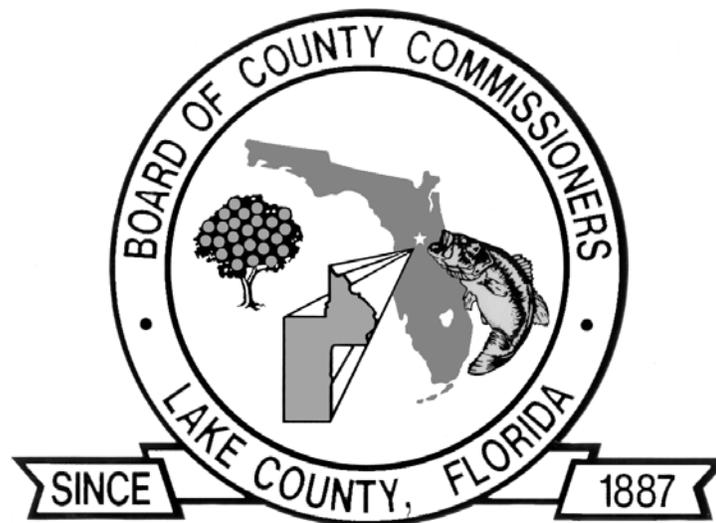


# LAKE COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS

TENTATIVE BUDGET  
FISCAL YEAR 2006



TENTATIVE BUDGET HEARING

OCTOBER 1, 2005 - SEPTEMBER 30, 2006

TUESDAY, SEPTEMBER 6, 2005  
5:05 P.M.

ADMINISTRATION BUILDING  
315 WEST MAIN STREET  
TAVARES, FLORIDA  
SECOND FLOOR

# **LAKE COUNTY, FLORIDA**

## **TENTATIVE BUDGET**

**FISCAL YEAR 2006**

### **BOARD OF COUNTY COMMISSIONERS**

Jennifer Hill, Chairman, District One

Robert A. Pool, District Two

Debbie Stivender, District Three

Catherine C. Hanson, Vice-Chairman, District Four

Welton G. Cadwell, District Five

### **COUNTY MANAGER**

Cindy Hall

### **DEPUTY COUNTY MANAGER**

Gregg Welstead

### **COUNTY ATTORNEY**

Sanford A. Minkoff

### **Prepared by the Office of Budget**

Regina M. Frazier, Budget Director

Julia A. Wilson, Senior Budget Analyst & Assessments Manager

Mary F. Gillis, Senior Budget Analyst

Melissa S. Maidhof, Senior Budget Analyst

Jason M. Showe, Revenue Coordinator

Linda J. Lorentz, Budget Office Coordinator

**COUNTY MANAGER**  
315 WEST MAIN STREET  
POST OFFICE BOX 7800  
TAVARES, FLORIDA 32778-7800

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September 6, 2005

The Honorable Members of the Lake County  
Board of County Commissioners  
Lake County Administration Building  
315 West Main Street  
Tavares, Florida 32778

Commissioners:

Submitted for your consideration is the tentative Annual Budget for Lake County for Fiscal Year 2006. All funds are in balance at the millage rates listed below. These are the rates advertised through the TRIM notice for the First Public Hearing.

- Countywide Millage Rate: 5.797 mills per \$1,000 of assessed taxable value, as advertised in the TRIM notice. This General Fund millage rate has been reduced from the rate assessed for Fiscal Year 2005.
- Lake County Municipal Services Taxing Unit for Ambulance and Emergency Services: 0.5289 mills per \$1,000 of assessed taxable value. This is the same rate as assessed in Fiscal Year 2005.
- Lake County Stormwater Municipal Services Taxing Unit: 0.500 mills per \$1,000 of assessed taxable value. This is the same rate as assessed in Fiscal Year 2005.
- Tentative countywide budget: \$404,169,930 which includes \$53.9 million in rebudgets.

Lake County Government continues to identify and prioritize the needs of our community. With continuing involvement from our citizens, strong leadership from the Board of County Commissioners and our capable staff, and sound fiscal policies, this budget will provide a strong foundation for addressing our challenges and opportunities in the coming year.

Respectfully submitted,

Cindy Hall  
County Manager

*"Earning Community Confidence Through Excellence in Service"*

DISTRICT ONE  
JENNIFER HILL

DISTRICT TWO  
ROBERT A. POOL

DISTRICT THREE  
DEBBIE STIVENDER

DISTRICT FOUR  
CATHERINE C. HANSON

DISTRICT FIVE  
WELTON G. CADWELL

**BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA**

**SPECIAL MEETING  
AGENDA**

**TENTATIVE BUDGET HEARING  
SEPTEMBER 6, 2005  
5:05 P.M.**

**I. OPENING REMARKS – Jennifer Hill, Chairman**

The first public hearing is for the purpose of amending and adopting the tentative budget, recomputing the proposed millage rate, if necessary, publicly announcing the percent by which the recomputed proposed millage exceeds the rolled-back rate, and discussion of the specific purposes for which ad valorem tax revenues are being increased.

**II. BUDGET OVERVIEW – Cindy Hall, County Manager**

**III. THE FOLLOWING ACTION REQUESTED – Commissioner Hill**

Publicly announce the percent by which the recomputed proposed millage rate exceeds the rolled-back rate, and the specific purposes for which ad valorem tax revenues are being increased.

- Proposed Lake County General Fund millage rate is 5.7970, which is 13.37% over the rolled-back rate of 5.1132 mills.
- Proposed Lake County Municipal Service Taxing Unit (MSTU) for Ambulance & Emergency Medical Services is 0.5289, which is 13.67% over the rolled-back rate of 0.4653
- Proposed Lake County Stormwater Municipal Services Taxing Unit (MSTU) is 0.5000, which is 15.67% over the rolled back rate of 0.4322 mills.
- The County's aggregate rolled-back rate is 5.8247 mills and the proposed aggregate tentative rate is 6.6092 mills, which results in an increase over the aggregate rolled-back rate of 13.47%.

**IV. CITIZEN COMMENTS**

**V. DISCUSSION AND THE FOLLOWING ACTION REQUESTED – Commissioner Hill**

A. Adopt a tentative millage.

- Lake County General Fund Millage – 5.7970
- Lake County MSTU for Ambulance and Emergency Services Millage - 0.5289
- Lake County Stormwater Management MSTU Millage - 0.5000

B. Consider any amendments to tentative budget and adopt the tentative budget.

- General Fund – \$135,995,100
- Lake County MSTU for Ambulance and Emergency Services - \$9,790,195
- Stormwater Management MSTU - \$10,679,108
- Countywide Budget - \$404,169,930

C. Announce the public hearing for final adoption on September 20, 2005, 5:05 p.m., or as soon thereafter as possible, in the County Commission Chambers at the Lake County Administration Building, 315 West Main Street, Tavares, Florida.

# Budget Summary By Fund



<b>All Funds</b>			
	<b>2004 Actual</b>	<b>2005 Amended</b>	<b>2006 Proposed</b>
General Fund	\$ 96,128,312	\$ 117,937,347	\$ 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	\$ 18,591,456	\$ 22,359,195
Christopher C. Ford Commerce Park	\$ 261,820	\$ 2,760,268	\$ 7,135,860
Road Impact Fees	\$ 6,950,815	\$ 41,731,283	\$ 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	\$ 3,164,067	\$ 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	\$ -	\$ -	\$ 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
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
Pari-Mutuel Revenues Replacement Bonds	\$ 438,422	\$ 4,208,534	\$ 2,371,444
Renewal Sales Tax LOC Debt Service	\$ -	\$ 550,302	\$ 50,302

# Budget Summary By Fund



<b>All Funds</b>			
	<b>2004 Actual</b>	<b>2005 Amended</b>	<b>2006 Proposed</b>
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	\$ 32,118,051
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	\$ 2,447,656	\$ 3,613,548
Animal Shelter Trust	\$ -	\$ 130,502	\$ 155,602
Employees Benefit	\$ 369	\$ 6,701	\$ 6,164
County Library System	\$ 4,294,159	\$ 4,995,867	\$ 5,360,384
<b>TOTAL BUDGET</b>	<b>\$ 200,454,977</b>	<b>\$ 372,290,269</b>	<b>\$ 404,169,930</b>

# Beginning Fund Balances



<b>All Funds</b>		
	<b>2005 Amended</b>	<b>2006 Proposed</b>
General Fund	\$ 24,184,211	\$ 23,785,389
Library Impact Fee Trust	\$ 550,363	\$ 815,097
Park Impact Fee Trust	\$ 519,174	\$ 1,199,411
County Transportation Trust	\$ 6,484,006	\$ 6,672,807
Christopher C. Ford Commerce Park	\$ 2,330,393	\$ 5,886,610
Road Impact Fees	\$ 31,522,187	\$ 32,608,632
Mosquito Management	\$ 141,439	\$ 98,149
Law Library	\$ 60,388	\$ 69,153
Aquatic Plant Management	\$ 143,870	\$ 51,093
Fish Conservation	\$ 96,443	\$ 109,668
Transportation Disadvantaged	\$ 267,405	\$ 507,080
Lake County Ambulance	\$ 1,635,560	\$ 2,593,809
Stormwater Management	\$ 4,934,872	\$ 6,797,096
Emergency 911	\$ 1,549,905	\$ 1,830,669
Resort/Development Tax	\$ 1,282,492	\$ 2,073,598
Lake County Affordable Housing	\$ 3,635,947	\$ 1,404,366
Section 8 (County)	\$ 249,133	\$ 199,547
Greater Hills MSBU	\$ 84,458	\$ 96,701
Law Enforcement Trust	\$ 26,532	\$ 52,481
Greater Groves MSBU	\$ 56,722	\$ 65,657
Infrastructure Sales Tax Revenue	\$ 2,055,456	\$ 907,250
Village Green Street Lighting	\$ 4,858	\$ 3,405
Greater Pines Municipal Services	\$ 116,941	\$ 127,351
Picciola Island Street Lighting	\$ 1,520	\$ 1,665
Valencia Terrace Street Lighting	\$ 2,844	\$ 3,575
Lake County Pollution Recovery	\$ 115,029	\$ 115,359
Lake County Code Enforcement Liens	\$ 148,062	\$ 144,317
Building Services	\$ 2,877,069	\$ 2,666,536
County Fire and Rescue	\$ 6,560,419	\$ 8,158,950
Fire Services Impact Fee	\$ 1,428,371	\$ 2,188,863
Pari-Mutuel Revenues Replacement Bonds	\$ 3,883,000	\$ 2,045,910
Renewal Sales Tax LOC Debt Service	\$ 50,302	\$ 50,302
Sales Tax Capital Projects	\$ 9,260,318	\$ 10,055,384
Parks Capital Projects	\$ 234,582	\$ 230,677
Renewal Sales Tax Capital Projects	\$ 5,528,002	\$ 11,249,021

# Beginning Fund Balances



<b>All Funds</b>		
	<b>2005 Amended</b>	<b>2006 Proposed</b>
Landfill Enterprise	\$ 12,944,218	\$ 7,225,594
Solid Waste Capital Projects	\$ 48,816	\$ 26,855
Solid Waste Closure and Care	\$ 3,060,708	\$ 3,504,587
Solid Waste Long-Term Capital Projects	\$ 1,891,384	\$ 1,808,840
Insurance - Property and Casualty	\$ 3,487,079	\$ 3,819,513
Insurance - Employee Group Benefits	\$ 2,232,794	\$ 1,061,666
Fleet Maintenance	\$ 420,413	\$ 190,860
Animal Shelter Trust	\$ 122,702	\$ 139,102
Employees Benefit	\$ 6,581	\$ 6,034
County Library System	\$ 526,862	\$ 296,509
<b>TOTAL BEGINNING FUND BALANCES</b>	<b>\$ 136,763,830</b>	<b>\$ 142,945,138</b>

# Reserves and Contingencies



<b>All Funds</b>	<b>2005 Amended</b>	<b>2006 Proposed</b>
General Fund	\$ 14,187,463	\$ 17,878,643
Library Impact Fee Trust	\$ 739,132	\$ 1,537,781
County Transportation Trust	\$ 2,147,957	\$ 315,810
Christopher C. Ford Commerce Park	\$ 483,885	\$ 6,671,410
Mosquito Management	\$ 86,086	\$ 20,000
Law Library	\$ 12,963	\$ 12,377
Aquatic Plant Management	\$ 43,383	\$ 7,000
Fish Conservation	\$ 14,043	\$ 31,993
Community Development Block Grant	\$ 116,479	\$ 20,937
Transportation Disadvantaged	\$ 176,540	\$ 331,094
Lake County Ambulance	\$ 2,294,284	\$ 2,473,491
Stormwater Management	\$ 4,016,011	\$ 6,183,639
Emergency 911	\$ 1,422,583	\$ 1,771,391
Resort/Development Tax	\$ 1,260,806	\$ 1,559,225
Section 8 (County)	\$ 191,666	\$ 192,611
Hurricane Housing Recovery Program	\$ -	\$ 8,783
Greater Hills MSBU	\$ 84,458	\$ 96,701
Greater Groves MSBU	\$ 56,796	\$ 65,733
Village Green Street Lighting	\$ 3,662	\$ 1,306
Greater Pines Municipal Services	\$ 116,943	\$ 127,353
Picciola Island Street Lighting	\$ 1,547	\$ 1,465
Valencia Terrace Street Lighting	\$ 3,867	\$ 3,573
Lake County Pollution Recovery	\$ 44,450	\$ 21,014
Building Services	\$ 1,707,860	\$ 1,541,416
County Fire and Rescue	\$ 3,390,079	\$ 1,725,441
Fire Services Impact Fee	\$ 697,877	\$ 6,495
Sales Tax Capital Projects	\$ 451,942	\$ 123,730
Parks Capital Projects	\$ 159,318	\$ 169,368
Renewal Sales Tax Capital Projects	\$ 294,174	\$ 536,374
Renewal Sales Tax LOC Capital Projects	\$ 7,642,500	\$ -
Landfill Enterprise	\$ 6,349,460	\$ 2,987,307
Solid Waste Capital Projects	\$ 21,460	\$ 27,849
Solid Waste Closure and Care	\$ 2,655,641	\$ 3,585,736
Solid Waste Long-Term Capital Projects	\$ 1,349,036	\$ 5,271,166
Insurance - Property and Casualty	\$ 3,162,433	\$ 3,092,445
Insurance - Employee Group Benefits	\$ 673,019	\$ 1,010,589
Fleet Maintenance	\$ 79,466	\$ 51,414
Animal Shelter Trust	\$ 127,002	\$ 155,602
County Library System	\$ 46,671	\$ 53,254
<b>TOTAL RESERVES AND CONTINGENCIES</b>	<b>\$ 56,312,942</b>	<b>\$ 59,671,516</b>

## Reserves Detail

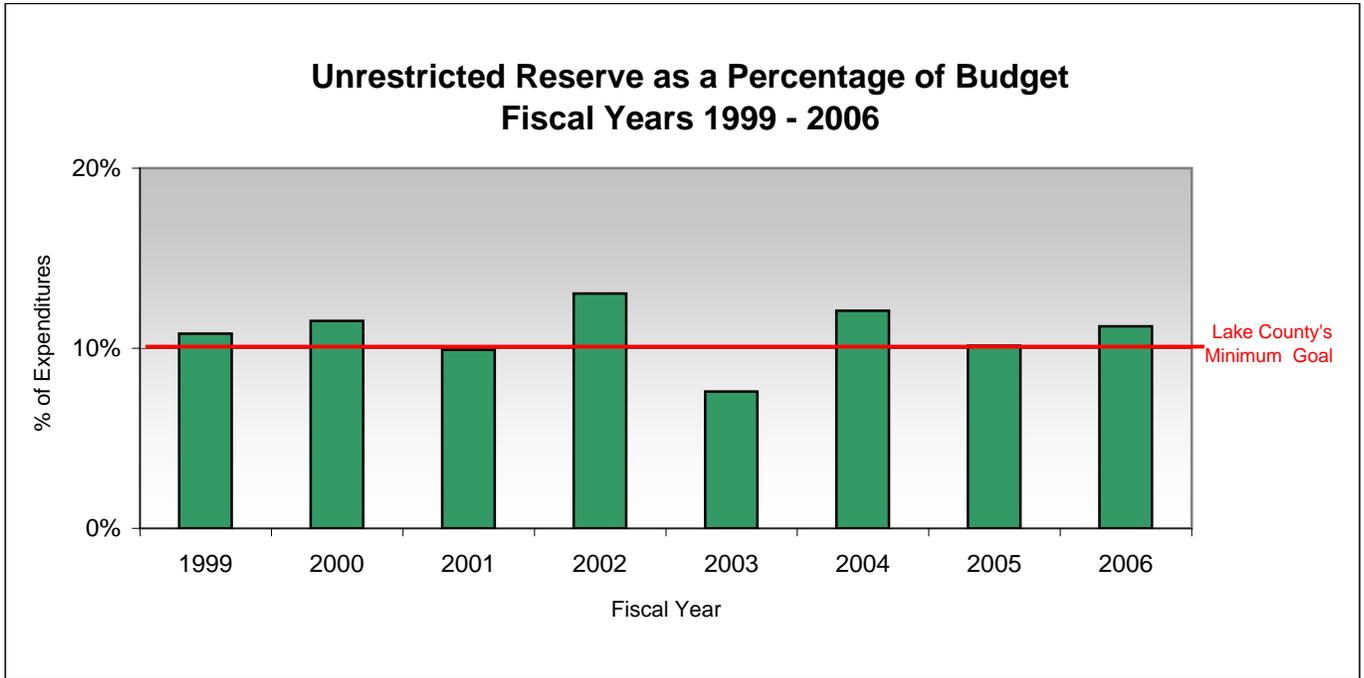


Fiscal Year 2006

<b>General Fund</b>		
	<b>2005 Amended</b>	<b>2006 Proposed</b>
<i>Non-Departmental</i>		
Reserve for Pay Plan Implementation	\$ -	\$ 100,000
Reserve - Capital Purchases (financial software)	\$ 1,500,000	\$ 1,500,000
Reserve - Reprographics	\$ 78,363	\$ 177,921
Contingency - Sheriff/Development	\$ 104,674	\$ 104,674
Special Reserve	\$ 350,000	\$ 350,000
<b>Non-Departmental</b>	<b>\$ 2,033,037</b>	<b>\$ 2,232,595</b>
<i>Cash and Contingency Reserves</i>		
Reserve - Fair Market Value	\$ 200,000	\$ 200,000
Contingency - Sheriff	\$ 100,000	\$ 200,000
Reserve - Community Center	\$ 300,000	\$ -
<b>Designated Reserves</b>	<b>\$ 600,000</b>	<b>\$ 400,000</b>
Reserve for Contingency	\$ 47,435	\$ 996,538
Economic Stabilization Reserve	\$ 11,778,015	\$ 13,599,510
Reserve for Operations	\$ 3,976	\$ 650,000
<b>Undesignated Reserves</b>	<b>\$ 11,829,426</b>	<b>\$ 15,246,048</b>
<b>Total Reserves and Contingencies</b>	<b>\$ 14,462,463</b>	<b>\$ 17,878,643</b>

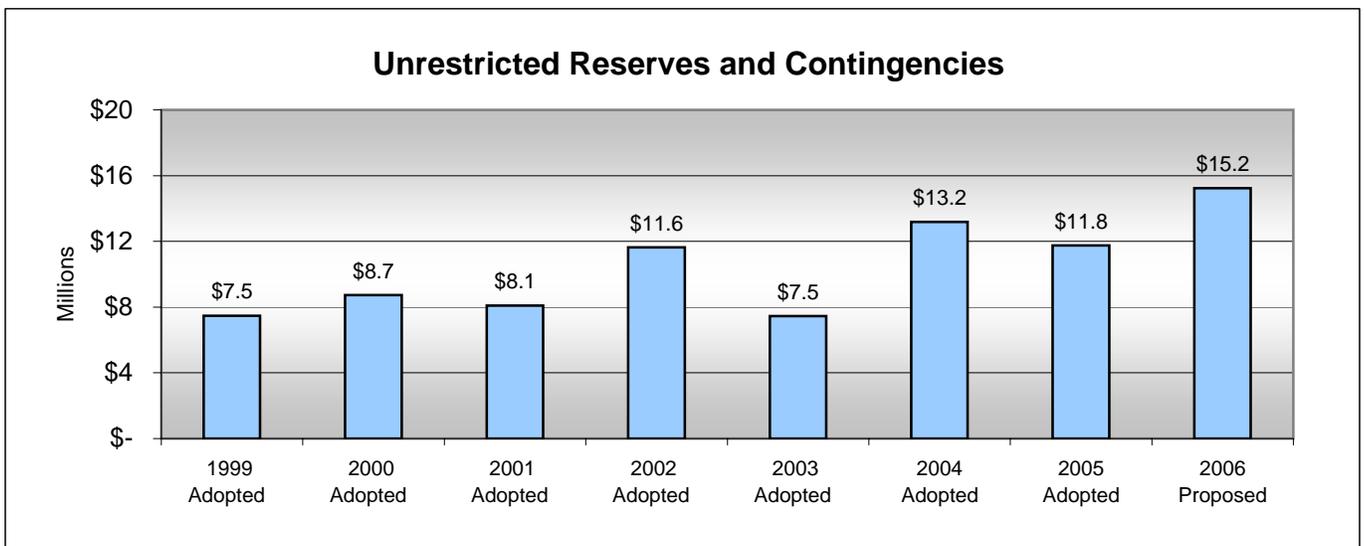


General Fund

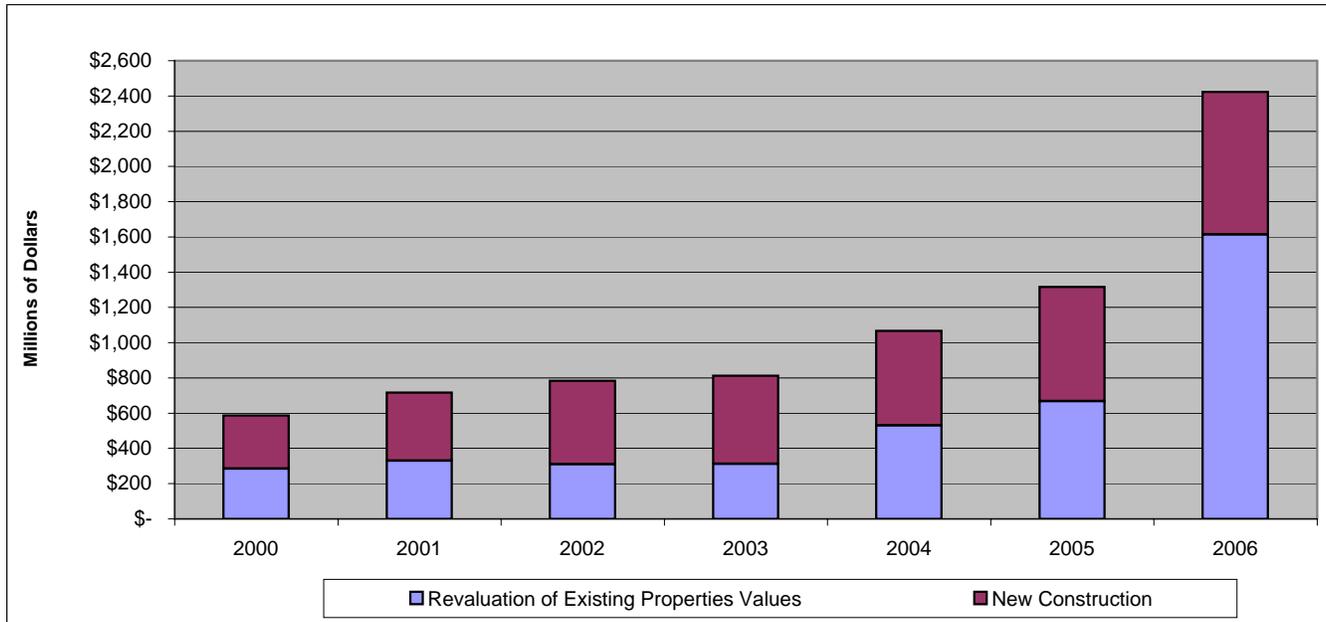


Unrestricted Reserves as a Percentage of Budget								
Fiscal Year	1999	2000	2001	2002	2003	2004	2005	2006
Unrestricted Reserves	10.82%	11.51%	9.92%	13.04%	7.60%	12.09%	10.14%	11.21%

Note: Budget Recommended Practices indicate that the unrestricted reserve should be 2 months of expenditures (10% - 17%). Board Policy LCC-51 recommends at least 10% in the Economic Stabilization Reserve. That percentage has been met in the FY 2006 Budget.



## Increase in Gross Taxable Value Over Prior Year



	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>New Construction</b>	\$ 301,804,340	\$ 387,180,497	\$ 473,821,526	\$ 500,201,820	\$ 535,689,696	\$ 648,864,776	\$ 809,784,473
<b>Revaluation of Existing Properties Values</b>	285,124,469	330,381,473	310,401,441	312,551,038	530,602,523	667,230,827	1,613,977,443
<b>Total Increase in Gross Taxable Value</b>	\$ 586,928,809	\$ 717,561,970	\$ 784,222,967	\$ 812,752,858	\$ 1,066,292,219	\$ 1,316,095,603	\$ 2,423,761,916

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>% Increase Due to New Construction</b>	4.76%	5.58%	6.17%	5.90%	5.76%	6.25%	6.91%
<b>% Increase Due to Revaluation</b>	4.49%	4.76%	4.04%	3.69%	5.70%	6.42%	13.76%
<b>Total % Increase</b>	9.25%	10.33%	10.21%	9.58%	11.46%	12.67%	20.67%

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Millage Rate</b>	4.733	5.117	5.117	5.917	5.917	5.817	5.797
<b>Ad Valorem Taxes</b>	\$ 31,699,947	\$ 37,587,262	\$ 41,178,785	\$ 52,532,050	\$ 57,957,414	\$ 64,673,998	\$ 77,925,883
<b>Net New Dollars</b>	\$ 2,976,532	\$ 5,887,315	\$ 3,591,523	\$ 11,353,265	\$ 5,425,364	\$ 6,716,584	\$ 13,251,885

For FY 2006, 1 mill is expected to net \$13,442,450



**Personnel Summary**

**Fiscal Year 2006**

**SUMMARY OF AUTHORIZED FULL-TIME POSITIONS  
TEN FISCAL YEARS**

FY	BCC	Supervisor of Elections	Clerk	Tax Collector	Property Appraiser	Law Enforcement	Corrections	Judicial Bailiffs	Total
1997	444	5	134	47	26	245	228	16	1,145
1998	460	6	140	51	29	264	238	16	1,204
1999	515	6	143	57	29	277	242	16	1,285
2000	591	6	150	57	29	298	242	16	1,389
2001	643	6	165	58	30	313	243	16	1,474
2002	662	7	192	59	30	325	247	16	1,538
2003	684	8	204	59	33	333	247	17	1,585
2004	698	9	204	59	33	346	267	17	1,633
2005	735	9	202	62	35	355	254	18	1,670
2006*	788	9	208	64	36	376	264	21	1,766

\*Proposed full-time positions (not including Enhancement requests) and does not include the Medical Examiner's Office

**HISTORY OF AUTHORIZED FULL-TIME POSITIONS  
CONSTITUTIONAL OFFICES AND BOARD OF COUNTY COMMISSIONERS**

<u>CONSTITUTIONAL OFFICES</u>	<u>ADJUSTED FY 2001</u>	<u>ADJUSTED FY 2002</u>	<u>ADJUSTED FY 2003</u>	<u>ADJUSTED FY 2004</u>	<u>ADJUSTED FY 2005</u>	<u>FUNDED FY 2006</u>
Supervisor of Elections	6	7	8	9	9	9
Clerk of Courts	165	192	204	204	202	208
Tax Collector	58	59	59	59	62	64
Property Appraiser	30	30	33	33	35	36
Sheriff	572	588	597	630	627	661
<b>Subtotal</b>	<b>831</b>	<b>876</b>	<b>901</b>	<b>935</b>	<b>935</b>	<b>978</b>
<b><u>BCC DEPARTMENTS</u></b>	<b>643</b>	<b>662</b>	<b>684</b>	<b>698</b>	<b>735</b>	<b>788</b>
<b>Total</b>	<b>1,474</b>	<b>1,538</b>	<b>1,585</b>	<b>1,633</b>	<b>1,670</b>	<b>1,766</b>
<b>Net Difference</b>	<b>85</b>	<b>64</b>	<b>47</b>	<b>48</b>	<b>37</b>	<b>96</b>