) limited term position in Probation Services
 - Maintains existing Keep Lake Beautiful Program levels of service

Budget Workshops Summary



Information Technology Department

- The FY 2018 proposed budget:
 - Is status quo
 - Maintains current levels of service
 - Includes cybersecurity initiatives
 - Includes cloud development and support

Budget Workshops Summary



Public Resources Department

- The FY 2018 proposed budget:
 - Is status quo
 - Maintains current levels of service
 - Addresses additional recreational needs in Parks and Trails
 - Includes Parks and Trails capital projects funded with the Sales Tax reauthorization
 - Does not include:
 - Funding for outstanding capital repairs
 - County assuming ownership and operation of the City of Tavares' Woodlea Sports Complex

Budget Workshops Summary



Community Services Department

- FY 2018 proposed budget:
 - Maintains levels of service for Housing and Transit Divisions
 - New Transit contract required an increase in the General Fund transfer and left no funding for reserves
 - Additional Assistant Veterans Service Officer position included
 - Requests for additional funding for LifeStream Behavioral Center and Lake Community Action Agency are not included in proposed budget
 - Transit workshop to be scheduled later this year

Budget Workshops Summary



Solid Waste Division

- FY 2018 proposed budget:
 - Status quo budget maintaining existing levels of service
 - No funding available for reserves
 - Will come back with bear container deployment plan
- Hauler Requests
 - No change to the Solid Waste Assessment rates
 - Consensus of the Board to work with all 3 haulers on budget neutral items

Budget Workshops Summary



Public Safety Department

- FY 2018 proposed budget:
 - Emergency Management
 - Status quo budget
 - Communications Technologies
 - Maintaining existing levels of service
 - Replacement of 9-1-1 recorder system offset by grant
 - Funding no longer available to transfer to General Fund for 9-1-1 calltakers
 - Fire Rescue
 - Maintaining existing levels of service
 - Converting 2 BLS stations to ALS per plan (59 Pennbrooke & 77 Astatula)
 - Re-classing 6 positions to address organizational needs
 - \$672,000 shortfall (addressed in assessment presentation on May 23rd)

Budget Workshops Summary



Fire Assessment Study

- Staff Analysis
 - Concur with Tindale Oliver study
 - Slight change in incident/resource distribution
 - The inclusion of vacant land would more equitably distribute the cost of fire rescue services
 - Rates for all land uses would increase if vacant land is not included in the allocation
 - Staff recommended budget maintains the current levels of service and provides a minimal amount of reserves
- Approved by the Board
 - Include the staff recommended budget with vacant land and the associated assessment rates in the Assessment Resolution on July 11, 2017 for inclusion in the TRIM notices

Budget Workshops Summary



Facilities and Fleet Management Department

- FY 2018 proposed budget:
 - Department budget reduced 6% due to Transit maintenance being outsourced as part of the new Transit operations and maintenance contract
 - Department will maintain a constant level of service for all other operations

Budget Workshops Summary



Human Resources Department

- The FY 2018 proposed budget:
 - The Human Resources operating budget is status quo.
 - The Property and Casualty Fund has an anticipated increase in the property and liability insurance premiums and will be closely monitored due to the declining fund balance and reserves.
 - The Employee Benefits Fund is adequately funded with an expected slight increase in medical claims included in the budget.
 - Staff proposed that employee health insurance premiums remain the same.
 - Staff proposed to continue the discount for completing the Health Risk Assessment (HRA) as approved last year.

Budget Workshops Summary



Public Works Department

- FY 2018 proposed budget:
 - Road Operations
 - Status quo budget
 - Maintains current levels of service
 - Engineering
 - Maintains current levels of service
 - Operating Expenses increased due to professional services and increased material costs
 - New Capital items: six engineering computers, three signal cameras and one signal ground tester
 - Environmental Services
 - Status quo budget
 - Maintains current levels of service

Budget Workshops Summary



Economic Growth Department

- FY 2018 proposed budget:
 - Maintains current levels of service for Economic Development, Tourism and Planning and Zoning
 - Increases levels of service for Building Services to accommodate for building activity
 - Includes funding for the Hickory Point Beach Fieldhouse and Victory Pointe capital funding projects
 - Does not reflect potential Economic Development and Tourism reorganization

Presentation Outline



Constitutional Budgets

Constitutional Budgets



	FY 2017 Amended Budget	FY 2018 Submitted Budget
Clerk of Courts	\$4,070,443	\$4,172,774
Property Appraiser	\$2,576,309	\$2,761,398
Supervisor of Elections	\$2,422,548	\$3,154,699
Sheriff	\$56,733,124	\$58,871,311

- 3% raises were included in the Property Appraiser and SOE budgets
- The Clerk of Courts would request additional funding to give raises should the Board decide to do so
- The SOE request includes ADA compliant voting equipment in the amount of \$490,980
- Sheriff requested an increase of \$223,225 for School Resource Officers
- Tax Collector submits budget on August 1st

Presentation Outline



Non-Departmental

Non-Departmental Budget Increases



Community Redevelopment Agencies

- 15 agencies receive incremental funding on property values over a set base
- Total General Fund CRA Payments
 - FY 2017 \$1,839,038
 - FY 2018 est. \$2,281,573

Non-Departmental Status Quo Items



- Federal Lobbyist
- Florida Association of Counties
- National Association of Counties
- Lake County League of Cities
- Medical Examiner (Lake County Share)
- Trout Lake
- Lake County Historical Society
- State Lobbyist

Presentation Outline



Other Items

Other Items



Employee Compensation

- Funding for raises has been included in the Budget
- Proposed to be effective in January 2018
- Proposed to include a performance based component

Other Items



Infrastructure Sales Tax

- December 20, 2016 – presentation to the Board on priorities and a 5 year funding plan
- FY 2018 will be a transition year
 - Current Authorization
 - Ends December 31, 2017
 - Proceeds from first quarter of FY 2018 (Sept. 2017 to Dec. 2017) will be divided 50/50 among Public Works and debt service
 - New Authorization
 - Proceeds fund remainder of 5 year plan beginning January 1, 2018 through September 30, 2022
- Public Hearing to review the FY 2018 Infrastructure Sales Tax Budget is tentatively set for August 8, 2017

Other Items



Goals and Objectives

- The Goals and Objectives were revised by the Board for the FY 2017 Budget Document
- Some minor revisions have been made based on the discussion at the January 17, 2017 Board Retreat that have been incorporated into the objectives
- The revised Goals and Objectives have been attached to the agenda and will be included in the FY 2018 Budget Document

Other Items

Mt. Plymouth-Sorrento CRA



- Ch. 163 FS requires the CRA Board to hold a public hearing for the adoption of the Mt. Plymouth-Sorrento CRA budget.
- The CRA Board will meet prior to the September BCC budget hearings to consider and recommend approval of the CRA budget.

Other Items

Mt. Plymouth-Sorrento CRA



- Proposed FY 2018 Budget

CRA Trust Revenues	Amount
Ad Valorem Taxes	\$16,890
TIF External Entities	\$773
Interest	\$50
Fund Balance	\$33,577
Less 5% Estimated Receipts	(\$886)

Total Revenues ***\$50,404***

CRA Trust Expenses	Amount
Operating Expenses	\$50,404

Total Expenses ***\$50,404***

Presentation Outline



General Fund

General Fund



- The General Fund budget is based on the following:
 - Ad Valorem Revenues are based on the Best Estimate Property Values provided June 1st that indicated a 7.92% growth in property values
 - Reserves meet the minimum of 7% per Board policy
 - Includes the department budgets as presented to the Board
 - Departments have been directed to continue to look for efficiencies and possible reductions in FY 2017 and FY 2018
 - Staff is continuing to meet with the Constitutional Offices and Judicial Support Offices to look for budget efficiencies
 - Certified Property Values will be provided on July 1st

General Fund



- **Challenges**

- Fund Balance continues to decline
- Infrastructure Sales Tax (IST) available for debt service has been reduced and is limited to proceeds from the 2003 authorization
- The E-911 fund can no longer support a transfer to the General Fund for 9-1-1 call takers
- Increases in the funding requested from the Constitutional Offices

- **Future Challenges**

- The potential increase to the homestead exemption
- No funding available from IST for debt service

Presentation Outline



Next Steps

Next Steps



- July 1st – Certified Values
- July 11th – Recommended Budget and Set Maximum Millages (TRIM)
- July 11th – Adopt Assessment Resolutions
- August 1st – Tax Collector Budget
- August 8th – Infrastructure Sales Tax/Road Program Public Hearings
- September 12th – Fire Assessment and Solid Waste Assessment Public Hearings
- September 12th – First Budget Public Hearing
- September 26th – Final Budget Public Hearing