

FISCAL YEAR 2008

Tentative Budget Hearing

Tuesday, September 4, 2007

5:05 PM

Lake County Board of County Commissioners

LAKE COUNTY, FLORIDA

PROPOSED BUDGET

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

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Senior Budget Analyst

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LAKE COUNTY
COUNTY MANAGER'S OFFICE

September 4, 2007

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

Commissioners:

Submitted for your consideration is the tentative Annual Budget for Lake County for Fiscal Year 2008. All funds are in balance at the millage rates listed below. With the exception of the countywide millage rate, these are the rates advertised through the TRIM notice for the First Public Hearing. The Countywide millage rate was reduced from the amount advertised on the TRIM notice by 0.0138 mills in accordance with the Board's direction at the August 28, 2007 Budget Workshop.

- Countywide Millage Rate: 4.7410 mills per \$1,000 of assessed taxable value. This General Fund millage rate has been reduced from the rate assessed for Fiscal Year 2007 by 1.006 mills which equates to a 17.5% reduction.
- Voter Approved Debt Service for Environmentally Sensitive Lands: 0.2000 mills per \$1,000 of assessed taxable value. Voters approved a levy up to 0.3333 mills per \$1,000 of assessed value to pay debt service associated with issuing bonds to purchase environmentally sensitive lands. This is the same rate as assessed in Fiscal Year 2007.
- Lake County Municipal Services Taxing Unit for Ambulance and Emergency Services: 0.4651 mills per \$1,000 of assessed taxable value. This millage rate has been reduced from the rate assessed for Fiscal Year 2007 by 0.0638 mills which equates to a 12.1% decrease.
- Lake County Stormwater, Parks and Roads Municipal Services Taxing Unit: 0.4984 mills per \$1,000 of assessed taxable value. This millage rate has been reduced from the rate assessed for Fiscal Year 2007 by 0.1016 mills which equates to a 16.9% decrease.
- Tentatively approved countywide budget: \$567,171,964

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

**BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA
SPECIAL MEETING AGENDA
TENTATIVE BUDGET HEARING
SEPTEMBER 4, 2007 5:05 P.M.**

I. OPENING REMARKS

The first public hearing is for the purpose of presenting, to the public, the tentative budget for Fiscal Year 2008. This public hearing will also include a presentation of the proposed millage rates and rolled-back rates. The Board will accept public comment on the tentative budget and proposed millage rates. Following Board discussion, if the tentative budget and proposed millage rates are amended, the Budget Director will re-compute the tentative budget, proposed millage rates and the percent by which the re-computed millage rates differ from the rolled-back rates. The Board shall then announce the percent by which the re-computed proposed millage rates differ from the rolled-back rates. The Board shall then adopt the proposed millage rates and a tentative budget for Fiscal Year 2008 and announce the date, time and place of the public hearing to finalize the budget and millage rates to be levied.

II. ANNOUNCE MILLAGE RATES AND ROLLED-BACK RATES

The Chairman shall announce the proposed millage rates, rolled-back rates and the difference between the two rates for the various County levies:

- 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. BUDGET OVERVIEW

The Budget Director shall present an overview of the tentative Fiscal Year 2008 budget.

IV. CITIZEN COMMENTS

V. DISCUSSION BY BOARD OF COUNTY COMMISSIONERS

VI. CONSIDER ANY AMENDMENTS TO TENTATIVE BUDGET AND PROPOSED MILLAGES

VII. RECOMPUTE BUDGET AND MILLAGE RATES AND ANNOUNCE ANY CHANGES TO THE PROPOSED MILLAGES, ROLLED-BACK RATES, AND BUDGET.

VIII. ACTIONS REQUESTED

- A. Adopt proposed millage rates for Fiscal Year 2008, which are as follows unless the budget and millage rates are amended during the meeting:
- Lake County County-wide Millage – 4.7410 mills
 - Lake County Stormwater, Parks and Roads MSTU Millage - 0.4984 mills
 - Lake County MSTU for Ambulance and Emergency Services Millage - 0.4651 mills
 - Voter Approved Debt Millage - 0.2000 mills
- B. Adopt the tentative budget for Fiscal Year 2008.
- C. Announce that the public hearing for final adoption of the Fiscal Year 2008 budget and millage rates will be held on September 18, 2007, 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



All 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
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

Budget Summary By Fund



All Funds			
	2006 Amended	2007 Amended	2008 Proposed
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
TOTAL BUDGET	\$ 436,628,176	\$ 646,435,443	\$ 567,171,964

Beginning Fund Balances



All Funds		
	2007 Amended	2008 Proposed
General Fund	\$ 54,223,285	\$ 50,357,640
Library Impact Fee Trust	\$ 2,453,944	\$ 1,952,943
Park Impact Fee Trust	\$ 1,171,241	\$ 172,585
County Transportation Trust	\$ 7,107,722	\$ 3,700,000
Christopher C. Ford Commerce Park	\$ 6,250,516	\$ 1,700,566
Road Impact Fees	\$ 42,393,572	\$ 31,837,828
Mosquito Management (FY 2007 included in General Fund)	\$ 33,416	\$ -
Law Library	\$ 21,950	\$ 17,500
Aquatic Plant Management (FY 2007 included in General Fund)	\$ 37,503	\$ -
Fish Conservation	\$ 45,959	\$ 2,512
Community Development	\$ 3,848	\$ -
Transportation Disadvantaged	\$ 466,766	\$ 144,815
Lake County Ambulance	\$ 2,620,415	\$ 2,310,000
Stormwater, Parks and Roads MSTU	\$ 8,607,483	\$ 4,547,709
Emergency 911	\$ 2,392,417	\$ 1,810,000
Resort/Development Tax	\$ 1,398,223	\$ 795,196
Lake County Affordable Housing	\$ 8,533,754	\$ 11,025,557
Section 8 (County)	\$ 48,188	\$ 34,813
Hurricane Housing Recovery Program	\$ 649,481	\$ 359,612
Greater Hills MSBU	\$ 100,991	\$ 63,374
Law Enforcement Trust	\$ 886,959	\$ 800,000
Greater Groves MSBU	\$ 67,787	\$ 51,552
Infrastructure Sales Tax Revenue	\$ 2,535,998	\$ 250
Village Green Street Lighting	\$ 1,699	\$ 3,300
Greater Pines Municipal Services	\$ 83,440	\$ 59,288
Picciola Island Street Lighting	\$ 1,688	\$ 1,556
Valencia Terrace Street Lighting	\$ 4,226	\$ 4,305
Lake County Pollution Recovery	\$ 101,165	\$ 103,293
Lake County Code Enforcement Liens	\$ 233,233	\$ 262,333
Building Services	\$ 2,507,632	\$ 1,417,961
County Fire Rescue	\$ 5,395,243	\$ 1,902,548
Fire Rescue Impact Fee Trust	\$ 3,174,774	\$ 3,799,854
Employees Benefit	\$ 1,332	\$ 1,000
Animal Control Sterilization Trust	\$ 121,190	\$ 117,496
County Library System	\$ 514,470	\$ 520,515
Pari-Mutuel Revenues Replacement Bonds	\$ 2,195,291	\$ 75,142

Beginning Fund Balances



All Funds		
	2007 Amended	2008 Proposed
Renewal Sales Tax LOC Debt Service	\$ 52,047	\$ 54,047
Public Lands Program Debt Service	\$ -	\$ 2,182,300
Expansion Projects Debt Service	\$ -	\$ 1,541,464
Sales Tax Capital Projects	\$ 915,735	\$ -
Parks Capital Projects	\$ 228,959	\$ 45,353
Renewal Sales Tax Capital Projects	\$ 14,061,214	\$ 9,529,769
Public Lands Capital Program	\$ -	\$ 16,800,000
Facilities Expansion Capital Projects	\$ -	\$ 84,961,905
Landfill Enterprise	\$ 6,838,507	\$ 4,666,123
Solid Waste Capital Projects (FY 2007 combined with Fund 420)	\$ (217,040)	\$ -
Solid Waste Closure and Care	\$ 3,578,800	\$ 5,178,666
Solid Waste Long-Term Capital Projects	\$ 5,777,955	\$ 7,548,113
Insurance - Property and Casualty	\$ 4,294,440	\$ 5,092,570
Insurance - Employee Group Benefits	\$ 1,479,790	\$ 2,223,411
Fleet Maintenance	\$ 480,780	\$ 287,357
TOTAL BEGINNING FUND BALANCES	\$ 193,877,988	\$ 260,064,121

Reserves and Contingencies



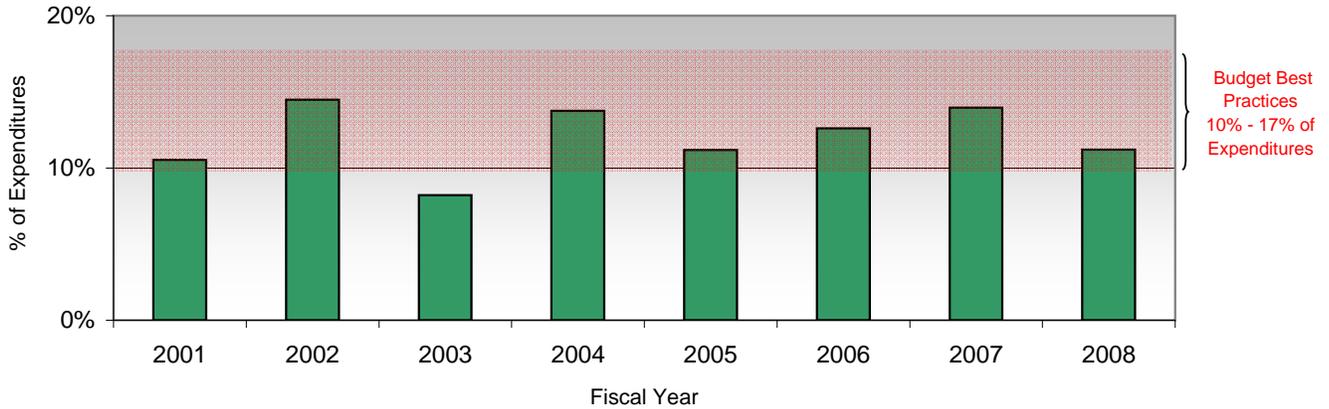
All Funds	2007 Amended	2008 Proposed
General Fund	\$ 28,258,795	\$ 21,472,048
Library Impact Fee Trust	\$ 839,814	\$ 1,836,098
County Transportation Trust	\$ 487,474	\$ 934,347
Christopher C. Ford Commerce Park	\$ 1,454,616	\$ 1,312,826
Law Library	\$ 10,377	\$ 11,000
Fish Conservation	\$ 1,538	\$ 16,412
Community Development Block Grant	\$ 23,848	\$ 46,783
Transportation Disadvantaged	\$ 179,055	\$ 100,060
Lake County Ambulance	\$ 2,467,869	\$ 3,226,142
Stormwater, Parks and Roads MSTU	\$ 4,408,576	\$ 638,375
Emergency 911	\$ 2,424,522	\$ 2,060,707
Resort/Development Tax	\$ 600,946	\$ 262,204
Section 8 (County)	\$ 21,407	\$ 200,455
Hurricane Housing Recovery Program	\$ 28,388	\$ -
Greater Hills MSBU	\$ 60,000	\$ 63,374
Greater Groves MSBU	\$ 50,000	\$ 51,551
Village Green Street Lighting	\$ 867	\$ 3,298
Greater Pines Municipal Services	\$ 55,000	\$ 59,288
Picciola Island Street Lighting	\$ 916	\$ 1,132
Valencia Terrace Street Lighting	\$ 3,337	\$ 2,305
Lake County Pollution Recovery	\$ 78,251	\$ 95,693
Building Services	\$ 357,290	\$ 340,385
County Fire Rescue	\$ 1,592,234	\$ 1,090,688
Fire Rescue Impact Fee Trust	\$ 149,985	\$ 1,823
Animal Control Sterilization Trust	\$ 60,488	\$ 71,046
County Library System	\$ 74,798	\$ 51,140
Pari-Mutuel Revenues Replacement Bonds	\$ -	\$ 62,280
Renewal Sales Tax LOC Debt Service	\$ -	\$ 54,047
Public Lands Program Debt Service	\$ -	\$ 3,652,602
Expansion Projects Debt Service	\$ -	\$ 1,760,673
Parks Capital Projects	\$ 15,438	\$ 87,253
Renewal Sales Tax Capital Projects	\$ 75,466	\$ 50,000
Landfill Enterprise	\$ 3,053,166	\$ 1,560,863
Solid Waste Closure and Care	\$ 3,504,716	\$ 5,152,566
Solid Waste Long-Term Capital Projects	\$ 678,902	\$ 1,158,113
Insurance - Property and Casualty	\$ 4,364,182	\$ 5,554,108
Insurance - Employee Group Benefits	\$ 1,500,783	\$ 2,796,050
Fleet Maintenance	\$ 248,121	\$ 112,916
TOTAL RESERVES AND CONTINGENCIES	\$ 57,131,165	\$ 55,950,651

Reserves Detail



General Fund		
	2007 Amended	2008 Proposed
<i>Cash and Contingency Reserves</i>		
Reserve for Pay Plan Implementation	\$ 1,800,000	\$ -
Reserve - Capital Purchases	\$ 100,000	\$ 500,000
Reserve - Reprographics	\$ 153,878	\$ 153,878
Contingency - Sheriff/Development	\$ 104,674	\$ 104,674
Reserves for Community Center	\$ 750,000	\$ 750,000
Special Reserve	\$ 350,000	\$ 350,000
Reserve - Fair Market Value	\$ 200,000	\$ 200,000
Contingency - Sheriff	\$ 200,000	\$ 200,000
Designated Reserves	\$ 3,658,552	\$ 2,258,552
Reserve for Contingency	\$ 3,450,979	\$ 1,568,109
Economic Stabilization Reserve	\$ 20,059,605	\$ 17,145,387
Reserve for Operations	\$ 1,089,659	\$ 500,000
Undesignated Reserves	\$ 24,600,243	\$ 19,213,496
Total Reserves and Contingencies	\$ 28,258,795	\$ 21,472,048

Unrestricted Reserves as a Percentage of Expenditures Fiscal Years 2001 - 2008

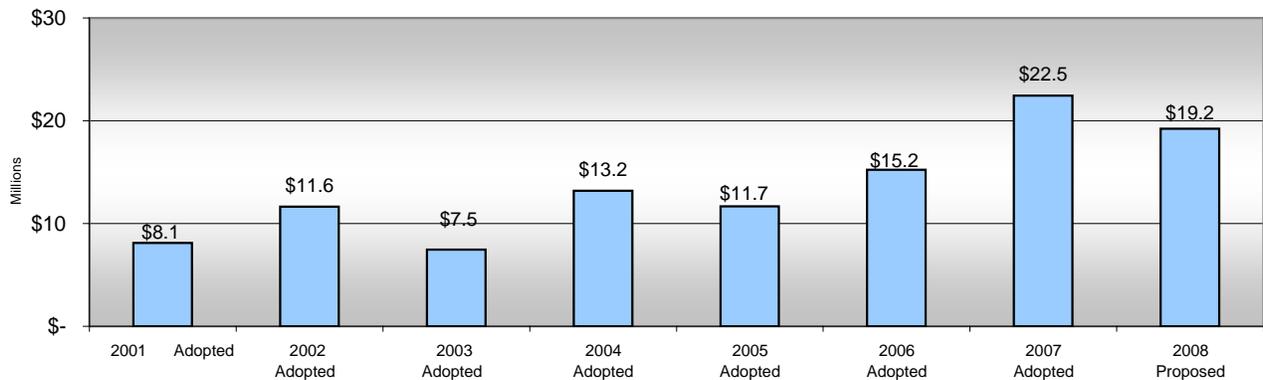


Unrestricted Reserves as a Percentage of Expenditures

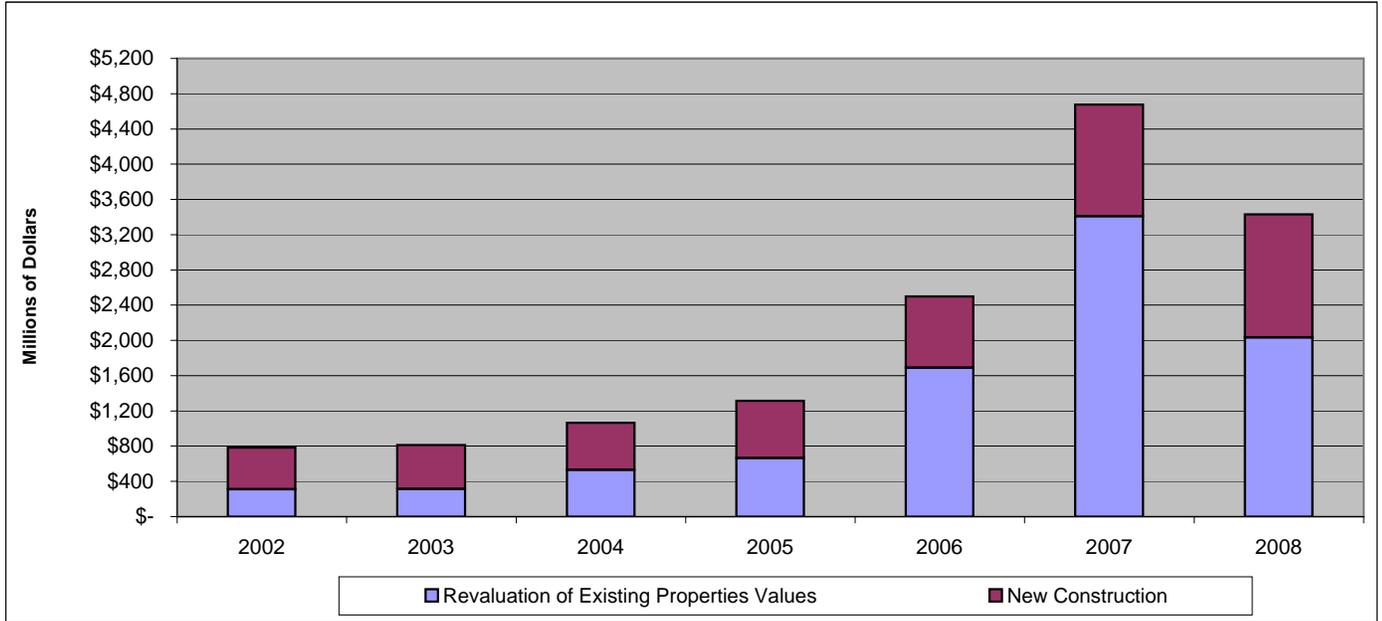
Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008
Unrestricted Reserves	10.5%	14.5%	8.2%	13.8%	11.2%	12.6%	14.0%	11.2%

Note: Budget Best Practices recommend that an unrestricted reserve equal to two months of expenditures be maintained (10% - 17% of total budgeted expenditures). Board Policy LCC-51 recommends an economic stabilization reserve balance of no less than 10% of the total fund budget be maintained in the General Fund. In Fiscal Year 2008, the General Fund's unrestricted reserves equal 10.07% of the total General Fund budget.

Unrestricted Reserves and Contingencies



Increase in Gross Taxable Value Over Prior Year



	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
New Construction	\$ 473,821,526	\$ 500,201,820	\$ 535,689,696	\$ 648,864,776	\$ 809,784,473	\$ 1,268,616,667	\$ 1,397,087,041
Revaluation of Existing Properties Values	310,401,441	312,551,038	530,602,523	667,230,827	1,688,279,164	3,409,204,435	2,034,309,573
Total Increase in Gross Taxable Value	\$ 784,222,967	\$ 812,752,858	\$ 1,066,292,219	\$ 1,316,095,603	\$ 2,498,063,637	\$ 4,677,821,102	\$ 3,431,396,614

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
% Increase Due to New Construction	6.17%	5.90%	5.76%	6.25%	6.92%	8.93%	7.38%
% Increase Due to Revaluation	4.04%	3.69%	5.70%	6.42%	14.43%	24.01%	10.74%
Total % Increase	10.21%	9.58%	11.46%	12.67%	21.35%	32.94%	18.12%

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Millage Rate	5.1170	5.9170	5.9170	5.8170	5.7970	5.7470	4.7410
Ad Valorem Taxes	\$ 41,178,785	\$ 52,239,608	\$ 58,296,739	\$ 64,673,998	\$ 77,925,882	\$ 103,365,793	\$ 100,726,672
Net New Dollars	\$ 9,478,838	\$ 11,060,823	\$ 6,057,131	\$ 6,716,584	\$ 13,251,883	\$ 25,439,911	\$ (2,639,121)

For FY 2008, 1 mill is expected to net \$21,245,871

Personnel Summary

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

FY	BCC	Supervisor of Elections	Clerk	Tax Collector	Property Appraiser	Law Enforcement	Corrections	Judicial Bailiffs	Total
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	794	9	218	64	38	384	306	21	1,834
2007	861	10	229	64	39	411	307	21	1,942
2008	879	10	231	64	39	428	314	22	1,987

*Does not include Medical Examiner's Office or MPO.

The decrease in the Clerk's Office from FY 2004 to FY 2005 is due to the Article V legislation.

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

<u>CONSTITUTIONAL OFFICES</u>	ADJUSTED	ADJUSTED	ADJUSTED	ADJUSTED	ADJUSTED	PROPOSED
	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
Supervisor of Elections	8	9	9	9	10	10
Clerk of Courts	204	204	202	218	229	231
Tax Collector	59	59	62	64	64	64
Property Appraiser	33	33	35	38	39	39
Sheriff	597	630	627	711	739	764
Subtotal	901	935	935	1,040	1,081	1,108
BCC DEPARTMENTS	684	698	735	794	861	879
Total	1,585	1,633	1,670	1,834	1,942	1,987
Net Difference	47	48	37	164	108	45



Revenue Budget Reductions
Including Changes Since Proposed Budget (July 2007)

General Fund	
Office of Employee Services:	
Reduce transfer for Wellness program and Books, Publications, and Dues	\$ (20,504)
Total Changes - Employee Services	\$ (20,504)
Department of Growth Management:	
Transfer GIS Revenue from Department of Growth Management to Office of Information Technology	\$ (32,000)
Total Changes - Growth Management	\$ (32,000)
Office of Information Technology:	
Reduce reimbursement from Property Appraiser	\$ (21,734)
Transfer GIS Revenue from Department of Growth Management to Office of Information Technology	32,000
Total Changes - Information Technology	\$ 10,266
Department of Public Safety:	
Adjustments to grants	\$ 7,278
Total Changes - Public Safety	\$ 7,278
Department of Public Works:	
Add grant - Wildlife Cooperative Extension Agreement for Phase II of the Scrub Habitat Restoration (Pear Association)	\$ 16,827
Add LAP funding for design projects	(561,000)
Total Changes - Public Works	\$ (544,173)
Constitutional Offices:	
Add funding for Law Enforcement Block Grant	\$ 79,656
Total Changes - Constitutional Offices	\$ 79,656
Non- Departmental:	
Decrease due to reduction in Administration Fees from Landfill Enterprise Fund	\$ (21,259)
Adjust 5% revenue reduction calculation	(163,756)
Reduce Ad-Valorem proceeds per Board Direction	(308,624)
Total Changes - Non-Departmental	\$ (493,639)
Total Revenue Changes - General Fund	\$ (993,116)



Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

General Fund	
Legislative Offices:	
Books, Publications, and Dues	\$ (650)
Total Changes - Legislative Offices	\$ (650)
Executive Offices:	
Reduce Commissioner Aide travel	\$ (2,000)
Books, Publications, and Dues	(3,810)
Total Changes - Executive Offices	\$ (5,810)
Department of Economic Growth and Redevelopment:	
Reduce Jobs Growth Incentive carryforward dollars	\$ (300,000)
Books, Publications, and Dues	(800)
Remove funding for lease space	(25,000)
Total Changes - Economic Growth and Redevelopment	\$ (325,800)
Office of Employee Services:	
Reduce funding for Wellness and Safety Expo (screenings, flu shots, employee incentives)	\$ (20,000)
Books, Publications, and Dues	(995)
Total Changes - Employee Services	\$ (20,995)
Department of Facilities Development and Management:	
Books, Publications, and Dues	\$ (3,165)
Vehicle & Equipment purchases (previously included in transfer to Fleet)	106,700
Hydraulic crane	15,000
Reduce consulting services	(200,000)
Total Changes - Facilities Development and Management	\$ (81,465)
Office of Procurement Services:	
Books, Publications, and Dues	\$ (628)
Total Changes - Procurement Services	\$ (628)
Department of Growth Management:	
Eliminate Senior Planner Position	\$ (68,466)
Books, Publications, and Dues	(1,809)
Transfer GIS from Department of Growth Management to Office of Information Technology	(1,657,589)
Total Changes - Growth Management	\$ (1,727,864)
Department of Tourism and Business Relations:	
Books, Publications, and Dues	\$ (223)
Total Changes - Tourism and Business Relations	\$ (223)



Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

General Fund	
Office of Budget:	
Books, Publications, and Dues	\$ (695)
Total Changes - Budget	\$ (695)
Office of Information Technology:	
Books, Publications, and Dues	\$ (27,480)
Software and hardware related to new positions	5,310
Transfer GIS from Department of Growth Management to Office of Information Technology	1,657,589
Equipment eligible for Article V technology funding	(9,300)
Total Changes - Information Technology	\$ 1,626,119
Department of Community Services:	
Add annual support for We Care funding	\$ 75,000
Reduce computer repair and maintenance	(150)
Children Services grants changes	36,000
Human Services grant changes	3,685
Reduce PEHP and info services other	(814)
Books, Publications, and Dues	(1,460)
Add transfer to Library Fund for reduction in DVD funding, reduction in Books, Publications, and Dues and correction to 5% revenue reduction calculation	(25,524)
Adjust 5% revenue reduction calculation	(10,000)
Reduce transfer to Public Transportation Fund for reduction in Books, Publications, and Dues	(320)
Total Changes - Community Services	\$ 76,417
Department of Public Safety:	
Books, Publications, and Dues	(1,650)
Vehicle & Equipment purchases (previously included in transfer to Fleet)	43,000
Adjustments to Grants	7,640
Total Changes - Public Safety	\$ 48,990
Department of Environmental Services:	
Remove Environmental Specialist position	\$ (64,245)
Books, Publications, and Dues	(531)
Vehicle & Equipment purchases (previously included in transfer to Fleet)	33,000
Total Changes - Environmental Services	\$ (31,776)
Department of Public Works:	
Books, Publications, and Dues	\$ (620)
Adjust LAP funding for projects	(561,000)
Vehicle & Equipment purchases (moved to departmental budgets)	(182,700)
Add grant funded project - Wildlife Cooperative Extension Agreement for Phase II of the Scrub Habitat Restoration (PEAR Association)	16,827
Add funding for youth assistance program	200,000
Total Changes - Public Works	\$ (527,493)



Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

General Fund	
Judicial Support:	
Add funding for fiber optic lease for Law Library	\$ 1,572
Total Changes - Judicial Support	\$ 1,572
Constitutional Offices:	
Additional funding for Sheriff per LCSO letter dated 7/11/07	\$ 200,000
Additional space leased for Clerk of Courts	157,728
Removed funding for Lake Square Mall lease space	(25,990)
Received approved budget increase from the State	13,585
To balance Sheriff vehicle funding with request per letter dated 7/10/07	(36,185)
Added funding from Law Enforcement Block Grant	79,656
Total Changes - Constitutional Offices	\$ 388,794
Non- Departmental:	
Reduce payments to CRAs to reflect revised estimate of \$3,237,000	\$ (263,000)
Increase funding for Trout Lake	25,000
Books, Publications, and Dues	(3,340)
Net change in reserves for additions and reductions to various budgets	(270,269)
Increase Reserves per Board direction	100,000
Total Changes - Non-Departmental	\$ (411,609)
Total Expenditure Changes - General Fund	\$ (993,116)



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Library Impact Fee Trust Fund	
Department of Community Services:	
<u>Revenues</u>	
Adjust projected fund carryforward	\$ (4,473)
Total Revenue Changes	\$ (4,473)

Department of Community Services:	
<u>Expenditures</u>	
Adjust due to projects being completed prior to end of FY 2007	\$ (4,473)
Total Expenditure Changes	\$ (4,473)



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

County Transportation Trust Fund	
Department of Public Works:	
<u>Revenues</u>	
Adjust Administrative Fee and 5% revenue reduction calculation	11,839
Total Revenue Changes	\$ 11,839

Department of Public Works:	
<u>Expenditures</u>	
Adjust Administrative Fee and 5% revenue reduction calculation	\$ (11,839)
Books, Publications, and Dues	(4,625)
Adjust Reserves	28,303
Total Expenditure Changes	\$ 11,839



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Road Impact Fees - District II Fund	
Department of Public Works:	
<u>Revenues</u>	
Reduction amount of loan repayment from Infrastructure Sales Tax Capital Fund	\$ (1,141,219)
Total Revenue Changes	\$ (1,141,219)

Department of Public Works:	
<u>Expenditures</u>	
Reduce road projects	\$ (1,141,219)
Total Expenditure Changes	\$ (1,141,219)



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Community Development Fund	
Department of Community Services:	
<u>Expenditures</u>	
Books, Publications, and Dues	\$ (600)
Adjust Reserves	600
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Public Transportation Fund	
Department of Community Services:	
<u>Revenues</u>	
Adjust transfer from General Fund	\$ (320)
Total Revenue Changes	\$ (320)

Department of Community Services	
<u>Expenditures</u>	
Books, Publications, and Dues	\$ (320)
Total Expenditure Changes	\$ (320)



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

MSTU Parks Fund	
Department of Public Works:	
<u>Expenditures</u>	
Contribution to National Training Center for labor, equipment and field maintenance.	\$ 50,000
Books, Publications, and Dues	(300)
Adjust Reserves	(49,700)
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Emergency 911 Fund	
Department of Public Safety:	
<u>Expenditures</u>	
Books, Publication, and Dues	\$ (210)
Adjust Reserves	210
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Resort/Development Tax Fund	
Department of Tourism and Business Relations:	
<u>Expenditures</u>	
Books, Publications, and Dues	\$ (710)
Adjust Reserves	710
Total Expenditure Changes	\$ -



**Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)**

Lake County Affordable Housing Assistance Trust Fund	
Department of Community Services:	
<u>Revenues</u>	
Tornado grant carryforward	\$ 5,000,000
Total Revenue Changes	\$ 5,000,000

Department of Community Services	
<u>Expenditures</u>	
Tornado grant carryforward	\$ 5,000,000
Total Expenditure Changes	\$ 5,000,000



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Section 8 (County) Fund	
Department of Community Services:	
<u>Expenditures</u>	
Books, Publications, and Dues	\$ (350)
Adjust Reserves	350
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Hurricane Housing Recovery Fund	
Department of Community Services:	
<u>Expenditures</u>	
Books, Publications, and Dues	\$ 50
Adjust Reserves	(50)
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Infrastructure Sales Tax Revenue Fund	
Non-Departmental:	
<u>Expenditures</u>	
Increase transfer to Renewal Sales Tax Capital Projects Fund	\$ 1,141,219
Decrease transfer to Road Impact Fee District II Fund	(1,141,219)
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Building Services Fund	
Department of Growth Management:	
<u>Expenditures</u>	
Books, Publications, and Dues	\$ (4,851)
Adjust Reserves	4,851
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

County Fire Control Fund	
Department of Public Safety	
<u>Expenditures</u>	
Books, Publications, and Dues	(24,719)
Adjust transfer to Tax Collector due to decrease in assessment revenue	(32,277)
Adjust Reserves	56,996
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Animal Control Sterilization Trust Fund	
Department of Public Safety:	
<u>Revenues</u>	
Adjust interest earnings	\$ 4,000
Adjust revenue reduction calculation	(200)
Total Revenue Changes	\$ 3,800

Department of Public Safety:	
<u>Expenditures</u>	
Adjust Reserves for interest earnings and revised 5% calculation	\$ 3,800
Total Expenditure Changes	\$ 3,800



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

County Library System Fund	
Department of Community Services:	
<u>Revenues</u>	
Adjust grant funding	\$ 200,000
Adjust transfer from General Fund for Books, Publications, and Dues reduction	(2,380)
Adjust transfer from General Fund for removal of DVD purchases	(43,144)
Adjust transfer to correct calculation for 5% revenue reductions	10,000
Adjust 5% revenue reduction calculation	(10,000)
Total Revenue Changes	\$ 154,476

Department of Community Services:	
<u>Expenditures</u>	
Grant funding for library project	\$ 200,000
Books, Publications, and Dues	(2,380)
Remove funding for DVD purchases	(43,144)
Total Expenditure Changes	\$ 154,476



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Parks Capital Projects Fund	
Department of Public Works:	
<u>Revenues</u>	
General fund contribution for North Lake Community Park (carryforward from FY 2007)	2,573,000
Total Revenue Changes	\$ 2,573,000

Department of Public Works:	
<u>Expenditures</u>	
Carryforward funding for project expenditures	2,573,000
Total Expenditure Changes	\$ 2,573,000



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Renewal Sales Tax Capital Projects Fund	
Department of Public Works:	
<u>Revenues</u>	
Increase roads by reducing allocation by impact fee repayment	\$ 1,141,219
Adjust Fund balance to reflect additional carryforwards of Facilities projects	2,140,000
Total Revenue Changes	\$ 3,281,219

Department of Public Works:	
<u>Expenditures</u>	
Increase roads allocation by reducing impact fee repayment	\$ 1,141,219
Facilities Project Carryforward	2,167,984
Adjust undesignated projects	(27,984)
Total Expenditure Changes	\$ 3,281,219



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Landfill Enterprise Fund	
Department of Environmental Services:	
<u>Revenues</u>	
Operation of Recycling Facility by County approved by BCC (08/14/07)	\$ 1,057,470
Solid Waste Revenue (based on maximum residential assessment rate at \$187/unit instead of original proposed \$200/unit)	(764,459)
Operating Income (based on tipping fee of \$40/ton instead of proposed \$44/ton)	(481,440)
Total Revenue Changes	\$ (188,429)

Department of Environmental Services:	
<u>Expenditures</u>	
Eliminate Anti-Litter Coordinator position and program costs	\$ (95,326)
Books, Publications, and Dues reduction	(1,843)
Contractual Services [Hauler contract decrease; Rate Refuse Index (RRI) less than anticipated]	(792,830)
Operation of Recycling Facility by County approved by BCC (08/14/07)	671,913
Professional Services (leachate contamination cleanup included in FY 2008 budget)	200,000
Administration Costs (decrease due to reduction in revenues)	(9,421)
Transfers to Property Appraiser and Tax Collector (decrease due to reduction in Assessment Revenue)	(22,934)
Adjust Reserves	(137,988)
Total Expenditure Changes	\$ (188,429)



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Property and Casualty Fund	
Department of Employee Services:	
<u>Revenues</u>	
Adjust 5% revenue reduction calculation	\$ 6,250
Total Revenue Changes	\$ 6,250

Department of Employee Services:	
<u>Expenditures</u>	
Adjust Transfer to General Fund for Wellness Program and Books, Publications, and Dues reductions	\$ (10,252)
Adjust Reserves	16,502
Total Expenditure Changes	\$ 6,250



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Employee Group Benefits	
Department of Employee Services:	
<u>Expenditures</u>	
Adjust Transfer to General Fund for Wellness Program and Books, Publications, and Dues reductions	\$ (10,252)
Adjust Reserves	\$ 10,252
Total Expenditure Changes	\$ -



Revenue and Expenditure Budget Reductions
Including Changes Since Proposed Budget (July 2007)

Fleet Maintenance Fund	
Department of Public Works:	
<u>Expenditures</u>	
Books, Publications, and Dues	\$ (375)
Adjust Reserves	375
Total Expenditure Changes	\$ -



LAKE COUNTY

BOARD OF COUNTY COMMISSIONERS