



LAKE COUNTY

OFFICE OF BUDGET

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(352) 343-9452



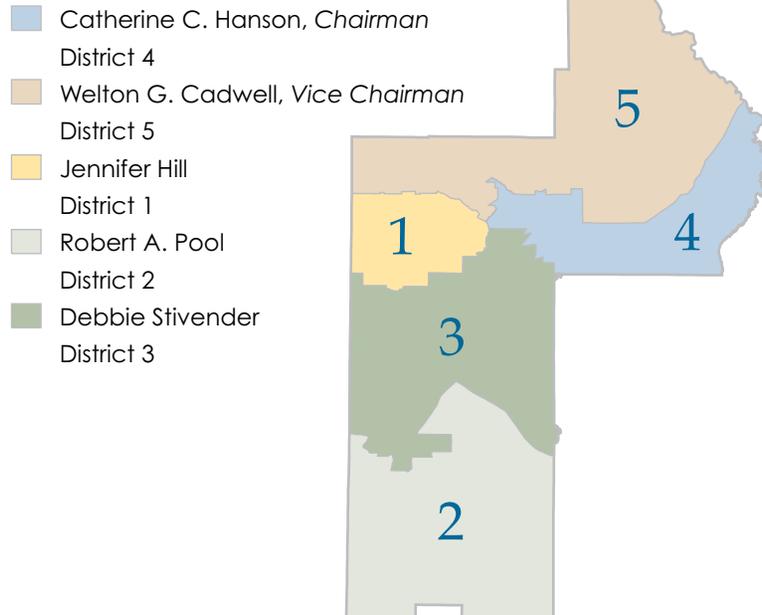
BUDGET IN *brief*

FISCAL YEAR 2006

Lake County, Florida

BOARD OF COUNTY commissioners

Commissioner District Map Lake County, Florida



APPOINTED officials

Cindy Hall, *County Manager*
Sanford A. Minkoff, *County Attorney*

ELECTED CONSTITUTIONAL officers

James C. Watkins, *Clerk of Courts*
Ed Havill, *Property Appraiser*
Chris Daniels, *Sheriff*
Robert K. McKeel, *Tax Collector*
Emogene Stegall, *Supervisor of Elections*

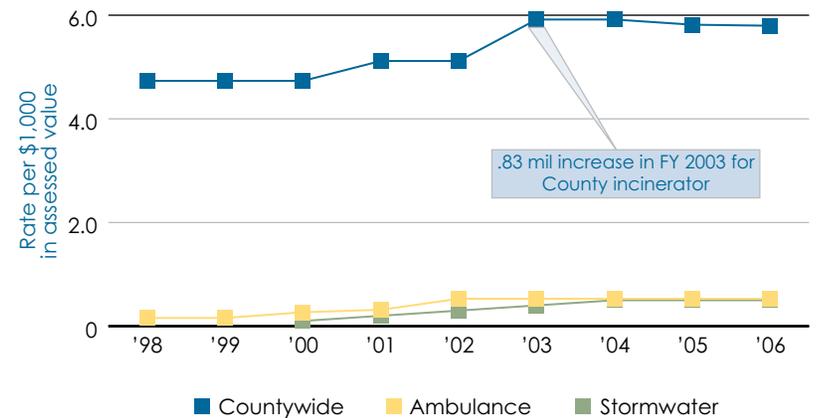
BUDGET IN brief

The adopted budget for Fiscal Year 2006 totals \$403.2 million, a \$64.1 million or 18.9% increase over Fiscal Year 2005.

For Fiscal Year 2006, the countywide property tax rate was reduced from 5.8170 mills to 5.7970 mills. The countywide ambulance rate remains the same at 0.5289 mills. The stormwater rate for citizens in the unincorporated area of the county also remains the same at 0.5000 mills.

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

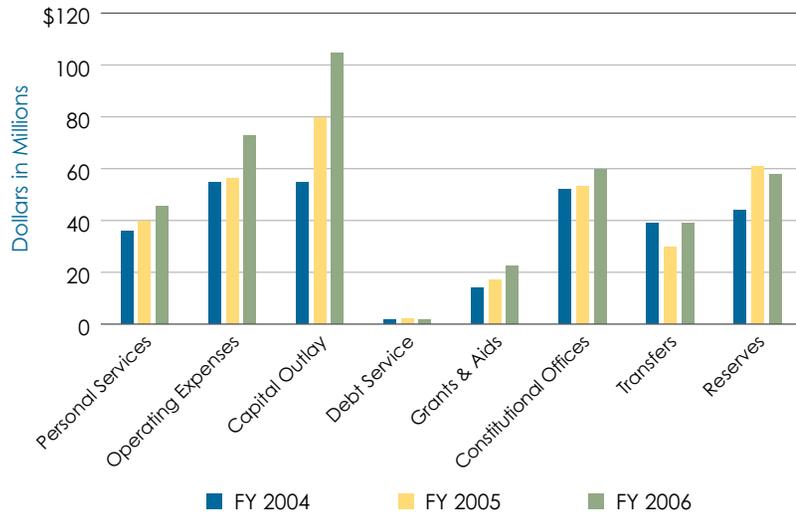
Millage Rates



Changes From Prior Year's Budget

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

Adopted Budget by Category



Personal Services

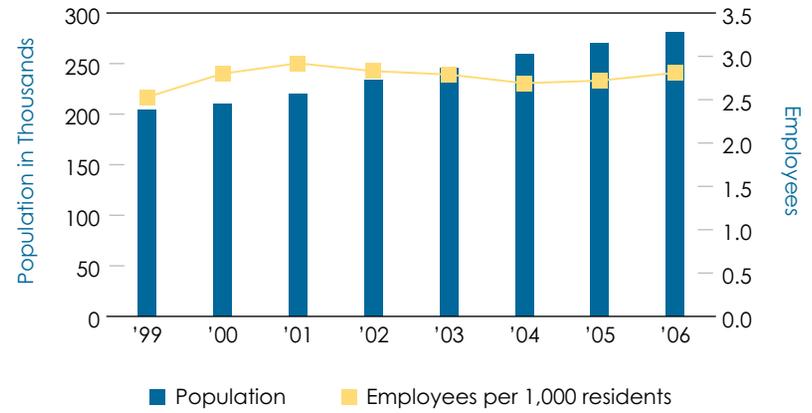
The Fiscal Year 2006 budget for Personal Services reflects a 13.9% increase over the prior year. Contributing to this increase is the budgeted standard merit awards of up to 5% for employees. Additionally, 53 new full-time positions were added for the 2006 Fiscal Year.

Full-time positions for the Board of County Commissioners for FY 2006 total 788. The Office of the Clerk of Courts and the Office of the Tax Collector each added 2 positions, while the Property Appraiser's Office added 1. The Sheriff's Office increased staff by 34, bringing the countywide total to 1,766.

The following chart illustrates the steady increase in population growth in Lake County and illustrates the correlation to employees per capita. Staffing levels must remain adequate in order to

provide streamlined services to an ever-increasing County population, while maintaining the quality of those services provided.

Population and Employee Growth



Operating Expenses

Inflation and population estimate increases of over 4% contribute to the 21% increase in the Fiscal Year 2006 operating budget. Rebudgets for expenses budgeted but not yet incurred at the end of Fiscal Year 2005 were carried over to FY 2006 and totaled \$5.1 million.

Capital Outlay

The Capital Outlay budget for Fiscal Year 2006 totals over \$105 million, of which \$48.8 million is rebudgets for projects budgeted but not completed in Fiscal Year 2005. Projects budgeted in FY 2006 include: construction of the Citrus Ridge Library, Fairgrounds improvements, Jail re-roofing, and major roadwork throughout the entire County.

Debt Service

The final maturity on the County's 1992 Sales Tax Refunding Revenue Bonds occurred in Fiscal Year 2003. No new debt has been budgeted since this time.

Other Costs

Funding and transfers to the Constitutional Offices: Clerk of Courts, Property Appraiser, Tax Collector, Sheriff and Supervisor of Elections account for over \$6.4 million of the total increase in Fiscal Year 2006.

Reserves are expected to decrease by 4.6% in Fiscal Year 2006. This is due, in part, to expenses related to clean-up efforts from the County's three hurricanes last year. The budget includes \$57.9 million in reserves or 14.4% of the total budget.

BUDGET highlights

Total Financial Program

The following tables represent the total budget by major class category and by fund type. The total financial program increases in Fiscal Year 2006 as new capital projects are initiated.

Total Financial Program

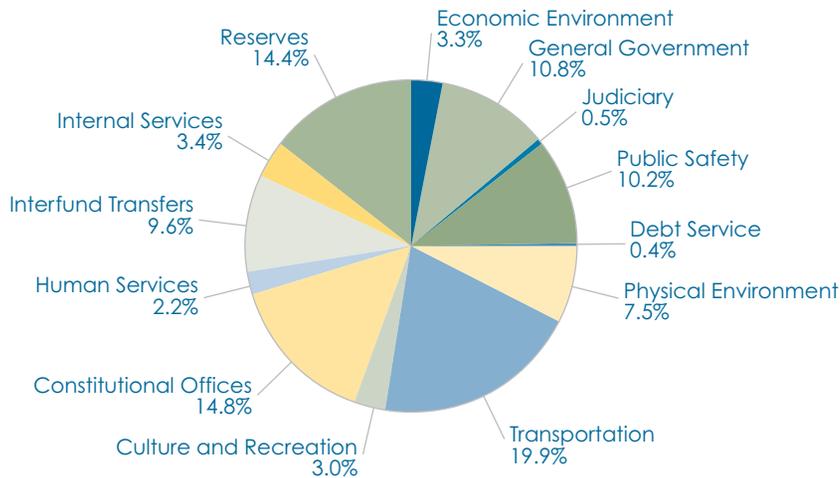
| | Adopted FY 2005 | Adopted FY 2006 |
|--------------------------------|-----------------------|-----------------------|
| Operating Budget | \$ 198,461,556 | \$ 240,225,901 |
| Percent Change | 5.6 % | 21.0 % |
| Capital Budget | \$ 79,893,938 | \$ 105,041,754 |
| Percent Change | 45.7 % | 31.5 % |
| Reserves | \$ 60,753,174 | \$ 57,953,692 |
| Percent Change | 38.2 % | (4.6 %) |
| Total Financial Program | \$ 339,108,668 | \$ 403,221,347 |
| Percent Change | 18.3 % | 18.9 % |

Budget by Fund Type

| | Adopted FY 2005 | Adopted FY 2006 |
|--------------------------------|-----------------------|-----------------------|
| General Fund | \$ 116,006,400 | \$ 135,995,100 |
| Percent Change | 2.0 % | 17.2 % |
| Special Revenue | \$ 125,353,325 | \$ 171,515,327 |
| Percent Change | 32.0 % | 36.8 % |
| Debt Service | \$ 3,954,940 | \$ 2,421,746 |
| Percent Change | (5.7 %) | (38.8 %) |
| Capital Projects | \$ 37,314,876 | \$ 32,249,082 |
| Percent Change | 59.1 % | (13.6 %) |
| Enterprise | \$ 41,050,769 | \$ 42,712,568 |
| Percent Change | 11.6 % | 4.0 % |
| Internal Service | \$ 15,428,358 | \$ 18,327,524 |
| Percent Change | 14.1 % | 18.8 % |
| Total Financial Program | \$ 339,108,668 | \$ 403,221,347 |
| Percent Change | 18.3 % | 18.9 % |

WHERE THE MONEY GOES by type of program

Adopted Expenditures — FY 2006
\$403.2 Million



Expenditures

The above chart illustrates 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.

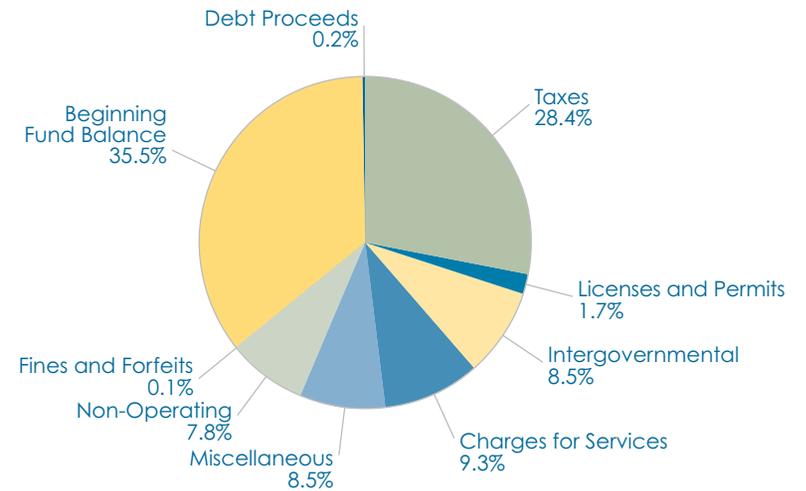
Interfund Transfers: Transfers from one fund to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing fund, but not an expenditure of the reporting entity as a whole.

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

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

WHERE THE MONEY COMES FROM by source of funds

Adopted Revenues— FY 2006
\$403.2 Million



Revenues

Revenues are allocated 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 offices, etc.

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

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 2005, volunteers contributed more than 29,000 hours of time. The replacement value of those hours totals more than \$900,000.

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

Through careful planning and budgeting, the County works to build and 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 Improvement Program, the County is able to plan for infrastructure needs such as roads, office space, parks and libraries.

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, 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 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.

In fact, the County's tremendous growth prompted an update of the County's Comprehensive Plan. This plan serves as a partnership agreement between Lake County citizens, municipalities, county government, and other local entities to provide guidelines for policymakers, land managers, and land users about how to conserve, rehabilitate, or develop an area. The Plan provides guidance on future growth and development in areas such as land use, housing, transportation, recreation, and public facilities.

In updating the Comprehensive Plan, the County conducted a series of 13 public hearings in FY 2005. The purpose of the public hearings was to obtain citizens' ideas and concerns regarding land use, natural resource protection, and provision of infrastructure within the County. From these hearings, the County is composing a Comprehensive Plan that is intended to balance increased demand for public utilities, development, and conservation, and provide concurrency provisions for infrastructure, transportation, and public education while attaining adequate revenue to finance these demands.

SUMMARY OF DEBT Obligations

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.

The chart on the following page details the County's current debt obligations.

Summary of Debt Obligations

| | Sales Tax Pari-Mutuel Revenue Replacement Program Revenue Series 2000 | Solid Waste Bonds Line of Credit |
|--------------------------|---|---|
| Date Issued | 2000 | 1993/1996/2002 |
| Pledged Revenue | Certain State Sales Tax Revenues | Net Revenues of the Solid Waste System and a Covenant to Budget and Appropriate |
| Outstanding at 09/30/05 | \$4,090,000 | \$8,000,000 |
| Interest Rate | 4.50% to 5.50% | Fixed @ 3.69% |
| Annual Principal Payment | Range from \$80,000 to \$280,000 | \$1,000,000 |
| Final Maturity | 10/1/30 | 12/1/12 |
| Purpose | Regional Park, Walking Trails, Biking Trail, Certain Capital Improvements | Landfill closure and other costs |
| Payment Dates | April 1 & October 1 | Principal-December Interest-December & June |

Budget Summary by Department

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|--|---------------------|----------------------|----------------------|
| Legislative Offices | | | |
| Board Operations | \$ 430,298 | \$ 448,566 | \$ 506,890 |
| Legislative Offices | \$ 430,298 | \$ 448,566 | \$ 506,890 |
| Executive Offices | | | |
| County Administrator | \$ 393,168 | \$ 503,728 | \$ 467,003 |
| County Attorney | 483,421 | 537,772 | 734,293 |
| Information Outreach | 162,766 | 270,060 | 344,539 |
| Administrative Support | 287,068 | 338,614 | 346,207 |
| Executive Offices | \$ 1,326,423 | \$ 1,650,174 | \$ 1,892,042 |
| Office of Employee Services | | | |
| Risk and Benefits Management | \$ 234,272 | \$ 274,715 | \$ 378,057 |
| Comprehensive | 1,935,040 | 2,573,724 | 2,776,529 |
| Employee Group Benefits | 4,604,851 | 7,083,428 | 7,834,413 |
| Organizational Development | 386,146 | 468,141 | 477,340 |
| Labor and Employee Relations | 37,755 | 52,900 | 128,565 |
| Training and Development | 20,024 | 23,009 | \$39,393 |
| Office of Employee Services | \$ 7,218,088 | \$ 10,475,917 | \$ 11,634,297 |
| Department of Facilities Development and Management | | | |
| Facilities Development & Management Administration | \$ — | \$ — | \$ 368,800 |
| Facilities Maintenance | 1,491,902 | 3,337,113 | 3,747,110 |
| Jail and Sheriff Facilities Maintenance | 610,413 | 760,523 | 731,884 |
| Facilities Services | 590,857 | — | 716,473 |
| Energy Management | 1,578,426 | 1,843,724 | 1,797,785 |
| Facilities Development | 437,045 | 590,564 | 274,063 |
| General Government Buildings | 1,637,910 | 10,195,376 | 9,931,654 |
| Capital Projects Facilities and Other | 885,418 | 5,886,235 | 9,687,357 |
| Capital Projects | — | 7,500,000 | — |

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|--|---------------------|----------------------|----------------------|
| Department of Facilities Development and Management (continued) | | | |
| Department of Facilities Development and Management | \$ 7,231,971 | \$ 30,113,535 | \$ 27,255,126 |
| Office of Procurement Services | | | |
| Procurement Services | \$ 442,584 | \$ 500,585 | \$ 660,855 |
| Document Services | (63,206) | 36,105 | 29,800 |
| Office of Procurement Services | \$ 379,378 | \$ 536,690 | \$ 690,655 |
| Department of Growth Management | | | |
| East Central Florida Planning Council | \$ 53,147 | \$ 55,365 | \$ 57,932 |
| Growth Management Administration | 179,358 | 186,181 | 190,773 |
| Public Lands Program | — | — | 403,273 |
| Current Planning Services | 488,913 | 744,731 | 790,688 |
| Comprehensive Planning | 315,458 | 499,275 | 659,311 |
| Habitat Conservation Plan | 3,287 | — | — |
| Code Enforcement Services | 537,397 | 630,613 | 582,886 |
| Code Enforcement Liens | 35,051 | 163,812 | 169,067 |
| Building Services | 4,019,722 | 5,825,685 | 6,608,010 |
| Customer Services | 303,199 | 350,943 | 416,187 |
| Geographic Information Systems | 883,819 | 1,158,522 | 1,478,879 |
| Department of Growth Management | \$ 6,819,351 | \$ 9,615,127 | \$ 11,357,006 |
| Department of Economic Development and Tourism | | | |
| Tourism | \$ 1,186,776 | \$ 2,326,394 | \$ 2,320,583 |
| EDC Coordinator | 732,721 | 1,584,470 | 1,662,319 |
| Cultural Affairs | 11,634 | 43,771 | 15,595 |
| Cultural Affairs — Special Projects | 1,000 | 1,700 | — |

Budget Summary by Department *continued*

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|---------------------|---------------------|---------------------|
| Department of Economic Development and Tourism (continued) | | | |
| Cultural Affairs — Art Grant | \$ 2,111 | \$ 3,056 | \$ 5,000 |
| Fairgrounds Operations | 134,834 | 201,209 | 220,039 |
| Capital Improvements Line of Credit | 239,195 | 2,253,758 | 398,700 |
| Historical Museum | 85,989 | 115,054 | 120,943 |
| Department of Economic Development and Tourism | \$ 2,394,260 | \$ 6,529,412 | \$ 4,743,179 |
| Office of Budget | | | |
| Budgeting Section | \$ 439,514 | \$ 443,221 | \$ 519,168 |
| Impact Fee Coordinator | 70,789 | 78,088 | 91,309 |
| Assessment Services Section | 45,630 | 50,646 | 53,386 |
| Greater Hills MSBU | 177,008 | 181,243 | 181,243 |
| Greater Groves MSBU | 142,361 | 138,311 | 142,457 |
| Village Green Street Lighting | 7,902 | 8,142 | 9,214 |
| Greater Pines Municipal Services | 123,854 | 157,778 | 164,742 |
| Picciola Island Street Lighting | 2,120 | 2,332 | 2,664 |
| Valencia Terrace Street Lighting | 3,713 | 4,436 | 5,122 |
| Program Analysis | 3,439 | 137,002 | — |
| Office of Budget | \$ 1,016,330 | \$ 1,201,199 | \$ 1,169,305 |
| Office of Information Technology | | | |
| Information Technology | \$ 826,719 | \$ 1,013,115 | \$ 636,799 |
| Records Management | 156,559 | 215,720 | 238,221 |
| Computer Repair and Replacement | — | 35,550 | 80,800 |
| Telecommunications | 177,664 | 478,714 | 439,010 |
| Information Systems | — | — | 724,577 |
| Office of Information Technology | \$ 1,160,942 | \$ 1,743,099 | \$ 2,119,407 |

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|--|----------------|-----------------|-----------------|
| Department of Community Services | | | |
| Transportation Disadvantaged Administration | \$ 146,805 | \$ 209,136 | \$ 253,231 |
| Transportation Disadvantaged Operating | 1,586,331 | 3,013,371 | 3,591,940 |
| Transportation Disadvantaged Capital | 9,500 | 183,161 | 274,313 |
| Transfer to Transportation Disadvantaged | 435,691 | 1,096,911 | 1,826,923 |
| Community Services Administration | 263,947 | 512,160 | 580,912 |
| Teen Court | — | 61,050 | 55,236 |
| Community Centers | 11,400 | 43,280 | 16,991 |
| Elder Affairs | 7,205 | 35,613 | 102,211 |
| Disaster Volunteer Management Program | — | 7,200 | 7,200 |
| Volunteer Program | 73,977 | 80,760 | 93,726 |
| Children's Commission | 321,225 | 358,507 | 403,856 |
| Social Services | 228,234 | 360,257 | 324,845 |
| Lifestream Behavioral | 559,153 | 1,432,096 | 1,353,721 |
| County Public Health Unit | 636,110 | 926,576 | 941,736 |
| Health Services | 1,398,270 | 1,933,285 | 1,800,820 |
| Healthy Community Access Program | — | 1,013,735 | 737,905 |
| Affordable Housing | 1,224,929 | 5,526,941 | 3,784,216 |
| Affordable Housing Programs | — | 10,022 | 43,484 |
| Housing Services | 2,638,185 | 3,741,965 | 2,972,652 |
| Hurricane Housing Recovery Program | — | 209,113 | 491,217 |
| Veterans Services | 167,147 | 180,562 | 205,554 |
| Library Impact Fee Trust Fund | — | 500,000 | — |
| Library Services | 2,057,143 | 2,291,454 | 2,535,968 |

Budget Summary by Department *continued*

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|----------------------|----------------------|----------------------|
| Department of Community Services (continued) | | | |
| Branch Administration | \$ 27,340 | \$ 56,856 | \$ 90,550 |
| Citrus Ridge County Library | 394,655 | 447,724 | 507,270 |
| Marion Baysinger County Library | 220,972 | 245,723 | 267,569 |
| East Lake County Library | 264,980 | 290,883 | 318,275 |
| Paisley Library | 190,853 | 215,701 | 232,977 |
| Astor Library | 207,250 | 244,585 | 262,145 |
| Cooper Memorial Library | 438,874 | 566,959 | 561,894 |
| LSTA Grant Projects I | 68,383 | 69,705 | — |
| LSTA Grant Projects II | 5,000 | — | 67,500 |
| State Aid to Libraries FY 2002 | 29,468 | — | — |
| State Aid to Libraries FY 2003 | 133,927 | 8,799 | — |
| State Aid to Libraries FY 2004 | 245,920 | 131,268 | 21,485 |
| State Aid to Libraries FY 2005 | — | 357,325 | 122,661 |
| State Aid to Libraries FY 2006 | — | — | 350,000 |
| Transfer to Library Fund | 3,683,816 | 4,001,725 | 4,657,042 |
| Cooperative Extension Service | 500,823 | 574,367 | 619,241 |
| Lake Soil and Water Conservation | 149,739 | 169,955 | 184,362 |
| Probations | 420,920 | 521,128 | 637,511 |
| Horticultural Learning Center | 80,077 | 85,286 | 117,864 |
| CDBG Administration | 149,814 | 194,159 | 211,321 |
| CDBG Public Services | 139,891 | 152,914 | 152,297 |
| CDBG Capital Projects | 491,882 | 474,165 | 427,730 |
| CDBG Urban County Partners | 130,246 | 220,000 | 380,614 |
| CEA Programs | — | 14,400 | 115,823 |
| CDBG Housing Rehabilitation | 8,337 | 116,338 | 126,338 |
| Department of Community Services | \$ 19,748,419 | \$ 32,887,120 | \$ 32,831,126 |

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|----------------------|----------------------|----------------------|
| Department of Public Safety | | | |
| Emergency Management Operations | \$ 116,671 | \$ 121,309 | \$ 119,864 |
| Hazardous Analysis | 14,782 | 15,422 | 11,738 |
| Emergency Management Trust Fund Grant | 125,773 | 133,028 | 125,434 |
| CERT Program | 5,310 | — | — |
| Local Mitigation Strategy | 7,834 | 17,000 | — |
| State Homeland Security Grant | — | 174,687 | 187,415 |
| Equipment Support Grant | — | 50,740 | — |
| General Government | 87,197 | 104,842 | 130,980 |
| Lake County Ambulance Service | 5,023,695 | 5,023,695 | 6,963,812 |
| EMS Grant | 71,098 | 49,685 | 50,000 |
| Intergovernmental Transfers Administration | 154,308 | 178,895 | 221,912 |
| Administration | 62,777 | 66,600 | 65,418 |
| Transfers to Fire Rescue | 402,578 | 442,000 | 450,000 |
| Fire and Rescue | 10,266,183 | 14,812,786 | 18,927,653 |
| Fire Impact Fee | 253,730 | 1,231,328 | 3,387,960 |
| Animal Services | 812,151 | 1,128,009 | 1,454,157 |
| Animal Services — Neutering | — | 3,500 | — |
| Countywide Radio System | — | — | 926,365 |
| E-911 | 1,041,527 | 1,046,805 | 1,088,560 |
| Wireless E-911 Services | 337,290 | 47,000 | 102,500 |
| Cable Franchises | — | 1,000 | 1,000 |
| Department of Public Safety | \$ 18,782,904 | \$ 24,648,331 | \$ 34,214,768 |
| Department of Environmental Services | | | |
| Storage Tank Contract | \$ 151,728 | \$ 160,494 | \$ 171,995 |
| Water Resource Management | 569,693 | 578,018 | 713,718 |
| Pollution Recovery | 25,399 | 71,479 | 104,245 |

Budget Summary by Department *continued*

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|----------------------|----------------------|----------------------|
| Department of Environmental Services (continued) | | | |
| Umatilla Post Closure | \$ (226,540) | \$ 16,609 | \$ 14,776 |
| Lady Lake Post Closure | (243,660) | 127,139 | 137,894 |
| Astatula Post Closure | (111,900) | 27,379 | 28,956 |
| Astatula IIB Closure | 206 | 466,861 | 325,000 |
| Loghouse Post Closure | (73,959) | 6,388 | 15,319 |
| Miscellaneous Capital Costs | (255,997) | — | — |
| C&D Landfill | 31,592 | 73,202 | — |
| Phase III Landfill | — | 605,584 | 885,584 |
| Environmental Services Director | 350,685 | 7,192,399 | 302,498 |
| Waste Tire Grant | 25,980 | — | — |
| Capital Costs Administration | 341,530 | 1,325,200 | 1,295,200 |
| Intergovernmental Transfers | 189,896 | 239,028 | 243,868 |
| Covanta Contract Management | 6,623,707 | 15,896,600 | 9,213,445 |
| MIS Scales | 349,177 | — | — |
| Residential Drop-Offs | 202,538 | — | — |
| Special Programs | 8,818,082 | 152,012 | 7,902,331 |
| Solid Waste Administration | — | 731,387 | 988,268 |
| Hazardous Waste | 291,567 | 317,118 | 578,497 |
| Astatula Fuel Cleanup | — | — | 332,600 |
| Solid Waste Disposal Operations | 1,024,065 | 2,283,754 | 2,991,612 |
| Landfill/Leachate | 1,090,944 | — | — |
| Transportation/Hauling | 280,757 | — | — |
| Repair & Maintenance | 44,393 | — | — |
| Transfer to Solid Waste | 8,013,954 | 7,953,891 | 7,958,049 |
| Department of Environmental Services | \$ 27,513,837 | \$ 38,224,542 | \$ 34,203,855 |

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|--|----------------|-----------------|-----------------|
| Department of Public Works | | | |
| Parks and Recreation | \$ 1,048,820 | \$ 1,688,526 | \$ 1,852,412 |
| Boating Improvements | 37,809 | 525,302 | 573,883 |
| Park Impact Fee Trust Central District | \$ — | \$ 261,551 | \$ 461,673 |
| Park Impact Fee Trust North District | — | 238,107 | 434,828 |
| Park Impact Fee Trust South District | — | 587,196 | 947,960 |
| Fish Conservation | — | 99,500 | 95,675 |
| Lake Idamere Park | 17,510 | 30,179 | 20,974 |
| General Parks Projects | 500 | 2,357 | 402,357 |
| Twin Lakes Park | 213,177 | 23,624 | 323,624 |
| Pine Forest Park | 2,494 | 19,104 | 419,104 |
| Road Operations | 7,209,938 | 8,408,400 | 11,964,149 |
| Road Operations Transfer | — | 360,000 | — |
| General Government Buildings | 1,327,187 | — | — |
| Engineering Operations | 1,867,025 | 2,315,569 | 2,525,113 |
| Stormwater Management | 963,308 | 3,885,649 | 4,291,237 |
| LAP Projects | — | 210,019 | 210,019 |
| Special Services | 1,893,412 | 3,790,846 | 4,789,207 |
| Mosquito Control - State I | 39,179 | 39,893 | 38,025 |
| Mosquito Control | 1,639,738 | 1,646,873 | 1,778,384 |
| Aquatic Plant Management | 460,199 | 391,430 | 631,016 |
| Construction Inspection | 278,199 | 43,457 | 30,822 |
| Fleet Maintenance | 1,879,433 | 2,493,190 | 3,592,134 |
| Special Assessments | 489,452 | 1,277,603 | 1,942,485 |
| Capital Projects - Roads | 3,153,895 | 7,208,376 | 9,225,040 |
| Road Impact Grant Programs | 225,549 | 221,162 | — |

Budget Summary by Department *continued*

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|----------------------|----------------------|----------------------|
| Department of Public Works (continued) | | | |
| Road Impact Fees | \$ 6,059,707 | \$ 40,966,269 | \$ 44,966,027 |
| Department of Public Works | \$ 28,806,531 | \$ 76,734,182 | \$ 91,516,148 |
| Judicial Support Services | | | |
| Court Costs | \$ 839,662 | \$ 355,087 | \$ 1,089,042 |
| Public Defender | 143,581 | 115,267 | 96,055 |
| State Attorney | 79,010 | 144,463 | 104,503 |
| Conflict Attorneys | 89,175 | 1,474 | 5,000 |
| Guardian Ad Litem | 53,931 | 32,013 | 33,268 |
| Court Reporter | 196,982 | — | — |
| Circuit Judges | 99,586 | 787,129 | 1,151,916 |
| Law Library | 219,697 | 258,400 | 246,751 |
| Transfer to Law Library | — | 182,000 | 142,000 |
| Judicial Support Services | \$ 1,721,624 | \$ 1,875,833 | \$ 2,868,535 |
| Constitutional Offices | | | |
| Intergovernmental Transfers — Clerk of Courts | \$ 6,737,980 | \$ 3,177,948 | \$ 3,466,345 |
| Property Appraiser | 125,938 | 144,609 | 155,276 |
| Intergovernmental Transfers — Property Appraiser | 1,575,687 | 1,776,481 | 1,961,629 |
| Tax Collector | 224,240 | 224,451 | 255,654 |
| Intergovernmental Transfers — Tax Collector | 2,792,362 | 3,167,888 | 3,675,232 |
| In House Support — Law Enforcement | 188,617 | 354,830 | 485,229 |
| In House Support — Corrections | 1,912,635 | 2,800,244 | 2,657,076 |

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|-----------------------|-----------------------|-----------------------|
| Constitutional Offices (continued) | | | |
| County Sheriff Law Enforcement | \$ 32,964 | \$ 64,610 | \$ 53,281 |
| Intergovernmental Transfers — Sheriff | 37,681,846 | 41,173,522 | 45,301,408 |
| Election Registrations | 729,651 | 810,722 | 964,307 |
| Elections | 518,200 | 412,243 | 553,269 |
| Voter Education | 112,094 | 54,150 | 120,895 |
| Constitutional Offices | \$ 52,632,214 | \$ 54,161,698 | \$ 59,649,601 |
| Non-Departmental | | | |
| Board Operations | \$ 369 | \$ 6,701 | \$ 6,164 |
| Debt Service Requirements | 296,515 | 848,525 | 349,925 |
| Pari-Mutuel Projects | 141,906 | 3,910,311 | 2,071,821 |
| Non-Departmental | 2,300,196 | 10,281,866 | 5,335,308 |
| Non-Departmental — Other | — | — | 1,409,500 |
| Non-Departmental — Emergency Frances | 4,800,370 | 19,660,242 | — |
| Non-Departmental — Emergency Jeanne | 670,307 | 1,637,735 | — |
| Board Operations | 253,080 | — | — |
| Interfund Transfers | 14,809,664 | 17,249,503 | 20,275,592 |
| Contingency and Cash Carried Forward | — | 54,960,827 | 57,121,097 |
| Non-Departmental | \$ 23,272,407 | \$ 108,555,710 | \$ 86,569,407 |
| TOTAL BUDGET | \$ 200,454,977 | \$ 399,401,135 | \$ 403,221,347 |

Budget Summary by Fund

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---------------------------------------|----------------|-----------------|-----------------|
| General Fund | \$ 96,128,312 | \$ 144,191,055 | \$ 135,995,100 |
| Library Impact Fee Trust | — | 1,285,067 | 1,537,781 |
| Park Impact Fee Trust | — | 1,136,617 | 1,844,461 |
| County Transportation Trust | 12,412,197 | 18,685,198 | 22,359,195 |
| Christopher C. Ford Commerce Park | 261,820 | 2,760,268 | 7,135,860 |
| Road Impact Fees | 6,950,815 | 41,952,445 | 44,966,027 |
| Mosquito Management | 830,995 | 976,391 | 985,816 |
| Law Library | 230,277 | 271,363 | 259,128 |
| Aquatic Plant Management | 297,801 | 334,824 | 392,767 |
| Fish Conservation | 800 | 114,493 | 128,668 |
| Community Development Block Grant | 920,171 | 1,288,455 | 1,435,060 |
| Transportation Disadvantaged | 1,742,637 | 3,422,208 | 4,450,578 |
| Lake County Ambulance | 5,265,201 | 7,601,235 | 9,790,195 |
| Stormwater Management | 1,112,465 | 8,066,393 | 10,679,108 |
| Emergency 911 | 1,378,818 | 2,516,388 | 2,962,451 |
| Resort/Development Tax | 1,324,281 | 3,678,525 | 3,980,153 |
| Lake County Affordable Housing | 1,224,929 | 5,536,963 | 3,827,700 |
| Section 8 (County) | 2,638,185 | 3,933,631 | 3,165,263 |
| Hurricane Housing Recovery Program | — | 209,113 | 500,000 |
| Greater Hills MSBU | 187,077 | 275,770 | 288,013 |
| Law Enforcement Trust | 32,964 | 64,610 | 53,281 |
| Criminal Justice Trust | 253,080 | — | — |
| Greater Groves MSBU | 149,692 | 202,795 | 216,108 |
| Infrastructure Sales Tax Revenue | 9,636,334 | 11,660,206 | 10,412,000 |
| Village Green Street Lighting | 8,258 | 12,031 | 10,915 |
| Greater Pines Municipal Services | 130,899 | 283,486 | 301,247 |

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|-----------------------|-----------------------|-----------------------|
| Picciola Island Street Lighting | \$ 2,231 | \$ 4,009 | \$ 4,266 |
| Valencia Terrace Street Lighting | 3,975 | 8,160 | 8,980 |
| Lake County Pollution Recovery | 25,449 | 115,979 | 125,809 |
| Lake County Code Enforcement Liens | 35,901 | 164,687 | 170,442 |
| Building Services | 4,796,515 | 8,308,546 | 9,177,468 |
| County Fire and Rescue | 10,934,242 | 18,903,610 | 21,378,565 |
| Fire Services Impact Fee | 313,243 | 2,006,921 | 3,394,455 |
| Employees Benefit | 369 | 6,701 | 6,164 |
| Animal Shelter Trust | — | 130,502 | 155,602 |
| County Library System | 4,294,159 | 4,995,867 | 5,411,801 |
| Pari-Mutuel Revenues Replacement Bonds | 438,422 | 4,208,534 | 2,371,444 |
| Renewal Sales Tax LOC Debt Service | — | 550,302 | 50,302 |
| Sales Tax Capital Projects | 3,965,097 | 10,647,318 | 10,055,384 |
| Parks Capital Projects | 233,681 | 234,582 | 1,335,427 |
| Renewal Sales Tax Capital Projects | 4,039,313 | 15,788,785 | 20,858,271 |
| Renewal Sales Tax LOC Capital Projects | — | 15,142,500 | — |
| Landfill Enterprise | 20,363,367 | 35,241,310 | 31,118,051 |
| Solid Waste Capital Projects | 342,304 | 1,346,799 | 1,323,101 |
| Solid Waste Closure and Care | (874,311) | 3,163,285 | 4,112,144 |
| Solid Waste Long-Term Capital Projects | 3,688 | 1,957,948 | 6,159,272 |
| Insurance - Property and Casualty | 1,935,040 | 5,736,157 | 5,868,974 |
| Insurance - Employee Group Benefits | 4,604,851 | 7,756,447 | 8,845,002 |
| Fleet Maintenance | 1,879,433 | 2,522,656 | 3,613,548 |
| TOTAL BUDGET | \$ 200,454,977 | \$ 399,401,135 | \$ 403,221,347 |

Reserves and Contingencies

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---------------------------------------|----------------|-----------------|-----------------|
| General Fund | \$ 15,333,225 | \$ 12,544,101 | \$ 17,160,819 |
| Library Impact Fee Trust | — | 727,132 | 1,537,781 |
| County Transportation Trust | 1,210,228 | 2,147,957 | 315,810 |
| Christopher C. Ford Commerce Park | 654,137 | 483,885 | 6,671,410 |
| Mosquito Management | 55,933 | 86,086 | 20,000 |
| Law Library | 25,155 | 12,963 | 12,377 |
| Aquatic Plant Management | 8,033 | 43,383 | 7,000 |
| Fish Conservation | 12,200 | 14,043 | 31,993 |
| Community Development Block Grant | 215,409 | 116,479 | 20,937 |
| Transportation Disadvantaged | 28,793 | 16,540 | 331,094 |
| Lake County Ambulance | 1,566,839 | 2,293,803 | 2,473,491 |
| Stormwater Management | 1,987,551 | 4,016,011 | 6,183,639 |
| Emergency 911 | 348,435 | 1,422,583 | 1,771,391 |
| Resort/Development Tax | 177,294 | 1,260,806 | 1,559,225 |
| Section 8 (County) | 232,256 | 191,666 | 192,611 |
| Hurricane Housing Recovery Program | — | — | 8,783 |
| Greater Hills MSBU | 76,989 | 84,458 | 96,701 |
| Greater Groves MSBU | 53,587 | 56,796 | 65,733 |
| Village Green Street Lighting | 4,692 | 3,512 | 1,306 |
| Greater Pines Municipal Services | 110,152 | 116,943 | 127,353 |
| Picciola Island Street Lighting | 1,453 | 1,547 | 1,465 |

| All Funds | 2004 Actual | 2005 Amended | 2006 Adopted |
|---|----------------------|----------------------|----------------------|
| Valencia Terrace Street Lighting | \$ 2,580 | \$ 3,445 | \$ 3,573 |
| Lake County Pollution Recovery | 65,375 | 44,450 | 21,014 |
| Building Services | 641,118 | 1,605,260 | 1,541,416 |
| County Fire and Rescue | 2,024,074 | 3,390,079 | 1,725,441 |
| Fire Services Impact Fee | 12,848 | 697,877 | 6,495 |
| Animal Shelter Trust | 109,359 | 127,002 | 155,602 |
| County Library System | 19,805 | 46,671 | 53,254 |
| Sales Tax Capital Projects | 2,261,868 | 451,942 | 123,730 |
| Parks Capital Projects | 154,523 | 159,318 | 169,368 |
| Renewal Sales Tax Capital Projects | 1,579,166 | 2,694,174 | 536,374 |
| Renewal Sales Tax LOC Capital Projects | 7,500,000 | 7,642,500 | — |
| Landfill Enterprise | 7,776,982 | 6,349,460 | 1,987,307 |
| Solid Waste Capital Projects | 69,991 | 21,460 | 27,849 |
| Solid Waste Closure and Care | 2,648,417 | 2,440,578 | 3,585,736 |
| Solid Waste Long-Term Capital Projects | 1,676,546 | 1,349,036 | 5,271,166 |
| Insurance - Property and Casualty | 2,633,802 | 3,162,433 | 3,092,445 |
| Insurance - Employee Group Benefits | 1,364,845 | 673,019 | 1,010,589 |
| Fleet Maintenance | 187,301 | 29,466 | 51,414 |
| TOTAL RESERVES AND CONTINGENCIES | \$ 52,830,961 | \$ 56,528,864 | \$ 57,953,692 |