

FISCAL YEAR 2008

# Final Budget Hearing

Tuesday, September 18, 2007

5:05 PM

Lake County Board of County Commissioners

**LAKE COUNTY, FLORIDA**  
**FINAL BUDGET ADOPTION**  
**FISCAL YEAR 2008**

**BOARD OF COUNTY COMMISSIONERS**

Jennifer Hill, District One, Vice Chairman  
Elaine Renick, District Two  
Debbie Stivender, District Three  
Linda Stewart, District Four  
Welton G. Cadwell, District Five, Chairman

**COUNTY MANAGER**

Cindy Hall

**COUNTY ATTORNEY**

Sanford A. Minkoff

**Prepared by the Office of Budget**

Regina Frazier, *Budget Director*  
Linda Lorentz, *Budget Office Coordinator*  
Jenny Born, *Office Associate III*

Jo-Anne Drury  
*Strategic Financial Manager*  
Carol Boyle  
*Senior Assessment Specialist*

Eve Reynolds  
*Budget Manager*  
Mary Mason  
*Senior Budget Analyst*  
Brenda Likely  
*Senior Budget Analyst*

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# LAKE COUNTY

COUNTY MANAGER'S OFFICE

September 18, 2007

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

Commissioners:

The Tentatively-approved Fiscal Year 2008 Budget for Lake County is balanced totaling \$567,171,964.

The millage rates tentatively approved are as follows:

General Fund	4.7410
Lake County Ambulance and Emergency Services MSTU	0.4651
Stormwater Management, Parks and Roads MSTU	0.4984
Voter Approved Debt for Environmental Lands	0.2000

At this Public Hearing, the Board must adopt a final budget and final millage rates for Fiscal Year 2008. Changes may be made to the budget at this hearing, and millage rates may be kept the same or lowered.

Once adopted, the tentative and final budgets will be on file in the Office of the Clerk of Courts, County Finance Department, as a public record.

I wish to express my sincere appreciation to Lake County's Board of County Commissioners, Constitutional Officers, Department and Office Directors, and the staff of the Budget Office for their professional efforts in assisting in the completion of this budget. The budget reflects the attitude and ability of a unique group of employees dedicated to hard work, efficiency, public service and meeting the difficult challenges that face us as a growing County.

I look forward to next year and the opportunity to work with all of you to put in place the programs funded by the FY 2008 budget.

Respectfully submitted,

Cindy Hall  
County Manager

P.O. BOX 7800 ♦ 315 W. MAIN ST., SUITE 308 ♦ TAVARES, FLORIDA 32778-7800 ♦ P 352.343.9888 ♦ F 352.343.9495

Board of County Commissioners ♦ [www.lakecountyfl.gov](http://www.lakecountyfl.gov)

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

**SPECIAL MEETING AGENDA FOR FINAL BUDGET HEARING**

**SEPTEMBER 18, 2007 5:05 P.M.**

**I. OPENING REMARKS - Cindy Hall, County Manager**

The final public hearing is for the purpose of amending and adopting the final budget by resolution; re-computing the proposed millage rates, if necessary and publicly announcing the percent by which the recomputed millage rates differ from the rolled-back rates; and adopting the final millage rates by resolution. The Board will also adopt the final budget for Fiscal Year 2008 by fund.

**II. ACTION REQUESTED - Commissioner Welton G. Cadwell, Chairman**

Publicly announce the re-computed proposed millage rates and publicly announce the percent by which the re-computed millage rates differ from the rolled-back rates.

- The proposed Lake County Countywide millage rate is 4.7410 mills. The rolled-back rate for this levy is 5.2250 mills. The Countywide millage rate is 9.26% less than the rolled-back rate.
- The proposed millage rate for the Lake County Stormwater, Parks and Roads MSTU is 0.4984 mills. The rolled-back rate for this levy is 0.5477 mills. The Lake County Stormwater, Parks and Roads MSTU millage rate is 9.00% less than the rolled-back rate.
- The proposed millage rate for the Lake County Ambulance and Emergency Services MSTU is 0.4651 mills. The rolled-back rate for this levy is 0.4795 mills. The Lake County Ambulance and Emergency Services MSTU millage rate is 3.00% less than the rolled-back rate.
- The proposed Lake County Voted Debt millage rate is 0.2000 mills. These ad valorem tax revenues are being increased to cover the debt service costs associated with debt issued to acquire and improve environmentally sensitive lands in Lake County.
- The County's aggregate rolled-back rate is 6.0228. The County's proposed aggregate millage rate is 5.4840 which is 8.95% less than the aggregate rolled-back rate.

**III. CITIZEN COMMENT**

**IV. ADOPT MILLAGE RESOLUTIONS**

(can be accomplished with one vote for all millages together or a separate vote for each millage)

- Lake County Countywide and Voter Approved Debt Service Final Millage Rate Resolution
- Lake County Municipal Service Taxing Unit for Ambulance and Emergency Services Final Millage Rate Resolution
- Lake County Stormwater Management, Parks and Roads MSTU Final Millage Rate Resolution

**V. CONSIDER AMENDMENTS TO FINAL BUDGET**

**VI. CONFIRM COUNTYWIDE BUDGET TOTALS - Regina Frazier, Budget Director**

**VII. ADOPT BUDGET RESOLUTION**

NOTE: As required by Florida Statute 200.065(4), the Budget staff will forward a copy of the resolutions adopting the final millage rates to the Property Appraiser and Tax Collector within three days of the final budget hearing.

## BUDGET SUMMARY - ALL FUNDS



Funds	2006 Amended	2007 Amended	2008 Proposed
General Fund	\$ 153,373,820	\$ 202,722,985	\$ 190,667,368
Library Impact Fee Trust	\$ 2,322,793	\$ 3,366,799	\$ 2,467,248
Parks Impact Fees	\$ 1,879,649	\$ 1,585,916	\$ 435,839
County Transportation Trust	\$ 23,830,027	\$ 20,895,811	\$ 16,117,651
Christopher C. Ford Commerce Park	\$ 3,441,459	\$ 7,199,566	\$ 2,649,616
Road Impact Fees	\$ 52,842,429	\$ 56,814,703	\$ 43,391,892
Mosquito Management (combined with General Fund)	\$ 1,071,816	\$ 33,416	\$ -
Law Library	\$ 270,489	\$ 314,986	\$ 316,677
Aquatic Plant Management (combined with General Fund)	\$ 430,406	\$ 37,503	\$ -
Fish Conservation	\$ 131,107	\$ 65,985	\$ 22,462
Community Development Block Grant	\$ 1,624,452	\$ 1,876,941	\$ 1,006,762
Transportation Disadvantaged	\$ 4,296,789	\$ 6,797,777	\$ 7,131,376
Lake County Ambulance	\$ 9,842,462	\$ 12,289,721	\$ 12,398,224
Stormwater, Parks and Roads MSTU	\$ 10,450,840	\$ 15,338,077	\$ 10,688,553
Emergency 911	\$ 2,945,008	\$ 3,654,017	\$ 3,286,300
Resort/Development Tax	\$ 4,099,763	\$ 4,398,970	\$ 4,015,734
Lake County Affordable Housing	\$ 8,773,858	\$ 16,057,275	\$ 13,778,353
Section 8 (County)	\$ 2,720,248	\$ 2,726,587	\$ 2,714,868
Hurricane Housing Recovery Program	\$ 500,000	\$ 900,040	\$ 369,112
Greater Hills MSBU	\$ 281,810	\$ 292,303	\$ 264,242
Law Enforcement Trust	\$ 77,656	\$ 919,899	\$ 825,000
Greater Groves MSBU	\$ 211,558	\$ 228,563	\$ 220,244
Infrastructure Sales Tax Revenue	\$ 11,025,393	\$ 13,465,748	\$ 10,455,000
Village Green Street Lighting	\$ 11,307	\$ 14,095	\$ 16,305
Greater Pines Municipal Services	\$ 331,426	\$ 266,617	\$ 252,079
Picciola Island Street Lighting	\$ 4,293	\$ 4,440	\$ 4,446
Valencia Terrace Street Lighting	\$ 9,122	\$ 9,677	\$ 8,263
Environmental Recovery Fund	\$ 168,314	\$ 118,796	\$ 122,293
Lake County Code Enforcement Liens	\$ 152,688	\$ 259,833	\$ 303,183
Building Services	\$ 10,037,009	\$ 5,714,774	\$ 5,032,625
County Fire Rescue	\$ 21,268,129	\$ 22,518,172	\$ 21,107,302
Fire Services Impact Fee	\$ 3,467,485	\$ 4,271,150	\$ 4,651,823
Employees Benefit	\$ 6,989	\$ 2,035	\$ 1,665
Animal Shelter Sterilization Trust	\$ 163,780	\$ 142,090	\$ 154,546
County Library System	\$ 5,423,319	\$ 6,158,601	\$ 6,288,455
Pari-Mutuel Revenues Replacement Bonds	\$ 2,469,002	\$ 2,493,275	\$ 362,676
Renewal Sales Tax LOC Debt Service	\$ 49,869	\$ 52,047	\$ 1,554,047
Public Lands Program Debt Service	\$ -	\$ 3,634,539	\$ 6,513,174
Expansion Projects Debt Service	\$ -	\$ 4,014,625	\$ 6,376,264
Sales Tax Capital Projects (fund closed)	\$ 10,018,784	\$ 915,735	\$ -
Parks Capital Projects	\$ 1,406,705	\$ 6,771,072	\$ 2,810,253
Renewal Sales Tax Capital Projects	\$ 21,609,006	\$ 23,164,212	\$ 16,680,800

**BUDGET SUMMARY - ALL FUNDS**



<b>Funds</b>	<b>2006 Amended</b>	<b>2007 Amended</b>	<b>2008 Proposed</b>
Public Lands Capital Program	\$ -	\$ 35,995,637	\$ 17,484,000
Facilities Expansion Capital Projects	\$ -	\$ 90,347,067	\$ 86,861,905
Landfill Enterprise	\$ 33,856,803	\$ 31,490,507	\$ 28,730,398
Solid Waste Capital Projects (combined with Landfill Fund)	\$ 1,345,128	\$ -	\$ -
Solid Waste Closure and Care	\$ 3,722,632	\$ 5,275,404	\$ 5,590,166
Solid Waste Long-Term Capital Projects	\$ 5,876,524	\$ 7,737,955	\$ 8,057,113
Insurance - Property and Casualty	\$ 5,810,074	\$ 7,161,741	\$ 8,117,579
Insurance - Employee Group Benefits	\$ 9,163,302	\$ 11,373,060	\$ 13,731,936
Fleet Maintenance	\$ 3,812,654	\$ 4,544,699	\$ 3,136,147
<b>TOTAL BUDGET</b>	<b>\$ 436,628,176</b>	<b>\$ 646,435,443</b>	<b>\$ 567,171,964</b>

**BUDGET SUMMARY**  
**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS**  
**FISCAL YEAR 2007 - 2008**

<b>CLASSIFICATION</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>TOTAL</b>
<b><u>TOTAL REVENUES</u></b>							
Ad Valorem Taxes	106,028,076	16,616,259	4,472,815	-	-	-	127,117,150
Other Taxes	2,050,000	20,296,409	-	-	-	-	22,346,409
Licenses & Permits	523,000	3,489,637	-	-	-	-	4,012,637
Intergovernmental Revenues	21,083,346	16,168,773	297,667	200,000	-	-	37,749,786
Charges for Services	7,511,683	2,786,126	-	-	18,584,275	-	28,882,084
Fines & Forfeitures	607,900	93,800	-	-	-	-	701,700
Miscellaneous Revenue	1,669,050	35,069,088	133,200	2,972,000	1,033,000	151,000	41,027,338
<b>TOTAL REVENUES</b>	<b>139,473,055</b>	<b>94,520,092</b>	<b>4,903,682</b>	<b>3,172,000</b>	<b>19,617,275</b>	<b>151,000</b>	<b>261,837,104</b>
Less 5% Statutory Deduction	-6,973,653	-4,724,762	-245,184	-158,600	-	-7,550	-12,109,749
<b>NET REVENUES</b>	<b>132,499,402</b>	<b>89,795,330</b>	<b>4,658,498</b>	<b>3,013,400</b>	<b>19,617,275</b>	<b>143,450</b>	<b>249,727,355</b>
<b><u>NON-REVENUES</u></b>							
Internal Service Charges	-	-	-	-	-	17,238,874	17,238,874
Interfund Transfers	4,859,972	10,944,161	6,294,710	9,486,531	5,367,500	-	36,952,874
Debt Proceeds	-	236,786	-	-	-	-	236,786
Intergovernmental Transfers	2,950,354	1,600	-	-	-	-	2,951,954
Cash Brought Forward	50,357,640	69,520,261	3,852,953	111,337,027	17,392,902	7,603,338	260,064,121
<b>NON-REVENUES</b>	<b>58,167,966</b>	<b>80,702,808</b>	<b>10,147,663</b>	<b>120,823,558</b>	<b>22,760,402</b>	<b>24,842,212</b>	<b>317,444,609</b>
<b>TOTAL ESTIMATED REVENUES:</b>	<b>190,667,368</b>	<b>170,498,138</b>	<b>14,806,161</b>	<b>123,836,958</b>	<b>42,377,677</b>	<b>24,985,662</b>	<b>567,171,964</b>
<b><u>EXPENDITURES/EXPENSES:</u></b>							
General Government	29,021,201	301,665	-	114,121,676	-	-	143,444,542
Public Safety	30,026,584	38,520,093	-	-	-	-	68,546,677
Physical Environment	2,678,691	8,286,407	-	-	31,459,279	-	42,424,377
Transportation	1,096,500	66,172,692	-	6,855,029	-	-	74,124,221
Economic Environment	1,756,390	21,340,048	-	-	-	-	23,096,438
Human Services	9,642,981	288,808	-	-	-	-	9,931,789
Culture & Recreation	3,074,550	7,920,302	-	2,723,000	-	-	13,717,852
Judiciary	2,001,188	305,677	-	-	-	-	2,306,865
Debt Service	-	-	9,142,375	-	1,221,400	-	10,363,775
Internal Service	-	-	-	-	-	16,091,646	16,091,646
Interfund Transfers	21,057,652	14,002,916	-	-	1,461,364	430,942	36,952,874
Intergovernmental Transfers	68,839,583	882,398	134,184	-	364,092	-	70,220,257
Cash/Contingency Reserves	21,472,048	12,477,132	5,529,602	137,253	7,871,542	8,463,074	55,950,651
<b>TOTAL EXPENDITURES/EXPENSES:</b>	<b>190,667,368</b>	<b>170,498,138</b>	<b>14,806,161</b>	<b>123,836,958</b>	<b>42,377,677</b>	<b>24,985,662</b>	<b>567,171,964</b>
<b>MILLAGE RATES:</b>							
	<b>TENTATIVE</b>						
	<b>MILLAGE</b>						
COUNTYWIDE	4.7410						
COUNTY AMBULANCE	0.4651						
STORMWATER MANAGEMENT MSTU	0.4984						
VOTER APPROVED DEBT FOR ENVIRONMENTAL LANDS	0.2000						

\*THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE CLERK OF COURTS, COUNTY FINANCE DEPARTMENT, AS A PUBLIC RECORD.

RESOLUTION NO. 2007 - \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY AND THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

**WHEREAS**, on February 17, 2004, the Board of County Commissioners adopted Resolution No. 2004-29, calling for a bond referendum for the issuance of limited general obligation bonds in the aggregate principal amount not exceeding \$36,000,000 to finance the cost of purchasing environmentally sensitive lands; and

**WHEREAS**, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for Lake County; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY AND THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2008.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

**WHEREAS**, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

**WHEREAS**, the Board of County Commissioners of Lake County Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Lake County, Florida that:

**Section 1.** A Countywide final millage rate of 4.7410 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2008, and shall be effective October 1, 2007. In addition, a final millage rate of 0.2000 mills is hereby levied on all property within Lake County, Florida, to be used for Lake County voter approved debt service for environmentally sensitive lands, for Fiscal Year 2008, and shall be effective October 1, 2007.

**Section 2.** The Countywide millage rate of 4.7410 does not exceed the rolled-back rate of 5.2250 mills. The Countywide millage rate of 4.7410 mills is 9.26% less than the rolled-back rate of 5.2250 mills.

**Section 3.** The aggregate rate of 5.4840 mills per \$1,000 valuation is 8.95% less than the aggregate rolled-back rate of 6.0228 mills.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY AND THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2008.**

**Section 4. Effective Date.** This Resolution shall take effect upon adoption.

**PASSED AND ADOPTED** this 18th day of September 2007 by the following vote:

- Yes    Commissioner Hill
- No     Commissioner Hill
  
- Yes    Commissioner Renick
- No     Commissioner Renick
  
- Yes    Commissioner Stivender
- No     Commissioner Stivender
  
- Yes    Commissioner Stewart
- No     Commissioner Stewart
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Welton G. Cadwell, Chairman

This \_\_\_\_\_ day of September 2007.

ATTEST:

\_\_\_\_\_  
James C. Watkins, Clerk of the  
Board of County Commissioners  
of Lake County, Florida

Approved as to form and legality:

\_\_\_\_\_  
Sanford A. Minkoff  
County Attorney

RESOLUTION NO. 2007 - \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

**WHEREAS**, on June 27, 2000, the Board of County Commissioners adopted Resolution No. 2000-35, which established the countywide Lake County Municipal Service Taxing Unit (MSTU) for Ambulance and Emergency Medical Services; and

**WHEREAS**, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2008.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

**WHEREAS**, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

**WHEREAS**, the Board of County Commissioners of Lake County Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Lake County, Florida that:

**Section 1.** The final millage rate of 0.4651 mills is hereby levied on all property within the Lake County MSTU for Ambulance and Emergency Medical Services and is to be used for the Ambulance and Emergency Medical Services MSTU for Fiscal Year 2008, and shall be effective October 1, 2007.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2008.**

**Section 2.** The millage rate of 0.4651 does not exceed the rolled-back rate of 0.4795 mills. The millage rate of 0.4651 is 3% less than the rolled-back rate of 0.4795 mills.

**Section 3. Effective Date.** This Resolution shall take effect upon adoption.

**PASSED AND ADOPTED** this 18th day of September 2007 by the following vote:

- Yes    Commissioner Hill
- No     Commissioner Hill
  
- Yes    Commissioner Renick
- No     Commissioner Renick
  
- Yes    Commissioner Stivender
- No     Commissioner Stivender
  
- Yes    Commissioner Stewart
- No     Commissioner Stewart
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Welton G. Cadwell, Chairman

This \_\_\_\_\_ day of September 2007.

ATTEST:

\_\_\_\_\_  
James C. Watkins, Clerk of the  
Board of County Commissioners  
of Lake County, Florida

Approved as to form and legality:

\_\_\_\_\_  
Sanford A. Minkoff  
County Attorney

RESOLUTION NO. 2007 - \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR THE UNINCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

**WHEREAS**, on December 11, 1990, the Board of County Commissioners adopted Ordinance No. 1990-25, which provided for the establishment of a municipal service taxing unit for all of the unincorporated area of Lake County for the provision of stormwater management, parks and roads; and

**WHEREAS**, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2008.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

**WHEREAS**, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

**WHEREAS**, the Board of County Commissioners of Lake County Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Lake County, Florida that:

**Section 1.** The final millage rate of 0.4984 mills is hereby levied on all property within the Lake County MSTU for Stormwater Management, Parks and Roads and is to be used for the Stormwater Management, Parks and Roads MSTU, for Fiscal Year 2008, and shall be effective October 1, 2007.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2008.**

**Section 2.** The millage rate of 0.4984 mills does not exceed the rolled-back rate of 0.5477 mills. The millage rate of 0.4984 is 9.00% less than the rolled-back rate of 0.5477 mills.

**Section 3. Effective Date.** This Resolution shall take effect upon adoption.

**PASSED AND ADOPTED** this 18th day of September 2007 by the following vote:

- Yes    Commissioner Hill
- No     Commissioner Hill
  
- Yes    Commissioner Renick
- No     Commissioner Renick
  
- Yes    Commissioner Stivender
- No     Commissioner Stivender
  
- Yes    Commissioner Stewart
- No     Commissioner Stewart
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Welton G. Cadwell, Chairman

This \_\_\_\_\_ day of September 2007.

ATTEST:

\_\_\_\_\_  
James C. Watkins, Clerk of the  
Board of County Commissioners  
of Lake County, Florida

Approved as to form and legality:

\_\_\_\_\_  
Sanford A. Minkoff  
County Attorney

## Budget Changes Since First Public Hearing



<b>General Fund - Changes to Revenues</b>	
<b>Non- Departmental:</b> Reduction in solid waste assessment revenue resulted in reduction of Administration Costs transferred from the Department of Environmental Services to the General Fund. Board approved 9/11/07.	\$ (42,186)
<b>Total Changes to Revenues</b>	<b>\$ (42,186)</b>

<b>General Fund - Changes to Expenditures</b>	
<b>Office of Information Technology:</b> Proposed lease of Dillard Warehouse eliminated. Funding for lease and associated operating costs removed from budget. Board approved 9/11/07.	\$ (37,438)
<b>Public Safety:</b> Funding for Emergency Operations Center's connection to cable companies not needed until Fiscal Year 2009. Board approved 9/11/07.	\$ (54,840)
<b>Constitutional Offices:</b> Proposed lease of Dillard Warehouse eliminated. Funding for lease and associated operating costs removed from budget. Board approved 9/11/07.	\$ (144,444)
<b>Non- Departmental:</b> Net change in reserves due to changes approved by Board on 9/11/07.	\$ 194,536
<b>Total Changes to Expenditures</b>	<b>\$ (42,186)</b>

**Budget Changes Since First Public Hearing**



<b>Affordable Housing Assistance Trust Fund - Changes to Revenues</b>	
No changes.	\$ -
<b>Total Changes to Revenues</b>	<b>\$ -</b>

<b>Affordable Housing Assistance Trust Fund - Changes to Expenditures</b>	
<b>Community Services:</b>	
Increased personal services for new position in SHIP program. Board approved 9/11/07.	\$ 50,000
Decreased Grants and Aids to fund new position in SHIP program. Board approved 9/11/07.	(50,000)
<b>Total Changes to Expenditures</b>	<b>\$ -</b>



## Budget Changes Since First Public Hearing

<b>Landfill Enterprise Fund - Changes to Revenues</b>	
Reduction in solid waste assessment revenue due to rate being changed from \$186 per residence to \$174 per residence. Board approved 9/11/07.	\$ (843,707)
Beginning fund balance increased to reflect revised projections.	843,707
<b>Total Changes to Revenues</b>	<b>\$ -</b>

<b>Landfill Enterprise Fund - Changes to Expenditures</b>	
<b>Department of Environmental Services:</b>	
Transfer to Property Appraiser reduced due to decrease in solid waste assessment revenue.	\$ (8,437)
Transfer to Tax Collector reduced due to decrease in solid waste assessment revenue.	(16,874)
Administration costs reduced due to decrease in solid waste assessment revenue.	(42,186)
Reserves increased due to reductions in transfers.	67,497
<b>Total Expenditure Changes</b>	<b>\$ -</b>

**BUDGET SUMMARY - ALL FUNDS**  
**INCORPORATES BUDGET CHANGES SINCE FIRST PUBLIC HEARING**



<b>Funds</b>	<b>2006 Amended</b>	<b>2007 Amended</b>	<b>2008 Proposed</b>
General Fund	\$ 153,373,820	\$ 202,722,985	\$ 190,625,182
Library Impact Fee Trust	\$ 2,322,793	\$ 3,366,799	\$ 2,467,248
Parks Impact Fees	\$ 1,879,649	\$ 1,585,916	\$ 435,839
County Transportation Trust	\$ 23,830,027	\$ 20,895,811	\$ 16,117,651
Christopher C. Ford Commerce Park	\$ 3,441,459	\$ 7,199,566	\$ 2,649,616
Road Impact Fees	\$ 52,842,429	\$ 56,814,703	\$ 43,391,892
Mosquito Management (combined with General Fund)	\$ 1,071,816	\$ 33,416	\$ -
Law Library	\$ 270,489	\$ 314,986	\$ 316,677
Aquatic Plant Management (combined with General Fund)	\$ 430,406	\$ 37,503	\$ -
Fish Conservation	\$ 131,107	\$ 65,985	\$ 22,462
Community Development Block Grant	\$ 1,624,452	\$ 1,876,941	\$ 1,006,762
Transportation Disadvantaged	\$ 4,296,789	\$ 6,797,777	\$ 7,131,376
Lake County Ambulance	\$ 9,842,462	\$ 12,289,721	\$ 12,398,224
Stormwater, Parks and Roads MSTU	\$ 10,450,840	\$ 15,338,077	\$ 10,688,553
Emergency 911	\$ 2,945,008	\$ 3,654,017	\$ 3,286,300
Resort/Development Tax	\$ 4,099,763	\$ 4,398,970	\$ 4,015,734
Lake County Affordable Housing	\$ 8,773,858	\$ 16,057,275	\$ 13,778,353
Section 8 (County)	\$ 2,720,248	\$ 2,726,587	\$ 2,714,868
Hurricane Housing Recovery Program	\$ 500,000	\$ 900,040	\$ 369,112
Greater Hills MSBU	\$ 281,810	\$ 292,303	\$ 264,242
Law Enforcement Trust	\$ 77,656	\$ 919,899	\$ 825,000
Greater Groves MSBU	\$ 211,558	\$ 228,563	\$ 220,244
Infrastructure Sales Tax Revenue	\$ 11,025,393	\$ 13,465,748	\$ 10,455,000
Village Green Street Lighting	\$ 11,307	\$ 14,095	\$ 16,305
Greater Pines Municipal Services	\$ 331,426	\$ 266,617	\$ 252,079
Picciola Island Street Lighting	\$ 4,293	\$ 4,440	\$ 4,446
Valencia Terrace Street Lighting	\$ 9,122	\$ 9,677	\$ 8,263
Environmental Recovery Fund	\$ 168,314	\$ 118,796	\$ 122,293
Lake County Code Enforcement Liens	\$ 152,688	\$ 259,833	\$ 303,183
Building Services	\$ 10,037,009	\$ 5,714,774	\$ 5,032,625
County Fire Rescue	\$ 21,268,129	\$ 22,518,172	\$ 21,107,302
Fire Services Impact Fee	\$ 3,467,485	\$ 4,271,150	\$ 4,651,823
Employees Benefit	\$ 6,989	\$ 2,035	\$ 1,665
Animal Shelter Sterilization Trust	\$ 163,780	\$ 142,090	\$ 154,546
County Library System	\$ 5,423,319	\$ 6,158,601	\$ 6,288,455
Pari-Mutuel Revenues Replacement Bonds	\$ 2,469,002	\$ 2,493,275	\$ 362,676
Renewal Sales Tax LOC Debt Service	\$ 49,869	\$ 52,047	\$ 1,554,047
Public Lands Program Debt Service	\$ -	\$ 3,634,539	\$ 6,513,174
Expansion Projects Debt Service	\$ -	\$ 4,014,625	\$ 6,376,264
Sales Tax Capital Projects (fund closed)	\$ 10,018,784	\$ 915,735	\$ -
Parks Capital Projects	\$ 1,406,705	\$ 6,771,072	\$ 2,810,253
Renewal Sales Tax Capital Projects	\$ 21,609,006	\$ 23,164,212	\$ 16,680,800

**BUDGET SUMMARY - ALL FUNDS**  
**INCORPORATES BUDGET CHANGES SINCE FIRST PUBLIC HEARING**



<b>Funds</b>	<b>2006 Amended</b>	<b>2007 Amended</b>	<b>2008 Proposed</b>
Public Lands Capital Program	\$ -	\$ 35,995,637	\$ 17,484,000
Facilities Expansion Capital Projects	\$ -	\$ 90,347,067	\$ 86,861,905
Landfill Enterprise	\$ 33,856,803	\$ 31,490,507	\$ 28,730,398
Solid Waste Capital Projects (combined with Landfill Fund)	\$ 1,345,128	\$ -	\$ -
Solid Waste Closure and Care	\$ 3,722,632	\$ 5,275,404	\$ 5,590,166
Solid Waste Long-Term Capital Projects	\$ 5,876,524	\$ 7,737,955	\$ 8,057,113
Insurance - Property and Casualty	\$ 5,810,074	\$ 7,161,741	\$ 8,117,579
Insurance - Employee Group Benefits	\$ 9,163,302	\$ 11,373,060	\$ 13,731,936
Fleet Maintenance	\$ 3,812,654	\$ 4,544,699	\$ 3,136,147
<b>TOTAL BUDGET</b>	<b>\$ 436,628,176</b>	<b>\$ 646,435,443</b>	<b>\$ 567,129,778</b>



### ***Additional Budget Changes Recommended***

<b>General Fund - Changes to Revenues</b>	
<b>Non- Departmental:</b> Reduce Administration Costs transferred from the Department of Public Safety to the General Fund as a result of reduction in funding from Lake Sumter EMS.	\$ (2,499)
<b>Total Changes to Revenues</b>	<b>\$ (2,499)</b>

<b>General Fund - Changes to Expenditures</b>	
<b>Non- Departmental:</b> Reduce Reserves for change in transfer.	(2,499)
<b>Total Changes to Expenditures</b>	<b>\$ (2,499)</b>

***Additional Budget Changes Recommended***



<b>Parks Impact Fees (Central District) Fund - Changes to Revenues</b>	
Increase Fund Balance to reflect revised projections.	\$ 249,359
<b>Total Changes to Revenues</b>	<b>\$ 249,359</b>

<b>Parks Impact Fees (Central District) Fund - Changes to Expenditures</b>	
<b>Public Works:</b> Increase park projects due to change in Fund Balance.	\$ 249,359
<b>Total Changes to Expenditures</b>	<b>\$ 249,359</b>

**Additional Budget Changes Recommended**



<b>Parks Impact Fees (North District) Fund - Changes to Revenues</b>	
Decrease Fund Balance to reflect revised projections.	\$ (114,461)
<b>Total Changes to Revenues</b>	<b>\$ (114,461)</b>

<b>Parks Impact Fees (North District) Fund - Changes to Expenditures</b>	
<b>Public Works:</b>	
Decrease park projects due to change in Fund Balance.	\$ (114,461)
<b>Total Changes to Expenditures</b>	<b>\$ (114,461)</b>

**Additional Budget Changes Recommended**



<b>County Transportation Trust Fund - Changes to Revenues</b>	
No changes.	\$ -
<b>Total Changes to Revenues</b>	<b>\$ -</b>

<b>County Transportation Trust Fund - Changes to Expenditures</b>	
<b>Public Works:</b>	
Decrease operating budget for funding of computer monitors due to unit cost.	\$ (4,500)
Increase capital budget for funding of computer monitors due to unit cost.	4,500
<b>Total Changes to Expenditures</b>	<b>\$ -</b>

**Additional Budget Changes Recommended**



<b>Road Impact Fees (District 1) Fund - Changes to Revenues</b>	
Decrease Fund Balance to reflect revised projections.	\$ (233,183)
<b>Total Changes to Revenues</b>	<b>\$ (233,183)</b>

<b>Road Impact Fees (District 1) Fund - Changes to Expenditures</b>	
<b>Public Works:</b>	
Decrease road projects due to change in Fund Balance.	\$ (233,183)
<b>Total Changes to Expenditures</b>	<b>\$ (233,183)</b>



### ***Additional Budget Changes Recommended***

<b>Road Impact Fees (District 4) Fund - Changes to Revenues</b>	
Decrease Fund Balance to reflect revised projections.	\$ (173,706)
<b>Total Changes to Revenues</b>	<b>\$ (173,706)</b>

<b>Road Impact Fees (District 3) Fund - Changes to Expenditures</b>	
<b>Public Works:</b>	
Decrease road projects due to change in Fund Balance.	\$ (173,706)
<b>Total Changes to Expenditures</b>	<b>\$ (173,706)</b>

## ***Additional Budget Changes Recommended***



<b>Road Impact Fees (District 6) Fund - Changes to Revenues</b>	
Decrease Fund Balance to reflect revised projections.	\$ (1,004,798)
<b>Total Changes to Revenues</b>	<b>\$ (1,004,798)</b>

<b>Road Impact Fees (District 6) Fund - Changes to Expenditures</b>	
<b>Public Works:</b> Decrease road projects due to change in Fund Balance.	\$ (1,004,798)
<b>Total Changes to Expenditures</b>	<b>\$ (1,004,798)</b>

## ***Additional Budget Changes Recommended***



<b>MSTU Parks Section Fund - Changes to Revenues</b>	
Decrease Fund Balance to reflect revised projections.	\$ (134,016)
<b>Total Changes to Revenues</b>	<b>\$ (134,016)</b>

<b>MSTU Parks Section Fund - Changes to Expenditures</b>	
<b>Public Works:</b>	
Decrease Reserves due to change in Fund Balance.	\$ (134,016)
<b>Total Changes to Expenditures</b>	<b>\$ (134,016)</b>

## ***Additional Budget Changes Recommended***



<b>Law Enforcement Trust Fund - Changes to Revenues</b>	
Add 5% revenue deduction.	\$ (1,250)
Adjust beginning Fund Balance.	\$ 1,250
<b>Total Changes to Revenues</b>	<b>\$ -</b>

<b>Law Enforcement Trust Fund - Changes to Expenditures</b>	
No changes.	\$ -
<b>Total Changes to Expenditures</b>	<b>\$ -</b>



## ***Additional Budget Changes Recommended***

<b>County Fire Control Fund - Changes to Revenues</b>	
Reduce funding from Lake Sumter EMS.	\$ (50,000)
Adjust 5% revenue deduction due to reduction in funding from Lake Sumter EMS	2,499
<b>Total Changes to Revenues</b>	<b>\$ (47,501)</b>

<b>County Fire Control Fund - Changes to Expenditures</b>	
<b>Public Safety:</b>	
Reduce Administration Costs transferred to the General Fund due to decrease in funding from Lake Sumter EMS.	\$ (2,499)
Decrease Reserves due to reduction in funding from Lake Sumter EMS	(45,002)
<b>Total Changes to Expenditures</b>	<b>\$ (47,501)</b>

## ***Additional Budget Changes Recommended***



<b>Renewal Sales Tax Capital Projects Fund - Changes to Revenues</b>	
Decrease Fund Balance to reflect revised projections.	\$ (520,466)
<b>Total Changes to Revenues</b>	<b>\$ (520,466)</b>

<b>Renewal Sales Tax Capital Projects Fund - Changes to Expenditures</b>	
<b>Facilities Development &amp; Management:</b>	
Decrease Umatilla Health Clinic project due to change in Fund Balance.	\$ (179,432)
Decrease Cagan Crossings Community Library project due to change in Fund Balance.	\$ (341,034)
<b>Total Changes to Expenditures</b>	<b>\$ (520,466)</b>

## ***Additional Budget Changes Recommended***



<b>Facilities Expansion Capital Fund - Changes to Revenues</b>	
Decrease Fund Balance to reflect revised projections.	\$ (2,012,733)
<b>Total Changes to Revenues</b>	<b>\$ (2,012,733)</b>

<b>Facilities Expansion Capital Fund - Changes to Expenditures</b>	
<b>Facilities Development &amp; Management:</b>	
Decrease project expenditures due to change in Fund Balance.	\$ (2,012,733)
<b>Total Changes to Expenditures</b>	<b>\$ (2,012,733)</b>

**Additional Budget Changes Recommended**



<b>Landfill Enterprise Fund - Changes to Revenues</b>	
<b>Department of Environmental Services:</b>	
No changes.	\$ -
<b>Total Changes to Revenues</b>	<b>\$ -</b>

<b>Landfill Enterprise Fund - Changes to Expenditures</b>	
<b>Department of Environmental Services:</b>	
Increase operating expenses to repair existing truck.	\$ 24,000
Decrease capital outlay as existing truck will be repaired in lieu of purchasing new truck.	(24,000)
<b>Total Expenditure Changes</b>	<b>\$ -</b>

**BUDGET SUMMARY - ALL FUNDS**  
**INCORPORATES ADDITIONAL BUDGET CHANGES RECOMMENDED**



<b>Funds</b>	<b>2006 Amended</b>	<b>2007 Amended</b>	<b>2008 Proposed</b>
General Fund	\$ 153,373,820	\$ 202,722,985	\$ 190,622,683
Library Impact Fee Trust	\$ 2,322,793	\$ 3,366,799	\$ 2,467,248
Parks Impact Fees	\$ 1,879,649	\$ 1,585,916	\$ 570,737
County Transportation Trust	\$ 23,830,027	\$ 20,895,811	\$ 16,117,651
Christopher C. Ford Commerce Park	\$ 3,441,459	\$ 7,199,566	\$ 2,649,616
Road Impact Fees	\$ 52,842,429	\$ 56,814,703	\$ 41,980,205
Mosquito Management (combined with General Fund)	\$ 1,071,816	\$ 33,416	\$ -
Law Library	\$ 270,489	\$ 314,986	\$ 316,677
Aquatic Plant Management (combined with General Fund)	\$ 430,406	\$ 37,503	\$ -
Fish Conservation	\$ 131,107	\$ 65,985	\$ 22,462
Community Development Block Grant	\$ 1,624,452	\$ 1,876,941	\$ 1,006,762
Transportation Disadvantaged	\$ 4,296,789	\$ 6,797,777	\$ 7,131,376
Lake County Ambulance	\$ 9,842,462	\$ 12,289,721	\$ 12,398,224
Stormwater, Parks and Roads MSTU	\$ 10,450,840	\$ 15,338,077	\$ 10,554,537
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Resort/Development Tax	\$ 4,099,763	\$ 4,398,970	\$ 4,015,734
Lake County Affordable Housing	\$ 8,773,858	\$ 16,057,275	\$ 13,778,353
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Greater Hills MSBU	\$ 281,810	\$ 292,303	\$ 264,242
Law Enforcement Trust	\$ 77,656	\$ 919,899	\$ 825,000
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County Fire Rescue	\$ 21,268,129	\$ 22,518,172	\$ 21,059,801
Fire Services Impact Fee	\$ 3,467,485	\$ 4,271,150	\$ 4,651,823
Employees Benefit	\$ 6,989	\$ 2,035	\$ 1,665
Animal Shelter Sterilization Trust	\$ 163,780	\$ 142,090	\$ 154,546
County Library System	\$ 5,423,319	\$ 6,158,601	\$ 6,288,455
Pari-Mutuel Revenues Replacement Bonds	\$ 2,469,002	\$ 2,493,275	\$ 362,676
Renewal Sales Tax LOC Debt Service	\$ 49,869	\$ 52,047	\$ 1,554,047
Public Lands Program Debt Service	\$ -	\$ 3,634,539	\$ 6,513,174
Expansion Projects Debt Service	\$ -	\$ 4,014,625	\$ 6,376,264
Sales Tax Capital Projects (fund closed)	\$ 10,018,784	\$ 915,735	\$ -
Parks Capital Projects	\$ 1,406,705	\$ 6,771,072	\$ 2,810,253
Renewal Sales Tax Capital Projects	\$ 21,609,006	\$ 23,164,212	\$ 16,160,334

**BUDGET SUMMARY - ALL FUNDS**  
**INCORPORATES ADDITIONAL BUDGET CHANGES RECOMMENDED**



<b>Funds</b>	<b>2006 Amended</b>	<b>2007 Amended</b>	<b>2008 Proposed</b>
Public Lands Capital Program	\$ -	\$ 35,995,637	\$ 17,484,000
Facilities Expansion Capital Projects	\$ -	\$ 90,347,067	\$ 84,849,172
Landfill Enterprise	\$ 33,856,803	\$ 31,490,507	\$ 28,730,398
Solid Waste Capital Projects (combined with Landfill Fund)	\$ 1,345,128	\$ -	\$ -
Solid Waste Closure and Care	\$ 3,722,632	\$ 5,275,404	\$ 5,590,166
Solid Waste Long-Term Capital Projects	\$ 5,876,524	\$ 7,737,955	\$ 8,057,113
Insurance - Property and Casualty	\$ 5,810,074	\$ 7,161,741	\$ 8,117,579
Insurance - Employee Group Benefits	\$ 9,163,302	\$ 11,373,060	\$ 13,731,936
Fleet Maintenance	\$ 3,812,654	\$ 4,544,699	\$ 3,136,147
<b>TOTAL BUDGET</b>	<b>\$ 436,628,176</b>	<b>\$ 646,435,443</b>	<b>\$ 563,135,774</b>

RESOLUTION NO. 2007 - \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2008, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets by the taxing authorities in Lake County, Florida; and

**WHEREAS**, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03, and computed a proposed millage rates necessary to fund said tentative budget for Lake County; and

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 4, 2007, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County, and at said public hearing the Board of County Commissioners of Lake County, Florida, amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rates; and

**WHEREAS**, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

**WHEREAS**, on September 14, 2007, the Board of County Commissioners caused such advertisement to be made in The Lake Sentinel, a newspaper of general circulation in Lake County, Florida; and

**RESOLUTION ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2008.**

**WHEREAS**, the Board of County Commissioners of Lake County, Florida, met on September 18, 2007, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

**NOW THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Lake County, Florida:

**Section 1.** That the Board of County Commissioners of Lake County, Florida, hereby adopts a Final Budget in the amount of \$567,171,964 for the Fiscal Year 2008, a copy of which is attached hereto and incorporated herein as Exhibit "A ".

**Section 2.** This Resolution shall take effect upon adoption.

**PASSED AND ADOPTED** this 18th day of September 2007.

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Welton G. Cadwell, Chairman

This \_\_\_\_\_ day of September 2007.

ATTEST:

\_\_\_\_\_  
James C. Watkins, Clerk of the  
Board of County Commissioners  
of Lake County, Florida

Approved as to form and legality:

\_\_\_\_\_  
Sanford A. Minkoff  
County Attorney

EXHIBIT "A" - BUDGET BY FUND



<b>Funds</b>	<b>2006 Amended</b>	<b>2007 Amended</b>	<b>2008 Proposed</b>
General Fund	\$ 153,373,820	\$ 202,722,985	\$ 190,667,368
Library Impact Fee Trust	\$ 2,322,793	\$ 3,366,799	\$ 2,467,248
Parks Impact Fees	\$ 1,879,649	\$ 1,585,916	435,839
County Transportation Trust	\$ 23,830,027	\$ 20,895,811	\$ 16,117,651
Christopher C. Ford Commerce Park	\$ 3,441,459	\$ 7,199,566	\$ 2,649,616
Road Impact Fees	\$ 52,842,429	\$ 56,814,703	\$ 43,391,892
Mosquito Management (combined with General Fund)	\$ 1,071,816	\$ 33,416	\$ -
Law Library	\$ 270,489	\$ 314,986	\$ 316,677
Aquatic Plant Management (combined with General Fund)	\$ 430,406	\$ 37,503	\$ -
Fish Conservation	\$ 131,107	\$ 65,985	\$ 22,462
Community Development Block Grant	\$ 1,624,452	\$ 1,876,941	\$ 1,006,762
Transportation Disadvantaged	\$ 4,296,789	\$ 6,797,777	\$ 7,131,376
Lake County Ambulance	\$ 9,842,462	\$ 12,289,721	\$ 12,398,224
Stormwater, Parks and Roads MSTU	\$ 10,450,840	\$ 15,338,077	\$ 10,688,553
Emergency 911	\$ 2,945,008	\$ 3,654,017	\$ 3,286,300
Resort/Development Tax	\$ 4,099,763	\$ 4,398,970	\$ 4,015,734
Lake County Affordable Housing	\$ 8,773,858	\$ 16,057,275	\$ 13,778,353
Section 8 (County)	\$ 2,720,248	\$ 2,726,587	\$ 2,714,868
Hurricane Housing Recovery Program	\$ 500,000	\$ 900,040	\$ 369,112
Greater Hills MSBU	\$ 281,810	\$ 292,303	\$ 264,242
Law Enforcement Trust	\$ 77,656	\$ 919,899	\$ 825,000
Greater Groves MSBU	\$ 211,558	\$ 228,563	\$ 220,244
Infrastructure Sales Tax Revenue	\$ 11,025,393	\$ 13,465,748	\$ 10,455,000
Village Green Street Lighting	\$ 11,307	\$ 14,095	\$ 16,305
Greater Pines Municipal Services	\$ 331,426	\$ 266,617	\$ 252,079
Picciola Island Street Lighting	\$ 4,293	\$ 4,440	\$ 4,446
Valencia Terrace Street Lighting	\$ 9,122	\$ 9,677	\$ 8,263
Lake County Pollution Recovery	\$ 168,314	\$ 118,796	\$ 122,293
Lake County Code Enforcement Liens	\$ 152,688	\$ 259,833	\$ 303,183
Building Services	\$ 10,037,009	\$ 5,714,774	\$ 5,032,625
County Fire Rescue	\$ 21,268,129	\$ 22,518,172	\$ 21,107,302
Fire Services Impact Fee	\$ 3,467,485	\$ 4,271,150	\$ 4,651,823
Employees Benefit	\$ 6,989	\$ 2,035	\$ 1,665
Animal Shelter Sterilization Trust	\$ 163,780	\$ 142,090	\$ 154,546
County Library System	\$ 5,423,319	\$ 6,158,601	\$ 6,288,455
Pari-Mutuel Revenues Replacement Bonds	\$ 2,469,002	\$ 2,493,275	\$ 362,676
Renewal Sales Tax LOC Debt Service	\$ 49,869	\$ 52,047	\$ 1,554,047
Public Lands Program Debt Service	\$ -	\$ 3,634,539	\$ 6,513,174
Expansion Projects Debt Service	\$ -	\$ 4,014,625	\$ 6,376,264
Sales Tax Capital Projects (fund closed)	\$ 10,018,784	\$ 915,735	\$ -
Parks Capital Projects	\$ 1,406,705	\$ 6,771,072	\$ 2,810,253
Renewal Sales Tax Capital Projects	\$ 21,609,006	\$ 23,164,212	\$ 16,680,800

EXHIBIT "A" - BUDGET BY FUND



<b>Funds</b>	<b>2006 Amended</b>	<b>2007 Amended</b>	<b>2008 Proposed</b>
Public Lands Capital Program	\$ -	\$ 35,995,637	\$ 17,484,000
Facilities Expansion Capital Projects	\$ -	\$ 90,347,067	\$ 86,861,905
Landfill Enterprise	\$ 33,856,803	\$ 31,490,507	\$ 28,730,398
Solid Waste Capital Projects (combined with Landfill Fund)	\$ 1,345,128	\$ -	\$ -
Solid Waste Closure and Care	\$ 3,722,632	\$ 5,275,404	\$ 5,590,166
Solid Waste Long-Term Capital Projects	\$ 5,876,524	\$ 7,737,955	\$ 8,057,113
Insurance - Property and Casualty	\$ 5,810,074	\$ 7,161,741	\$ 8,117,579
Insurance - Employee Group Benefits	\$ 9,163,302	\$ 11,373,060	\$ 13,731,936
Fleet Maintenance	\$ 3,812,654	\$ 4,544,699	\$ 3,136,147
<b>TOTAL BUDGET</b>	<b>\$ 436,628,176</b>	<b>\$ 646,435,443</b>	<b>\$ 567,171,964</b>



# LAKE COUNTY

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BOARD OF COUNTY COMMISSIONERS