

# Lake County Florida



## Fiscal Years 2004 and 2005

# Budget in Brief

## Board of County Commissioners

**Debbie Stivender, Chairman  
District 3**

**Jennifer Hill, Vice Chairman  
District 1**

**Robert A. Pool  
District 2**

**Catherine C. Hanson  
District 4**

**Welton G. Cadwell  
District 5**

### Appointed Officials

**Bill Neron, County Manager  
Sanford A. Minkoff, County Attorney**

### Elected Constitutional Officers

**James C. Watkins, Clerk of Courts  
Ed Havill, Property Appraiser  
George E. Knupp, Jr., Sheriff  
Robert K. McKee, Tax Collector  
Emogene Stegall, Supervisor of Elections**



# Lake County Board of County Commissioners

315 WEST MAIN STREET • P.O. 7800 • TAVARES, FLORIDA 32778-7800

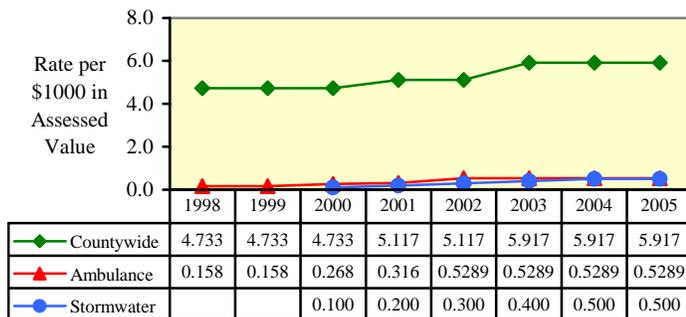
## BUDGET IN BRIEF

The adopted budget for Fiscal Year 2004 totals \$286.7 million, a \$5.4 million or 1.8% decrease over Fiscal Year 2003. Since, by Florida Statutes, the County may adopt only an annual budget, the Fiscal Year 2005 budget was tentatively approved at \$269.6 million, a \$17.1 million or 6.0% reduction over Fiscal Year 2004.

For Fiscal Year 2004, the countywide property tax rate remains at 5.917 mills and the countywide ambulance rate also remains the same at 0.5289 mills. The stormwater rate for citizens in the unincorporated area of the county increases to 0.5 mills. This rate began in Fiscal Year 2000 and was designed in phases that increased the rate by 0.1 mills per year. Fiscal Year 2004 is the last increase of this 5-year implementation plan. There are no tax rate increases projected for Fiscal Year 2005.

The chart below provides a quick look at the history of millage rates in Lake County.

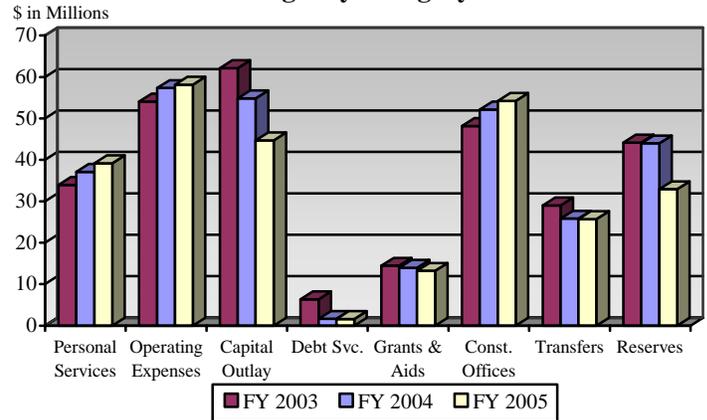
**Millage Rates**



## Changes From Prior Year's Budget

The following chart provides an overview of the changes in the County budget from Fiscal Year 2003 through the approved budget for Fiscal Year 2005. Several factors contribute to these changes as noted in the subsequent narrative.

**Budget by Category**



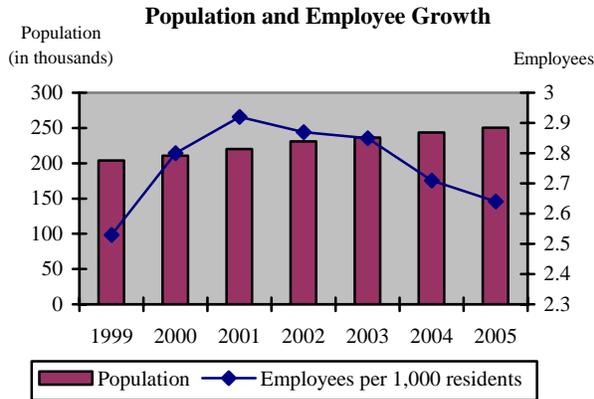
### ❖ Personal Services

Personal services increases for the 2-year budget are 4% each year for regular salary raises. The Board of County Commissioners Fiscal Year 2004 budget reflects a net decrease of 10 positions, of which 9 were positions that were eliminated in the Environmental Services Department due to the streamlining of operations at the County's Solid Waste facility. There are no new positions recommended for the Fiscal Year 2005 budget.

Full-time positions for the Board of County Commissioners for FY 2004 and FY 2005 total 662. The Office of the Clerk of Courts added 2 positions; the Supervisor of Elections added 1 and the Sheriff increased their staff by 10, bringing the countywide total to 1,576.

Due to significant increases in the contributions required for the Florida Retirement System as well as increases in health care costs, the total cost of personal services for FY 2004 increases 9.3% and FY 2005 is budgeted to increase 5.7%.

The following chart illustrates the steady increase in population growth in Lake County and emphasizes the decrease in employees per capita. This trend is a result of continued efforts in the County to streamline functions, however, continued increases in population could have an adverse affect on the quality of the services provided if the employee rates continue to decrease.



❖ *Operating Expenses*

Inflation and population estimate increases of over 3% contribute to the 6.1% increase in the Fiscal Year 2004 operating budget. Rebudgets for expenses budgeted but not yet incurred at the end of Fiscal Year 2003 were carried over to FY 2004 and totaled \$2.8 million.

Rebudgets are not reflected in the Fiscal Year 2005 budget, which projects a 1.5% increase in operating expenses.

❖ *Capital Outlay*

The Capital Outlay budget for Fiscal Year 2004 totals \$54.8 million of which \$13.3 million is rebudgets for projects budgeted but not completed in Fiscal Year 2003. This 11.6% decrease is mainly attributable to the completion of road projects.

The Fiscal Year 2005 capital budget totals \$44.7 million dollars, a decrease of 18.5% of the total FY 2004 budget; however, it equates to an increase of \$3.1 million over the new capital budget for FY 2004 (excluding rebudgets).

❖ *Debt Service*

The final maturity on the County's 1992 Sales Tax Refunding Revenue Bonds occurred in Fiscal Year 2003. No new debt is budgeted in this 2-year budget; therefore, the Fiscal Year 2004 budget includes a 74.3% decrease in debt service.

❖ *Other Costs*

Funding and transfers to the Constitutional Offices: Clerk of Courts, Property Appraiser, Tax Collector, Sheriff and Supervisor of Elections account for \$4 million of the total increase in Fiscal Year 2004 and \$2 million in Fiscal Year 2005.

While reserves are only expected to decrease slightly in Fiscal Year 2004, they are reduced significantly in 2005. The FY 2004 budget includes \$43.9 million in reserves or 15.3% of the total budget. The approved FY 2005 budget includes \$32.9 million in reserves, which equates to 12.2% of the total budget.

**BUDGET HIGHLIGHTS**

**Total Financial Program**

The following tables represent the total biennial budget by major class category and by fund type. The total financial program decreases in Fiscal Year 2005 as reserves are decreased and major capital projects are completed.

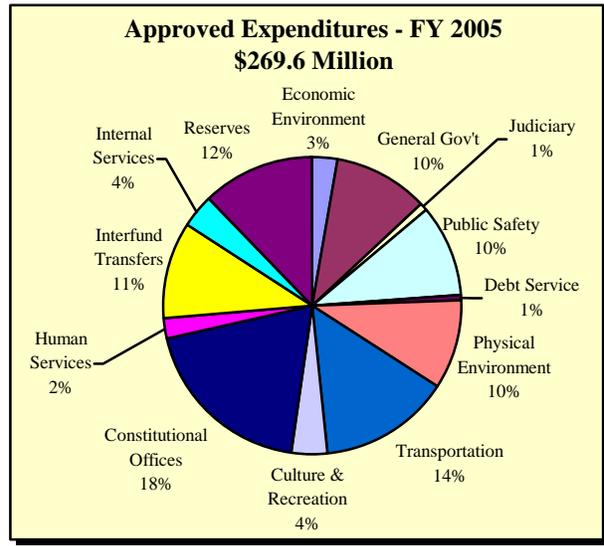
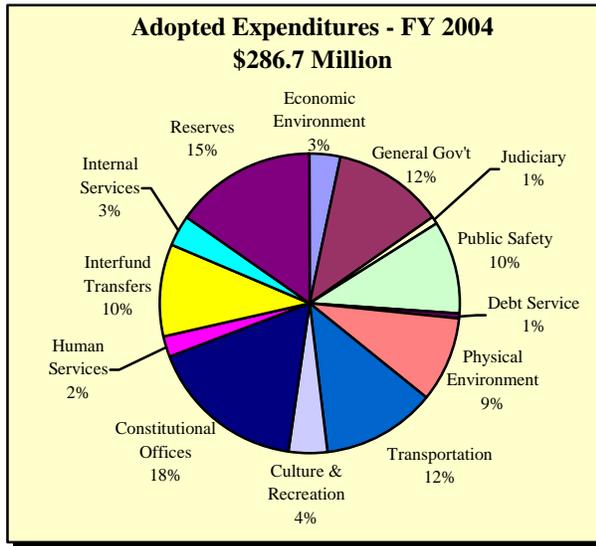
**Biennial Budget – Total Financial Program**

	<i>FY 2004</i>	<i>FY 2005</i>
<b>Operating Budget</b>	\$187,910,905	\$192,014,420
<i>Percent Change</i>	1.1%	2.2%
<b>Capital Budget</b>	\$54,830,609	\$44,698,903
<i>Percent Change</i>	(11.6%)	(18.5%)
<b>Reserves</b>	\$43,967,996	\$32,917,889
<i>Percent Change</i>	(0.4%)	(25.1%)
<b>Total Financial Program</b>	\$286,709,510	\$269,631,212
<i>Percent Change</i>	(1.8%)	(6.0%)

**Biennial Budget – Budget by Fund Type**

	<i>FY 2004</i>	<i>FY 2005</i>
<b>General Fund</b>	\$108,966,100	\$107,833,261
<i>Percent Change</i>	5.9%	(1.0%)
<b>Special Revenue</b>	\$94,901,108	\$88,489,806
<i>Percent Change</i>	(11.5%)	(6.8%)
<b>Debt Service</b>	\$4,193,859	\$4,130,709
<i>Percent Change</i>	(50.6%)	(1.5%)
<b>Capital Projects</b>	\$23,448,456	\$11,603,115
<i>Percent Change</i>	6.2%	(50.5%)
<b>Enterprise</b>	\$36,785,778	\$39,178,099
<i>Percent Change</i>	8.5%	6.5%
<b>Internal Service</b>	\$13,518,885	\$13,607,783
<i>Percent Change</i>	2.7%	.07%
<b>Expendable Trust</b>	\$4,895,324	\$4,788,439
<i>Percent Change</i>	11.6%	(2.2%)
<b>Total Financial Program</b>	\$286,709,510	\$269,631,212
<i>Percent Change</i>	(1.8%)	(6.0%)

## WHERE THE MONEY GOES BY TYPE OF PROGRAM



### EXPENDITURE CATEGORIES

The above charts illustrate the expenditure breakdown for various categories within the budget. These categories are defined by the State of Florida's Uniform Accounting System.

*General Government Services:* Services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly included in another major class.

*Public Safety:* A major category of services for the security of persons and property such as fire control, ambulance and rescue services, etc.

*Physical Environment:* Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment (i.e. solid waste services, stormwater management, conservation and resource management, etc.)

*Transportation:* Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. Does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects.

*Economic Environment:* Cost of providing services which develop and improve the economic condition of the community and its citizens.

*Human Services:* Cost of providing services for the care, treatment, and control of human illness, injury, or handicap; and for the welfare of the community as a whole and its individuals. Includes mental health, physical health, public assistance programs, developmentally disabled, and interrelated programs such as the provision of health care for indigent persons.

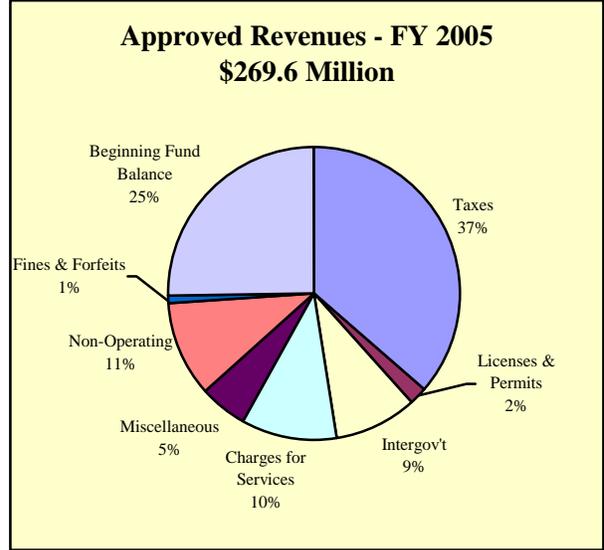
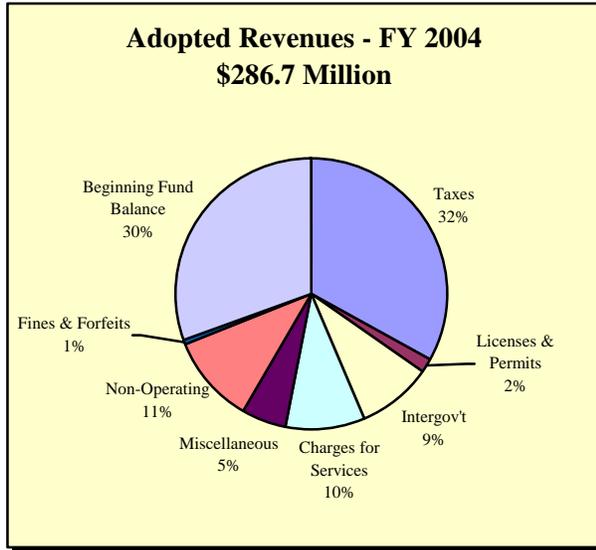
*Culture & Recreation:* Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors.

*Interfund Transfers:* Transfers from one fund to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing fund, but not an expenditure of the reporting entity as a whole.

*Judiciary:* Includes all court-related expenditures such as Public Defender, State Attorney, Guardian Ad Litem, etc.

*Constitutional Offices:* Includes expenditures and transfers to the 5 elected Offices including the Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector.

## WHERE THE MONEY COMES FROM BY SOURCE OF FUNDS



### REVENUE CATEGORIES

Revenues are broken down into the following categories:

*Taxes:* Charges levied by the local government such as ad valorem (or property) taxes, sales taxes, franchise fees and utility taxes.

*Licenses and Permits:* Includes revenues from occupational licenses, building permits and other fees and permits.

*Intergovernmental:* Includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

*Charges for Services:* Reflects all revenues stemming from charges for current services. Includes all revenues related to services performed whether received from private individuals or other governmental units.

*Fines and Forfeits:* Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

*Miscellaneous:* Includes revenues such as interest on investments, special assessments and impact fees.

*Non-Operating:* Amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. This includes interfund transfers, transfers from constitutional officers, etc.

*Beginning Fund Balance:* Amount of funds carried over from the prior year.

### REVENUE CHANGES

The County annually adopts fees for services. There were two changes in the County's fee structure for Fiscal Year 2004.

**Solid Waste.** Assessments for collection and disposal increased from \$173.50 to \$180.50, to ensure the soundness of the Enterprise Fund for the next two years pending the outcome of litigation with Covanta and their bankruptcy filing.

**Fire and Rescue.** Assessments increased from \$99.23 to \$137.00, a 38% increase, consistent with commissioners' long-range plan to provide better response time within the community.

## **EFFICIENCY IMPROVEMENTS AND COST-CUTTING MEASURES**

Lake County makes an ongoing effort to improve the efficiency and effectiveness of services, such as developing methods of reducing the cost of services and preventing cost increases (cost avoidance).

Each year, the Information Technology staff and the Fleet Maintenance staff provide guidelines for replacement computers and vehicles. Efforts to extend the useful life of these capital items continue which results in significant savings to the County.

Our citizens also continue to help hold down costs by volunteering thousands of hours to provide additional front-line support and assist with special projects. In Fiscal Year 2003, volunteers contributed more than 28,000 hours of time. The replacement value of those hours totals more than \$889,000.

## **MAJOR POLICY CONSIDERATIONS**

Choices for budget appropriations were made within the context of the County's long-range financial plan, comprehensive financial policies, debt management plan, and strategic planning process.

### **Long-Range Financial Plan**

By submitting budgets for two subsequent years, the County is able to maintain adequate reserves – funds set aside for economic stabilization, infrastructure replacement, liability claims, and other special needs. In addition, by establishing a 5-year Capital Improvements Program, the County is able to plan for infrastructure needs such as roads, office space, parks and libraries.

### **Comprehensive Financial Policies**

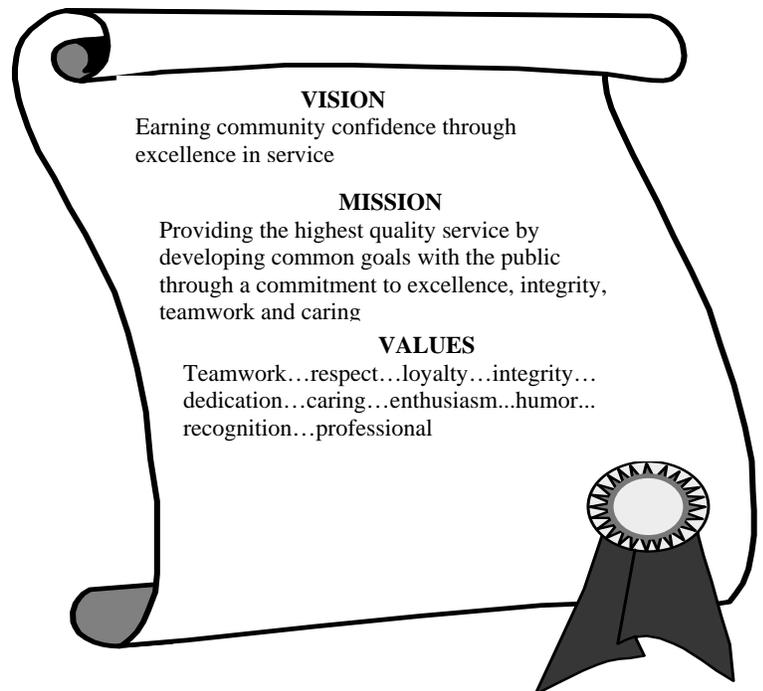
We continue to follow our comprehensive financial policies and procedures with this budget. These encompass the sound financial management principles promulgated by the Government Finance Officers' Association, the International City Management Association, independent bond credit rating agencies, the County Manager, the Budget Office and County Finance Department staff. Adoption of sound financial policies demonstrates to the public, the credit rating industry and prospective investors (bond buyers), the County's commitment to preserving Lake County's fiscal integrity.

### **Debt Management Plan**

In deciding the type of debt to issue and when, the County first considers all financing alternatives, then determines whether there is adequate revenue coverage to repay the debt. The County also ensures that the term of the debt does not exceed the useful life of the assets financed and that sufficient debt service reserves are maintained. The County's annual debt obligations are fully funded in this biennial budget.

### **Strategic Planning Process**

Another key facet of the budget process includes the integration of long-range strategic planning relating to land development regulations, county infrastructure, such as roads and bridges, and county government buildings. Also considered is the impact of the County's growing population and the changing age groups, which requires the need to address issues such as parks, community centers and services for the elderly. The Commissioners recognize these challenges and incorporate goals and funding to address citizen concerns and promote "smart growth" within the County.





## Budget Summary by Fund

Fiscal Years 2004 and 2005

	2003 Amended	2004 Adopted	2005 Approved
General Fund	\$102,854,214	\$108,966,100	\$107,833,261
Christopher C. Ford Central Park Fund	1,540,208	1,790,069	469,600
Mosquito Management	808,107	896,821	917,484
Law Library	245,504	269,201	240,555
Aquatic Plant Management	300,115	295,308	297,737
Fish Conservation	117,692	94,417	30,967
Community Development Block Grant	1,160,284	1,227,042	950,000
Transportation Disadvantaged	1,917,038	1,688,565	1,715,191
Lake County Ambulance	5,983,392	5,974,865	6,424,043
Stormwater Management	4,200,308	4,400,305	4,476,662
Emergency 911	2,354,678	2,462,633	1,162,036
Resort/Development Tax	1,480,973	1,838,491	2,123,236
Lake County Affordable Housing Assistance Trust	3,216,469	2,299,271	2,299,271
Section 8 (County)	2,404,975	2,516,664	2,516,664
Greater Hills MSBU	243,567	251,499	261,568
Law Enforcement Trust	30,242	25,434	3,000
Criminal Justice Trust	182,000	182,000	182,000
Greater Groves MSBU	260,150	238,822	246,227
Infrastructure Sales Tax Revenue	10,807,108	9,539,150	7,706,527
Village Green Street Lighting	13,881	12,689	11,953
Greater Pines Municipal Services	207,662	211,767	251,498
Picciola Island Street Lighting	3,485	3,650	3,661
Valencia Terrace Street Lighting	5,287	6,532	7,795
Lake County Pollution Recovery	49,896	44,376	37,126
Lake County Code Enforcement Liens	102,466	168,689	97,041
Building Services	5,178,585	5,417,494	5,859,062
County Fire Control	14,906,233	15,451,216	14,285,644
Fire Services Impact Fee Trust	1,102,980	1,096,591	539,591
Sales Tax Bond Debt Service	4,284,744	0	0
Pari-Mutuel Revenues Replacement Bonds	4,197,816	4,193,859	4,130,709
Sales Tax Capital Projects	17,576,379	12,811,264	1,294,644
Parks Capital Projects	383,848	319,659	6,275



## Budget Summary by Fund

Fiscal Years 2004 and 2005

	2003 Amended	2004 Adopted	2005 Approved
Renewal Sales Tax Capital Projects	4,117,750	10,317,533	10,302,196
Landfill Enterprise	25,506,092	30,373,645	33,412,877
Solid Waste Capital Projects	1,858,700	1,402,447	1,367,556
Solid Waste Closures and Long-Term Care	3,857,704	3,091,891	2,666,995
Solid Waste Long-Term Capital Projects	2,680,076	1,917,795	1,730,671
County Transportation Trust	17,236,363	16,925,674	12,337,425
Road Impact Fees	31,177,799	19,571,873	23,036,242
Animal Shelter Trust	81,927	87,227	91,527
Employees Benefit	6,282	4,037	4,000
County Library System	4,298,702	4,804,060	4,692,912
Property and Casualty	4,966,572	5,342,180	5,227,746
Employee Group Benefits	6,509,873	6,449,337	6,638,809
Fleet Maintenance	1,693,229	1,727,368	1,741,228
<b>All Funds</b>	<b>\$292,111,355</b>	<b>\$286,709,510</b>	<b>\$269,631,212</b>



## Reserves and Contingencies by Fund

Fiscal Years 2004 and 2005

	2003 Amended	2004 Adopted	2005 Approved
General Fund	\$14,276,126	\$14,480,126	\$10,947,159
Christopher C. Ford Central Park Fund	201,022	17,100	80,975
Mosquito Management	986	20,986	20,986
Law Library	34,646	25,155	9,630
Aquatic Plant Management	7,012	7,012	7,012
Fish Conservation	17,142	12,117	12,017
Community Development Block Grant	55,300	58,600	36,500
Transportation Disadvantaged	170,417	343,039	360,581
Lake County Ambulance	673,529	698,418	1,117,092
Stormwater Management	695,953	1,360,731	1,424,257
Emergency 911	1,259,351	144,786	137,526
Resort/Development Tax	258,488	611,485	918,068
Section 8 (County)	179,039	130,526	123,923
Greater Hills MSBU	57,909	60,187	70,256
Greater Groves MSBU	97,210	99,609	107,014
Infrastructure Sales Tax Revenue	6,202	6,202	6,202
Village Green Street Lighting	5,633	4,426	3,584
Greater Pines Municipal Services	74,482	77,908	84,955
Picciola Island Street Lighting	1,282	1,447	1,458
Valencia Terrace Street Lighting	1,311	2,556	3,819
Lake County Pollution Recovery	44,244	36,176	37,076
Building Services	883,349	931,901	1,087,863
County Fire Control	3,042,028	1,711,223	761,917
Fire Services Impact Fee Trust	186,258	225,691	150,800
Sales Tax Capital Projects	5,155,790	1,275,644	1,294,644
Parks Capital Projects	8,819	6,275	6,275
Renewal Sales Tax Capital Projects	1,007,727	3,240,744	-724,991
Landfill Enterprise	3,862,711	8,577,407	9,699,639
Solid Waste Capital Projects	103,968	69,573	72,217
Solid Waste Closures and Long-Term Care	2,972,972	2,564,418	2,608,021
Solid Waste Long-Term Capital Projects	1,844,034	1,664,107	1,727,343



## Reserves and Contingencies by Fund

Fiscal Years 2004 and 2005

	2003 Amended	2004 Adopted	2005 Approved
County Transportation Trust	2,643,208	1,294,806	-3,042,722
Road Impact Fees	0	0	148,638
Animal Shelter Trust	78,427	83,727	88,027
County Library System	38,875	22,288	14,368
Property and Casualty	2,630,949	2,933,230	2,669,702
Employee Group Benefits	1,480,096	1,157,513	830,381
Fleet Maintenance	127,799	10,857	15,677
<b>All Funds</b>	<b>\$44,184,294</b>	<b>\$43,967,996</b>	<b>\$32,917,889</b>



# Budget Summary

Fiscal Years 2004 and 2005

<b>All Funds</b>						
	<b>2002 Actual</b>	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
<i>Revenue</i>						
Taxes	\$77,976,611	\$86,012,787	\$97,049,052	12.8%	\$101,183,963	4.3%
Licenses & Permits	4,798,951	5,098,805	5,016,500	-1.6%	5,155,432	2.8%
Intergovernmental	27,147,724	26,455,200	26,222,443	-0.9%	25,536,644	-2.6%
Charges for Services	28,292,691	26,479,946	27,952,634	5.6%	28,880,743	3.3%
Fines & Forfeits	1,840,060	1,600,195	1,666,579	4.1%	1,666,579	0.0%
Miscellaneous Revenue	17,445,962	14,375,420	15,108,319	5.1%	15,229,506	0.8%
Other Sources	27,670,197	138,904,888	121,189,496	-12.8%	99,672,569	-17.8%
5% Statutory Deduction	0	-6,815,886	-7,495,513	10.0%	-7,694,224	2.7%
<b>Revenue</b>	<b>\$185,172,196</b>	<b>\$292,111,355</b>	<b>\$286,709,510</b>	<b>-1.8%</b>	<b>\$269,631,212</b>	<b>-6.0%</b>
<i>Expense</i>						
Personal Services	\$30,440,462	\$33,938,738	\$37,089,210	9.3%	\$39,187,443	5.7%
Operating Expenses	36,559,724	54,047,227	57,320,103	6.1%	58,155,366	1.5%
Capital Outlay	29,241,163	62,048,234	54,830,609	-11.6%	44,698,903	-18.5%
Debt Service	4,815,721	6,332,267	1,628,588	-74.3%	1,593,387	-2.2%
Grants & Aids	11,987,499	14,436,837	13,941,825	-3.4%	13,199,682	-5.3%
Transfers & Reserves	68,233,809	121,308,052	121,899,175	0.5%	112,796,431	-7.5%
<b>Expense</b>	<b>\$181,278,378</b>	<b>\$292,111,355</b>	<b>\$286,709,510</b>	<b>-1.8%</b>	<b>\$269,631,212</b>	<b>-6.0%</b>

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
<i>Legislative Offices</i>					
Board Operations	\$449,584	\$460,280	2.4%	\$482,745	4.9%
Legislative Offices	\$449,584	\$460,280	2.4%	\$482,745	4.9%
<i>Executive Offices</i>					
County Administrator	\$395,631	\$400,617	1.3%	\$419,128	4.6%
County Attorney	479,171	478,073	-0.2%	500,650	4.7%
Administrative Support	312,313	314,110	0.6%	318,942	1.5%
Executive Offices	\$1,187,115	\$1,192,800	0.5%	\$1,238,720	3.8%
<i>Office of Human Resources</i>					
Personnel Administration	\$402,852	\$437,396	8.6%	\$429,276	-1.9%
Labor and Employee Relations	64,804	52,900	-18.4%	52,900	0.0%
Organizational Development	22,900	21,497	-6.1%	21,497	0.0%
Office of Human Resources	\$490,556	\$511,793	4.3%	\$503,673	-1.6%
<i>Department of Growth Management</i>					
East Central Florida Planning Council	\$50,674	\$55,977	10.5%	\$57,394	2.5%
Sr. Director's Office	167,422	196,730	17.5%	205,954	4.7%
Current Planning	566,230	562,977	-0.6%	582,903	3.5%
Long Range Planning	320,473	368,148	14.9%	376,668	2.3%
Habitat Conservation Plan	59,000	0	-100.0%	0	/0
Code Enforcement Liens	101,766	167,839	64.9%	96,166	-42.7%
Code Enforcement	551,067	566,078	2.7%	589,621	4.2%
Building Services	3,536,529	3,748,593	6.0%	4,015,335	7.1%
Customer Services	287,301	311,512	8.4%	321,889	3.3%
Geographic Information Services	1,063,914	1,121,611	5.4%	942,391	-16.0%
Department of Growth Management	\$6,704,376	\$7,099,465	5.9%	\$7,188,321	1.3%

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
<i>Office of Budget and Administrative Services</i>					
Budget	\$469,262	\$476,062	1.4%	\$497,049	4.4%
Impact Fee Coordinator	142,649	76,377	-46.5%	71,942	-5.8%
Assessment Services Section	47,105	49,731	5.6%	50,471	1.5%
Procurement Services	422,130	462,566	9.6%	455,321	-1.6%
Reprographic Center	-949	-1,899	-100.1%	716	-137.7%
Risk Management	227,975	234,389	2.8%	243,357	3.8%
Comprehensive	2,335,623	2,408,950	3.1%	2,558,044	6.2%
Employee Group Benefits	5,029,777	5,291,824	5.2%	5,808,428	9.8%
Information Technology	821,479	901,090	9.7%	868,171	-3.7%
Records Management	168,151	189,093	12.5%	181,859	-3.8%
Telecommunications	301,536	389,136	29.1%	383,366	-1.5%
Information Outreach	94,841	115,000	21.3%	117,130	1.9%
Greater Hills MSBU	175,887	181,243	3.0%	181,243	0.0%
Greater Groves MSBU	157,097	131,882	-16.1%	131,882	0.0%
Village Green Street Lighting	7,877	7,907	0.4%	7,992	1.1%
Greater Pines Municipal Services	126,170	126,814	0.5%	157,778	24.4%
Picciola Island Street Lighting	2,092	2,092	0.0%	2,092	0.0%
Valencia Terrace Street Lighting	3,714	3,714	0.0%	3,714	0.0%
<b>Office of Budget and Administrative Svcs</b>	<b>\$10,532,416</b>	<b>\$11,045,971</b>	<b>4.9%</b>	<b>\$11,720,555</b>	<b>6.1%</b>
<i>Dept of Economic Development &amp; Tourism</i>					
Capital Improvements LOC	\$1,313,686	\$1,750,344	33.2%	\$366,000	-79.1%
Tourism	1,162,210	1,107,549	-4.7%	1,073,475	-3.1%
EDC Coordinator	927,252	1,017,526	9.7%	572,371	-43.7%
Cultural Affairs	28,280	26,780	-5.3%	9,500	-64.5%
Cultural Affairs Special Project	1,600	0	-100.0%	0	/0

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
Cultural Affairs Art Grant	4,536	0	-100.0%	0	/0
Dept of Economic Development & Tourism	\$3,437,564	\$3,902,199	13.5%	\$2,021,346	-48.2%
<i>Department of Community Services</i>					
Historical Museum	\$101,450	\$104,318	2.8%	\$107,234	2.8%
Community Services Adm	263,157	370,829	40.9%	331,821	-10.5%
Community Centers	25,000	41,343	65.4%	43,483	5.2%
Elder Affairs	42,201	44,851	6.3%	44,851	0.0%
Volunteer Program	60,112	75,920	26.3%	78,983	4.0%
Childrens Commission	313,625	321,001	2.4%	326,591	1.7%
Veterans Services	158,080	165,504	4.7%	173,556	4.9%
Probations	464,133	476,441	2.7%	491,719	3.2%
Cooperative Extension Services	521,538	553,977	6.2%	579,461	4.6%
Lake Soil & Water Conservation	148,936	161,854	8.7%	170,388	5.3%
Horticultural Learning Center	114,631	83,954	-26.8%	87,164	3.8%
CDBG Administration	184,600	197,200	6.8%	190,000	-3.7%
CDBG Public Services	135,000	140,000	3.7%	140,000	0.0%
CDBG Capital Projects	573,384	602,242	5.0%	418,500	-30.5%
CDBG Urban Co Partners	162,000	150,000	-7.4%	90,000	-40.0%
CDBG Housing Rehab	50,000	79,000	58.0%	75,000	-5.1%
Affordable Housing	3,216,469	2,299,271	-28.5%	2,299,271	0.0%
Housing Services	2,177,060	2,329,368	7.0%	2,333,411	0.2%
Social Services	176,950	278,554	57.4%	306,863	10.2%
Lifestream Behavioral	462,903	563,690	21.8%	464,087	-17.7%
Co Public Health Unit	549,781	563,887	2.6%	582,560	3.3%
Health Services	1,995,852	2,190,820	9.8%	2,190,820	0.0%
Transportation Disadv Admin	219,759	190,630	-13.3%	195,650	2.6%

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
Transportation Disadv Operating	985,545	1,380,947	40.1%	1,400,525	1.4%
Transportation Disadv Capital	541,317	209,640	-61.3%	209,670	0.0%
Library Services	1,713,961	2,168,222	26.5%	2,186,551	0.8%
Branch Administration	55,667	50,636	-9.0%	50,636	0.0%
Citrus Ridge Co Library	396,486	420,667	6.1%	442,187	5.1%
Marion Baysinger Co Library	242,666	230,735	-4.9%	239,879	4.0%
East Lake Co Library	283,551	276,865	-2.4%	286,542	3.5%
Paisley Library	219,358	204,583	-6.7%	212,470	3.9%
Astor Library	225,517	230,534	2.2%	239,860	4.0%
Cooper Memorial Library	444,184	516,147	16.2%	535,884	3.8%
LSTA Grant Projects 1	84,090	68,383	-18.7%	72,167	5.5%
LSTA Grant Projects 2	25,000	0	-100.0%	0	/0
State Aid to Libraries 03/04	0	425,000	/0	0	-100.0%
State Aid to Libraries 00/01 & 04/05	1,019	0	-100.0%	400,000	/0
State Aid to Libraries FY 01/02	112,233	29,468	-73.7%	0	-100.0%
State Aid to Libraries FY 02/03	445,543	140,243	-68.5%	0	-100.0%
Transfer to Library Fund	2,936,806	4,049,294	37.9%	4,129,071	2.0%
<b>Department of Community Services</b>	<b>\$20,829,564</b>	<b>\$22,386,018</b>	<b>7.5%</b>	<b>\$22,126,855</b>	<b>-1.2%</b>
<b>Department of Public Safety</b>					
General Government	\$77,250	\$86,927	12.5%	\$112,457	29.4%
Lake Co Ambulance Service	5,086,492	5,023,695	-1.2%	5,023,695	0.0%
Intergovernmental Transfers	146,121	165,825	13.5%	170,799	3.0%
Public Safety Administration	58,602	65,900	12.5%	65,706	-0.3%
EMS Grant	59,675	50,000	-16.2%	50,000	0.0%
E911	915,002	2,285,847	149.8%	992,510	-56.6%
Wireless E911 Services	180,325	32,000	-82.3%	32,000	0.0%

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
Cable Franchises	1,700	1,000	-41.2%	1,000	0.0%
Fire and Rescue	11,094,558	13,071,934	17.8%	12,838,820	-1.8%
Fire Impact Fee	888,500	845,083	-4.9%	362,300	-57.1%
Summer Bay	223,862	0	-100.0%	0	/0
Animal Control	773,812	826,483	6.8%	834,163	0.9%
Emergency Management Operation	168,948	144,324	-14.6%	101,137	-29.9%
Hazardous Analysis	15,798	15,225	-3.6%	0	-100.0%
Emergency Mgmt Trust Fd Grant	133,169	129,303	-2.9%	129,303	0.0%
CERT Program	12,000	12,000	0.0%	0	-100.0%
Local Mitigation Strategy	20,000	17,000	-15.0%	0	-100.0%
<b>Department of Public Safety</b>	<b>\$19,855,814</b>	<b>\$22,772,546</b>	<b>14.7%</b>	<b>\$20,713,890</b>	<b>-9.0%</b>
<i>Department of Environmental Services</i>					
Umatilla Post Closure	\$23,150	\$9,607	-58.5%	\$10,039	4.5%
Lady Lake Post Closure	31,030	154,607	398.3%	10,039	-93.5%
Astatula Post Closure	216,638	26,200	-87.9%	27,379	4.5%
Astatula IIB Closure	445,128	0	-100.0%	0	/0
Astatula IIA Closure	29,646	325,000	996.3%	0	-100.0%
Loghouse Post Closure	135,079	6,113	-95.5%	6,388	4.5%
Operations & Support	479,564	437,624	-8.7%	430,750	-1.6%
Waste Tire Grant	31,798	25,980	-18.3%	0	-100.0%
Intergovernmental Transfers	211,735	233,555	10.3%	242,218	3.7%
Capital Costs ADM	1,750,000	1,332,100	-23.9%	1,295,200	-2.8%
Capital Projects	47,279	0	-100.0%	0	/0
Phase III Landfill	786,177	250,000	-68.2%	0	-100.0%
Fiscal Support Services	6,087,029	6,602,684	8.5%	7,209,368	9.2%
MIS/Scales	315,917	339,725	7.5%	341,070	0.4%

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
Residential Drop Offs	260,442	170,557	-34.5%	157,694	-7.5%
Special Programs	10,844,611	10,926,368	0.8%	10,935,853	0.1%
Hazardous Waste	362,587	314,703	-13.2%	278,698	-11.4%
Waste Mgt Facilities Ops Adm	266,935	8,270,079	2998.2%	9,020,498	9.1%
Landfill/Leachate	1,626,646	1,320,336	-18.8%	1,319,980	0.0%
Transportation/Hauling	340,402	332,389	-2.4%	343,534	3.4%
Repair & Maintenance	93,330	71,669	-23.2%	74,168	3.5%
Storage Tank Contract	143,082	152,316	6.5%	159,889	5.0%
Water Resource Management	609,273	516,474	-15.2%	535,978	3.8%
Pollution Recovery	5,652	8,200	45.1%	50	-99.4%
<b>Department of Environmental Services</b>	<b>\$25,143,130</b>	<b>\$31,826,286</b>	<b>26.6%</b>	<b>\$32,398,793</b>	<b>1.8%</b>
<i>Department of Public Works</i>					
Parks & Recreation	\$1,400,091	\$1,557,028	11.2%	\$1,370,663	-12.0%
Boating Improvements	381,152	435,605	14.3%	90,000	-79.3%
Road Operations	7,720,142	8,358,548	8.3%	9,139,892	9.3%
Fish Conservation	64,500	81,500	26.4%	18,000	-77.9%
Lake Idamere Park	56,369	48,039	-14.8%	0	-100.0%
General Parks Projects	56,512	6,946	-87.7%	0	-100.0%
Twin Lakes Park	238,919	236,801	-0.9%	0	-100.0%
Pine Forest Park	23,229	21,598	-7.0%	0	-100.0%
Capital Improvements	370,792	356,617	-3.8%	396,800	11.3%
General Government Bldgs	10,980,589	10,535,620	-4.1%	0	-100.0%
Capital Projects	3,110,023	6,876,789	121.1%	10,802,187	57.1%
Construction Inspection	0	251,353	/0	238,029	-5.3%
Mosquito Control	1,501,637	1,676,903	11.7%	1,699,772	1.4%
Aquatic Plant Mgmt	482,520	450,694	-6.6%	505,245	12.1%

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
Fairgrounds	126,329	149,572	18.4%	166,629	11.4%
Building Maintenance	1,714,873	1,588,567	-7.4%	2,076,341	30.7%
Jail Maintenance	941,259	767,429	-18.5%	618,042	-19.5%
Custodial Services	617,287	690,201	11.8%	724,002	4.9%
Energy Management	1,514,894	1,739,546	14.8%	1,620,480	-6.8%
Special Services	2,326,352	2,528,756	8.7%	2,549,192	0.8%
Special Assessments	955,886	1,260,897	31.9%	301,000	-76.1%
Road Impact	30,116,345	18,905,798	-37.2%	22,187,230	17.4%
Mosquito Control-State	50,641	46,855	-7.5%	46,855	0.0%
Fleet Maintenance	1,565,430	1,716,511	9.7%	1,725,551	0.5%
Engineering	2,613,517	2,557,144	-2.2%	2,440,732	-4.6%
Stormwater Mgmt	3,393,326	2,890,417	-14.8%	2,895,933	0.2%
<b>Department of Public Works</b>	<b>\$72,322,614</b>	<b>\$65,735,734</b>	<b>-9.1%</b>	<b>\$61,612,575</b>	<b>-6.3%</b>
<b>Judges' Office Operations</b>					
Law Library	\$201,658	\$233,466	15.8%	\$220,145	-5.7%
Court Costs	1,058,900	1,058,900	0.0%	1,058,900	0.0%
Public Defender	191,042	215,827	13.0%	183,043	-15.2%
State Attorney	110,768	90,630	-18.2%	148,229	63.6%
Conflict Attorneys	199,000	199,000	0.0%	199,000	0.0%
Guardian Ad Litem	48,961	57,727	17.9%	58,790	1.8%
Court Reporter	226,000	233,000	3.1%	238,000	2.1%
Circuit Judges	84,714	103,289	21.9%	96,289	-6.8%
<b>Judges' Office Operations</b>	<b>\$2,121,043</b>	<b>\$2,191,839</b>	<b>3.3%</b>	<b>\$2,202,396</b>	<b>0.5%</b>
<b>Constitutional Offices</b>					
Clerk - Transfer	\$6,274,394	\$6,748,950	7.6%	\$7,098,673	5.2%
Property Appraiser	130,344	137,012	5.1%	142,408	3.9%

# All Funds Expenditure Summary



Fiscal Years 2004 and 2005

<b>Budget by Department</b>					
	<b>2003 Amended</b>	<b>2004 Adopted</b>	<b>% Change</b>	<b>2005 Approved</b>	<b>% Change</b>
Property Appraiser - Transfer	1,867,746	1,577,381	-15.5%	1,656,250	5.0%
Tax Collector	245,086	244,970	0.0%	245,086	0.0%
Tax Collector - Transfer	2,467,516	2,738,943	11.0%	2,985,448	9.0%
In House Law Enforcement	199,667	248,837	24.6%	195,037	-21.6%
In House Corrections	1,318,207	1,550,220	17.6%	1,550,220	0.0%
County Sheriff Law Enforcement	30,242	25,434	-15.9%	3,000	-88.2%
Sheriff - Transfer	34,529,180	37,400,119	8.3%	39,134,795	4.6%
<b>Constitutional Offices</b>	<b>\$47,062,382</b>	<b>\$50,671,866</b>	<b>7.7%</b>	<b>\$53,010,917</b>	<b>4.6%</b>
<i>Supervisor of Elections</i>					
Elections Registrations	\$707,593	\$776,094	9.7%	\$801,095	3.2%
Elections	379,140	518,750	36.8%	327,070	-37.0%
Voter & Pollworker Education	708	167,943	23620.8%	84,447	-49.7%
<b>Supervisor of Elections</b>	<b>\$1,087,441</b>	<b>\$1,462,787</b>	<b>34.5%</b>	<b>\$1,212,612</b>	<b>-17.1%</b>
<i>Non-Departmental</i>					
Contingency	\$42,978,722	\$43,112,424	0.3%	\$32,137,317	-25.5%
Interfund Transfers	16,636,094	14,621,771	-12.1%	13,260,385	-9.3%
Board Operations	188,282	186,037	-1.2%	186,000	0.0%
Non Departmental	12,602,098	3,335,835	-73.5%	3,483,403	4.4%
Debt Service Requirements	4,582,267	296,488	-93.5%	298,187	0.6%
Pari-Mutuel Projects	3,900,293	3,897,371	-0.1%	3,832,522	-1.7%
<b>Non-Departmental</b>	<b>\$80,887,756</b>	<b>\$65,449,926</b>	<b>-19.1%</b>	<b>\$53,197,814</b>	<b>-18.7%</b>
<b>Total All Funds</b>	<b>\$292,111,355</b>	<b>\$286,709,510</b>	<b>-1.8%</b>	<b>\$269,631,212</b>	<b>-6.0%</b>



## Capital Outlay Summary by Department

Fiscal Years 2004 and 2005

	2003 Amended	2004 Adopted	% Change	2005 Approved	% Change
<i>Department of Growth Management</i>					
General Fund	\$113,663	\$65,500	-42.4%	\$110,750	69.1%
Lake County Code Enforcement Liens	16,000	27,950	74.7%	29,200	4.5%
Building Services	129,800	8,650	-93.3%	161,250	1764.2%
<b>Department Total</b>	<b>\$259,463</b>	<b>\$102,100</b>	<b>-60.6%</b>	<b>\$301,200</b>	<b>195.0%</b>
<i>Office of Budget and Administrative Services</i>					
General Fund	\$109,560	\$161,480	47.4%	\$118,675	-26.5%
<b>Department Total</b>	<b>\$109,560</b>	<b>\$161,480</b>	<b>47.4%</b>	<b>\$118,675</b>	<b>-26.5%</b>
<i>Department of Economic Development &amp; Tourism</i>					
General Fund	\$74,950	\$34,076	-54.5%	\$0	-100.0%
Christopher C. Ford Central Park Fund	159,012	1,489,447	836.7%	210,000	-85.9%
<b>Department Total</b>	<b>\$233,962</b>	<b>\$1,523,523</b>	<b>551.2%</b>	<b>\$210,000</b>	<b>-86.2%</b>
<i>Department of Community Services</i>					
General Fund	\$12,970	\$1,650	-87.3%	\$0	-100.0%
Community Development Block Grant	553,384	599,742	8.4%	418,500	-30.2%
Transportation Disadvantaged	558,482	209,640	-62.5%	209,670	0.0%
Lake County Affordable Housing Assist Trust	0	4,200	/0	0	-100.0%
Section 8 (County)	0	3,000	/0	0	-100.0%
County Library System	618,392	509,750	-17.6%	481,500	-5.5%
<b>Department Total</b>	<b>\$1,743,228</b>	<b>\$1,327,982</b>	<b>-23.8%</b>	<b>\$1,109,670</b>	<b>-16.4%</b>
<i>Department of Public Safety</i>					
General Fund	\$89,610	\$103,528	15.5%	\$76,500	-26.1%
Emergency 911	39,628	1,303,000	3188.1%	3,000	-99.8%
County Fire Control	1,396,796	1,683,360	20.5%	143,500	-91.5%
Fire Services Impact Fee Trust	860,000	840,642	-2.3%	327,300	-61.1%
<b>Department Total</b>	<b>\$2,386,034</b>	<b>\$3,930,530</b>	<b>64.7%</b>	<b>\$550,300</b>	<b>-86.0%</b>
<i>Department of Environmental Services</i>					
Lake County Pollution Recovery	\$5,652	\$4,100	-27.5%	\$0	-100.0%
Landfill Enterprise	90,650	115,900	27.9%	42,700	-63.2%
Solid Waste Closures and Long-Term Care	791,815	521,527	-34.1%	53,845	-89.7%
Solid Waste Long-Term Capital Projects	741,710	0	-100.0%	0	/0
<b>Department Total</b>	<b>\$1,629,827</b>	<b>\$641,527</b>	<b>-60.6%</b>	<b>\$96,545</b>	<b>-85.0%</b>



## Capital Outlay Summary by Department

Fiscal Years 2004 and 2005

	2003 Amended	2004 Adopted	% Change	2005 Approved	% Change
<i>Department of Public Works</i>					
General Fund	\$440,390	\$562,848	27.8%	\$270,870	-51.9%
Mosquito Management	39,477	62,500	58.3%	48,400	-22.6%
Aquatic Plant Management	0	3,080	/0	0	-100.0%
Fish Conservation	20,000	25,000	25.0%	8,000	-68.0%
Stormwater Management	2,325,066	1,985,094	-14.6%	2,140,000	7.8%
Sales Tax Capital Projects	10,930,589	10,485,620	-4.1%	0	-100.0%
Parks Capital Projects	310,001	250,805	-19.1%	0	-100.0%
Renewal Sales Tax Capital Projects	3,110,023	6,876,789	121.1%	10,802,187	57.1%
County Transportation Trust	4,304,647	3,806,547	-11.6%	2,740,670	-28.0%
Road Impact Fees	30,116,345	18,905,798	-37.2%	22,187,230	17.4%
Fleet Maintenance	3,500	43,300	1137.1%	16,500	-61.9%
<b>Department Total</b>	<b>\$51,600,038</b>	<b>\$43,007,381</b>	<b>-16.7%</b>	<b>\$38,213,857</b>	<b>-11.1%</b>
<i>Judges' Office Operations</i>					
General Fund	\$20,600	\$60,310	192.8%	\$75,000	24.4%
Law Library	100,785	102,000	1.2%	82,134	-19.5%
<b>Department Total</b>	<b>\$121,385</b>	<b>\$162,310</b>	<b>33.7%</b>	<b>\$157,134</b>	<b>-3.2%</b>
<i>Constitutional Offices</i>					
General Fund	\$78,000	\$133,800	71.5%	\$78,000	-41.7%
Law Enforcement Trust	23,711	25,434	7.3%	3,000	-88.2%
<b>Department Total</b>	<b>\$101,711</b>	<b>\$159,234</b>	<b>56.6%</b>	<b>\$81,000</b>	<b>-49.1%</b>
<i>Supervisor of Elections</i>					
General Fund	\$5,000	\$1,500	-70.0%	\$3,000	100.0%
<b>Department Total</b>	<b>\$5,000</b>	<b>\$1,500</b>	<b>-70.0%</b>	<b>\$3,000</b>	<b>100.0%</b>
<i>Non-Departmental</i>					
General Fund	\$97,174	\$25,000	-74.3%	\$25,000	0.0%
Pari-Mutuel Revenues Replacement Bonds	3,760,852	3,788,042	0.7%	3,832,522	1.2%
<b>Department Total</b>	<b>\$3,858,026</b>	<b>\$3,813,042</b>	<b>-1.2%</b>	<b>\$3,857,522</b>	<b>1.2%</b>
<b>Total Capital Outlay</b>	<b>\$62,048,234</b>	<b>\$54,830,609</b>	<b>-11.6%</b>	<b>\$44,698,903</b>	<b>-18.5%</b>

# Summary of Debt Obligations



**Fiscal Years 2004 and 2005**

Various Florida Statutes control the issuance of bonds by the County. Generally, the County may issue bonds for projects which it deems are in its best interest. Such bonds may be authorized by resolution indicating the amount and purpose of the bonds, interest rate, and repayment terms. General obligation bonds require approval by a majority of the voters in the County. These bonds are secured by the full faith and credit of the County, which means there is a pledge of the County's general taxing power for the repayment of the debt. Lake County does not have any general obligation debt outstanding.

## SUMMARY OF DEBT OBLIGATIONS

	<b>Sales Tax Pari-Mutuel Revenue Replacement Program Revenue Bonds Series 2000</b>	<b>Solid Waste Line of Credit</b>
<b>Date Issued</b>	2001	1993/1996/2002
<b>Pledged Revenue</b>	Certain State Sales Tax Revenues	None Required to Budget & Appropriate
<b>Outstanding at 9-30-03</b>	\$4,160,000	\$10,000,000
<b>Interest Rate</b>	4.25% to 5.50%	Fixed @ 3.69%
<b>Annual Principal Payment</b>	Range from \$150,000 to \$310,000	\$1,000,000
<b>Final Maturity</b>	10/1/2030	12/1/2012
<b>Purpose</b>	Certain Capital Improvements	Landfill closure and other costs
<b>Payment Dates</b>	April 1 October 1	Principal-December Interest-December & June