

Lake County, Florida

Board of County Commissioners

Adopted Budget

Fiscal Year 2009-10

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October 1, 2009

Honorable Members of the Board of County Commissioners:

I am pleased to submit to you the adopted budget for FY 2009-10. The FY 2009-10 budget totals \$416,239,886. The operating budget is \$314,642,062. By comparison, the FY 2008-09 adopted budget totaled \$455,606,458 and the operating budget \$357,945,086, respectively. The difference between the total budget and operating budget is that the operating budget nets out the inter-fund transfers, capital project funds, and internal service funds.

For the third straight year local governments throughout the state have adjusted to lower property tax revenues, the primary source of revenue for providing programs and services. In FY 2007-08 the State Legislature mandated millage rates to be 9% below the rolled back tax rate which resulted in a reduction of \$11.1 million in tax revenues for Lake County. Increased exemptions from Amendment 1 approved by voters in January 2008 reduced tax revenues another \$9.4 million in FY 2008-09. For FY 2009-10, a recessionary economy coupled with unprecedented foreclosures will result in a further loss of property and sales tax revenues of \$9.8 million. Although some predictions are hopeful that the economy may begin to improve in 2010, growth in Lake County's tax base is likely to continue to be adversely impacted by foreclosures for at least the next two budget years.

It is with this background that the FY 2009-10 budget was crafted. The goals during this process were to:

- Create and present a balanced budget to the Board of County Commissioners.
- Establish a balance between the reduced revenue streams and the service provided to the public.
- Reflect the priorities of the Board.

By far, the greatest cost savings in this budget come from reductions in staffing levels. There are three components to these savings. First, a year and a half ago, the County Manager implemented a hiring evaluation that required County Manager review and concurrence for any recruitment. In December 2008, the Board of Commissioners officially froze all hiring. Second, over the past year and a half, the County's full time work force has been down-sized by twelve percent (12%) through attrition, layoffs, and separation incentives. Fifty-one (51) full time positions were eliminated in the FY 2008-09 budget from layoffs and attrition. For FY 2009-10, fifty (50) full time and ten (10) part time positions have been eliminated due to attrition. In June, the County laid off another fifteen (15) positions. Concurrently, an "early out" incentive program was approved by the Board, which was accepted by twelve (12) long-term employees. In total, eighty-seven (87) full and part time positions have been eliminated in the FY 2009-10 budget with an estimated savings of \$4.1 million. Finally, the FY 2009-10 budget is balanced with no increase in salary for employees and with a 12-day mandatory furlough program which requires unpaid leave for most employees under the Board. Changes in salary and benefits to employees are further explained below.

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JENNIFER HILL
District 1

ELAINE RENICK
District 2

JIMMY CONNER
District 3

LINDA STEWART
District 4

WELTON G. CADWELL
District 5

Throughout the staffing reduction, public safety programs have remained a high priority, and at the direction of the Board, County parks programs have been enhanced and a marketable recycling program established. The FY 2009-10 budget includes twelve (12) new firefighter positions, initially funded by a federal grant, one (1) parks specialist and six (6) part time laborer positions for the recycling facility. The firefighter positions will be used as back fill to maintain required apparatus and to ensure adequate manning levels thus reducing overtime, until they are needed to staff new fire stations. The parks specialist position is added to maintain the County's growing developed park acreage due to the opening of new parks, such as North Lake Community Park. The part time laborers will be used at the Material Recovery Facility to provide further separation and marketing of materials which are collected in the co-mingled recyclables program.

Some monetary support for community-based organizations and need-based services to targeted segments of County citizens has been reduced in the budget. Almost all replacement capital, whether computer equipment, or fire engines, was eliminated. A review, and subsequent reduction, of cell phones and vehicles during the current budget year will save \$169,000 countywide. Funding for professional services for studies, architectural assistance, engineering and other consulting that is often needed unexpectedly throughout the year was largely discontinued. Memberships, publications, and travel/training were greatly reduced. Generally, remaining training that is budgeted is primarily to maintain required certifications. Funding was eliminated for the Citizens' Academy and wellness programs. Other services that were reduced include libraries, bus routes, and mosquito control; however every effort was made to preserve the intent of the service by redesigning service delivery in a manner that will hopefully accommodate the affected citizens.

Furlough Plan

The FY 2009-10 budget includes twelve mandatory furlough days for all employees. The furloughs apply to all employees with the exception of Growth Management Building Services employees who already work a reduced schedule of 32 hours per week with the offices closed on Fridays, and shift Fire/Rescue positions. The change in employees' pay for the 12 furlough days equates to a 4.6% salary reduction. The overall cost savings to the County for the furlough plan is \$1.4 million.

Change in Employee Benefits

Effective July 1, 2009, the Board of County Commissioners approved the elimination of the 1% of annual salary contribution to an employee's Post Employment Health Plan (PEHP) account. This benefit reduction will save approximately \$365,000 in FY 2009-10. Sick leave pay out increases also have been curtailed. However, greater flexibility in the options for receiving sick leave payouts has been received favorably by employees.

Another cost savings measure which was implemented in FY 2008-09 was a six-month suspension of life and health insurance charges to departmental budgets. The savings in expenditures increased the fund balance revenues carried over to FY 2009-10 to help fund that budget. Overall, the savings for all funds totals \$3.4 million.

New Grant Funds and Internal Service Fund

Grant Funds - A change from last year's budget is the addition of two new grant funds and an internal service fund to better reflect financial data presentation. Previously, certain grant revenues and restricted revenues were included in the General Fund. By removing these revenues and programs from the General Fund, the financial system can be more fully utilized to accurately determine unobligated fund balances. The two new funds are Federal/State Grants and Restricted Local Programs. Examples of revenues and programs in these funds include: LAP road projects, emergency medical services, emergency operations center grant, license plate revenues, alcohol and drug abuse revenues, traffic education trust and police education trust revenues, and boating licenses.

Internal Service Fund – Internal Service Funds are established for the financing of goods or services provided by one department or division to other departments or divisions within our government. Currently there are three internal service funds: Property and Casualty Insurance, Employee Group Benefits, and Fleet Maintenance. Document Services, which is currently budgeted in the General Fund under the Procurement Department, provides print and copy services to all county departments and is funded through internal charges. In the FY 2009-10 budget, a new fund has been established and now reflects all revenues and expenditures related to Document Services.

Key Funding Levels

Libraries Services

Library Services total budget of \$5,397,852 is supported by the General Fund and State Aid to Libraries. The General Fund support of \$4,247,155 represents a reduction of \$509,532, or 10.7% from FY 2008-09, and State Aid to Libraries has been reduced by \$250,000. To offset the funding reductions, five positions have been eliminated from the budget. Operating impacts include the closing of the Astor and Paisley libraries one weekday, the elimination of the Books-by-Mail Program (except for the homebound), reduction in the hours of operation at the Cagan Crossings Community Library, and longer turnaround times for patrons to receive library materials.

On a positive note, the new Cooper Memorial Library opened in August 2009. This 50,000 sq. ft. facility offers wireless computer access and state-of-the-art reference materials and resources. The library also will serve as the principal depository and access for Law Library materials. The library is a joint partnership of Lake Sumter Community College, the Lake County Board of County Commissioners, and the University of Central Florida.

Lake County supports the operation of the nine member libraries through monetary grants to the municipalities. The funding for FY 2009-10 was reduced by 5%, and is budgeted as follows:

Fruitland Park Library	\$ 92,990
Lady Lake Public Library	141,839
Leesburg Public Library	355,779
Helen Lehmann Memorial Library (Montverde)	35,683
Tavares Public Library	139,463
Umatilla Public Library	149,958
W.T. Bland Public Library (Mount Dora)	233,705
Minneola Public Library	20,276
Marianne Beck Memorial Library (Howey-in-the-Hills)	<u>23,899</u>
Total	<u>\$1,193,592</u>

Mosquito Control

The Environmental Utilities Mosquito Management Section monitors mosquitoes and other biting arthropods to reduce the risk of arboviral disease transmission and to allow reasonable outdoor activities for residents and visitors of Lake County. Mosquito management is accomplished through surveillance and monitoring activities, adulticiding, larviciding and arthropod breeding site management. The need for seasonal mosquito control spraying (adulticiding – April through December) in FY 2009-10 is projected to be lower because of lack of rainfall and drought conditions experienced over the past year. Two seasonal positions are not funded at a cost savings of \$6,000.

SHIP Program

State Housing Initiatives Partnership (SHIP) funds are received from the State to assist low and moderate income households in the purchase of a home. The amounts remitted to Lake County are based on a percentage of documentary stamp collections. These funds are used for down payments, closing costs and mortgage buy downs for new homes, or for existing homes that have been or will be repaired within twelve months of transfer of title. The State of Florida, however, has not allocated any Affordable Housing/SHIP funds to any county for FY 2009-10. The funding of \$2,000,000 budgeted for FY 2009-10 are prior year funds that remained unspent and have been carried over to the current year. However, a new Florida Homebuyers Opportunity Program (FHOP) will receive \$402,343 in State funding.

Social Services/Human Services Grants

The funding for social service grants included in the budget is for support of community-based organizations that support services provided to the public. For comparison purposes, the following table identifies funding for FY 2008-09 and FY 2009-10:

	<u>FY 2008-09</u>	<u>FY 2009-10</u>
Children Services	\$ 140,900	\$ 159,500
Human Services	\$ 44,842	\$ 50,000
Lifestream Behavioral Center	\$ 968,406	\$ 919,986
We Care	\$ 75,000	\$ 75,000
Alcohol and Drug Abuse	\$ 57,470	\$ 57,470
Adoption Assistance*	\$ 82,696	\$ 70,696

*Choose Life License Plate Revenue

Probation Services

Probation Services staff ensure that probationers comply with the various sanctions imposed upon them through the Judiciary and court system. In addition, offenders placed on house arrest are supervised through the use of electronic monitoring equipment. Based on recommendations of the Lake County Jail and Justice Assessment conducted through the National Institute of Corrections in early 2008, it was estimated that on average 28 offenders would be placed on house arrest. Sentencing of misdemeanor offenders to electronically monitored house arrest has not reached expectations, and instead offenders have been sentenced to probation or pretrial diversion programs. As a result, the FY 2009-10 budget for electronic monitoring equipment has been reduced by \$25,000, or a reduction of approximately 18 units.

Trout Lake Nature Center

The Trout Lake Nature Center is a 230 acre wildlife preserve located .4 miles east of S.R. 19 on County Road 44. The preserve protects the flora and fauna of a unique wetlands-forest habitat bordering Trout Lake. The Center is dedicated to increasing the environmental awareness of the citizens of Lake County and to the advancement of environmental education. The FY 2009-10 budget maintains funding support totaling \$55,000.

City Recreation Grants

The Youth Recreation Assistance Program reimburses municipalities for the provision of recreation services to children in the unincorporated areas. Funding for FY 2009-10 totals \$75,000, the same as in FY 2008-09.

Environmental Utilities – Solid Waste

The FY 2009-10 General Fund budget includes a transfer to the Landfill Enterprise Fund 4200 in the amount of \$4,480,909, a \$406,091 or 8.3% reduction from FY 2008-09. In addition, next year's budget for solid waste is predicated on a restructuring of the Covanta debt payment in January 2010 on the waste-to-energy plant which is wholly guaranteed by electric revenues and the service fee Lake County pays to Covanta for the disposal of waste.

The Covanta debt restructure would utilize the existing \$5 million debt service reserve to pay down the principal balance on the loan used to construct the waste-to-energy plant, then the principal balance would be re-amortized over the remaining life of the loan to reduce annual debt service payments. This debt restructuring would save the County approximately \$1 million in cash flow annually. This savings is then available to partially offset operational expenses, as well as declining solid waste revenues.

The proposed solid waste assessment fee for FY 2009-10 is \$184, which is the current rate. At that rate, the reserves for FY 2009-10 total \$332,512, or 2% of current revenues. This equates to about 5 ½ days of operational expenditures. This reserve is below a minimum standard reserve of 10% which would provide for approximately 30 days of operational expenditures.

The Environmental Utilities budget also includes funding from the General Fund of \$750,000 for clean-up of petroleum contamination at the Astatula fuel site (\$321,892 from FY 2008-09 and \$428,108 in FY 2009-10). This funding will provide for the construction of a remediation system in FY 2009-10. Once the fuel is extracted from the site, future monitoring will be required by the Department of Environmental Protection (DEP) for 7-10 years at a cost of \$50,000 to \$100,000 a year.

In September 2009 the Board of County Commissioners approved the development and implementation of a Material Recovery Facility that will provide for the further separation and marketing of materials which make up the co-mingled recyclables, including the hiring of six part time positions to perform the separation. First year gross revenues are estimated at \$554,000 and net revenues at \$384,000. The additional revenue will be used to offset landfill expenses and helps to maintain the current solid waste assessment of \$184.

Public Transportation

Fixed-route service in Lake County completed its second year on May 21, 2009. Current services consist of four routes, primarily along the U.S. 441 corridor, including the municipalities of Eustis, Fruitland Park, Lady Lake, Leesburg, Mount Dora and Tavares. On July 1, 2009 a fourth bus route began operating from the Altoona Post Office on S.R. 19 to the Community of Zellwood on U.S. 441, where passengers can transfer to LYNX route 44. Funding for the new route is in part through a State Service Development grant.

The Florida Department of Transportation (FDOT) also is extending the Service Development grant for Express Route service from the Park and Ride on S.R. 27 to downtown Orlando. The General Fund public transportation subsidy for FY 2009-10 totals \$1,124,512, a reduction of \$576,877 from the FY 2008-09 adopted budget. The subsidy supports Link 204, Link 55, our paratransit operations and capital, as well as administration. Lakexpress services are funded with Federal and State grants.

Information Technology

The use of technology greatly increases employee productivity and enhances the availability of information to the citizens, Board of County Commissioners, and staff. Virtually every program or service relies upon technology in the provision of services.

Business Resource Center (BRC)

The Lake County Board of County Commissioners is a founding partner of the Business Resource Center along with Lake-Sumter Community College, the Sumter Economic Development Council, as well as other economic development-oriented businesses, municipalities and agencies. In addition to a Web portal designed to provide access to local, regional and national Web resources for establishing and growing businesses, the Business Resource Center (BRC) is a one-stop source for business information in Lake and Sumter Counties. The FY 2009-10 budget provides \$52,000 in funding for the BRC towards our contractual funding commitment.

General Fund Reserve Levels

A General Fund economic stabilization reserve of \$17,396,500, authorized by Florida Statutes, is budgeted for FY 2009-10. The Economic Stabilization Reserve ensures that sufficient cash is available to meet the County's obligations until revenues (principally ad valorem tax revenues) become available. In addition, the reserve protects the County's essential service programs and funding requirements during periods of economic downturn, or any other unforeseen catastrophic costs not covered in the budget. A General Fund economic development reserve of \$2 million also has been budgeted for economic incentive awards that may be approved by the Board of County Commissioners, and \$66,586 is allocated to a reserve for operations. These combined reserves total \$19,463,086 and represent 14.1% of the total budget, which meets the goal of 10% to 17% established by Board of County Commissioner Policy LCC-51.

Capital Improvements

Stimulus Funding

The American Recovery and Reinvestment Act of 2009 is an economic stimulus package signed into law by President Obama on February 17, 2009. The purpose is to provide a stimulus to the U.S. economy in the wake of the economic downturn. Among other provisions, the Act provides for domestic spending in education, health care, and infrastructure, including energy improvements. Lake County has been approved for \$11,394,732 in stimulus funding and has applied for additional funding totaling \$17,995,132.

Approved projects are as follows:

Public Works – Road Resurfacing

CR 474 from SR 33 to US 27	\$ 2,854,217
CR 42 from Holmes View to W. Fourth St.	783,000
CR 455 from SR 19 to CR 561	428,214
Lake Griffin Rd. from Lemon St. to Grays Airport Rd.	266,529
CR 448 from Lake Industrial Blvd. to Grand Oak Ln.	264,416
Eaglesnest Rd. from US 27 to Ridge Rd.	241,165
Goose Prairie Rd. from Emerald Rd. to CR 452	205,000
CR 466A (Miller St.) from Cutoff Rd. to US 27/441	177,437
Lakeshore Dr. from Preston Cove Rd. to King Fisher Dr.	19,030
CR 19A from Dodson Cutoff to Azalea Dr.	<u>18,837</u>
Total Road Resurfacing	\$ 5,257,845

Public Works – Lois Drive Bridge Replacement \$ 2,600,000

Community Services – Public Transportation

5311 Stimulus Funding – Paratransit Vehicles (14) \$ 1,051,862

5307 Stimulus Funding

Paratransit Vehicles (4)	\$ 350,000
Transit Vehicles (3)	840,000
Shelters (17)	300,000
Maintenance Rehabilitation	122,228
Vehicle Maintenance	249,000
Mobile Data Terminals (82), Automatic Vehicle Locators (82), Automatic Passenger Counters (10)	<u>360,714</u>
Total 5307 Stimulus Funding	\$ 2,221,942

Community Development Block Grant-R

Camp Challenge Sewer Lines	\$ 35,000
Astor Road Paving	40,000
Women’s Wellness Center*	100,000
Sidewalk Improvements – City of Tavares	24,540
Street Resurfacing – City of Lady Lake (Skyline Hills Subdivision)	24,540
Sidewalk Improvements – Town of Montverde	9,800
Sidewalk Improvements – Town of Astatula	9,800
Administration of CDBG-R Projects	<u>19,403</u>
Total	\$ 263,083

*\$189,572 is proposed as matching funds.

Total Approved Stimulus Funding Projects \$ 11,394,732

The following projects have been submitted for stimulus funding and are pending approval:

<u>Energy Efficiency and Conservation Strategy</u>	\$ 200,000
Development of a comprehensive plan for energy efficiency including projects that create on-going jobs. The strategic plan may include submission of a project to place a solar voltaic panel system on the top level of the County's parking garage. Total energy stimulus funding earmarked for Lake County is \$2,800,000.	
<u>Public Safety – Fire Rescue Station Construction*</u>	
Fire Station #13 – Paisley	\$ 1,300,000
Fire Station #77 – Astatula	1,300,000
Fire Station #14 – Altoona	<u>1,300,000</u>
Total	\$ 3,900,000

*\$200,000 in impact fees per station is proposed as matching funds.

<u>Public Resources – Library Services</u>	
Laptops (80), Computers (62) (sub-recipient under State)	\$ 125,132
<u>Sheriff's Office – Forward Looking Infrared Radar System (FLIR)</u>	\$ 230,000
<u>Growth Management - Neighborhood Stabilization Program**</u>	<u>\$13,500,000</u>
Total Pending Stimulus Funding Projects	<u>\$17,995,132</u>

**In addition to the stimulus funding, Lake County also has received \$3,136,967 in funding under the Housing and Economic Recovery Act of 2008 for the Neighborhood Stabilization Program to purchase, rehabilitate and resell housing units as affordable housing.

Judicial Center Expansion

Phase II of the Downtown Tavares Governmental Facilities Project as originally envisioned includes a 298,290 sq. ft. expansion to the Judicial Center and renovation of the existing Judicial Center facility. Over the past several months, staff and the Board of County Commissioners have been evaluating the final size and scope of this project in light of current economic conditions. Available funding for construction of the Judicial Center expansion in the FY 2009-10 budget includes \$43,450,000 in available bond funds, cash from the General Fund and Christopher C. Ford Commerce Park Fund and projected interest income in the bond proceeds fund; and an additional \$3,134,919 in infrastructure sales tax dollars and savings from completed past projects.

Historic Courthouse

The new Property Appraiser and Tax Collector building opened in August 2009. Plans call for some of the Sheriff's administrative functions to be moved to the Historic Courthouse on floors vacated by the Property Appraiser and Tax Collector. A study is currently being conducted to determine the best use of the current Sheriff's Administration facility and Historic Courthouse by the Sheriff's Office.

South Lake District Sheriff's Office

In July 2008 the Board of County Commissioners purchased a five-acre parcel in the Clermont area for use as a district Sheriff's Office in South Lake County. A contract for renovation of the facility was awarded on September 15, 2009. It is anticipated that construction will be completed in FY 2009-10.

Park Development

In July 2009, the Board of County Commissioners approved \$100,000 for the construction of restroom facilities near the playground/pavilion area at North Lake Community Park. The Board also is considering an agreement with the City of Clermont to purchase city property for development of the South Lake Community Park. The agreement calls for the purchase price of \$4.1 million to be paid over a 5-year period beginning in FY 2012-13. The budget provides \$2.7 million in funding for the park improvements to begin immediately.

The FY 2009-10 budget also includes an initial contribution of \$250,000 to the City of Tavares for the development of Woodlea Park. The park master plan, which is anticipated to be approved in FY 2009-10, includes athletic fields, courts, pavilions, path system, concession and restroom buildings, maintenance building, parking and site furnishings. Discussions between the County and the City of Tavares are ongoing to determine the best way to form a partnership for this important park.

East Lake Community Park is a cooperative effort between the County and the School Board. It will be constructed adjacent to the planned construction of Elementary School J at the intersection of Wolf Branch Road and CR 437. In FY 2009-10, it is anticipated that the park design will be completed and bid documents prepared. Construction will be in phases to include clearing and grading of the land, athletic fields, courts, playgrounds, pavilions, path system, concession and restroom buildings, maintenance/caretakers building, parking and site furnishings.

Horticultural Learning Center

The Horticultural Learning Center is under construction with an expected completion date of December 2009. The Center will be a 2,000 square foot facility to house the horticultural support staff and provide areas for educational and gardening seminars.

Animal Services Building

Improvements for the Animal Services building will consist of approximately a 3,500 sq. ft. expansion of the kennel and staff areas, as well as site upgrades to provide for additional parking. Architects have been recently appointed to begin design of the facility improvements.

Conclusion

The design of the budget for FY 2009-10 has been challenging but the County is committed to provide the best possible service to the public with the resources it has available.

Any improvement in the economy may not be reflective in the County's tax base until the economy stabilizes from the effects of continuing high levels of foreclosed properties. In addition, Amendment 3 which has been certified for Florida's 2010 ballot could further erode the tax base, if approved, by reducing the increase of taxable value on non-homesteaded properties from 10% to 5%. It also would grant first-time homebuyers an initial \$100,000 homestead exemption which would decrease 20% a year in years 2-6 of ownership. The County will continue to evaluate service and program reductions throughout the year in preparation for a challenging budget in FY 2010-11.

The ongoing communication of ideas, recommendations, and patience from many employees as well as citizens is appreciated. The support, understanding, and solutions offered by Department Directors are unsurpassed. A special thanks goes to our Constitutional Officers who have been willing participants in crafting this reduced budget. And the Budget Office has gone above and beyond in its efforts to compile this document as numbers and solutions changed continually in our effort to balance service provision to the citizens of Lake County within our funding capabilities.

Sincerely,



Sanford A. Minkoff
Interim County Manager

Fiscal Year 2009-10 LAKE COUNTY, FLORIDA ADOPTED BUDGET

The following pages outline the revenue and expenditure program for FY 2009-10.

FISCAL YEAR 2009-10 SUMMARY

	Adopted FY 2008-09 (Millions)	Adopted FY 2009-10 (Millions)	Percent Total Budget	Dollar Change (Millions)	Percent Change
Taxes	\$ 142.4	\$ 131.0	41.6%	\$ (11.4)	(8.0%)
Licenses and Permits	3.5	34.0	10.8%	30.5	871.4%
Intergovernmental Revenues	35.9	42.4	13.5%	6.5	18.1%
Charges for Services	29.4	14.9	4.6%	(14.5)	(49.3%)
Fines and Forfeitures	0.8	1.6	0.5%	0.8	100.0%
Miscellaneous Revenues	33.8	3.8	1.2%	(30.0)	(88.8%)
Less: 5% Estimated Receipt	(11.4)	(9.8)	(3.1%)	1.6	(14.0%)
TOTAL CURRENT REVENUES	\$ 234.4	\$ 217.9	69.3%	\$ (16.5)	(7.0%)
Non-Revenues					
Transfer From Other Funds	\$ 24.0	\$ 22.2	7.1%	\$ (1.8)	(7.5%)
Excess Fees	3.1	5.0	1.6%	1.9	61.3%
Fund Balance	116.1	87.9	27.9%	(28.2)	(24.3%)
TOTAL NON-REVENUES	\$ 143.2	\$ 115.1	36.6%	\$ (28.1)	(19.6%)
Less: Interfund Transfers	(19.7)	(18.4)	(5.8%)	1.3	(6.6%)
TOTAL REVENUES OPERATING BUDGET	\$ 357.9	\$ 314.6	100.1%	\$ (43.3)	(12.1%)

Taxes (locally imposed), including the property tax, resort tax, local option sales tax, and gas taxes comprise Lake County's primary revenue sources. Approximately 41.6% or \$131 million of the operating funds for the FY 2009-10 budget are generated from these taxes. As the above table indicates, locally imposed tax revenues will decrease by \$11.4 million, or 8.0% in FY 2009-10. The decrease is summarized as follows:

Taxes:	Dollar Change (Millions)
Property Taxes - All Funds	\$ (11.1)
Resort Tax	(0.2)
Gas Taxes	(0.2)
Local Option Sales Tax (Infrastructure Surtax)	(0.2)
Communication Tax	0.3
Total	\$ (11.4)

Licenses and Permits are primarily collected in the unincorporated areas of the County. Pursuant to a change in the State Chart of Account classifications a number of revenues have been reclassified as Licenses and Permits. Previously they were classified as Miscellaneous Revenues or Charges for Services. These include impact fees - \$2.4 million; fire rescue assessments - \$17.2 million; solid waste disposal assessments - \$11.8 million; and special assessments - \$.8 million. Other major Licenses and Permits include building permits - \$1.4 million; and occupational licenses - \$.4 million. FY 2009-10 revenues are estimated at \$34 million.

Inter-Governmental Revenues include the constitutional gas taxes, county fuel tax, state shared sales taxes, state revenue sharing funds, as well as miscellaneous Federal and State revenues for programs ranging from the State Housing Partnership Initiative (SHIP) to the Public Transportation System.

Inter-governmental revenues show an increase of \$6.5 million in FY 2009-10 for a total of \$42.4 million. The major changes include reductions in sales taxes - \$.8 million; state revenue sharing - \$.5 million; and SHIP funding - \$2.1 million; offset by an increases in LAP road project funding of \$5.2 million (stimulus funds), Community Development Block Grant - \$3.5; and a grant for construction of an Emergency Operations Center - \$1.2 million.

Charges for Services which include the court technology fee, court facility fee, marketable recyclables fee, landfill tipping fees, solid waste assessment fee, and contract revenues for the provision of police services in municipalities, total \$14.9 million for FY 2009-10. The \$14.5 million decrease from FY 2008-09 is primarily attributed to the solid waste disposal assessment which was reclassified to Licenses and Permits, thus reflecting a decrease in Charges for Services of \$11.9 million. Other decreases include recyclable revenues - \$.5 million; Building Services revenues - \$.4 million; boarding of prisoners from other agencies - \$.7 million; and landfill operating income - \$.5 million. Court technology fee revenues also are projected to be \$350,000 less than last year. These revenues are a \$2.00 additional recording fee paid to the Clerk of the Courts for each recording listed in F.S. 28.222. The lower revenues reflect less activity related to sale and transfer of residential and commercial properties.

On August 18, 2009 the Board of County Commissioners approved an increase in the Court Facility Fee from \$15 to \$30 as provided by F.S. 318.18. These revenues are estimated at \$1.1 million for FY 2009-10, and increase of \$450,000 over the prior year and will be used to offset operating and maintenance expenses related to the County's court facilities.

Fines and Forfeitures include library fines, fines paid through the court system, pollution control fines, and code enforcement fines. Estimated revenues of \$1,583,484 for FY 2009-10, reflect a \$788,984 increase from FY 2008-09 revenues. The major increases are associated with a \$755,584 increase in traffic education trust revenues and a \$42,470 increase in alcohol and drug abuse revenues. The significant increase in traffic education trust revenues is unspent Dori Slosberg Driver Education revenue from civil traffic fines used for driver education programs.

Miscellaneous Revenues are primarily interest income on collected revenues that are invested until they are needed to pay County expenses and obligations. The interest income varies depending on the timing of revenue collections and interest rates in the market. Other miscellaneous revenues include the sale of surplus property. Miscellaneous revenues are projected at \$3.8 million, a decrease of \$30 million from the FY 2008-09 adopted budget. This decrease is primarily attributed to the reclassification of fire, road, library and park impact fees, as well as fire assessment fees to the Licenses and Permits category. This reclassification was required because of a change in the State Chart of Accounts. In addition, interest income revenues are projected to be \$3.1 million lower than last year because of lower interest rates.

5% Estimated Receipts is a calculation of current revenues to recognize that full collection of all projected revenues often does not occur. It also provides a margin of error in revenue estimation that precludes a reduction of programs and services if projected revenues do not materialize. For example, ad valorem taxes are projected at 100% collection per F.S. Chapter 200. However, because of discounts that are provided by statute for paying taxes early, (i.e. 4% discount if paid in November, 3% discount if paid in December, 2% discount if paid in January, and 1% discount if paid in February) actual collections will be less than 100%. The reduction to projected revenues for FY 2009-10 totals \$9.8 million.

Non-Revenues total \$115.1 million, a decrease of \$28.1 million from FY 2008-09, and includes the appropriation of \$87.9 million in anticipated fund balance revenues, \$22.2 million in transfers from other funds, and \$5.0 million in excess fees. Major fund balances are identified in the Schedules Section, Page C-4.

Fund balance is a one-time revenue source that must be regenerated each year from increased revenues and/or expenditure savings. There is no guarantee that fund balance monies will be available the following fiscal year. Therefore, if the same amount of fund balance used for operating purposes in the previous fiscal year is not generated to help fund the ensuing budget a tax increase or service and program reductions may be necessary. As a general budget rule, to ensure that the county budget does not become reliant upon large amounts of cash carryover to fund ongoing operating costs, excess carryover fund balance is used for one time capital purchases or to increase reserves.

Excess Fees are remitted to the County by the Tax Collector, Clerk of the Court, Property Appraiser and Sheriff's Office. The Board of County Commissioners transfers General fund revenues to these offices to support their operations or to pay for services provided. At the end of the fiscal year, any unspent funds from the previous year are returned to the County as excess fees. The Clerk of the Court also remits excess fees from the recording function when those revenues exceed the cost of providing the recording services. The estimated excess fees for FY 2009-10 total \$5 million, which is \$1.9 million higher than

was adopted in FY 2008-09 and primarily reflects a more accurate projection of the Tax Collector excess fees.

Transfer from Other Funds includes the interfund transfers described below, as well as the 5% administrative service fee assessed against funds other than the General fund to help defray administrative services provided to programs in those funds. These services include the County Manager, County Attorney, Board Support, Budget, Procurement, Employee Services, Information Outreach, and Information Technology. Transfer from other funds totals \$22.2 million for FY 2009-10.

Interfund Transfers are the shifting of revenue from one fund to another to provide for consolidated services from a special funding source, such as the transfer of General fund monies to the Library fund to consolidate library expenditures in one fund. Interfund transfers are classified as non-revenue because they originate from current revenues in one fund and are expended in another fund. This would result in the double counting of the revenues and an artificial increase in the total budget, unless they are subtracted from the total. To reflect an accurate budget total, \$18.4 million in transfers between operating budgets are subtracted out of the bottom line budget as shown on the “Fiscal Year 2009-10 Summary” on page 1 of this message.

AD VALOREM TAXES (PROPERTY TAXES)

The proposed budget presented in this document is predicated on the following tax rates:

	FY 2008-09 Adopted Tax Rates	FY 2009-10 Adopted Tax Rates	Change
<u>Countywide Funds</u>			
General	4.6511	4.6511	0.0000
Emergency Medical Services MSTU	0.4651	0.4651	0.0000
Public Lands Debt Service	0.1101	0.1101	0.0000
Total Countywide Funds	5.2263	5.2263	0.0000

Special Taxing Districts

Stormwater, Parks and Roads MSTU	0.4984	0.4984	0.0000
Fire Rescue MSTU	0.3222	0.3222	0.0000

EXPENDITURES

The FY 2009-10 budget totals \$ 314.6 million, a decrease of \$43.3 million from the FY 2008-09 budget of \$357.9 million. In a budget as large and as complex as Lake County’s budget, there are many increases and decreases in programs and capital improvements. The following is a fund-by-fund discussion of the FY 2009-10 budget.

GENERAL (FUND 001)

The FY 2009-10 budget totals \$157,121,495 and is funded by a 4.6511 millage rate, which is the same millage rate adopted for FY 2008-09. Major changes in FY 2009-10 revenues and expenditures compared with FY 2008-09 are identified below:

General Fund Revenues

General Fund revenues total \$157,121,495, a decrease of \$12,515,544 below FY 2008-09 adopted revenues. The following list identifies the major changes in revenues:

<u>General Fund Revenues</u>	<u>Budget Change</u>
Ad Valorem Taxes at 4.6511 Mills	\$ (8,953,916)
State Sales Tax	(800,000)
State Revenue Sharing	(500,000)
Public Works LAP Funds	(2,051,000)
Court Technology Fee	(350,000)
Court Facility Fee	450,000
Room/Boarding of Prisoners	(685,000)
Interest Income	(1,229,000)
Administrative Fees	(400,767)
Excess Fees - Sheriff and Clerk of the Circuit Court	(630,075)
Excess Fees - Tax Collector	2,500,000
All Other	134,214
Total	<u><u>\$ (12,515,544)</u></u>

Ad Valorem Taxes – The ad valorem tax revenue at the rate of 4.6511 mills at 95% raises \$84,464,903 or 53.8% of all General fund revenues. The countywide taxable value for Lake County is \$19.122 billion, an 8.8% decrease over the FY 2008-09 taxable value of \$20.966 billion. The taxable value of new construction this year totaled \$395.8 million compared to \$714.3 million the previous year. The reduction in the tax base reflects lower assessed values of properties because of the decline in the economy and foreclosures.

State Sales Tax – The State remits to municipalities and counties, one-half penny of the State’s 6-cent sales tax which is distributed pursuant to F.S. 218.62. The revenue projection for FY 2009-10 totals \$11.2 million which is an \$800,000 decrease from the adopted estimate in FY 2008-09 and reflects lower collections because of the downturn in the economy.

State Revenue Sharing – The County shares in State Revenue Sharing dollars which is administered by the Florida Department of Revenue and is funded by state cigarette and sales taxes. The projected

revenues of \$4.7 million are \$500,000 below last year's adopted revenue and is reflective of the general economic downturn.

Public Works LAP Funds – In July 2004 the Lake County Board of County Commissioners approved a Local Agency Program (LAP) agreement with the Florida Department of Transportation. The LAP agreement is a reimbursable-type grant. FDOT reimburses the County as expenses are incurred. Projects and revenues for FY 2009-10 which total \$7.2 million and include 10 stimulus funding projects have been moved to Federal/State Grants Fund 1300.

Court Technology Fee – F.S. 28.24(12)(e) provides for a \$2 recording fee to fund court information technology needs, including the offices of the state attorney, public defender and criminal conflict and civil regional counsel. Because recordings are down related to the construction industry and real estate sales, the revenue estimate for FY 2009-10 totals \$450,000, a decrease of \$350,000 from the prior year.

Court Facility Fee – On August 18, 2009 the Board of County Commissioners approved an increase in the Court Facility Fee from \$15 to \$30 as provided by F.S. 318.18. These revenues are estimated at \$1.1 million for FY 2009-10, and increase of \$450,000 over the prior year and will be used to offset operating and maintenance expenses related to the County's court facilities.

Room/Boarding of Prisoners – A higher average daily inmate population for the Lake County Corrections Center reduces the capacity to house prisoners from other jurisdictions and/or the State. The FY 2009-10 revenue estimate of \$65,000 is \$685,000 less than the amount adopted in FY 2008-09.

Interest Income – Interest income is earned on collected revenues that are invested until they are needed to pay County expenses and obligations. The interest income varies depending on the timing of revenue collections and interest rates in the market. The FY 2009-10 estimate of \$1,421,000 reflects a \$1,229,000 decrease because of lower interest rates.

Administrative Fees – A 5% administrative fee is paid to the General Fund from other funds to partially offset administrative services provided to those funds by Budget and Contract Services, Employee and Citizens Services, Procurement, County Manager and Board Operations, County Attorney, etc. which are funded in the General Fund. The FY 2009-10 budgeted revenues of \$3,475,034 is \$400,767 less than in FY 2008-09 and is reflective of the overall lower fund budgets for FY 2009-10.

Excess Fees – Excess fees are remitted to the County by the Tax Collector, Clerk of the Court, Property Appraiser and Sheriff's Office. The Board of County Commissioners transfers General fund revenues to these offices to support their operations or to pay for services provided. At the end of the fiscal year, any unspent funds from the previous year are returned to the County as excess fees. The Clerk of the Court also remits excess fees from the recording function when those revenues exceed the cost of providing the recording services. For FY 2009-10 The Clerk of the Circuit Court does not project any excess funding, a reduction of \$384,954 and the Office of the Sheriff projects \$250,000, a reduction of \$245,121 from the previous fiscal year. The projection for the Tax Collector is \$4,742,000 an increase of \$2.5 million over the previous year which reflects a more accurate projection based on historical collections.

General Fund Expenditures

The FY 2009-10 General fund budget totals \$157,121,495 compared to the FY 2008-09 Adopted Budget of \$169,637,039, a decrease of \$12,515,544, or 7.4%. Major changes in General fund expenses are as follows:

<u>Program/Category</u>	<u>Budget Change</u>
Salary/Benefit reductions from deletion of 32 full-time and 4 part-time positions and implementation of furlough days	\$(2,210,403)
Group Insurance – reduction in contribution to \$8,200	(353,443)
Elimination of Post Employment Health Insurance funding	(138,303)
Professional Services	(638,171)
Corrections – Inmate Medical Care	(120,000)
Contractual Services – primarily Astatula fuel site clean-up	384,598
Medicaid – Hospital/Nursing Home Payments	432,308
Communications and Freight	(867,043)
Chargeback – Contra Expenditures – Reprographics to Internal Service Fund	983,247
Freight and Postage	212,025
Utility Services	171,186
Rental and Leases	(431,973)
Insurance	150,628
Repair and Maintenance	(1,136,046)
Office Supplies	(219,559)
Operating Supplies	(239,559)
Books and Publications	(132,099)
Machinery and Equipment	(619,669)
Capital Improvements – primarily South Lake Park (\$2 million)	1,612,700
Public Works LAP Projects – Moved to Federal/State Grants Fund 1300	(2,721,000)
Aid to Government Agencies	(263,934)
Ad Valorem Taxes to Municipalities (CRA's)	(716,909)
Transfer to Debt Service	544,400
Transfer to Library Fund	(509,532)
Transfer to Public Transportation Fund	(576,877)
Transfer to Environmental Utilities	(406,091)
Transfer to Capital Project Fund (Primarily Judicial Center Adjustment)	(5,271,366)
Transfer to Clerk of the Circuit Court	(90,288)
Transfer to Sheriff's Office	(1,111,965)
Transfer to Tax Collector	(34,808)
Transfer to Property Appraiser	(62,424)
Economic Stabilization/Economic Development Reserve - \$19.4 million	3,985,740
Reserve for Operations	(306,509)
Special Reserve	(1,000,000)

<u>Program/Category</u>	<u>Budget Change</u>
Reserve for Contingency	(500,000)
All Other	(314,405)
Total	<u>(\$12,515,544)</u>

COUNTY TRANSPORTATION TRUST (FUND 1120)

Department: Public Works, Pages E-11, F-129

Major revenues in the County Transportation Trust fund include: the 6 Cents Local Option Gas Tax; the 5th and 6th Cent Constitutional gas tax; 7th cent County Gas Tax; the 9th Cent Gas Tax totaling \$10,141,250; other revenues totaling \$705,174, and fund balance revenues of \$3,435,563.

The FY 2009-10 budget of \$14,281,987 provides for administrative operations, engineering operations, funding and production, and road operations. No major road construction is funded from gas taxes. Road construction is funded from Road Impact Fees (construction), Sales Taxes (equipment and resurfacing) and the Roads MSTU (micro-resurfacing). Gas taxes which are estimated at \$10.1 million are \$427,500 below FY 2008-09 adopted revenues.

LAKE COUNTY AMBULANCE (FUND 1220)

Department: Non-Departmental, Pages E-14, F-175

The Lake County Ambulance fund was established to account for the ad valorem tax subsidy provided to the Lake-Sumter Emergency Medical Services. Lake-Sumter EMS is a governmental corporation created by Lake and Sumter Counties pursuant to Chapter 163, Florida Statutes. It is governed by a Board of Directors representing county government, municipalities, hospitals and citizens. The Medical Director oversees the medical protocol and guidelines for emergency medical response, patient care and quality development programs. The FY 2009-10 budget of \$10,063,171 is supported by a .4651 millage rate, which is equal to the current millage rate.

COUNTY LIBRARY SYSTEM (FUND 1900)

Department: Public Resources, Pages E-16, F-107

The County Library System fund was established to account for revenues and expenses related to the operation of the library system which includes 9 member libraries and 6 branch libraries. Library services are free to Lake County residents. Library Services has reciprocal borrowing agreements with Marion, Orange, Osceola, Polk, Seminole and Volusia Counties that allows for access to their libraries. The FY 2009-10 budget totals \$5,397,852, a reduction of \$765,549 or 12.4% from the FY 2008-09 adopted budget. Major changes for the FY 2009-10 budget include the elimination of five positions.

Operating impacts include the closing of the Astor and Paisley libraries one weekday, the elimination of the Books-by-Mail program (except for the homebound), possible reduction in the hours of operation at the Cagan Crossing Community Library, and longer turnaround times for patrons to receive library materials. In addition, all responsibility for processing new books will be shifted from headquarters to the branch libraries. The new Cooper Memorial Library will open in August 2009. This 50,000 sq. ft. facility will offer wireless computer access, and state-of-the-art reference materials and resources. The library also will serve as the principal depository and access for Law Library materials. The library is a joint partnership of Lake Sumter Community College, the Lake County Board of County Commissioners, and the University of Central Florida. The General fund transfer to the Library Services fund for FY 2009-10 is \$4,247,155, which is a \$509,532 decrease from the FY 2008-09 adopted transfer.

LIBRARY IMPACT FEE TRUST (FUND 1070)

Department: Public Resources, Pages E-18, F-107

The Library Impact Fee Trust fund accrues monies from library impact fees charged against new construction in the county. Library projects funded by impact fees must be growth-related. Impact fee revenues are estimated at \$85,500 for FY 2009-10, a reduction of \$199,500 from FY 2008-09 adopted revenues. The reduction in impact fees is reflective of the downturn in the construction industry. Other revenues, including interest income of \$14,250. The FY 2009-10 budget of \$99,750 is allocated for library construction projects throughout the County based on recommendations from the Library Impact Fee committee.

PARK IMPACT FEE TRUST (FUNDS 1081, 1082, 1083)

Department: Public Resources, Pages E-20, E-22, E-24, F-107

The Board of County Commissioners adopted park impact fees in November 2003, and collections began in January 2004. These impact fees are assessed against new construction in the unincorporated areas of the County, and are expended for growth-related park development within three park impact fee districts. The budgets for the three districts in FY 2009-10 total \$37,620 and are comprised of \$34,865 in impact fees and \$2,755 in interest income. Continued funding is provided for improvement projects at P.E.A.R. Park, North Lake Community Park, and the Ferndale Preserve.

CHRISTOPHER C. FORD COMMERCE PARK (FUND 1140)

Department: Economic Growth and Redevelopment, Pages E-26, F-37

The Christopher C. Ford Commerce Park is located on US Highway 27 at the crossroad of SR 19 and the Florida Turnpike. The County purchased the land for an industrial park in the 1980's following catastrophic freezes which virtually wiped out the citrus crops. All parcels in the industrial park have

been purchased. The FY 2009-10 budget totals \$982,546 and is funded by \$11,400 in interest income, a \$250,000 loan repayment from the Resort/Development Tax fund on a \$1 million contribution to the Lake-Sumter Community College for the development of their sports complex, and \$721,146 in fund balance. The FY 2009-10 budget includes \$76,523 in mowing, maintenance and other operating expenses and a \$500,000 transfer to the Facilities Expansion Capital Fund 3810 for the Judicial Center Expansion project. The balance of \$405,423 is placed in a reserve to help fund future capital expansion projects.

ROAD IMPACT FEES (FUNDS 1151, 1152, 1153, 1154, 1155, 1156)

Department: Public Works, Pages E-28, E-30, E-32, E-34, E-36, E-38, F-129

The Road Impact Fees funds accrue monies from transportation impact fees charged against new construction in the County. Road projects funded by impact fees must be growth-related and located on one of the six districts in which monies are collected.

Impact fee revenues are estimated at \$1,970,300, interest income at \$373,350, a loan repayment of \$376,219 from the Renewal Sales Tax Capital Project fund for acceleration of three road projects (the widening and resurfacing of CR-46A, CR-439 and CR-445A) and fund balance revenues of \$24,505,640 for FY 2009-10. The total budget for all impact fee programs is \$27,225,509. The high carry-over fund balance is due to the restrictions placed upon the usage of monies with regards to the location of projects, as well as the need to accumulate monies before beginning a major project. Major construction projects for FY 2009-10 include:

CR-42 Intersection with SR-19	\$ 1,940,000	
CR-437 Intersection with Wolf Branch Rd.	976,000	
Old 441 from SR-19 to Dora Ave.	1,000,000	
CR-448 Intersection with Lois Drive	700,000	
CR-44 Intersection with CR-44 (Leg A)	600,000	
CR-466A from Sumter County to; US-27/US441	3,000,000	
CR-473 Intersection with Treadway School Rd.	550,000	
Radio Rd. from US-441 to Treadway School Rd.	1,100,000	
SR-50 from CR-565 to CR-33	900,000	
Sunset Ave. and S. Sunset Ave. from Mascotte city limits to CR-33	1,000,000	
19 Other Road Projects		4,280,000
Reserves for future projects in the 5-year road program	<u>11,179,509</u>	
Total	<u>\$27,225,509</u>	

FISH CONSERVATION (FUND 1190)

Department: Public Resources, Pages E-42, F-107

Lake County receives an allocation for the additional levy of \$1.00 on all fishing licenses sold within the County. This surcharge is derived from a 1967 Special Act, as amended in 1975. These funds can be used for fish conservation projects, including vegetation control, habitat improvement and access improvement with prior approval of the Florida Fish and Wildlife Conservation (FFWC). Past projects have included the purchase of fish tagging equipment, stocking of fish, fishing dock installations and repairs and the addition of Blueways trails. The FY 2009-10 budget totals \$10,203 and is funded by fishing license surcharge revenues of \$9,728 and interest income of \$475. Funds are budgeted in a reserve until sufficient funds accumulate to apply towards a project.

STORMWATER MANAGEMENT MSTU (FUND 1230)

Department: Public Works, Pages E-44, F-129

Stormwater programs include basin studies and the floodplain management program, which provides an application process for federally backed flood insurance. Drainage, water quality related improvements and residential lot grading inspections also are administered through the Stormwater Section. The \$1,639,852 budget for FY 2009-10 is supported by a portion of the ad valorem tax revenues generated from the Stormwater, Parks and Roads ad valorem millage of .4984 mills, which is the same as the FY 2008-09 millage rate. Revenues for FY 2009-10 include ad valorem taxes - \$995,088, interest income - \$109,345; other revenues - \$7,600; and fund balance -\$527,819. Major stormwater projects for FY 2009-10 include:

Astor Flood Study	\$ 100,000
Harbor Oaks Retrofit	\$ 100,000
Lower Palatlahaha Basin Study	\$ 300,000
Lake Eustis/Lakeshore Drive Retrofit	\$ 300,000
Royal Trails Flood Study	\$ 100,000
Wolfbranch Road Retrofit	\$ 100,000

PARKS SERVICES MSTU (FUND 1231)

Department: Public Resources, Pages E-46, F-107

A portion of ad valorem taxes generated from the Stormwater, Parks and Roads millage of .4984 mills supports parks maintenance and improvement programs. The FY 2009-10 budget of \$3,087,895 is funded by \$2,802,315 in ad valorem tax revenues, \$70,132 in interest income and other revenues, and \$215,448 from carry-over fund balance revenues. All park operations previously funded by the General fund are now funded by the Parks Services MSTU. Maintenance activities include repair and maintenance of ball fields, infields and tracks. Major capital projects include P.E.A.R Park building renovations and other improvements - \$163,087; Ferndale Preserve improvements - \$50,000; Lake Idamere Park improvements - \$55,292; and Pine Forest Park and Palatlahaha River Park - \$10,000 each.

ROADS SERVICES MSTU (FUND 1232)

Department: Public Works, Pages E-48, F-129

Allowable uses of the portion of ad valorem taxes generated from the Stormwater, Parks and Roads millage of .4984 mills includes construction of new roads or maintenance of existing roads in the unincorporated areas of the County. The FY 2009-10 budget of \$1,741,346 is supported by ad valorem taxes of \$995,087, interest income of \$16,150 and carry-over fund balance revenues of \$730,109. Maintenance activities for FY 2009-10 include resurfacing and micro-resurfacing of roads.

EMERGENCY 911 (FUND 1240)

Department: Public Safety, Pages E-50, F-119

The Emergency 911 fund accounts for monthly user charges on telephone service for operation and maintenance of the E-911 System, as well as for capital equipment purchases. The system is comprised of nine Public Safety Answering Points (PSAP's). Ongoing responsibilities associated with maintenance of the system include review and revision of operating protocol procedures, and maintenance of the database by which calls are correctly routed by the computer system. The system is fully funded through a monthly service charge on telephone bills. The 50-cent rate for land-line and cellular phones for FY 2009-10 is the same as the current rates and funds a budget totaling \$4,216,569. Revenues include emergency service fee revenues of \$1,379,400, interest income of \$47,500, and fund balance revenues of \$2,789,669. The FY 2009-10 budget provides for on-going routine operation and maintenance of the E-9-1-1 system.

RESORT/DEVELOPMENT TAX (FUND 1250)

Department: Public Resources, Pages E-52, F-107

Programs and services provided by the Tourism and Business Relations Division of the Public Services Department are funded primarily by the resort/development tax. This tax is levied on all short-term rentals of 180 days or less. The tax was first enacted in 1984 at 2%, and was increased to 4% on March 31, 2003. The FY 2009-10 budget of \$2,799,144 is funded by \$2,085,145 in resort tax revenues, \$9,500 in interest income, \$237 in other revenues, and \$704,262 in fund balance revenues. Primary activities include advertising on radio, television and in the print media, and working with business and event planners to increase the number of event days resulting in higher hotel/motel occupancy rates.

MUNICIPAL SERVICES BENEFIT UNITS (FUNDS 1290, 1370, 1450)

Department: Non-Departmental, Pages E-54, E-56, E-64, F-175

Three MSBU's (Greater Hills, Greater Groves and Greater Pines) were established for the common area maintenance, such as landscaping, pool maintenance, janitorial services and street lighting within these subdivisions. An annual assessment is collected on the property owner's tax bill to cover these costs. By Board of County Commissioner policy, no similar MSBU's will be established and administered by

County staff as these services are typically administered by a homeowner's association. The budgets for the three MSBU's total \$871,728 for FY 2009-10.

INFRASTRUCTURE SALES TAX REVENUE (FUND 1410)

Department: Non-Departmental, Pages E-60, F-175

The County's share of the once-cent sales tax is collected in the Infrastructure Sales Tax Revenue fund and is then transferred to other funds for allowable expenditures. FY 2009-10 appropriations include funding for debt service payments for the county-wide 800 MHz radio system transferred to the Renewal Sales Tax Debt Service Fund 2610, repayment for accelerated road construction projects to the Road Impact Fee District 2 Fund 1152, funding for park improvements to the Parks Capital Project Fund 3020, and the administrative service fee to the General Fund 0010. The balance of collections is transferred to the Renewal Sales Tax Capital Project Fund 3030 and Renewal Sales Tax Capital Project Fund-Public Works Fund 3040.

Fifty percent must be used for transportation purposes and fifty percent for purposes allowed by F.S. 212.055(2). Sales tax revenues are estimated at \$9,500,000 and interest income at \$4,750 for a total FY 2009-10 budget of \$9,504,750. Of this amount, \$500,250 is allocated to administrative costs, and \$9,004,500 is divided equally for transportation and other uses. (See the Capital Improvement Section, Pages H-3, H-11, H-19 and the Non-Departmental Section, Page F-177 for the allocation of these funds).

STREET LIGHTING (FUNDS 1430, 1460, 1470)

Department: Non-Departmental, Pages E-62, E-66, E-68, F-175

Three MSBU's (Village Green, Picciola Island and Valencia Terrace) were established to provide residential street lighting within these subdivisions. An annual assessment is collected on the property owner's tax bill to cover these costs. By Board of County Commissioner policy, no similar MSBU's will be established and administered by County staff. The budgets for the three MSBU's total \$34,508 for FY 2009-10.

LAW ENFORCEMENT TRUST (FUND 1330)

Constitutional Officers: Office of the Sheriff, Pages E-56, F-153

The FY 2009-10 budget for the Law Enforcement Trust Fund totals \$102,028. Law Enforcement Trust revenues are primarily generated from locally confiscated drug money. These confiscated funds are generally used to replace law enforcement equipment in the Sheriff's Office.

LAKE COUNTY ENVIRONMENTAL RECOVERY (FUND 1500)

Department: Environmental Utilities, Pages E-70, F-47

Civil penalties related to enforcement actions for violations of Chapter 6 and Chapter 9 of the Land Development Code are used to restore polluted areas to their former condition, enhance pollution control activities, or purchase pollution control equipment. Funding for the FY 2009-10 budget totals \$116,253 comprised of pollution control fines - \$6,175, interest income - \$1,377, and fund balance revenues - \$108,701. FY 2009-10 expenditures include the Home Heat Oil Recover Program and the Adopt-A-Lake Program, as well as pollution control equipment.

LAKE COUNTY CODE ENFORCEMENT (FUND 1510)

Department: Conservation and Compliance, Pages E-72, F-25

Fines related to code violations, such as abandoned property; overgrown property; trash and debris; boat, recreational vehicle and other parking violations; etc. are used for mowing, clearing, managing, and demolition of properties. The FY 2009-10 budget totals \$192,699. Projected revenues included code violation fines - \$8,550; interest income - \$950; and fund balance revenues - \$183,199.

BUILDING SERVICES (FUND 1520)

Department: Growth Management, Pages E-74, F-71

Building Services is a Division of the Growth Management Department and is a self-supporting program that administers and enforces all building and licensing laws, rules and regulations, as well as performs building inspection activities. Enforcement and inspection activities are supported by a variety of fees for services. The FY 2009-10 budget totals \$1,522,437. Projected revenues include building permit fees - \$1,366,371; protective inspection fees - \$28,094; administrative service fees - \$60,317; contractor license fees - \$31,719; other revenues - \$34,630; and fund balance revenues - \$1,306. An overall reduction in the building construction sector reduced the workload in the Building Services Division. As a result 16 authorized full-time positions were eliminated from the budget in mid-FY 2007-08 reducing Building Services authorized positions from 52 to 36. Another 16 full-time and two part-time positions are eliminated in FY 2009-10, leaving a core staff of 20 employees. In addition, in March 2009, the Division staff went to a 32-hour work week, with the offices closed on Fridays.

COUNTY FIRE RESCUE (FUND 1680)

Department: Public Safety, Pages E-76, F-119

The Fire Rescue budget totals \$21,879,005 for FY 2009-10. Projected revenues include \$3,247,759 in ad valorem taxes from a .3222 millage rate, fire assessment fees - \$16,296,750; General fund transfer - \$550,000; Lake County Ambulance Fund transfer - \$250,000; interest income - \$95,000; other revenues - \$504,669; and fund balance revenues - \$934,827.

The FY 2009-10 budget reflects the addition of 12 firefighter positions initially funded by a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the federal Department of Homeland Security. The firefighter positions will be used to back fill positions, thus reducing overtime costs, until they are needed to staff the Paisley and Clermont area stations when they are completed.

FIRE SERVICES IMPACT FEE (FUND 1690)

Department: Public Safety, Pages E-78, F-119

Fire Impact Fee revenues are collected in the unincorporated areas of the County and the cities of Astatula, Howey-in-the-Hills and Lady Lake (excluding The Villages), and are used for constructing and equipping new fire stations to provide fire and medical response as the County continues to grow. The FY 2009-10 budget of \$800,668 is funded by \$207,100 in impact fees, \$28,500 in interest income, and \$565,068 in fund balance revenues. Fund balance revenues are high because of the need to accumulate revenues to pay for major construction projects. Application has been made for \$3.9 million in stimulus funding to construct three fire stations: Paisley, Astatula, and Altoona. If approved, these funds would be matched by \$600,000 in fire services impact fee revenues.

EMPLOYEE BENEFIT (FUND 1800)

Department: Employee Services and Quality Improvement, Pages E-80, F-43

Commissions from vending machines located in County facilities are accounted for in the Employee Benefit fund under Lake County Board of County Commissioners' policy LCC-41. Recommendations for the expenditure of these funds are made by the Employee Benefits Committee, a five-member committee appointed by the County Manager. Expenditures can include an activity which is reasonably expected to improve morale, to engender employee spirit of community, or to demonstrate collective appreciation for co-workers. The use of these funds to purchase alcoholic beverages, award cash gifts, or other individual gifts is prohibited. The budget for FY 2009-10 totals \$486.

ANIMAL SHELTER STERILIZATION TRUST (FUND 1850)

Department: Public Safety, Pages E-82, F-119

In May 2006, the Board of County Commissioners established the Animal Shelter Sterilization Trust fund for the operation of a spay/neuter program at Lake County Animal Services. Funding is derived from donations, estimated at \$41,800 for FY 2009-10, and from the sale of impounded animals that are not reclaimed by their owners, estimated at \$23,750. Other revenues include interest income at \$1,900 and \$125,084 in fund balance revenues. The total budget for FY 2009-10 is \$192,534.

COMMUNITY DEVELOPMENT BLOCK GRANT (FUND 1200)

Department: Growth Management, Pages E-84, F-71

The Community Development Block Grant (CDBG) program is administered at the federal level by the U.S. Department of Housing and Urban Development, which makes funds available to local governments. Lake County became an entitlement community in 1999 and started receiving funds in 2000. The Cities of Tavares, Lady Lake and Minneola, and the Towns of Montverde, Astatula, and Howey-in-the-Hills receive a share of the entitlement dollars pursuant to Urban County Partnership Agreements with Lake County. CDBG funds have been used for roadway paving and paying paving assessments, for housing rehabilitation, to expand meals-on-wheels deliveries and transportation services to seniors, to provide prescription assistance, to improve community centers, sidewalks and parks, and to construct American Disability Act (ADA) restrooms and entrances in public buildings. The budget for FY 2009-10 totals \$4,432,322. Of this amount \$3.1 million is funding for the Neighborhood Stabilization Program from the Housing and Economic Recovery Act of 2008 to purchase, rehabilitate and resell housing units as affordable housing.

PUBLIC TRANSPORTATION (FUND 1210)

Department: Community Services, Pages E-86, F-13

Public paratransit and fixed-route services are provided to citizens and visitors in Lake County through a contracted service provider. LakeXpress fixed-route service began on May 21, 2007 primarily along the U.S. Highway 441 corridor, including The Villages, Eustis and Leesburg. A third route through Mount Dora and Tavares began in July 2008. On July 1, 2009 a fourth bus route began operating from the Altoona Post Office on S.R. 19 to the Community of Zellwood on U.S. 441, where passengers can transfer to LYNX route 44. Funding for the new route is primarily through a State service development grant. The Florida Department of Transportation (FDOT) also is extending the grant for Express Route service from the Park and Ride on S.R. 27 to downtown Orlando.

Lake County Connection is a state-funded program and provides low-cost transportation services to the transportation disadvantaged such as the mobility-impaired and mentally-impaired, as well as senior citizens. Currently the County contracts with MV Transportation, Inc. as its paratransit provider.

The FY 2009-10 budget totals \$7,058,960. Of this amount, \$1,124,512 represents a subsidy from General fund revenues. This is a decrease of \$576,877 from the FY 2008-09 adopted budget. Other revenues include \$4,412,456 in Federal and State grants, \$201,400 in fare revenues, \$297,135 in miscellaneous revenues and \$1,023,457 in fund balance revenues. Because funding is limited, staff will continue to evaluate all services. A goal is to move patrons from the paratransit service to the fixed-route service when possible, thus reducing paratransit trips which are more costly.

LAKE COUNTY AFFORDABLE HOUSING (FUND 1260)

Department: Community Services, Pages E-88, F-13

State Housing Initiatives Partnership (SHIP) funds are received from the State to assist low and moderate income households in the purchase of a home. These funds can be used for down payments, closing costs and mortgage buy downs for new homes, or for existing homes that have been or will be repaired within twelve months of transfer of title. The amounts remitted to Lake County are based on a percentage of documentary stamp collections. The FY 2009-10 budget totals \$2,402,343. Of this amount, \$2 million are prior year funds that remained unspent and have been carried over to the current year. \$402,343 are new grant revenues for the new Florida Homebuyers Opportunity Program.

SECTION 8 (COUNTY) (FUND 1270)

Department: Community Services, Pages E-90, F-13

The Section 8 Housing Program is funded through the U.S. Department of Housing and Urban Development. The program makes rental housing affordable to very low-income families through rental subsidies paid directly to the landlord on behalf of the participating family. In some cases a utility subsidy also is paid. The budget for FY 2009-10 totals \$2,949,874.

FEDERAL/STATE GRANTS (FUND 1300)

Departments: Community Services, Public Safety, Public Works Pages E-94, F-13, F-119, F-129

The Federal and State Grants fund is established beginning in FY 2009-10 to account for certain grant revenues that previously were budgeted in the General Fund. Since grant revenues must be spent for the purposes they were received, these revenues had to be tracked manually to assure that unspent funds were not inadvertently directed to other programs and services. With the establishment of this fund, these revenues will no longer be co-mingled with General Fund revenues. The FY 2009-10 budget totals \$8,486,720 and includes funding for LAP road projects totaling \$7,214,845, a federal/state grant commitment for funding to help construct and Emergency Operations Center for \$1,176,815, as well as smaller revenues associated with emergency medical service and nutrition assistance programs.

RESTRICTED LOCAL PROGRAMS (FUND 1310)

Departments: Community Services, Conservation and Compliance, Public Resources, Office of the Sheriff, Pages E-96, F-13, F-25, F-107, F-153

The Restricted Local Programs fund is established beginning in FY 2009-10 to account for certain restricted revenues that previously were budgeted in the General Fund. Since restricted revenues must be spent for the purposes they were received, these revenues had to be tracked manually to assure that unspent funds were not inadvertently directed to other programs and services. With the establishment of this fund, these revenues will no longer be co-mingled with General Fund revenues. The FY 2009-10 budget totals \$1,425,750 and includes funding for Sheriff Deputy training through traffic education and police education funds, boating license fees, revenues associated with the Florida arts and choose life license plate programs, as well as earmarked court cost and teen court fee revenues and alcohol and drug abuse revenues.

DEBT SERVICE (FUNDS 2510, 2610, 2710, 2810)

Department: Debt Service, Pages E-98, E-100, E-102, E-104, F-171

Four debt service funds totaling \$14,805,905 have been established to repay the principal and interest expenses related to long-term debt on various revenue and general obligation bond issues. In April 2007, the County issued \$34.7 million in general obligation bonds for the purpose of acquiring and improving lands within the County to protect drinking water resources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality. The principal, interest and reserve budget for the Public Lands Program Debt Service fund totals \$5,436,125 and is supported by a countywide millage rate of .1101 mills.

The County has sold three other revenue bond/bank issues backed by sales tax revenues. A \$4.4 million revenue bond issue backed by state sales tax revenues (used to replace racing tax revenues previously distributed by the state) for land acquisition and various park projects and walking and biking trails. The principal, interest and reserve budget for FY 2009-10 totals \$381,684.

A \$10 million commercial bank loan to help fund the \$34.4 million 800 MHz radio system backed by the County's share of a 1% local option infrastructure sales tax. The principal, interest and reserve budget for FY 2009-10 totals \$1,266,797.

An \$87.4 million revenue bond issue backed by the County's half-cent sales tax revenues for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations and Judicial Center and other governmental facilities. The principal, interest and reserve budget for FY 2009-10 totals \$7,721,299.

LANDFILL ENTERPRISE (FUND 4200)

Department: Environmental Utilities, Pages E-106, F-47

The Landfill Enterprise fund supports the Solid Waste Operations and Programs Divisions, as well as the operation of the Covanta plant. The Operations Division is comprised of landfill operations, residential drop-offs, scale services, and yard waste operations. The Programs Division includes hazardous waste, customer service, recycling and collection services. The staff manages the \$6.1 million contract with Covanta Lake, Inc. Covanta is a waste-to-energy facility that incinerates most solid waste. The FY 2009-10 budget totals \$22,622,983 and is supported by recyclable revenues - \$1,271,820; landfill operating income - \$3,780,000; disposal assessment fees - \$11,768,640; interest income and miscellaneous revenues - \$151,500; fund balance revenues - \$1,170,114; and a transfer from the General fund totaling \$4,480,909. The General fund transfer is \$406,091, or 8.3% below the amount that was transferred in FY 2008-09.

In addition, next year's budget for solid waste is predicated on a restructuring of the Covanta debt payment in January 2010 on the waste-to-energy plant which is wholly guaranteed by the service fee Lake County pays to Covanta for the disposal of waste. The Covanta debt restructure would utilize the existing \$5 million debt service reserve to pay down the principal balance on the loan used to construct the waste-to-energy plant, then the principal balance would be re-amortized over the remaining life of the loan to reduce annual debt service payments. This debt restructuring would save the County approximately \$1 million in cash flow annually. This savings is then available to partially offset operational expenses, as well as declining solid waste revenues.

In September 2009 the Board of County Commissioners approved the development and implementation of a Material Recovery Facility that will provide for the further separation and marketing of materials which make up the co-mingled recyclables, including the hiring of six part-time positions to perform the separation. First year gross revenues are estimated at \$554,000 and net revenues at \$384,000. The additional revenue will be used to offset landfill expenses and helps to maintain the current solid waste assessment of \$184.

SOLID WASTE CLOSURES AND LONG TERM CARE (FUND 4220)

Department: Environmental Utilities, Pages E-108, F-47

The Florida Department of Environmental Protection (FDEP) requires that a reserve fund be established to provide closing costs and long-term care costs for the County's landfills. The County has four closed disposal units under long-term care. They include: Central Landfill-Phase I, Lady Lake, Umatilla, and Loghouse. Reserve funding also is budgeted for two active disposal units, Central Landfill-Phase II and a C & D Landfill, as well as the Central Landfill-Phase III for which construction was completed in FY 2008-09. The FY 2009-10 budget totals \$4,923,509, comprised of \$74,000 in interest income and \$4,849,509 in fund balance revenues.

SOLID WASTE LONG TERM CAPITAL PROJECTS (FUND 4230)

Department: Environmental Utilities, Pages E-110, F-47

The Solid Waste Long Term Capital Projects fund was established to accumulate revenues and record expenditures associated with the construction of the Central Landfill-Phase III., which was completed in FY 2008-09.

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GENERAL LAKE COUNTY INFORMATION



History of Lake County

The region of Central Florida that is now known as Lake County has been inhabited for thousands of years. Evidence of the Timucuan Indians is throughout Lake County. There are more than 1,000 identified archeological sites in Lake County.

In 1562 a French Huguenot colony was established at the present site of Astor and was later wiped out by the Spanish. During the late 1560s, the Spanish established a system of missions throughout the Lake County area. By 1763 there were few Indians left in the area. During the Revolutionary War all of Florida belonged to the British and residents were loyal to that country.

In 1782, Spain re-occupied Florida and began awarding large tracts of land to reward favors. Forts were built throughout Lake County, known then as Mosquito County, to defend the settlers against the Seminole Indians. In 1823, at the Treaty of Moultrie Creek, the Seminoles were ordered to live in a reservation, most of which was in Lake County.

Towns grew and vanished. Other towns took their places. When the Civil War started in 1861, there were several large plantations and many small farms in Lake County. Florida became one of the states to secede from the Union. By the end of the Civil War in 1865, another homesteading act was in place, offering 160 acres of land to settlers who would live on the land for five years and improve it. The Homesteading Act offered a fresh start and many men and soldiers, both Rebel and Yankee, took advantage of the opportunity and came to Lake County to make their homes.

In May 1887, the Florida Legislature created Lake County. It was carved from Orange and Sumter counties, and was named for its 250 named lakes and 1,735 bodies of water. The courthouse, known as the Pioneer Building, was dedicated in 1889.

World War II took many Lake County men to war. Lake County was famous for the number of war bonds sold here and scrap metal collected. The first war bond sold in the United States was sold in Leesburg. Lake County was the site of a Prisoner of War camp during the Second World War.

Early industry consisted of reliance on the land: farming, citrus growing, lumber, turpentine, etc. All of this to some degree or another relied on the weather and time and time again big freezes killed not only crops and citrus, but also hopes and dreams. Back-to-back freezes in 1894 and 1895 devastated large and small farms alike. Lake County was known worldwide for its record crops of peaches, tomatoes, watermelon, ferns, and, of course, citrus. Other industries moved into Lake County and the economy grew.

Lake County's history is rich and diverse. Today, as in the past, Lake County is a pleasant place to live and work.

ORGANIZATIONAL CHART OF LAKE COUNTY GOVERNMENT

Fiscal Year 2009-10

CITIZENS OF LAKE COUNTY

CLERK OF COURTS
Neil Kelly

PROPERTY APPRAISER
Ed Havill

COUNTY COMMISSIONERS
Jennifer Hill
Elaine Renick
Jimmy Conner
Linda Stewart
Welton G. Cadwell

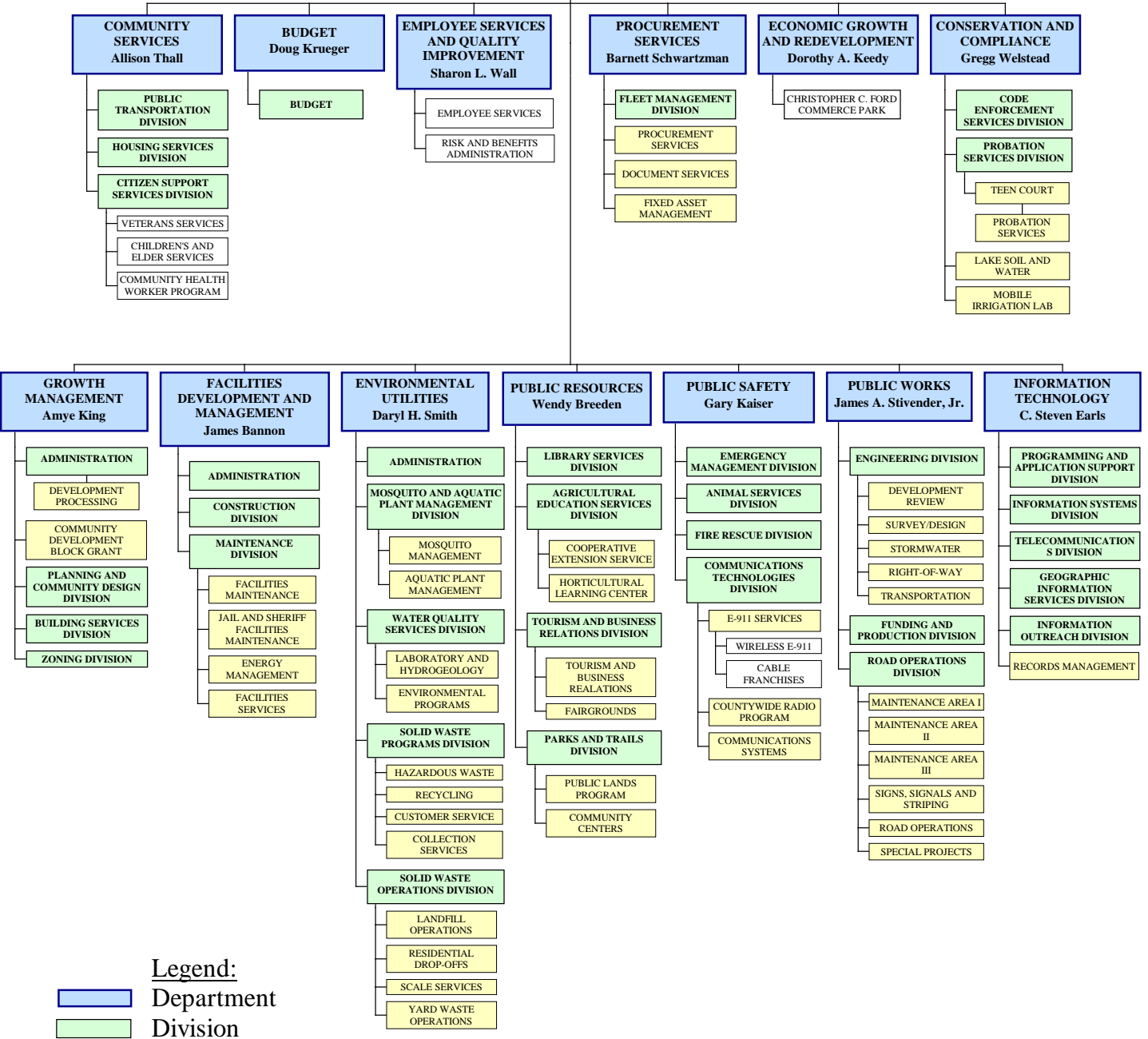
SHERIFF
Gary S. Borders

SUPERVISOR OF ELECTIONS
Emogene Stegall

TAX COLLECTOR
Bob McKee

COUNTY ATTORNEY
Melanie N. Marsh, Acting

COUNTY MANAGER
Sanford A. Minkoff, Interim



Legend:

- Department
- Division
- Section
- Program



LAKE COUNTY
FLORIDA



Welton G. Cadwell
Chairman, District 5



Jennifer Hill
Vice Chairman, District 1



Elaine Renick
Commissioner, District 2



Jimmy Conner
Commissioner, District 3



Linda Stewart
Commissioner, District 4



Sanford A. Minkoff
Interim County Manager



Melanie N. Marsh
Acting County Attorney



**COUNTY COMMISSION MEMBERS/
ELECTED OFFICIALS/APPOINTED OFFICIALS**

Commission Chairman

Welton G. Cadwell
District Five

Commission Vice-Chairman

Jennifer Hill
District One

Commission Member

Elaine Renick
District Two

Commission Member

Jimmy Conner
District Three

Commission Member

Linda Stewart
District Four

315 West Main Street, P.O. Box 7800, Tavares, FL 32778
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ELECTED OFFICIALS

Clerk of Courts

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www.lakecountyclerk.org

Property Appraiser

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Sheriff

Gary Borders
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www.lcso.org

Supervisor of Elections

Emogene Stegall
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www.elections.lakecountyfl.gov

Tax Collector

Bob McKee
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APPOINTED OFFICIALS

Interim County Manager

Sanford A. Minkoff
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DEPARTMENT DIRECTORS

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Sharon Wall
Employee Services and
Quality Improvement Director
Phone: (352) 343-9596
Fax: (352) 343-9883

www.lakecountyfl.gov



Commissioner Goals and Focus Areas

Lake County focused on innovation, progress, and long-term solutions when the Board of County Commissioners re-established eight long-term goals on January 18, 2008. Lake County Government's direction for the next 25 years will travel down a path designed to ensure that the citizens' desired lifestyle is attainable. Departments have been commissioned to develop strategies and implement programs geared toward achieving the specific goals which answer the question, "What do we want Lake County to be in 25 years?" Lake County is taking active steps to reach the following goals by 2030.

A. Lake County is a High Performance Organization

- Excellent customer service is expected and delivered.
 - Excellent and consistent telephone etiquette is routine.
- Effective internal communication strengthens the organization.
 - People are accessible and information is accurate.
- Effective external communication strengthens the community.
- Innovative change occurs from within.
- Internal service departments spark energy within the organization.
- Business processes are innovative and effective.
- Old is integrated with new.

B. Lake County is a Leader in Multi-jurisdictional Cooperation

- Strong, centralized county government realizes consistency of vision, regulation and direction.
- Lake County takes the lead in facilitating countywide cooperation across all entities.
- Regional cooperation is effective and constant.

C. The Economy of Lake County is Strong, Diversified, and Sustainable

- The residential and commercial tax bases are equitably balanced.
- High-end business centers are strategically placed along major corridors.
- Lake County has a good balance of jobs and housing opportunities.
- Targeted industries recognize Lake County as business-friendly and seek Lake County as their destination.

D. Lake County Offers a Quality, Reliable Transportation Network in a Multi-modal System

- The transportation network includes well-placed pathways for roads, bicycles, pedestrian walkways, buses and rail.

E. Social Services are Provided to Those in Need Throughout the Entire County

- Lake County coordinates the provision of social services and affordable housing through the private sector and through non-profit organizations.

F. Lake County Preserves Environmental Resources

- Major systems, such as lakes and wetlands, are preserved.
- The County offers a network of resource-based recreation: i.e. trails and hiking.
- County infrastructure and structures reflect maximum energy efficiency.



Commissioner Goals and Focus Areas

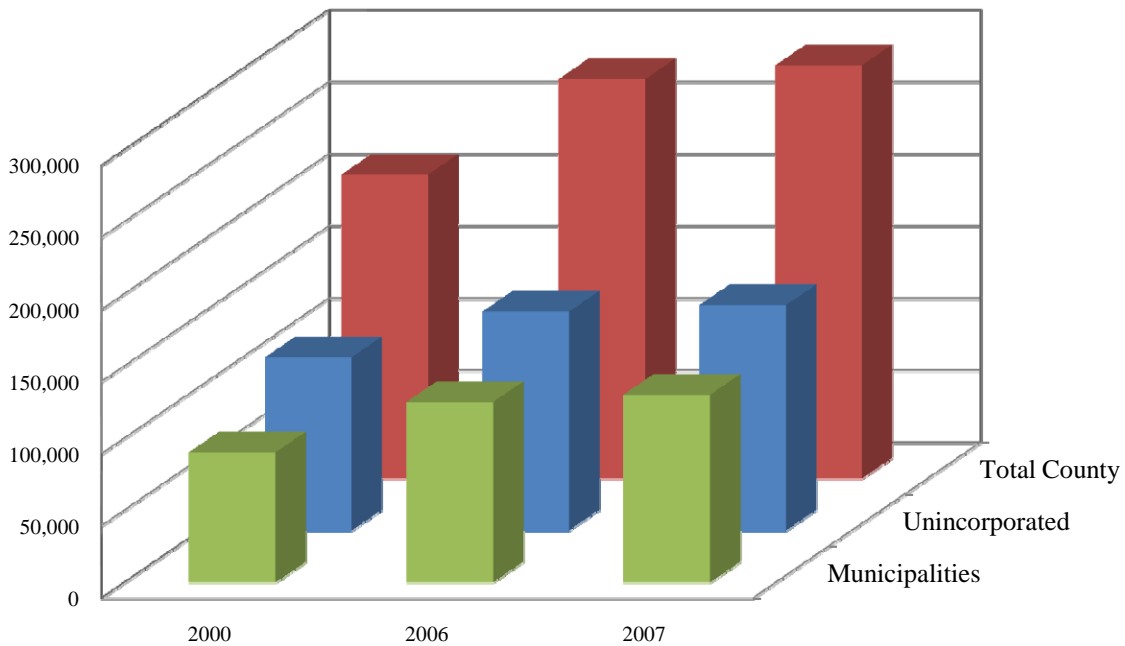
G. Urban Development is Well Planned and Implemented

- Distinctive, small towns or communities are preserved.
- Responsible utility services are available outside of municipal boundaries through partnerships with private and public providers and wholesale agreements.
- Urban form is designed (outlined) by green space and density and clustering is appealing.

H. Appearance of Lake County is Esthetically Pleasing and Well Designed

- Uniform countywide design standards are applied along major corridors.

LAKE COUNTY, FLORIDA Population

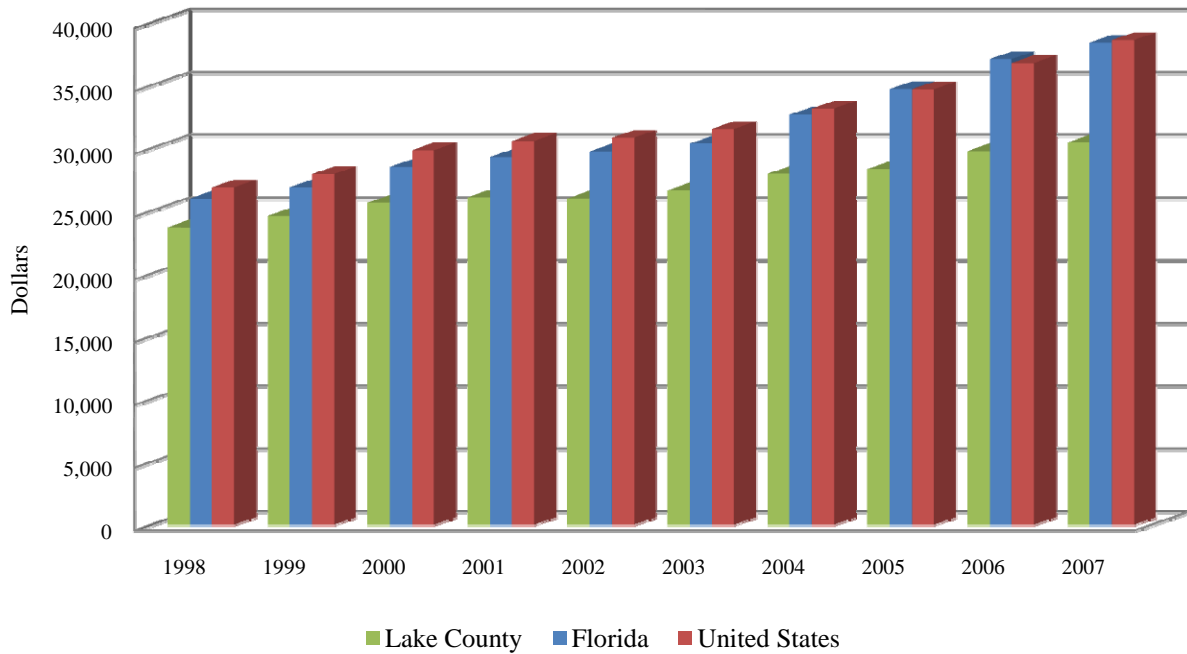


Population Distribution (Rounded)				
	2000	2006	2007	Average Annual Growth 2000-2007
Astatula	1,298	1,591	1,649	3.9%
Clermont	9,338	22,097	22,882	20.7%
Eustis	15,106	17,766	18,401	3.1%
Fruitland Park	3,186	3,628	3,829	2.9%
Groveland	2,394	5,923	6,983	27.4%
Howey-in-the Hills	956	1,156	1,223	4.0%
Lady Lake	11,828	12,805	12,842	1.2%
Leesburg	15,956	18,841	19,934	3.6%
Mascotte	2,687	4,270	4,478	9.5%
Minneola	5,435	9,440	9,203	9.9%
Montverde	882	1,183	1,189	5.0%
Mount Dora	9,418	11,125	11,945	3.8%
Tavares	9,700	12,552	13,013	4.9%
Umatilla	2,214	2,672	2,601	2.5%
Unincorporated Lake County	120,129	151,734	156,327	4.3%
TOTAL	210,527	276,783	286,499	5.2%

Source: Florida Statistical Abstract 2007, 2008

LAKE COUNTY, FLORIDA

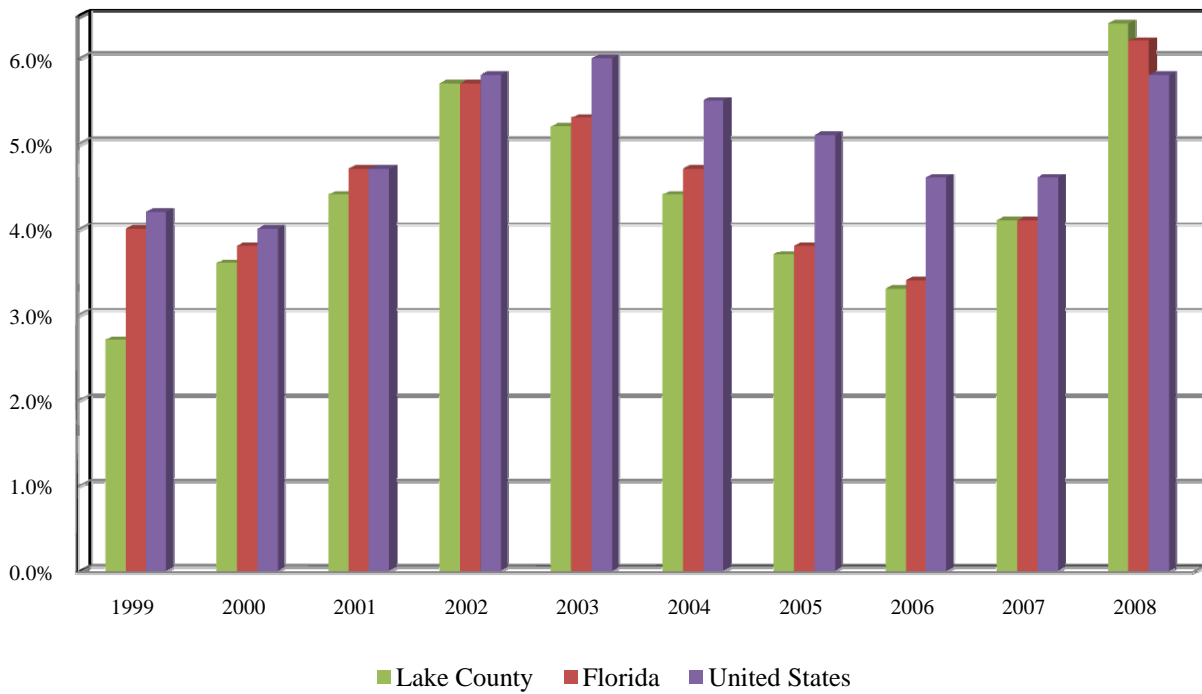
Per Capita Personal Income



Per Capita Personal Income						
Year	Lake County	Percent Change	Florida	Percent Change	United States	Percent Change
1998	23,698	-	25,987	-	26,883	-
1999	24,610	3.8%	26,894	3.5%	27,939	3.9%
2000	25,656	4.3%	28,512	6.0%	29,847	6.8%
2001	26,082	1.7%	29,291	2.7%	30,582	2.5%
2002	25,996	-0.3%	29,754	1.6%	30,838	0.8%
2003	26,650	2.5%	30,369	2.1%	31,530	2.2%
2004	27,960	4.9%	32,672	7.6%	33,157	5.2%
2005	28,344	1.4%	34,709	6.2%	34,690	4.6%
2006	29,782	5.1%	37,099	6.9%	36,794	6.1%
2007	30,460	2.3%	38,417	3.6%	38,615	4.9%

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts

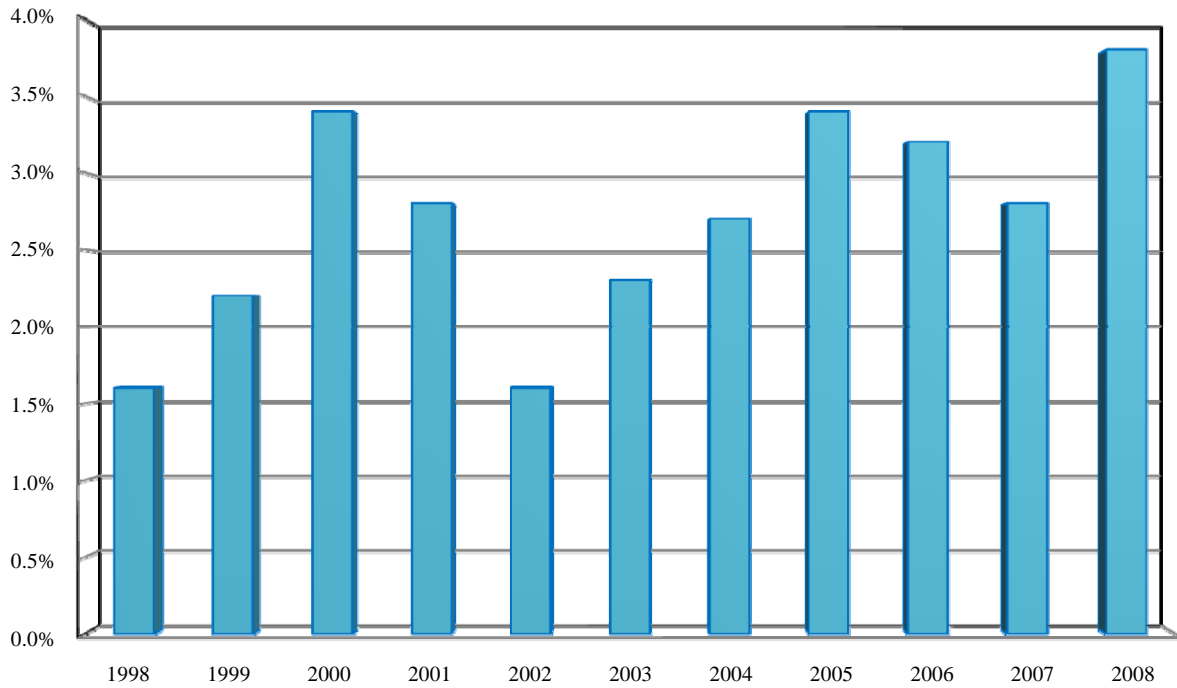
LAKE COUNTY, FLORIDA Unemployment Rate



Unemployment Rate			
Year	Lake County	Florida	United States
1999	2.7%	4.0%	4.2%
2000	3.6%	3.8%	4.0%
2001	4.4%	4.7%	4.7%
2002	5.7%	5.7%	5.8%
2003	5.2%	5.3%	6.0%
2004	4.4%	4.7%	5.5%
2005	3.7%	3.8%	5.1%
2006	3.3%	3.4%	4.6%
2007	4.1%	4.1%	4.6%
2008	6.4%	6.2%	5.8%

Source: Florida Research and Economic Database

UNITED STATES Consumer Price Index



Consumer Price Index		
Year	U.S. Index 1982-1984=100	Inflation Percent
1998	163.0	1.6%
1999	166.6	2.2%
2000	172.2	3.4%
2001	177.1	2.8%
2002	179.9	1.6%
2003	184.0	2.3%
2004	188.9	2.7%
2005	195.3	3.4%
2006	201.6	3.2%
2007	207.3	2.8%
2008	215.3	3.8%

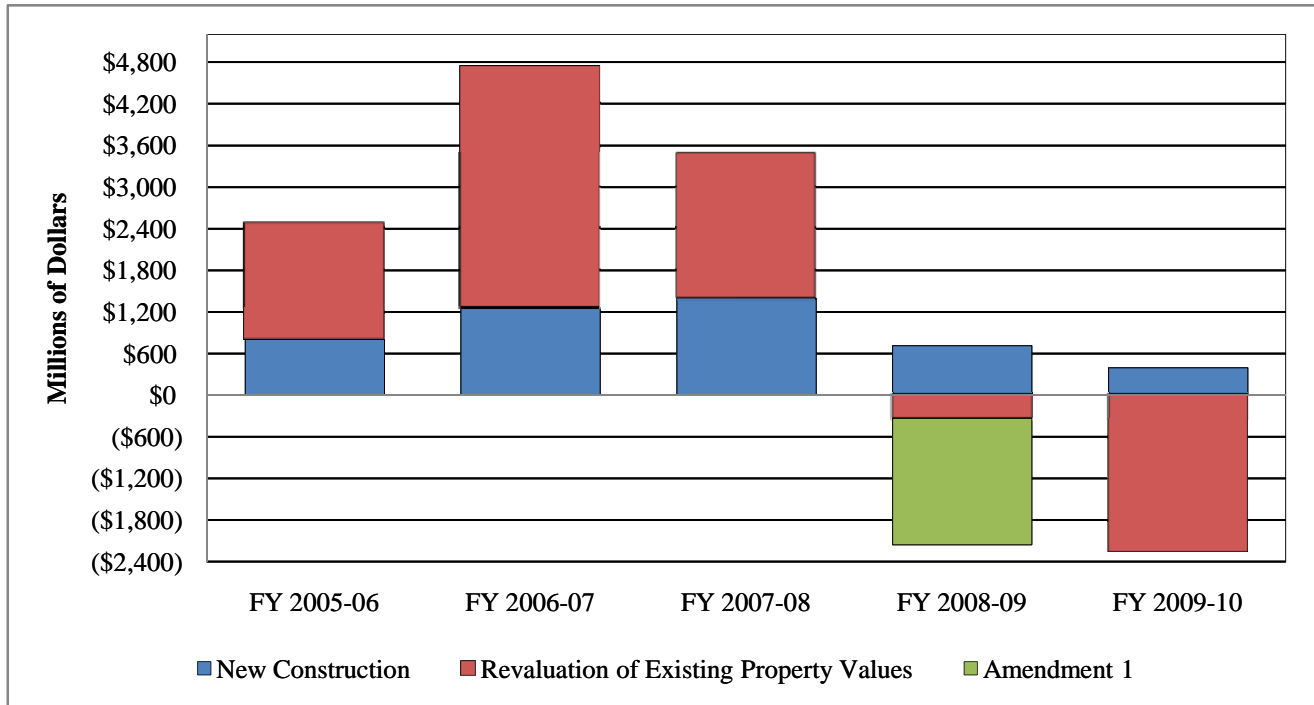
Source: U.S. Department of Labor, Bureau of Labor Statistics

**ASSESSMENT / PROPERTY
TAX INFORMATION**

Lake County
Chart of Taxable Values and Millages

Taxing District	Taxable Value 2007-08	Millage Rate 2007-08	Taxable Value 2008-09	Millage Rate 2008-09	Taxable Value 2009-10	Rollback Rate 2009-10	Millage Rate 2009-10
Countywide Funds							
General	\$22,280,949,952	4.7410	\$20,965,796,687	4.6511	\$19,121,877,053	5.2029	4.6511
Lake County Ambulance	\$22,446,035,870	0.4651	\$20,965,796,687	0.4651	\$19,121,877,053	0.5203	0.4651
Public Lands Program-Voted Debt	\$22,280,949,952	0.2000	\$20,965,796,687	0.1101	\$19,121,877,053	0.1101	0.1101
Total Countywide Funds	\$22,280,949,952	5.4061	\$20,965,796,687	5.2263	\$19,121,877,053	5.8333	5.2263
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	\$12,211,839,572	0.4984	\$11,195,781,209	0.4984	\$10,122,577,897	0.5603	0.4984
Fire Emergency Medical Svc. MSTU	\$0	0.0000	\$11,706,041,846	0.3222	\$10,609,839,176	0.3628	0.3222

Lake County, Florida
Comparison of General Fund Gross Taxable Value Over Prior Years
FY 2005-06 to FY 2009-10



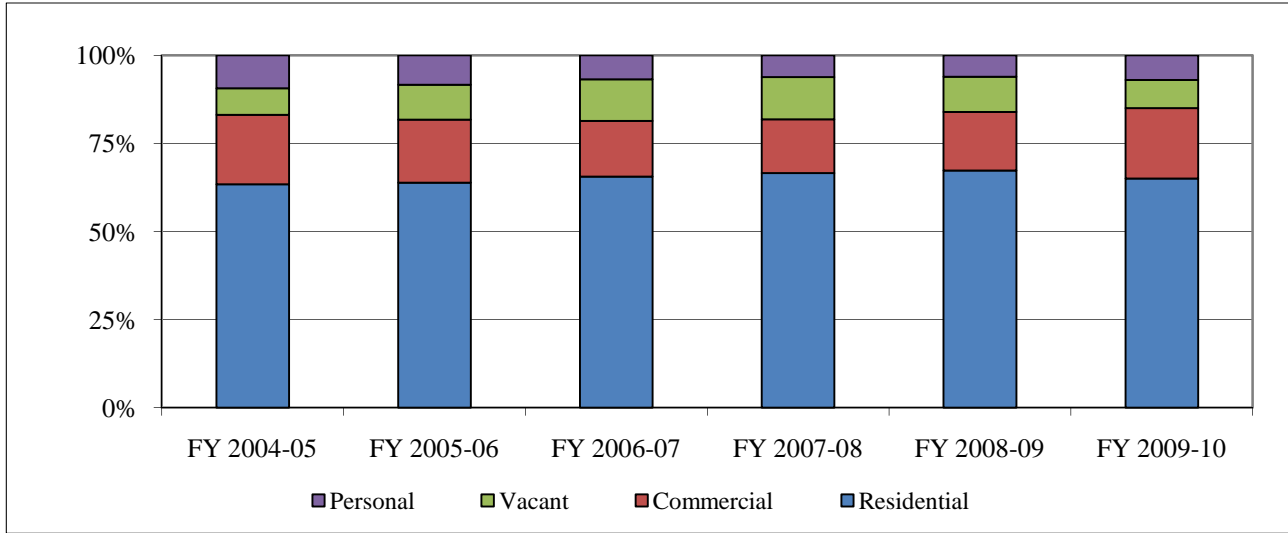
	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
New Construction	\$ 809,784,473	\$ 1,268,616,667	\$ 1,397,087,041	\$ 714,271,256	\$ 395,833,931
Revaluation of Existing Property Values	\$ 1,666,208,879	\$ 3,466,128,668	\$ 2,075,876,482	\$ (333,649,865)	\$ (2,239,753,565)
Amendment 1	\$ -	\$ -	\$ -	\$ (1,820,465,859)	\$ -
Total Change in Gross Taxable Value	\$ 2,475,574,381	\$ 4,733,898,143	\$ 3,469,564,135	\$ (1,439,844,468)	\$ (1,843,919,634)

	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
% Change Due to New Construction	6.91%	8.93%	7.38%	3.19%	1.89%
% Change Due to Revaluation	14.21%	24.41%	10.96%	(1.49%)	(10.68%)
% Change Due to Amendment 1	N/A	N/A	N/A	(8.13%)	N/A
Total % Change	21.12%	33.34%	18.34%	(6.43%)	(8.79%)

<u>General Fund</u>	<u>FY 2005-06</u>	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
Gross Taxable Value	\$ 14,202,178,877	\$ 18,936,077,020	\$ 22,405,641,155	\$ 20,965,796,687	\$ 19,121,877,053
Millage Rate	5.7970	5.7470	4.7410	4.6511	4.6511

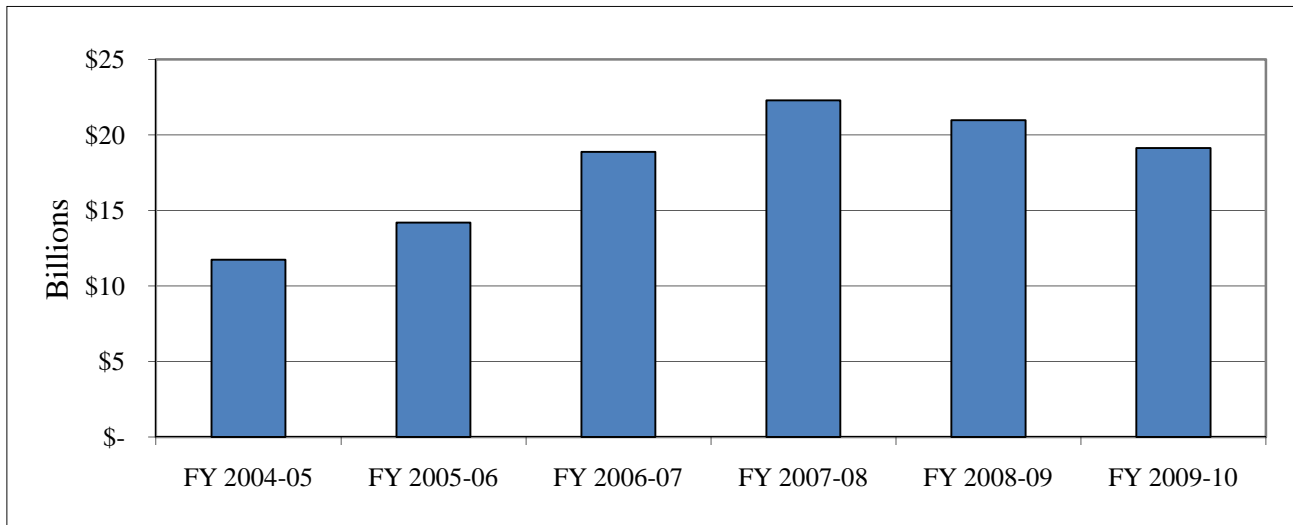
Lake County, Florida
Property Tax Highlights
Fiscal Year 2009-10

Composition of Just Value of Real and Personal Property



Source: Lake County Property Appraiser's Office

Total Taxable Property Value

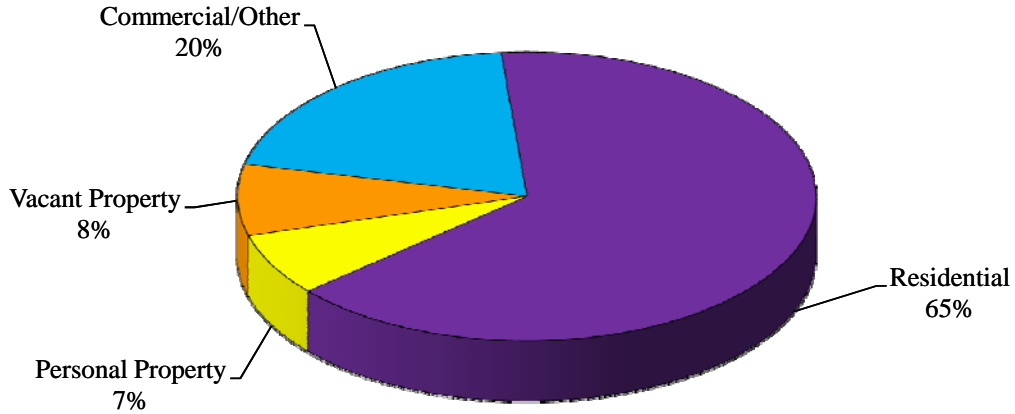


LAKE COUNTY, FLORIDA

Classification of Property

Fiscal Year 2009-10

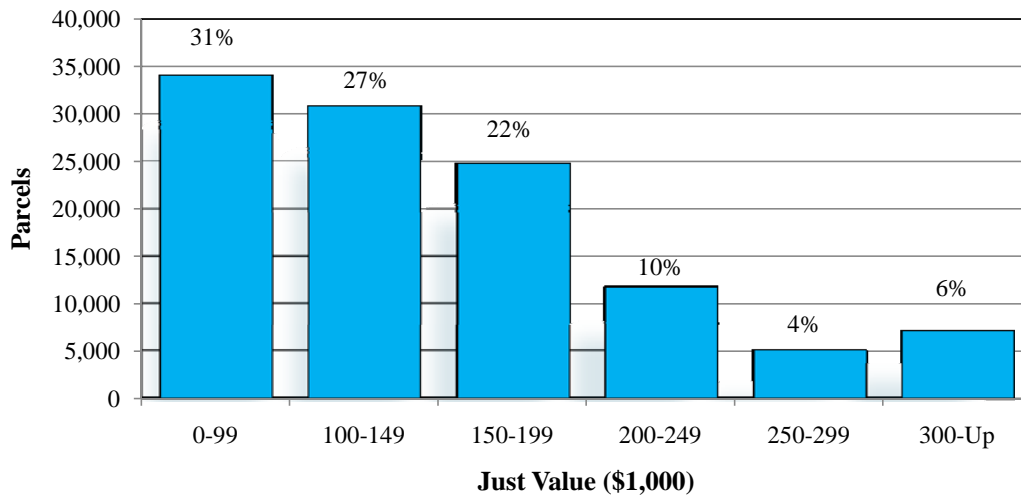
Total Just Value \$26,871,585,922



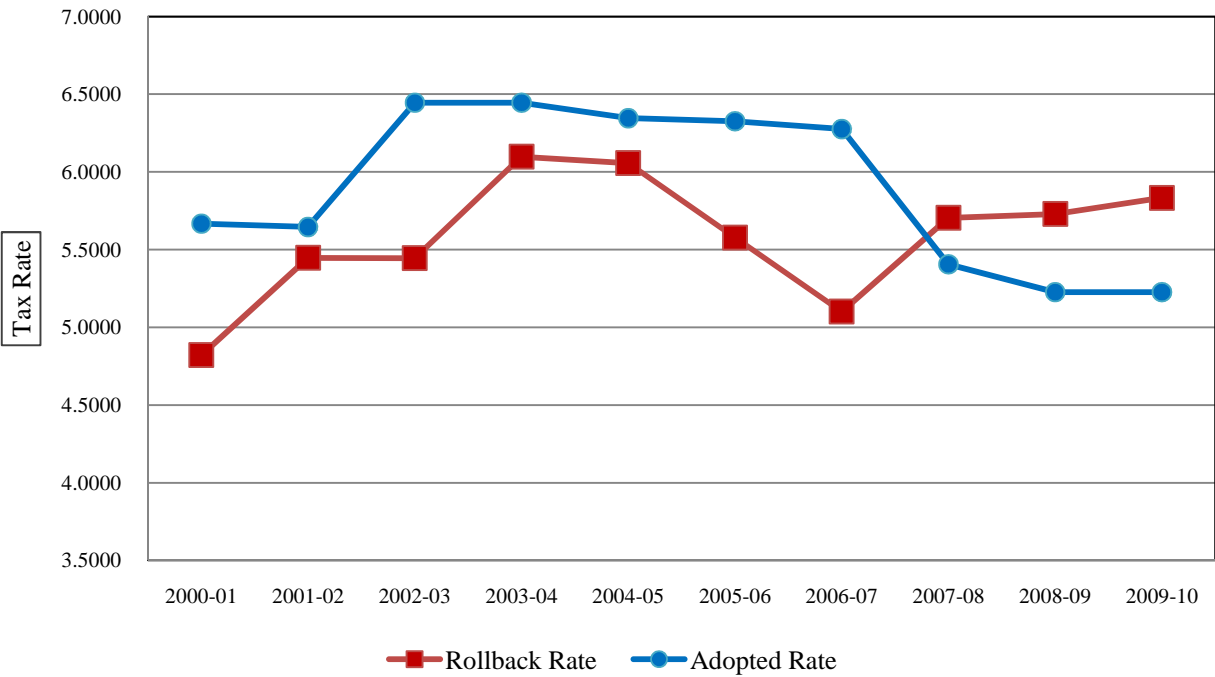
LAKE COUNTY, FLORIDA

Residential Improved Property

Fiscal Year 2009-10



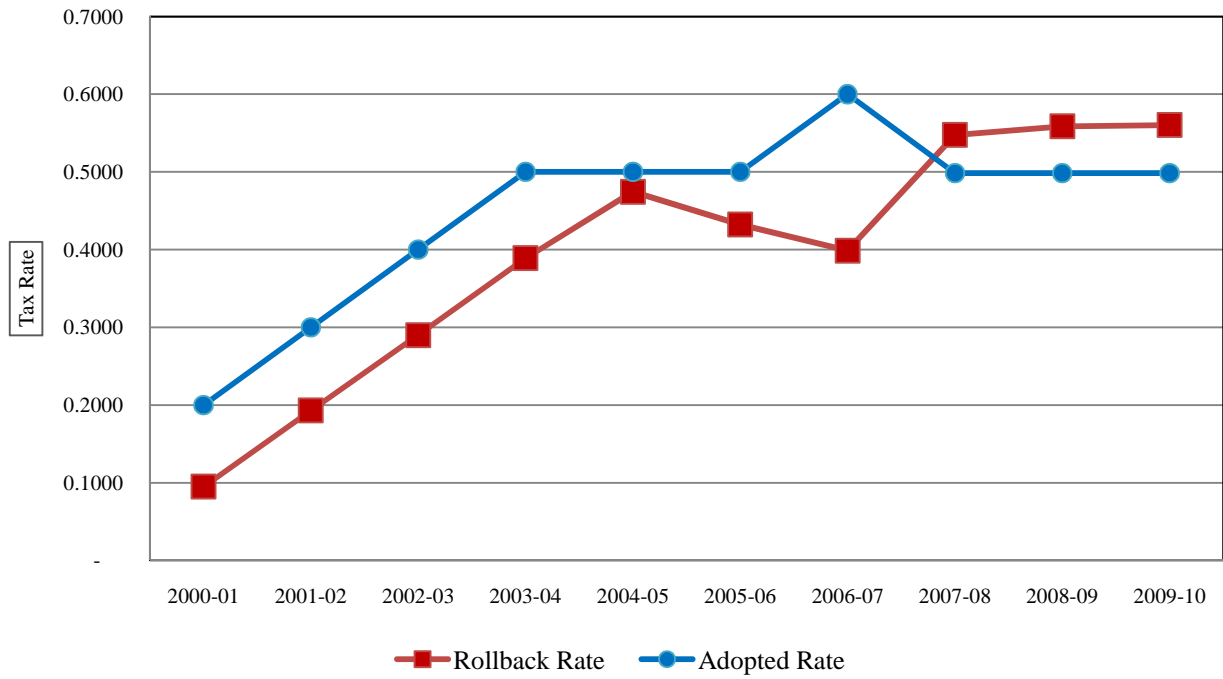
LAKE COUNTY, FLORIDA
Countywide Ad Valorem Tax Rates
Fiscal Year 2009-10



Countywide Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2000-01	4.8210	5.6670
2001-02	5.4469	5.6456
2002-03	5.4448	6.4459
2003-04	6.0980	6.4456
2004-05	6.0565	6.3459
2005-06	5.5780	6.3259
2006-07	5.1018	6.2759
2007-08	5.7045	5.4061
2008-09	5.7289	5.2263
2009-10	5.8333	5.2263

Source: Lake County Department of Budget

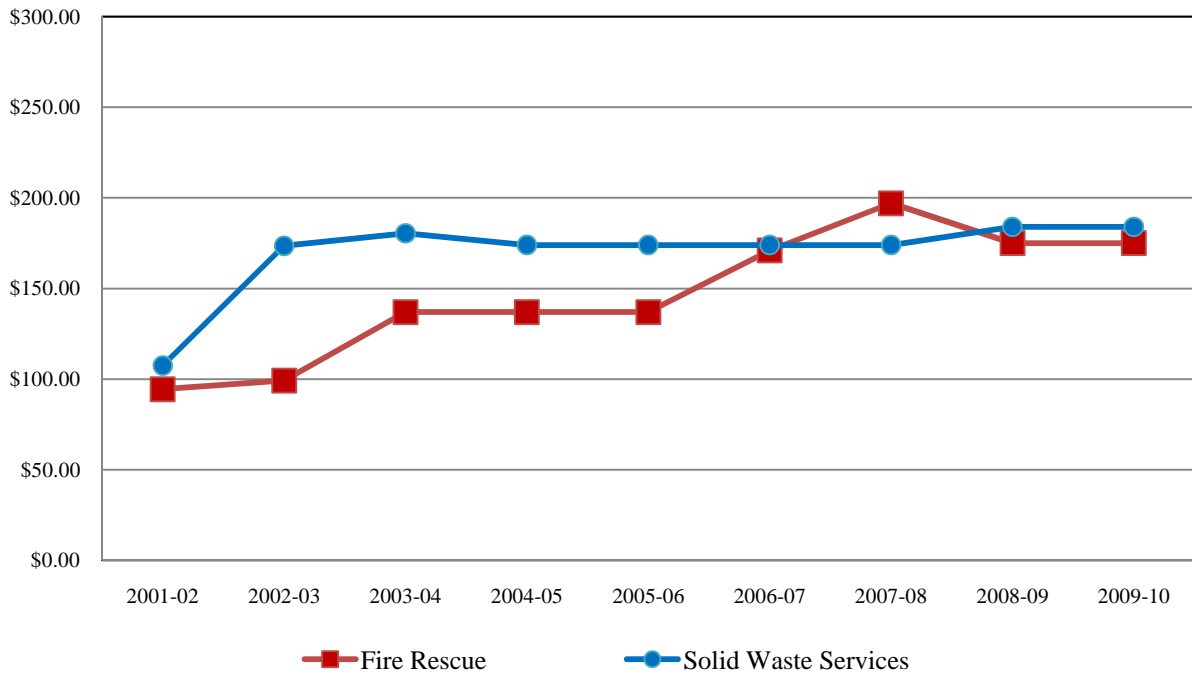
LAKE COUNTY, FLORIDA
Stormwater Management, Parks and Roads MSTU Tax Rates
Fiscal Year 2009-10



Stormwater Management, Parks and Roads MSTU Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2000-01	0.0950	0.2000
2001-02	0.1930	0.3000
2002-03	0.2900	0.4000
2003-04	0.3890	0.5000
2004-05	0.4746	0.5000
2005-06	0.4322	0.5000
2006-07	0.3987	0.6000
2007-08	0.5477	0.4984
2008-09	0.5588	0.4984
2009-10	0.5603	0.4984

Source: Lake County Department of Budget

LAKE COUNTY, FLORIDA
Non-Ad Valorem Assessments
Fiscal Year 2009-10



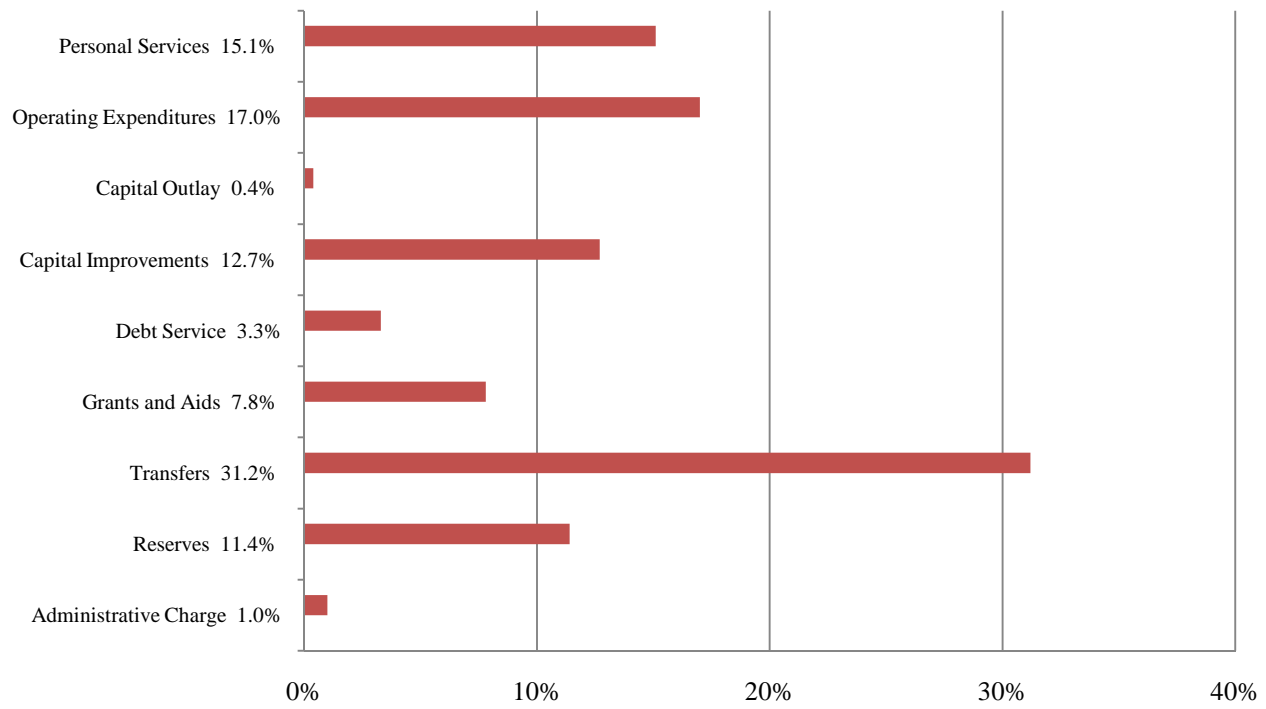
Non-Ad Valorem Assessments		
Fiscal Year	Fire Rescue	Solid Waste Services
2001-02	\$94.50	\$107.50
2002-03	\$99.23	\$173.50
2003-04	\$137.00	\$180.50
2004-05	\$137.00	\$174.00
2005-06	\$137.00	\$174.00
2006-07	\$171.00	\$174.00
2007-08	\$197.00	\$174.00
2008-09	\$175.00	\$184.00
2009-10	\$175.00	\$184.00

Source: Lake County Department of Budget

REVENUES AND EXPENDITURES

LAKE COUNTY, FLORIDA

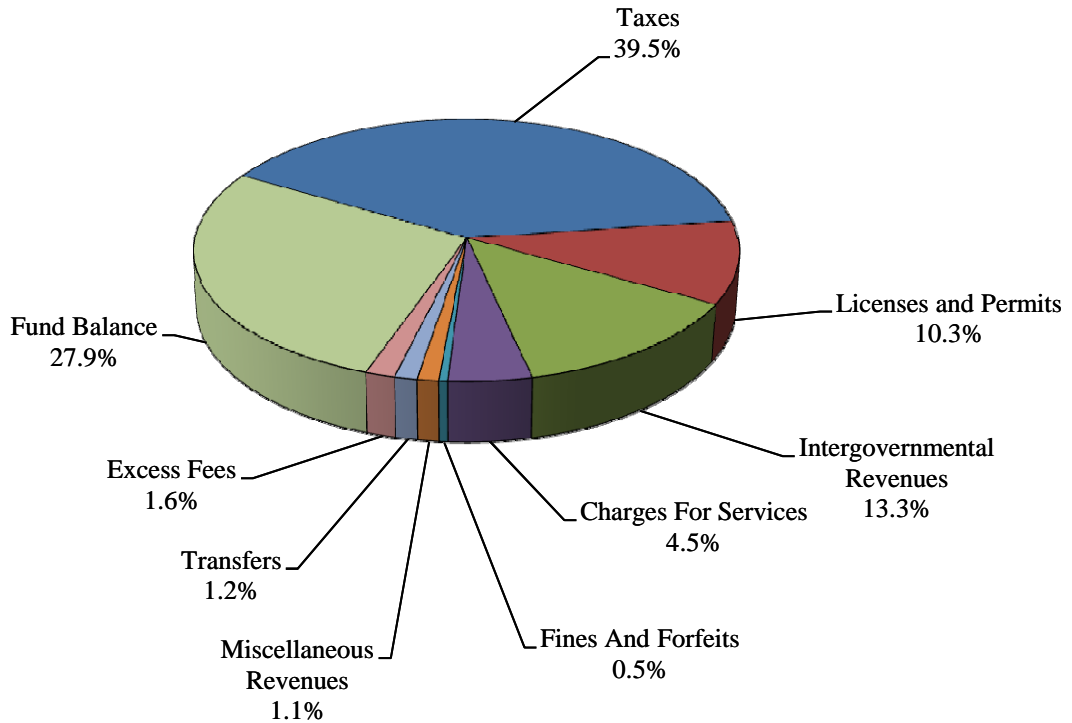
Expenditures By Category Fiscal Year 2009-10 Operating Budget \$314,642,062



Expenditures By Category Fiscal Year 2009-10 Operating Budget

Personal Services	\$ 50,282,429
Operating Expenditures	56,589,797
Capital Outlay	1,289,771
Subtotal Operating Expenditures	\$ 108,161,997
Capital Improvements	42,378,805
Debt Service	11,084,005
Grants and Aids	26,093,993
Transfers	103,751,435
Reserves	38,085,132
Administrative Charge	3,475,034
SUBTOTAL EXPENDITURES	\$ 333,030,401
Less Operating Transfers	(18,388,339)
TOTAL EXPENDITURES	\$ 314,642,062

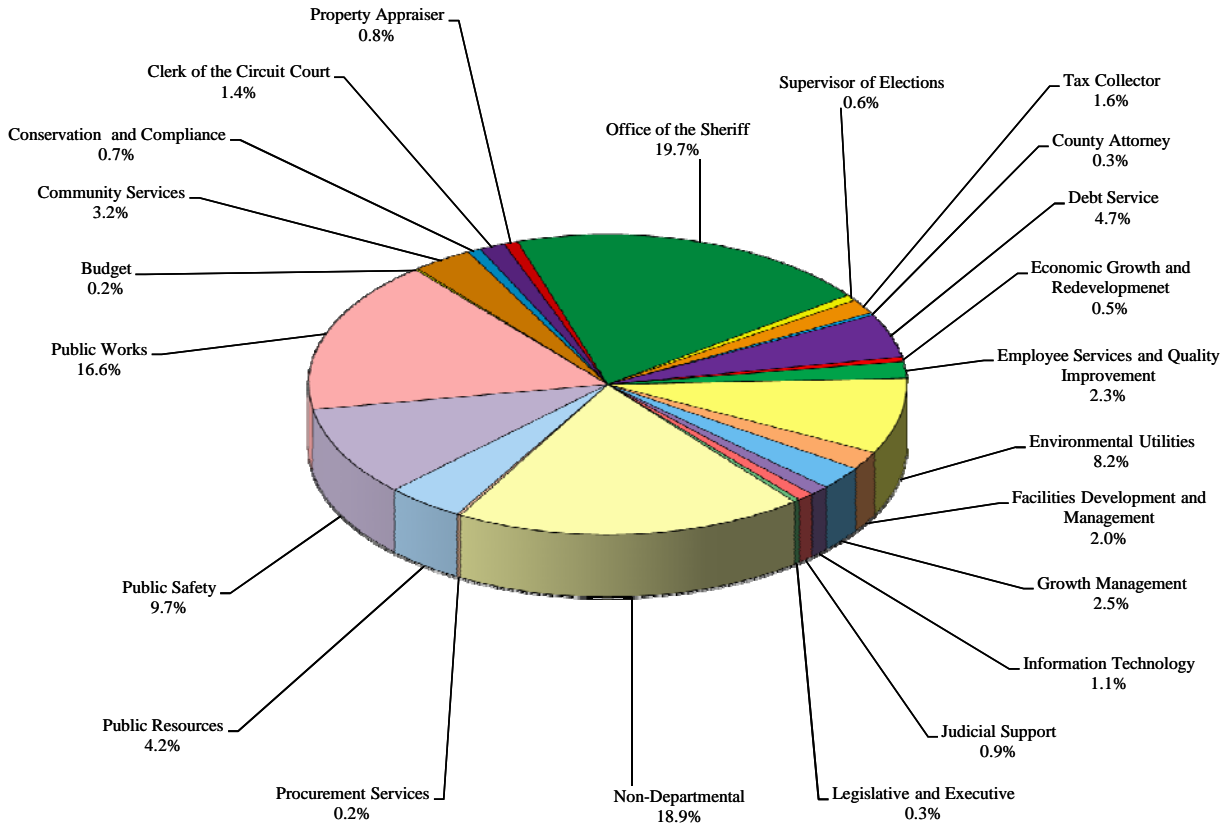
LAKE COUNTY, FLORIDA
Revenues By Source
Fiscal Year 2009-10 Operating Budget
\$314,642,062



Revenues By Source
Fiscal Year 2009-10 Operating Budget

Taxes	\$ 130,984,257
Licenses and Permits	34,007,985
Intergovernmental Revenues	42,364,442
Charges For Services	14,952,967
Fines And Forfeits	1,583,484
Miscellaneous Revenues	3,803,746
Non-Revenues	
Transfers	22,218,247
Excess Fees	5,043,000
Fund Balance	87,903,912
Less: 5% Estimated Receipt	(9,831,639)
SUBTOTAL REVENUES	\$ 333,030,401
Less: Operating Transfers	(18,388,339)
TOTAL REVENUES	\$ 314,642,062

LAKE COUNTY, FLORIDA
Expenditures By Department
Fiscal Year 2009-10 Operating Budget
\$314,642,062



Expenditures By Department
Fiscal Year 2009-10 Operating Budget

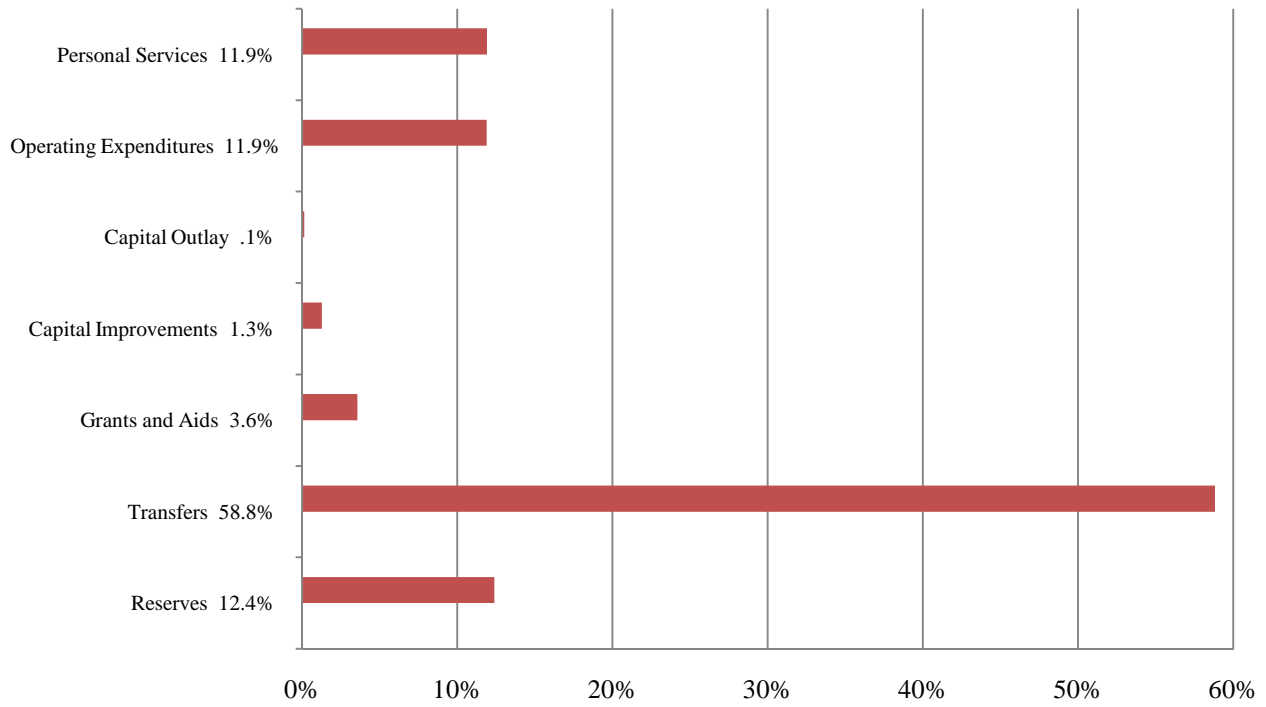
Budget	\$ 543,281	Environmental Utilities	\$ 30,148,491
Community Services	14,439,561	Facilities Development and Management	6,160,982
Conservation and Compliance	2,253,695	Growth Management	7,955,441
Clerk of the Circuit Court	4,352,959	Information Technology	3,368,016
Property Appraiser	2,368,856	Judicial Support	2,796,183
Office of the Sheriff	62,016,222	Legislative and Executive	1,049,256
Supervisor of Elections	2,015,423	Non-Departmental	68,016,768
Tax Collector	5,022,132	Procurement Services	606,554
County Attorney	821,055	Public Resources	13,315,771
Debt Service	14,805,905	Public Safety	31,400,768
Economic Growth and Redevelopment	1,835,129	Public Works	52,103,539
Employee Services and Quality Improvement	5,634,414		
SUBTOTAL EXPENDITURES			\$ 333,030,401
Less Operating Transfers			(18,388,339)
TOTAL EXPENDITURES			\$ 314,642,062

General Fund - Revenues and Expenditures

	<u>Actual Revenues FY 2007-08</u>	<u>Adopted Budget FY 2008-09</u>	<u>Revised Budget FY 2008-09</u>	<u>Estimated Budget FY 2008-09</u>	<u>Adopted Budget FY 2009-10</u>	<u>Percent Change Adopted</u>
<u>Revenues by Source</u>						
Ad Valorem Taxes	\$ 101,415,212	\$ 99,364,341	\$ 99,364,341	\$ 94,136,324	\$ 90,410,425	-9.0%
Communication Services Tax	2,215,171	2,200,000	2,200,000	2,644,040	2,500,000	13.6%
Licenses and Permits	540,813	548,000	425,000	312,076	425,000	-22.4%
Intergovernmental Revenues	20,986,999	20,251,641	25,840,929	21,304,169	16,989,995	-16.1%
Charges for Services	6,414,586	7,636,972	7,650,168	5,981,039	6,288,003	-17.7%
Fines and Forfeitures	809,451	686,500	686,500	710,000	274,450	-60.0%
Miscellaneous Revenues	4,352,820	3,270,089	2,370,219	1,894,994	1,936,860	-40.8%
Less: 5% Estimated Receipt	-	(6,697,877)	(6,697,877)	-	(5,941,236)	-11.3%
Total Current Revenues	\$ 136,735,052	\$ 127,259,666	\$ 131,839,280	\$ 126,982,642	\$ 112,883,497	-11.3%
Non-Revenues						
Loan Proceeds	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	
Transfer From Other Funds	4,469,270	4,343,403	4,343,403	4,343,403	3,993,709	-8.1%
Excess Fees	5,852,576	3,132,075	3,132,075	4,892,000	5,042,000	61.0%
Fund Balance	-	34,901,895	52,761,600	52,761,600	35,202,289	0.9%
Total Non-Revenues	\$ 20,321,846	\$ 42,377,373	\$ 60,237,078	\$ 61,997,003	\$ 44,237,998	4.4%
Total Revenues	\$ 157,056,898	\$ 169,637,039	\$ 192,076,358	\$ 188,979,645	\$ 157,121,495	-7.4%

	<u>Actual Expenditures FY 2007-08</u>	<u>Adopted Budget FY 2008-09</u>	<u>Revised Budget FY 2008-09</u>	<u>Estimated Budget FY 2008-09</u>	<u>Adopted Budget FY 2009-10</u>	<u>Percent Change Adopted</u>
<u>Expenditures by Department</u>						
Budget	\$ 647,144	\$ 649,413	\$ 597,997	\$ 599,460	\$ 545,567	-16.0%
County Attorney	891,031	896,729	891,729	900,043	824,337	-8.1%
Employee Services and Quality Improvement	903,288	914,143	880,113	883,287	6,184,837	576.6%
Legislative and Executive	1,320,753	1,180,423	1,170,123	1,143,011	1,052,356	-10.8%
Information Outreach	368,693	354,342	346,859	346,339	-	-100.0%
Information Technology	4,594,675	4,011,127	3,608,154	3,599,823	3,365,296	-16.1%
Procurement Services	825,602	726,991	711,741	711,302	609,354	-16.2%
Community Services	15,638,123	7,388,577	8,768,622	8,678,994	348,302	-95.3%
Conservation and Compliance	-	1,579,562	1,509,702	1,501,286	1,954,804	23.8%
Economic Growth and Redevelopment	805,235	879,828	983,828	973,202	852,223	-3.1%
Environmental Utilities	7,413,369	2,306,734	2,677,742	2,684,237	2,495,960	8.2%
Facilities Development and Management	6,736,293	6,764,202	8,378,238	8,341,296	6,188,070	-8.5%
Growth Management	3,883,353	2,589,105	2,543,212	2,518,212	2,013,809	-22.2%
Public Resources	-	-	-	-	1,771,832	-
Public Safety	26,577,052	3,647,780	17,631,067	16,091,086	3,105,041	-14.9%
Public Works	6,077,742	4,413,787	4,469,754	1,997,195	-	-100.0%
Tourism and Business Relations	461,789	260,845	329,113	329,113	-	-100.0%
Clerk of the Circuit Court	4,207,147	4,350,086	4,396,206	4,398,488	4,352,959	0.1%
Property Appraiser	2,505,429	2,425,853	2,425,853	2,410,053	2,368,856	-2.3%
Office of the Sheriff	66,696,885	63,146,328	63,557,933	63,291,938	61,784,194	-2.2%
Supervisor of Elections	3,029,712	1,981,131	1,994,006	1,899,131	2,015,423	1.7%
Tax Collector	5,279,894	5,034,828	5,034,828	5,031,298	5,022,132	-0.3%
Judicial Support	2,936,829	3,143,547	3,160,047	2,817,237	2,801,694	-10.9%
Non-Departmental	17,004,617	50,991,678	56,009,491	22,631,325	47,464,449	-6.9%
Total Expenditures	\$ 178,804,655	\$ 169,637,039	\$ 192,076,358	\$ 153,777,356	\$ 157,121,495	-7.4%

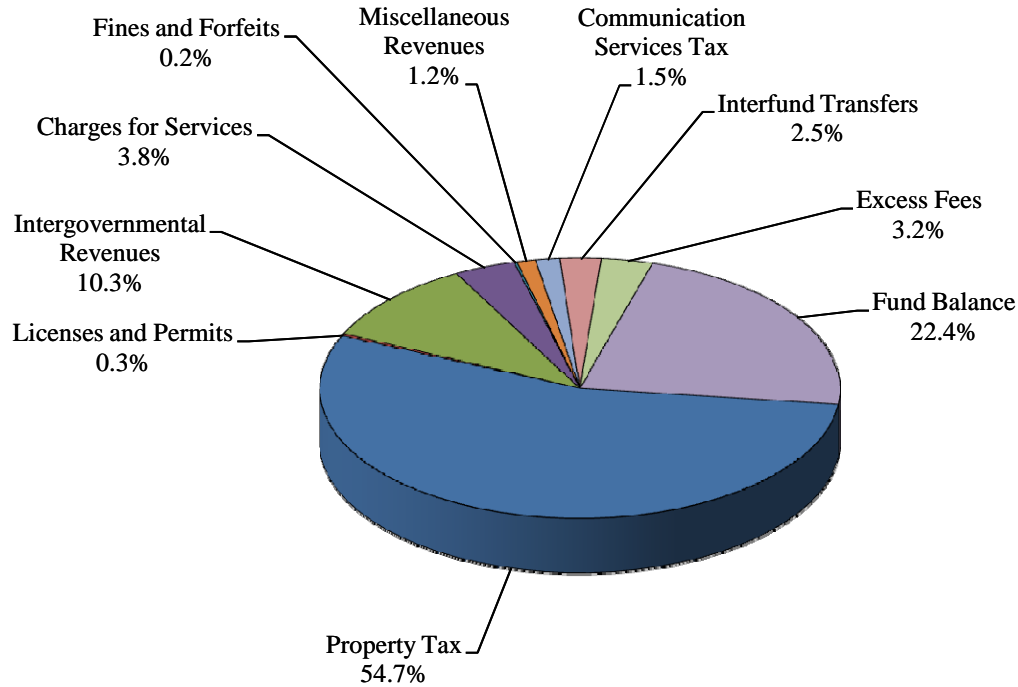
LAKE COUNTY, FLORIDA
General Fund Expenditures By Category
Fiscal Year 2009-10
\$157,121,495



General Fund Expenditures By Category
Fiscal Year 2009-10

Personal Services	\$ 18,721,858
Operating Expenditures	18,678,600
Capital Outlay	219,089
Subtotal Operating Expenditures	\$ 37,619,547
Capital Improvements	2,010,000
Grants and Aids	5,604,937
Transfers	
Constitutional Officers - \$70,284,004	
Interfund Transfers - \$22,139,921	
Total Transfers	92,423,925
Reserves	19,463,086
TOTAL EXPENDITURES	\$ 157,121,495

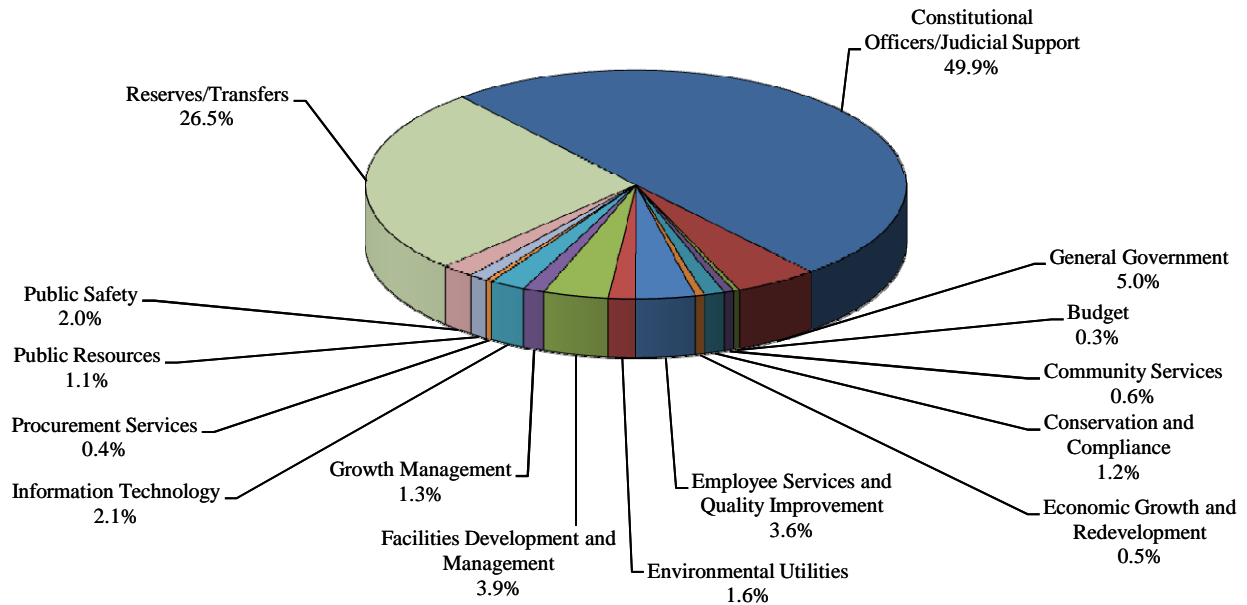
LAKE COUNTY, FLORIDA
General Fund Revenues By Source
Fiscal Year 2009-10
\$157,121,495



General Fund Revenues By Source
Fiscal Year 2009-10

Property Tax	\$	90,410,425
Licenses and Permits		425,000
Intergovernmental Revenues		16,989,995
Charges for Services		6,288,003
Fines and Forfeits		274,450
Miscellaneous Revenues		1,936,860
Communication Services Tax		2,500,000
Interfund Transfers		3,993,709
Excess Fees		5,042,000
Fund Balance		35,202,289
Subtotal Revenues	\$	163,062,731
Less: 5% Estimated Receipt		(5,941,236)
Total Revenues	\$	157,121,495

LAKE COUNTY, FLORIDA
General Fund Expenditures By Department
Fiscal Year 2009-10
\$157,121,495



General Fund Expenditures By Department
Fiscal Year 2009-10

Constitutional Officers/Judicial Support	\$ 78,339,747
General Government	7,809,915
Budget	543,281
Community Services	936,574
Conservation and Compliance	1,934,496
Economic Growth and Redevelopment	852,583
Employee Services and Quality Improvement	5,633,928
Environmental Utilities	2,485,746
Facilities Development and Management	6,160,982
Growth Management	2,000,682
Information Technology	3,368,016
Procurement Services	606,554
Public Resources	1,760,807
Public Safety	3,085,177
Reserves/Transfers	41,603,007
TOTAL EXPENDITURES	\$ 157,121,495

Constitutional Officers Judicial Support Board of County Commissioners

FY 2009-10 General Fund Appropriation Comparison

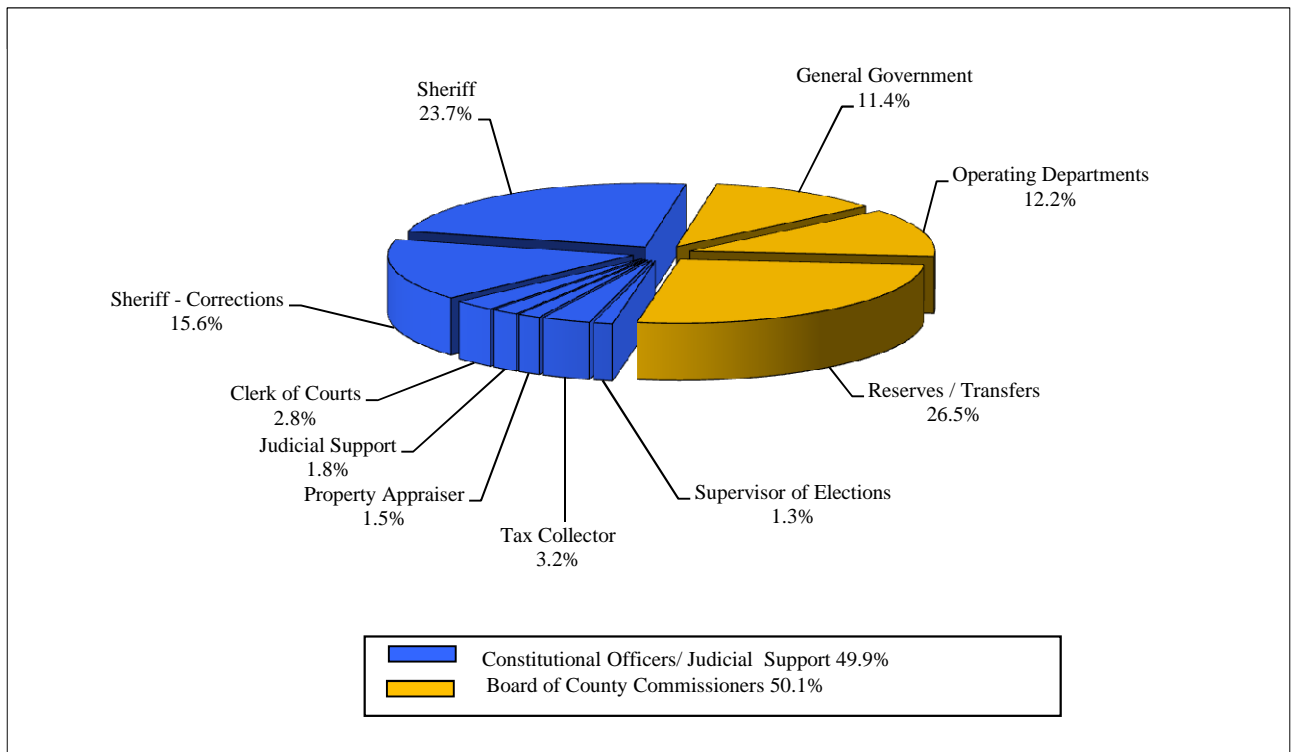
Constitutional Officers / Judicial Support

	<u>Budget</u>	<u>Percentage</u>
Supervisor of Elections	\$ 2,015,423	1.3%
Tax Collector	5,022,132	3.2%
Clerk of Courts	4,352,959	2.8%
Property Appraiser	2,368,856	1.5%
Sheriff - Corrections	24,583,045	15.6%
Sheriff	37,201,149	23.7%
Judicial Support	2,796,183	1.8%
Total Constitutional / Judicial	\$ 78,339,747	49.9%

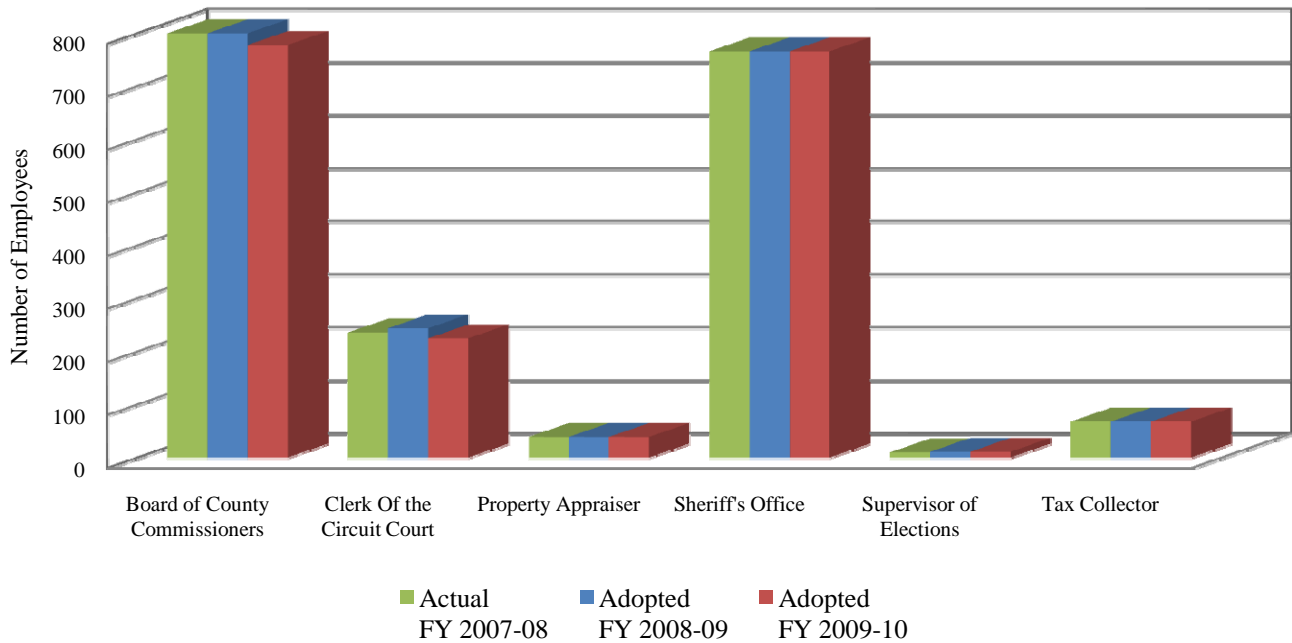
Board of County Commissioners

General Government	\$ 17,961,694	11.4%
Operating Departments	19,217,047	12.2%
Reserves / Transfers	41,603,007	26.5%
Total BCC	\$ 78,781,748	50.1%

Total General Fund \$ 157,121,495 100.0%



**Personnel Authorizations
Lake County Board of County Commissioners
and Constitutional Officers**



**Personnel Authorizations
Lake County Board of County Commissioners and Constitutional Officers
FY 2007-08 to FY 2009-10**

Year	Actual FY 2007-08	Adopted FY 2008-09	Adopted FY 2009-10
Board of County Commissioners	882	840	778
Clerk Of the Circuit Court	236	244	225
Property Appraiser	39	39	39
Sheriff's Office	766	766	766
Supervisor of Elections	10	11	11
Tax Collector	68	68	68
Total	2,001	1,968	1,887

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Lake County, Florida
FY 2009-10 Adopted Budget
Comparison of Operating Budget to Total Budget

Operating Budget

Funds	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Countywide Funds	\$ 209,340,172	\$ 201,322,569	\$ 225,813,233	\$ 182,430,179	\$ 186,864,505
Special Revenue Funds	65,122,650	110,779,807	115,994,349	82,976,815	77,057,530
Grant Funds	19,250,038	19,321,621	28,793,849	19,566,072	26,755,969
Debt Service Funds	8,233,680	14,554,052	15,109,075	9,536,234	14,805,905
Enterprise Funds	23,484,691	31,700,292	32,194,459	26,073,380	27,546,492
Sub-Total Operating Budget	\$ 325,431,231	\$ 377,678,341	\$ 417,904,965	\$ 320,582,680	\$ 333,030,401
Less: Operating Transfers	(22,292,140)	(19,733,255)	(19,486,371)	(19,486,371)	(18,388,339)
Total Operating Budget	\$ 303,139,091	\$ 357,945,086	\$ 398,418,594	\$ 301,096,309	\$ 314,642,062
Capital Project Funds	\$ 48,744,566	\$ 48,155,367	\$ 106,462,240	\$ 54,581,499	\$ 55,831,081
Internal Service Funds	\$ 12,694,688	\$ 29,772,750	\$ 30,782,176	\$ 13,396,663	\$ 27,378,404

Total Budget

Countywide Funds	\$ 209,340,172	\$ 201,322,569	\$ 225,813,233	\$ 182,430,179	\$ 186,864,505
Special Revenue Funds	65,122,650	110,779,807	115,994,349	82,976,815	77,057,530
Grant Funds	19,250,038	19,321,621	28,793,849	19,566,072	26,755,969
Debt Service Funds	8,233,680	14,554,052	15,109,075	9,536,234	14,805,905
Enterprise Funds	23,484,691	31,700,292	32,194,459	26,073,380	27,546,492
Capital Project Funds	48,744,566	48,155,367	106,462,240	54,581,499	55,831,081
Internal Service Funds	12,694,688	29,772,750	30,782,176	13,396,663	27,378,404
Total All Funds	\$ 386,870,485	\$ 455,606,458	\$ 555,149,381	\$ 388,560,842	\$ 416,239,886

Discussion:

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

Estimated Fund Balances

Fund No.	Fund Name	Fund Balance October 1, 2008	Estimated Revenue FY 2008-09	Estimated Expenditure FY 2008-09	Estimated Fund Balance September 30, 2009
Countywide Funds					
0010	General	\$ 34,901,895	\$ 188,979,645	\$ 153,777,356	35,202,289
1120	County Transportation Trust	3,190,729	17,048,967	13,613,404	3,435,563
1220	Lake County Ambulance	1,465,188	10,980,965	9,413,503	1,567,462
1900	County Library System	732,749	6,126,057	5,625,916	500,141
Total Countywide Funds		\$ 40,290,561	\$ 223,135,634	\$ 182,430,179	\$ 40,705,455
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 182,620	\$ 1,763,333	\$ 1,763,333	-
1081	Parks Impact Fee Trust - Central District	203,318	90,390	90,390	-
1082	Parks Impact Fee Trust - North District	-	219,220	219,220	-
1083	Parks Impact Fee Trust - South District	398,059	797,918	797,918	-
1140	Christopher C. Ford Commerce Park	832,512	1,084,147	363,001	721,146
1151	Road Impact Fees - District 1	1,936,701	1,936,204	39,904	1,896,300
1152	Road Impact Fees - District 2	13,506,824	15,328,480	6,998,126	8,330,354
1153	Road Impact Fees - District 3	11,300,341	14,337,852	5,700,252	8,637,600
1154	Road Impact Fees - District 4	2,910,213	2,057,488	979,304	1,078,184
1155	Road Impact Fees - District 5	2,532,900	5,786,967	4,913,815	873,152
1156	Road Impact Fees - District 6	6,408,926	6,874,317	3,184,267	3,690,050
1190	Fish Conservation	80,419	93,242	93,242	-
1230	MSTU - Stormwater Management	7,092,373	10,675,710	10,147,891	527,819
1231	MSTU - Parks Services	103,792	2,526,674	2,311,226	215,448
1232	MSTU - Roads Services	97,272	2,533,803	1,803,694	730,109
1240	Emergency 911	3,357,692	6,452,791	3,663,122	2,789,669
1250	Resort / Development Tax	1,602,152	3,958,319	3,254,057	704,262
1290	Greater Hills MSBU	72,569	288,234	211,465	76,769
1330	Law Enforcement Trust	119,340	231,818	133,590	98,228
1370	Greater Groves MSBU	59,573	239,179	176,896	62,283
1410	Infrastructure Sales Tax Revenue	-	10,465,537	10,465,537	-
1430	Village Green Street Lighting	4,310	19,934	13,060	6,874
1450	Greater Pines Municipal Services	66,569	272,180	202,304	69,876
1460	Picciola Island Street Lighting	1,339	4,863	3,581	1,282
1470	Valencia Terrace Street Lighting	3,106	9,187	6,222	2,965
1500	Lake County Environmental Recovery	101,182	122,696	13,995	108,701
1510	Lake County Code Enforcement Liens	164,434	356,399	173,200	183,199
1520	Building Services	332,605	1,990,606	1,989,300	1,306
1680	County Fire Rescue	902,652	21,120,828	20,186,001	934,827
1690	Fire Services Impact Fee Trust	1,824,141	3,553,890	2,988,822	565,068
1800	Employees Benefit	105	871	770	101
1850	Animal Shelter Sterilization Trust	112,694	214,394	89,310	125,084
Total Special Revenue Funds		\$ 56,310,733	\$ 115,407,471	\$ 82,976,815	\$ 32,430,656
Grant Funds					
1200	Community Development Block Grant	\$ 48,432	\$ 4,406,436	\$ 1,279,370	-
1210	Public Transportation	981,491	8,672,703	7,649,246	1,023,457
1260	Affordable Housing Assist Trust	4,653,244	9,712,736	7,712,736	2,000,000
1270	Section 8	115,700	3,109,315	2,883,494	225,821
1280	Hurricane Housing Recovery Program	-	41,226	41,226	-
Total Grant Funds		\$ 5,798,867	\$ 25,942,416	\$ 19,566,072	\$ 3,249,278

Estimated Fund Balances

Fund No.	Fund Name	Fund Balance October 1, 2008	Estimated Revenue FY 2008-09	Estimated Expenditure FY 2008-09	Estimated Fund Balance September 30, 2009
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 93,102	\$ 394,523	\$ 296,573	97,950
2610	Renewal Sales Tax LOC	27,289	1,267,158	1,209,899	57,259
2710	Public Lands Program	3,794,416	6,214,054	2,835,317	3,378,737
2810	Expansion Projects Debt Service	1,589,971	7,159,399	5,194,445	1,964,954
Total Debt Service Funds		\$ 5,504,778	\$ 15,035,134	\$ 9,536,234	\$ 5,498,900
Enterprise Funds					
4200	Landfill Enterprise	\$ 2,881,632	\$ 25,773,694	\$ 24,603,580	1,170,114
4220	Solid Waste Closures and Long Term Care	5,289,760	5,525,858	676,349	4,849,509
4230	Solid Waste Long Term Capital Projects	-	793,451	793,451	-
Total Enterprise Funds		\$ 8,171,392	\$ 32,093,003	\$ 26,073,380	\$ 6,019,623
Total Operating Budget		\$ 116,076,331	\$ 411,613,658	\$ 320,582,680	\$ 87,903,912
Capital Projects Funds					
3020	Parks Capital Projects	\$ 403,765	\$ 2,234,816	\$ 2,211,253	23,563
3030	Renewal Sales Tax Capital Projects	2,834,695	17,292,650	13,879,240	3,413,410
3710	Public Lands Capital Program	612,400	4,582,232	3,639,232	943,000
3810	Facilities Expansion Capital	22,688,990	70,851,774	34,851,774	36,000,000
Total Capital Projects Funds		\$ 26,539,850	\$ 94,961,472	\$ 54,581,499	\$ 40,379,973
Internal service Funds					
5200	Property and Casualty	\$ 5,446,540	\$ 7,397,185	\$ 2,403,023	4,994,162
5300	Employee Group Benefits	9,264,167	15,679,193	8,062,023	7,617,170
5400	Fleet Management	20,963	2,959,561	2,931,617	27,944
Total Internal service Funds		\$ 14,731,670	\$ 26,035,939	\$ 13,396,663	\$ 12,639,276

* The fund balance of \$3,127,066 in Fund 1200, Community Development Block Grant is budgeted as Community Development Block Grant revenue in FY 2009-10.

Reserves and Contingencies

All Funds

Fund No.	Fund Name	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
<u>Countywide Funds</u>					
0010	General	\$ -	\$ 17,283,855	\$ 1,535,584	\$ 19,463,086
1120	County Transportation Trust	-	519,949	-	1,377,328
1220	Lake County Ambulance	-	1,587,019	-	1,060,278
1900	County Library System	-	56,900	-	69,911
	Total Countywide Funds	\$ -	\$ 19,447,723	\$ 1,535,584	\$ 21,970,603
<u>Special Revenue Funds</u>					
1070	Library Impact Fee Trust	\$ -	\$ 502,582	\$ -	\$ -
1140	Christopher C. Ford Commerce Park	-	776,172	-	405,423
1170	Law Library	-	-	-	-
1190	Fish Conservation	-	-	-	9,666
1230	Stormwater Management MSTU	-	1,449,730	-	121,302
1231	Parks Services MSTU	-	228,369	-	68,937
1232	Roads Services MSTU	-	200,000	-	-
1240	Emergency 911	-	1,994,329	-	2,822,571
1250	Resort/Development Tax	-	761,256	-	609,406
1290	Greater Hills MSBU	-	72,249	-	76,770
1370	Greater Groves MSBU	-	59,331	-	62,283
1430	Village Green Street Lighting	-	4,231	-	6,836
1450	Greater Pines Municipal Services	-	66,294	-	68,683
1460	Picciola Island Street Lighting	-	797	-	1,282
1470	Valencia Terrace Street Lighting	-	2,260	-	2,964
1500	Lake County Environmental Recovery	-	108,292	-	102,220
1520	Building Services	-	205,338	-	3,546
1680	County Fire Rescue	-	856,018	-	679,224
1690	Fire Services Impact Fee	-	1,011,578	-	600,668
1800	Employees Benefit Fund	-	-	-	486
1850	Animal Shelter Sterilization Trust	-	70,744	-	109,034
	Total Special Revenue Funds	\$ -	\$ 8,369,570	\$ -	\$ 5,751,301
<u>Grant Funds</u>					
1200	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
1210	Public Transportation	-	162,752	-	138,456
1270	Section 8 (County)	-	140,248	-	99,916
1280	Hurricane Housing Recover Program	-	-	-	-
1300	Federal/State Grants	-	-	-	-
1310	Restricted Local Programs	-	-	-	-
	Total Grant Funds	\$ -	\$ 303,000	\$ -	\$ 238,372
<u>Debt Service Funds</u>					
2510	Pari-Mutuel Revenues Replacement Bonds	\$ -	\$ 84,063	\$ -	\$ 84,505
2610	Renewal Sales Tax LOC Debt Service	-	28,639	-	56,899
2710	Public Lands Program Debt Service	-	3,278,645	-	2,665,899
2810	Expansion Projects Debt Service	-	1,626,471	-	1,982,454
	Total Debt Service Funds	\$ -	\$ 5,017,818	\$ -	\$ 4,789,757

Reserves and Contingencies All Funds

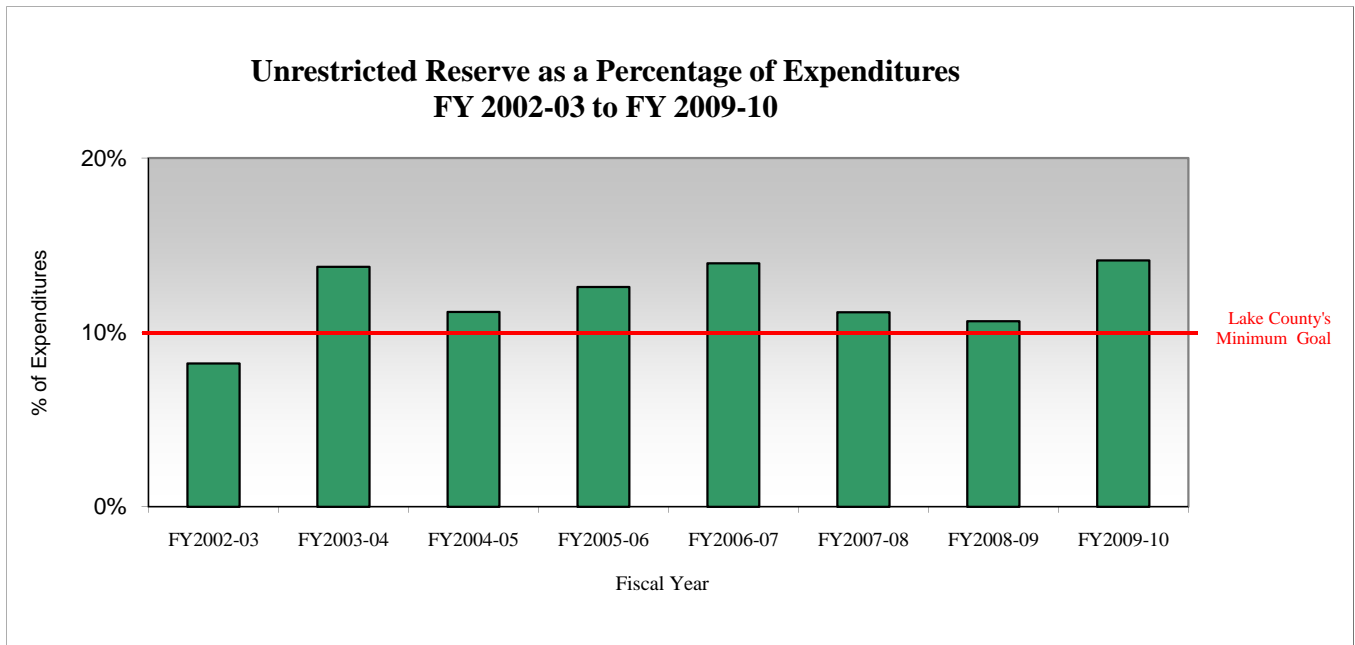
Fund No.	Fund Name	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
<u>Enterprise Funds</u>					
4200	Landfill Enterprise	\$ -	\$ 909,841	\$ -	\$ 678,176
4220	Solid Waste Closures and Long Term Care	-	4,821,379	-	4,656,923
4230	Solid Waste Long-Term Capital Projects	-	285,000	-	-
	Total Enterprise Funds	\$ -	\$ 6,016,220	\$ -	\$ 5,335,099
	Subtotal Operating Budget	\$ -	\$ 39,154,331	\$ 1,535,584	\$ 38,085,132
<u>Capital Projects Funds</u>					
3020	Parks Capital Projects	\$ -	\$ 156,601	\$ -	\$ 25,000
3030	Renewal Sales Tax Capital Projects	-	1,427,396	-	11,515
3040	Renewal Sales Tax Capital Projects - PW	-	-	-	1,344,060
	Total Capital Projects Funds	\$ -	\$ 1,583,997	\$ -	\$ 1,380,575
<u>Internal Service Funds</u>					
5200	Insurance - Property and Casualty	\$ -	\$ 4,939,017	\$ -	\$ 4,330,915
5300	Insurance - Employee Group Benefits	-	9,651,034	-	7,677,514
5400	Fleet Management	-	8,734	-	60,000
5500	Administrative Services	-	-	-	4,014
	Total Internal Service Funds	\$ -	\$ 14,598,785	\$ -	\$ 12,072,443

Reserves and Contingencies General Fund Detail

<u>Fund Name</u>	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Adopted</u> <u>FY 2009-10</u>
<u>General</u>				
Special Reserve	\$ -	\$ 1,000,000	\$ 300,000	\$ -
Designated Reserves	\$ -	\$ 1,000,000	\$ 300,000	\$ -
Reserve for Contingency	\$ -	\$ 500,000	\$ 408,609	\$ -
Economic Stabilization Reserve	-	12,328,610	-	17,396,500
Reserve - Economic Development	-	3,082,150	500,000	2,000,000
Reserve for Operations	-	373,095	326,975	66,586
Undesignated Reserves	\$ -	\$ 16,283,855	\$ 1,235,584	\$ 19,463,086
Total General Fund	\$ -	\$ 17,283,855	\$ 1,535,584	\$ 19,463,086

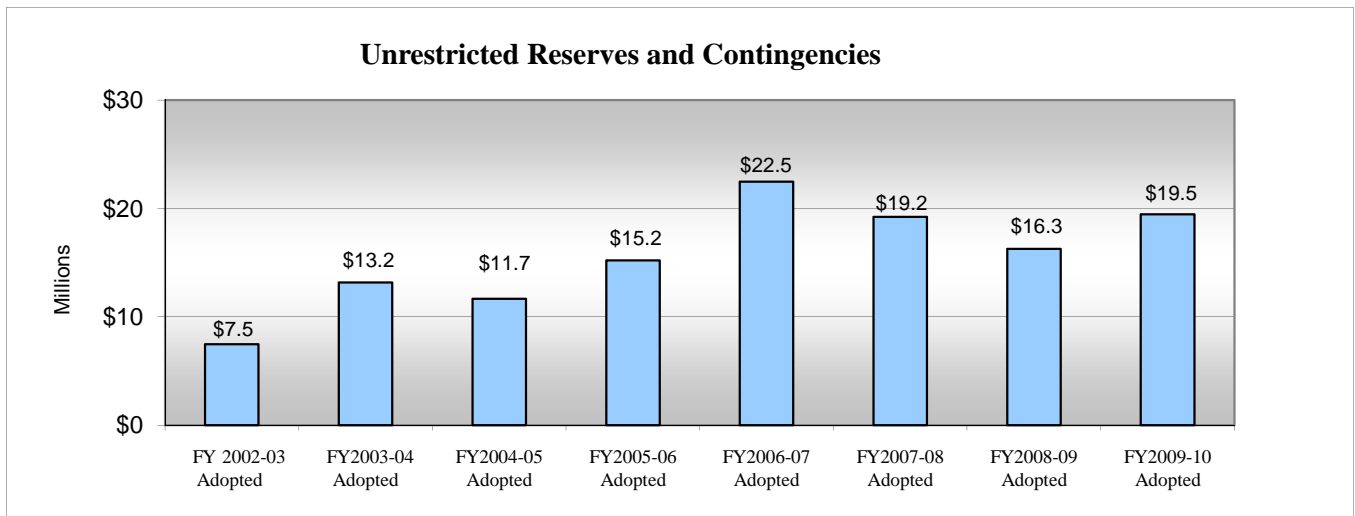
Lake County, Florida

General Fund Unrestricted Reserves



Unrestricted Reserves as a Percentage of Expenditures								
Fiscal Year	FY2002-03	FY2003-04	FY2004-05	FY2005-06	FY2006-07	FY2007-08	FY2008-09	FY2009-10
Unrestricted Reserves	8.2%	13.8%	11.2%	12.6%	14.0%	11.2%	10.6%	14.1%

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 budget be maintained in the General Fund.



Operating Budget FY 2009-10

	General 0010	County Transportation Trust 1120	Lake County Ambulance 1220	County Library System 1900
Taxes	\$ 92,910,425	\$ 6,420,000	\$ 8,890,851	\$ -
Licenses And Permits	425,000	52,000	-	-
Intergovernmental Revenues	16,989,995	4,385,150	-	584,454
Charges For Services	6,288,003	470,938	-	3,342
Fines And Forfeits	274,450	-	-	60,000
Miscellaneous Revenues	1,936,860	89,200	52,000	37,000
Total Current Revenues	\$ 118,824,733	\$ 11,417,288	\$ 8,942,851	\$ 684,796
Non-Revenues	38,296,762	2,864,699	1,120,320	4,713,056
Total Revenues	\$ 157,121,495	\$ 14,281,987	\$ 10,063,171	\$ 5,397,852
Less Operating Transfers	16,139,921	-	250,000	-
Total Operating Budget	\$ 140,981,574	\$ 14,281,987	\$ 9,813,171	\$ 5,397,852
Personal Services	\$ 18,721,858	\$ 5,726,610	-	\$ 2,815,355
Operating Expenditures	18,678,600	5,346,000	-	792,597
Capital Outlay	2,229,089	510,565	-	526,397
Total Operating Expenditures	\$ 39,629,547	\$ 11,583,175	\$ -	\$ 4,134,349
Debt Services	-	-	-	-
Grants And Aids	5,604,937	750,620	8,486,169	1,193,592
Other Uses	111,887,011	1,948,192	1,577,002	69,911
Total Expenditures	\$ 157,121,495	\$ 14,281,987	\$ 10,063,171	\$ 5,397,852
Less Operating Transfers	16,139,921	-	250,000	-
Total Operating Budget	\$ 140,981,574	\$ 14,281,987	\$ 9,813,171	\$ 5,397,852

Operating Budget FY 2009-10

	Library Impact FeeTrust 1070	Parks Impact Fee Trust - Central District 1081	Parks Impact Fee Trust - North District 1082	Parks Impact Fee Trust - South District 1083
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses And Permits	90,000	7,500	17,000	12,200
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	15,000	300	1,300	1,300
Total Current Revenues	\$ 105,000	\$ 7,800	\$ 18,300	\$ 13,500
Non-Revenues	(5,250)	(390)	(915)	(675)
Total Revenues	\$ 99,750	\$ 7,410	\$ 17,385	\$ 12,825
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 99,750	\$ 7,410	\$ 17,385	\$ 12,825
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	-	7,410	17,385	12,825
Total Operating Expenditures	\$ -	\$ 7,410	\$ 17,385	\$ 12,825
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	99,750	-	-	-
Other Uses	-	-	-	-
Total Expenditures	\$ 99,750	\$ 7,410	\$ 17,385	\$ 12,825
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 99,750	\$ 7,410	\$ 17,385	\$ 12,825

Operating Budget FY 2009-10

	Christopher C. Ford Commerce Park 1140	Road Impact Fees District 1 1151	Road Impact Fees District 2 1152	Road Impact Fees District 3 1153
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses And Permits	-	36,000	537,000	477,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	12,000	10,000	170,000	75,000
Total Current Revenues	\$ 12,000	\$ 46,000	\$ 707,000	\$ 552,000
Non-Revenues	970,546	1,894,000	8,671,223	8,610,000
Total Revenues	\$ 982,546	\$ 1,940,000	\$ 9,378,223	\$ 9,162,000
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 982,546	\$ 1,940,000	\$ 9,378,223	\$ 9,162,000
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	76,523	-	-	-
Capital Outlay	-	1,940,000	9,378,223	9,162,000
Total Operating Expenditures	\$ 76,523	\$ 1,940,000	\$ 9,378,223	\$ 9,162,000
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	906,023	-	-	-
Total Expenditures	\$ 982,546	\$ 1,940,000	\$ 9,378,223	\$ 9,162,000
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 982,546	\$ 1,940,000	\$ 9,378,223	\$ 9,162,000

Operating Budget FY 2009-10

	Road Impact Fees District 4 1154	Road Impact Fees District 5 1155	Road Impact Fees District 6 1156	Fish Conservation 1190
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses And Permits	115,000	568,000	341,000	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	23,000	35,000	80,000	10,740
Total Current Revenues	\$ 138,000	\$ 603,000	\$ 421,000	\$ 10,740
Non-Revenues	1,071,284	843,002	3,669,000	(537)
Total Revenues	\$ 1,209,284	\$ 1,446,002	\$ 4,090,000	\$ 10,203
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 1,209,284	\$ 1,446,002	\$ 4,090,000	\$ 10,203
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	1,209,284	1,446,002	4,090,000	-
Total Operating Expenditures	\$ 1,209,284	\$ 1,446,002	\$ 4,090,000	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	-	-	-	10,203
Total Expenditures	\$ 1,209,284	\$ 1,446,002	\$ 4,090,000	\$ 10,203
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 1,209,284	\$ 1,446,002	\$ 4,090,000	\$ 10,203

Operating Budget FY 2009-10

	MSTU - Stormwater Management 1230	MSTU - Parks Services 1231	MSTU - Roads Services 1232	Emergency 911 1240
Taxes	\$ 1,047,461	\$ 2,949,805	\$ 1,047,460	\$ -
Licenses And Permits	-	-	-	-
Intergovernmental Revenues	-	5,324	-	-
Charges For Services	7,000	25,500	-	1,452,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	115,100	43,000	17,000	50,000
Total Current Revenues	\$ 1,169,561	\$ 3,023,629	\$ 1,064,460	\$ 1,502,000
Non-Revenues	470,291	64,266	676,886	2,714,569
Total Revenues	\$ 1,639,852	\$ 3,087,895	\$ 1,741,346	\$ 4,216,569
Less Operating Transfers	-	-	-	105,000
Total Operating Budget	\$ 1,639,852	\$ 3,087,895	\$ 1,741,346	\$ 4,111,569
Personal Services	\$ 308,928	\$ 1,015,173	-	\$ 278,402
Operating Expenditures	100,977	1,327,630	-	670,382
Capital Outlay	1,005,000	425,899	1,656,189	2,000
Total Operating Expenditures	\$ 1,414,905	\$ 2,768,702	\$ 1,656,189	\$ 950,784
Debt Services	-	-	-	-
Grants And Aids	10,000	5,324	-	338,214
Other Uses	214,947	313,869	85,157	2,927,571
Total Expenditures	\$ 1,639,852	\$ 3,087,895	\$ 1,741,346	\$ 4,216,569
Less Operating Transfers	-	-	-	105,000
Total Operating Budget	\$ 1,639,852	\$ 3,087,895	\$ 1,741,346	\$ 4,111,569

Operating Budget FY 2009-10

	Resort / Development Tax 1250	Greater Hills MSBU 1290	Law Enforcement Trust 1330	Greater Groves MSBU 1370
Taxes	\$ 2,194,889	\$ -	\$ -	\$ -
Licenses And Permits	-	246,008	-	203,435
Intergovernmental Revenues	-	-	-	-
Charges For Services	250	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	10,000	2,000	4,000	1,500
Total Current Revenues	\$ 2,205,139	\$ 248,008	\$ 4,000	\$ 204,935
Non-Revenues	594,005	64,369	98,028	52,036
Total Revenues	\$ 2,799,144	\$ 312,377	\$ 102,028	\$ 256,971
Less Operating Transfers	250,000	7,440	-	6,148
Total Operating Budget	\$ 2,549,144	\$ 304,937	\$ 102,028	\$ 250,823
Personal Services	\$ 485,327	\$ -	\$ -	\$ -
Operating Expenditures	1,344,154	208,327	-	172,145
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ 1,829,481	\$ 208,327	\$ -	\$ 172,145
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	102,028	-
Other Uses	969,663	104,050	-	84,826
Total Expenditures	\$ 2,799,144	\$ 312,377	\$ 102,028	\$ 256,971
Less Operating Transfers	250,000	7,440	-	6,148
Total Operating Budget	\$ 2,549,144	\$ 304,937	\$ 102,028	\$ 250,823

Operating Budget FY 2009-10

	Infrastructure Sales Tax Revenue 1410	Village Green Street Lighting 1430	Greater Pines Municipal Services 1450	Picciola Island Street Lighting 1460
Taxes	\$ 10,000,000	\$ -	\$ -	\$ -
Licenses And Permits	-	13,622	243,567	4,109
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	5,000	100	1,174	10
Total Current Revenues	\$ 10,005,000	\$ 13,722	\$ 244,741	\$ 4,119
Non-Revenues	(500,250)	6,188	57,639	1,076
Total Revenues	\$ 9,504,750	\$ 19,910	\$ 302,380	\$ 5,195
Less Operating Transfers	1,584,617	413	7,382	124
Total Operating Budget	\$ 7,920,133	\$ 19,497	\$ 294,998	\$ 5,071
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	11,560	206,696	3,460
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ -	\$ 11,560	\$ 206,696	\$ 3,460
Debt Services	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	9,504,750	8,350	95,684	1,735
Total Expenditures	\$ 9,504,750	\$ 19,910	\$ 302,380	\$ 5,195
Less Operating Transfers	1,584,617	413	7,382	124
Total Operating Budget	\$ 7,920,133	\$ 19,497	\$ 294,998	\$ 5,071

Operating Budget FY 2009-10

	Valencia Terrace Street Lighting 1470	Lake County Environmental Recovery 1500	Lake County Code Enforcement Liens 1510	Building Services 1520
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses And Permits	6,757	-	-	1,471,673
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	121,140
Fines And Forfeits	-	6,500	9,000	7,480
Miscellaneous Revenues	20	1,450	1,000	898
Total Current Revenues	\$ 6,777	\$ 7,950	\$ 10,000	\$ 1,601,191
Non-Revenues	2,626	108,303	182,699	(78,754)
Total Revenues	\$ 9,403	\$ 116,253	\$ 192,699	\$ 1,522,437
Less Operating Transfers	203	-	-	-
Total Operating Budget	\$ 9,200	\$ 116,253	\$ 192,699	\$ 1,522,437
Personal Services	\$ -	\$ -	\$ -	1,225,540
Operating Expenditures	5,693	13,635	192,199	213,291
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ 5,693	\$ 13,635	\$ 192,199	\$ 1,438,831
Debt Services	\$ -	\$ -	\$ -	-
Grants And Aids	-	-	-	-
Other Uses	3,710	102,618	500	83,606
Total Expenditures	\$ 9,403	\$ 116,253	\$ 192,699	\$ 1,522,437
Less Operating Transfers	203	-	-	-
Total Operating Budget	\$ 9,200	\$ 116,253	\$ 192,699	\$ 1,522,437

Operating Budget FY 2009-10

	County Fire Rescue 1680	Fire Services Impact Fee Trust 1690	Employees Benefit 1800	Animal Shelter Sterilization Trust 1850
Taxes	\$ 3,418,694	\$ -	\$ -	-
Licenses And Permits	17,154,474	218,000	-	-
Intergovernmental Revenues	529,680	-	-	-
Charges For Services	150	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	101,400	30,000	405	71,000
Total Current Revenues	\$ 21,204,398	\$ 248,000	\$ 405	\$ 71,000
Non-Revenues	674,607	552,668	81	121,534
Total Revenues	\$ 21,879,005	\$ 800,668	\$ 486	\$ 192,534
Less Operating Transfers	37,091	-	-	-
Total Operating Budget	\$ 21,841,914	\$ 800,668	\$ 486	\$ 192,534
Personal Services	\$ 15,926,867	\$ -	\$ -	-
Operating Expenditures	3,620,240	-	-	83,500
Capital Outlay	143,900	200,000	-	-
Total Operating Expenditures	\$ 19,691,007	\$ 200,000	\$ -	\$ 83,500
Debt Services	\$ -	\$ -	\$ -	-
Grants And Aids	-	-	-	-
Other Uses	2,187,998	600,668	486	109,034
Total Expenditures	\$ 21,879,005	\$ 800,668	\$ 486	\$ 192,534
Less Operating Transfers	37,091	-	-	-
Total Operating Budget	\$ 21,841,914	\$ 800,668	\$ 486	\$ 192,534

Operating Budget FY 2009-10

	Community Development Block Grant 1200	Public Transportation 1210	Affordable Housing Assist Trust 1260	Section 8 1270
Taxes	\$ -	\$ -	\$ -	-
Licenses And Permits	-	-	-	-
Intergovernmental Revenues	4,432,322	3,330,367	402,343	2,842,224
Charges For Services	-	1,526,324	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	51,614	299,475	-	25,200
Total Current Revenues	\$ 4,483,936	\$ 5,156,166	\$ 402,343	\$ 2,867,424
Non-Revenues	(51,614)	1,902,794	2,000,000	82,450
Total Revenues	\$ 4,432,322	\$ 7,058,960	\$ 2,402,343	\$ 2,949,874
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 4,432,322	\$ 7,058,960	\$ 2,402,343	\$ 2,949,874
Personal Services	\$ 298,441	\$ 346,287	\$ 57,660	\$ 277,122
Operating Expenditures	424,019	5,996,685	62,564	68,208
Capital Outlay	175,000	577,532	-	-
Total Operating Expenditures	\$ 897,460	\$ 6,920,504	\$ 120,224	\$ 345,330
Debt Services	\$ -	\$ -	\$ -	-
Grants And Aids	3,534,862	-	2,282,119	2,504,628
Other Uses	-	138,456	-	99,916
Total Expenditures	\$ 4,432,322	\$ 7,058,960	\$ 2,402,343	\$ 2,949,874
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 4,432,322	\$ 7,058,960	\$ 2,402,343	\$ 2,949,874

Operating Budget FY 2009-10

	Federal / State Grants 1300	Restricted Local Programs 1310	Pari-Mutuel Revenue Replacement Bonds 2510	Renewal Sales Tax LOC 2610
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses And Permits	-	-	-	-
Intergovernmental Revenues	8,486,720	78,196	297,667	-
Charges For Services	-	6,500	-	-
Fines And Forfeits	-	1,226,054	-	-
Miscellaneous Revenues	-	115,000	1,000	1,200
Total Current Revenues	\$ 8,486,720	\$ 1,425,750	\$ 298,667	\$ 1,200
Non-Revenues	-	-	83,017	1,265,597
Total Revenues	\$ 8,486,720	\$ 1,425,750	\$ 381,684	\$ 1,266,797
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 8,486,720	\$ 1,425,750	\$ 381,684	\$ 1,266,797
Personal Services	\$ 45,060	\$ 105,203	\$ -	\$ -
Operating Expenditures	-	158,797	-	-
Capital Outlay	8,431,660	115,000	-	-
Total Operating Expenditures	\$ 8,476,720	\$ 379,000	\$ -	\$ -
Debt Services	\$ -	\$ -	297,179	1,209,898
Grants And Aids	10,000	1,046,750	-	-
Other Uses	-	-	84,505	56,899
Total Expenditures	\$ 8,486,720	\$ 1,425,750	\$ 381,684	\$ 1,266,797
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 8,486,720	\$ 1,425,750	\$ 381,684	\$ 1,266,797

Operating Budget FY 2009-10

	Public Lands Program 2710	Expansion Projects Debt Service 2810	Landfill Enterprise 4200	Solid Waste Closures and Long Term Care 4220
Taxes	\$ 2,104,672	\$ -	\$ -	\$ -
Licenses And Permits	-	-	11,768,640	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	5,051,820	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	61,000	20,000	151,500	74,000
Total Current Revenues	\$ 2,165,672	\$ 20,000	\$ 16,971,960	\$ 74,000
Non-Revenues	3,270,453	7,701,299	5,651,023	4,849,509
Total Revenues	\$ 5,436,125	\$ 7,721,299	\$ 22,622,983	\$ 4,923,509
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 5,436,125	\$ 7,721,299	\$ 22,622,983	\$ 4,923,509
Personal Services	\$ -	\$ -	\$ 2,648,596	\$ -
Operating Expenditures	-	-	16,811,915	-
Capital Outlay	-	-	144,330	262,886
Total Operating Expenditures	\$ -	\$ -	\$ 19,604,841	\$ 262,886
Debt Services	\$ 2,707,088	\$ 5,738,845	\$ 1,130,995	\$ -
Grants And Aids	-	-	125,000	-
Other Uses	2,729,037	1,982,454	1,762,147	4,660,623
Total Expenditures	\$ 5,436,125	\$ 7,721,299	\$ 22,622,983	\$ 4,923,509
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 5,436,125	\$ 7,721,299	\$ 22,622,983	\$ 4,923,509

Operating Budget FY 2009-10

		Totals
Taxes	\$	130,984,257
Licenses And Permits		34,007,985
Intergovernmental Revenues		42,364,442
Charges For Services		14,952,967
Fines And Forfeits		1,583,484
Miscellaneous Revenues		3,803,746
 Total Current Revenues	 \$	 227,696,881
 Non-Revenues		 105,333,520
Total Revenues	\$	333,030,401
Less Operating Transfers		18,388,339
Total Operating Budget	\$	314,642,062
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Personal Services	\$	50,282,429
Operating Expenditures		56,589,797
Capital Outlay		43,668,576
 Total Operating Expenditures	 \$	 150,540,802
 Debt Services	 \$	 11,084,005
Grants And Aids		26,093,993
Other Uses		145,311,601
Total Expenditures	\$	333,030,401
Less Operating Transfers		18,388,339
Total Operating Budget	\$	314,642,062

Revenues by Fund

Fund No.	Fund Name	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Countywide Funds						
0010	General	\$ 157,056,898	\$ 169,637,039	\$ 192,076,358	\$ 188,979,645	\$ 157,121,495
1120	County Transportation Trust	12,570,019	14,513,028	16,276,571	17,048,967	14,281,987
1220	Lake County Ambulance	10,263,843	11,009,101	11,011,246	10,980,965	10,063,171
1900	County Library System	6,367,037	6,163,401	6,449,058	6,126,057	5,397,852
Total Countywide Funds		\$ 186,257,797	\$ 201,322,569	\$ 225,813,233	\$ 223,135,634	\$ 186,864,505
Special Revenue Funds						
1070	Library Impact Fee Trust	\$ 292,979	\$ 502,582	\$ 1,763,333	\$ 1,763,333	\$ 99,750
1081	Parks Impact Fee Trust - Central District	31,804	247,968	90,390	90,390	7,410
1082	Parks Impact Fee Trust - North District	54,195	83,600	219,220	219,220	17,385
1083	Parks Impact Fee Trust - South District	53,914	444,704	797,918	797,918	12,825
1140	Christopher C. Ford Commerce Park	1,572,056	1,134,762	1,124,397	1,084,147	982,546
1151	Road Impact Fees - District 1	235,931	2,160,901	1,936,204	1,936,204	1,940,000
1152	Road Impact Fees - District 2	3,835,881	16,207,924	15,328,480	15,328,480	9,378,223
1153	Road Impact Fees - District 3	3,080,359	14,425,841	14,337,852	14,337,852	9,162,000
1154	Road Impact Fees - District 4	233,562	3,157,213	2,070,718	2,057,488	1,209,284
1155	Road Impact Fees - District 5	2,569,110	4,193,500	5,786,967	5,786,967	1,446,002
1156	Road Impact Fees - District 6	660,297	7,062,526	6,874,317	6,874,317	4,090,000
1170	Law Library	290,671	-	-	-	-
1190	Fish Conservation	17,082	96,569	96,652	93,242	10,203
1230	MSTU - Stormwater Management	5,027,967	8,585,753	10,675,710	10,675,710	1,639,852
1231	MSTU - Parks Services	781,797	2,297,342	2,538,044	2,526,674	3,087,895
1232	MSTU - Roads Services	780,690	2,003,447	2,520,361	2,533,803	1,741,346
1240	Emergency 911	1,649,488	4,716,192	6,261,291	6,452,791	4,216,569
1250	Resort / Development Tax	3,244,640	3,888,537	3,949,069	3,958,319	2,799,144
1290	Greater Hills MSBU	205,926	284,105	288,933	288,234	312,377
1330	Law Enforcement Trust	31,053	133,590	222,208	231,818	102,028
1370	Greater Groves MSBU	172,696	236,578	240,554	239,179	256,971
1410	Infrastructure Sales Tax Revenue	10,786,551	9,718,500	10,996,305	10,465,537	9,504,750
1430	Village Green Street Lighting	13,508	17,315	19,857	19,934	19,910
1450	Greater Pines Municipal Services	196,853	268,991	272,991	272,180	302,380
1460	Picciola Island Street Lighting	3,018	4,384	4,861	4,863	5,195
1470	Valencia Terrace Street Lighting	4,236	8,490	9,186	9,187	9,403
1500	Lake County Environmental Recovery	6,708	116,287	127,399	122,696	116,253
1510	Lake County Code Enforcement Liens	49,159	196,734	356,234	356,399	192,699
1520	Building Services	2,689,811	3,473,409	2,255,482	1,990,606	1,522,437
1680	County Fire Rescue	19,966,306	22,015,471	21,060,663	21,120,828	21,879,005
1690	Fire Services Impact Fee Trust	1,091,454	2,936,578	3,553,890	3,553,890	800,668
1800	Employees Benefit	382	770	1,109	871	486
1850	Animal Shelter Sterilization Trust	62,662	159,244	213,754	214,394	192,534
Total Special Revenue Funds		\$ 59,692,746	\$ 110,779,807	\$ 115,994,349	\$ 115,407,471	\$ 77,057,530
Grant Funds						
1200	Community Development Block Grant	\$ 905,159	\$ 968,639	\$ 4,889,591	\$ 4,406,436	\$ 4,432,322
1210	Public Transportation	7,751,432	7,562,105	10,261,491	8,672,703	7,058,960
1260	Affordable Housing Assist Trust	2,432,972	7,642,107	9,742,194	9,712,736	2,402,343
1270	Section 8	3,014,623	3,148,770	3,659,360	3,109,315	2,949,874
1280	Hurricane Housing Recovery Program	14,455	-	41,213	41,226	-
1300	Federal/State Grants	-	-	200,000	-	8,486,720
1310	Restricted Local Programs	-	-	-	-	1,425,750
Total Grant Funds		\$ 14,118,640	\$ 19,321,621	\$ 28,793,849	\$ 25,942,416	\$ 26,755,969

Revenues by Fund

Fund No.	Fund Name	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Debt Service Funds						
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 305,355	\$ 380,636	\$ 383,390	\$ 394,523	\$ 381,684
2610	Renewal Sales Tax LOC	528,885	1,238,538	1,267,778	1,267,158	1,266,797
2710	Public Lands Program	4,498,897	6,113,962	6,283,008	6,214,054	5,436,125
2810	Expansion Projects Debt Service	4,989,324	6,820,916	7,174,899	7,159,399	7,721,299
Total Debt Service Funds		\$ 10,322,460	\$ 14,554,052	\$ 15,109,075	\$ 15,035,134	\$ 14,805,905
Enterprise Funds						
4200	Landfill Enterprise	\$ 22,101,213	\$ 25,960,532	\$ 25,770,343	\$ 25,773,694	\$ 22,622,983
4220	Solid Waste Closures and Long Term Care	192,329	5,439,760	5,601,858	5,525,858	4,923,509
4230	Solid Waste Long Term Capital Projects	199,274	300,000	822,258	793,451	-
Total Enterprise Funds		\$ 22,492,816	\$ 31,700,292	\$ 32,194,459	\$ 32,093,003	\$ 27,546,492
Subtotal Operating Budget		\$ 292,884,459	\$ 377,678,341	\$ 417,904,965	\$ 411,613,658	\$ 333,030,401
Less Operating Transfers		\$ 22,292,140	\$ 19,733,255	\$ 19,486,371	\$ 19,486,371	\$ 18,388,339
Total Operating Budget		\$ 270,592,319	\$ 357,945,086	\$ 398,418,594	\$ 392,127,287	\$ 314,642,062
Capital Projects Funds						
3020	Parks Capital Projects	\$ 3,237,839	\$ 1,217,031	\$ 2,234,816	\$ 2,234,816	\$ 874,038
3030	Renewal Sales Tax Capital Projects	7,507,295	10,558,821	17,823,418	17,292,650	4,146,434
3040	Sales Tax Loc Fund	-	-	-	-	6,408,109
3710	Public Lands Capital Program	416,666	790,525	4,582,232	4,582,232	1,000,000
3810	Facilities Expansion Capital	3,221,862	35,588,990	81,821,774	70,851,774	43,402,500
Total Capital Projects Funds		\$ 14,383,662	\$ 48,155,367	\$ 106,462,240	\$ 94,961,472	\$ 55,831,081
Internal service Funds						
5200	Property and Casualty	\$ 3,023,155	\$ 7,342,040	\$ 7,442,201	\$ 7,397,185	\$ 6,953,841
5300	Employee Group Benefits	11,744,453	18,579,057	19,470,537	15,679,193	16,596,531
5400	Fleet Management	2,640,060	3,851,653	3,869,438	2,959,561	3,489,632
5500	Administrative Services	-	-	-	-	338,400
Total Internal service Funds		\$ 17,407,668	\$ 29,772,750	\$ 30,782,176	\$ 26,035,939	\$ 27,378,404

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Countywide Funds						
0010	General	\$ 178,804,654	\$ 169,637,039	\$ 192,076,358	\$ 153,777,356	\$ 157,121,495
1120	County Transportation Trust	12,950,978	14,513,028	16,276,571	13,613,404	14,281,987
1220	Lake County Ambulance	11,616,203	11,009,101	11,011,246	9,413,503	10,063,171
1900	County Library System	5,968,337	6,163,401	6,449,058	5,625,916	5,397,852
Total Countywide Funds		\$ 209,340,172	\$ 201,322,569	\$ 225,813,233	\$ 182,430,179	\$ 186,864,505
Special Revenue Funds						
1070	Library Impact Fee Trust	\$ 444,735	\$ 502,582	\$ 1,763,333	\$ 1,763,333	\$ 99,750
1081	Parks Impact Fee Trust - Central District	204,016	247,968	90,390	90,390	7,410
1082	Parks Impact Fee Trust - North District	66,364	83,600	219,220	219,220	17,385
1083	Parks Impact Fee Trust - South District	76,541	444,704	797,918	797,918	12,825
1140	Christopher C. Ford Commerce Park	2,664,022	1,134,762	1,124,397	363,001	982,546
1151	Road Impact Fees - District 1	131,834	2,160,901	1,936,204	39,904	1,940,000
1152	Road Impact Fees - District 2	2,271,676	16,207,924	15,328,480	6,998,126	9,378,223
1153	Road Impact Fees - District 3	5,246,732	14,425,841	14,337,852	5,700,252	9,162,000
1154	Road Impact Fees - District 4	1,925,843	3,157,213	2,070,718	979,304	1,209,284
1155	Road Impact Fees - District 5	2,976,693	4,193,500	5,786,967	4,913,815	1,446,002
1156	Road Impact Fees - District 6	1,273,168	7,062,526	6,874,317	3,184,267	4,090,000
1170	Law Library	318,994	-	-	-	-
1190	Fish Conservation	1,050	96,569	96,652	93,242	10,203
1230	MSTU - Stormwater Management	3,855,858	8,585,753	10,675,710	10,147,891	1,639,852
1231	MSTU - Parks Services	909,017	2,297,342	2,538,044	2,311,226	3,087,895
1232	MSTU - Roads Services	476,316	2,003,447	2,520,361	1,803,694	1,741,346
1240	Emergency 911	991,055	4,716,192	6,261,291	3,663,122	4,216,569
1250	Resort / Development Tax	3,021,936	3,888,537	3,949,069	3,254,057	2,799,144
1290	Greater Hills MSBU	198,251	284,105	288,933	211,465	312,377
1330	Law Enforcement Trust	125,935	133,590	222,208	133,590	102,028
1370	Greater Groves MSBU	166,445	236,578	240,554	176,896	256,971
1410	Infrastructure Sales Tax Revenue	9,752,239	9,718,500	10,996,305	10,465,537	9,504,750
1430	Village Green Street Lighting	10,587	17,315	19,857	13,060	19,910
1450	Greater Pines Municipal Services	190,382	268,991	272,991	202,304	302,380
1460	Picciola Island Street Lighting	2,961	4,384	4,861	3,581	5,195
1470	Valencia Terrace Street Lighting	5,246	8,490	9,186	6,222	9,403
1500	Lake County Environmental Recovery	2,994	116,287	127,399	13,995	116,253
1510	Lake County Code Enforcement Liens	9,749	196,734	356,234	173,200	192,699
1520	Building Services	3,886,897	3,473,409	2,255,482	1,989,300	1,522,437
1680	County Fire Rescue	22,072,399	22,015,471	21,060,663	20,186,001	21,879,005
1690	Fire Services Impact Fee Trust	1,787,499	2,936,578	3,553,890	2,988,822	800,668
1800	Employees Benefit	253	770	1,109	770	486
1850	Animal Shelter Sterilization Trust	54,962	159,244	213,754	89,310	192,534
Total Special Revenue Funds		\$ 65,122,650	\$ 110,779,807	\$ 115,994,349	\$ 82,976,815	\$ 77,057,530
Grant Funds						
1200	Community Development Block Grant	\$ 905,274	\$ 968,639	\$ 4,889,591	\$ 1,279,370	\$ 4,432,322
1210	Public Transportation	6,598,703	7,562,105	10,261,491	7,649,246	7,058,960
1260	Affordable Housing Assist Trust	8,293,759	7,642,107	9,742,194	7,712,736	2,402,343
1270	Section 8	3,125,704	3,148,770	3,659,360	2,883,494	2,949,874
1280	Hurricane Housing Recovery Program	326,598	-	41,213	41,226	-
1300	Federal/State Grants	-	-	200,000	-	8,486,720
1310	Restricted Local Programs	-	-	-	-	1,425,750
Total Grant Funds		\$ 19,250,038	\$ 19,321,621	\$ 28,793,849	\$ 19,566,072	\$ 26,755,969

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Debt Service Funds						
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 295,247	\$ 380,636	\$ 383,390	\$ 296,573	\$ 381,684
2610	Renewal Sales Tax LOC	526,996	1,238,538	1,267,778	1,209,899	1,266,797
2710	Public Lands Program	2,814,596	6,113,962	6,283,008	2,835,317	5,436,125
2810	Expansion Projects Debt Service	4,596,841	6,820,916	7,174,899	5,194,445	7,721,299
Total Debt Service Funds		\$ 8,233,680	\$ 14,554,052	\$ 15,109,075	\$ 9,536,234	\$ 14,805,905
Enterprise Funds						
4200	Landfill Enterprise	\$ 22,745,015	\$ 25,960,532	\$ 25,770,343	\$ 24,603,580	\$ 22,622,983
4220	Solid Waste Closures and Long Term Care	724,676	5,439,760	5,601,858	676,349	4,923,509
4230	Solid Waste Long Term Capital Projects	15,000	300,000	822,258	793,451	-
Total Enterprise Funds		\$ 23,484,691	\$ 31,700,292	\$ 32,194,459	\$ 26,073,380	\$ 27,546,492
Subtotal Operating Budget		\$ 325,431,230	\$ 377,678,341	\$ 417,904,965	\$ 320,582,680	\$ 333,030,401
Less Operating Transfers		\$ 22,292,140	\$ 19,733,255	\$ 19,486,371	\$ 19,486,371	\$ 18,388,339
Total Operating Budget		\$ 303,139,090	\$ 357,945,086	\$ 398,418,594	\$ 301,096,309	\$ 314,642,062
Capital Projects Funds						
3020	Parks Capital Projects	\$ 6,669,340	\$ 1,217,031	\$ 2,234,816	\$ 2,211,253	\$ 874,038
3030	Renewal Sales Tax Capital Projects	10,101,958	10,558,821	17,823,418	13,879,240	4,146,434
3040	Sales Tax Loc Fund	-	-	-	-	6,408,109
3710	Public Lands Capital Program	13,470,640	790,525	4,582,232	3,639,232	1,000,000
3810	Facilities Expansion Capital	18,502,629	35,588,990	81,821,774	34,851,774	43,402,500
Total Capital Projects Funds		\$ 48,744,566	\$ 48,155,367	\$ 106,462,240	\$ 54,581,499	\$ 55,831,081
Internal service Funds						
5200	Property and Casualty	\$ 2,684,072	\$ 7,342,040	\$ 7,442,201	\$ 2,403,023	\$ 6,953,841
5300	Employee Group Benefits	7,039,800	18,579,057	19,470,537	8,062,023	16,596,531
5400	Fleet Management	2,970,816	3,851,653	3,869,438	2,931,617	3,489,632
5500	Administrative Services	-	-	-	-	338,400
Total Internal service Funds		\$ 12,694,688	\$ 29,772,750	\$ 30,782,176	\$ 13,396,663	\$ 27,378,404

Expenditures by Department FY 2009-10 Operating Budget

<u>Department</u>	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Budget</u> <u>FY 2009-10</u>
Budget	\$ 1,221,017	\$ 649,413	\$ 599,460	\$ 543,281
Community Services	41,301,233	33,376,181	35,634,315	14,439,561
Conservation and Compliance	-	1,776,296	1,674,486	2,253,695
Clerk of the Circuit Court	4,207,146	4,350,086	4,398,488	4,352,959
Property Appraiser	2,505,429	2,425,853	2,410,053	2,368,856
Office of the Sheriff	66,822,820	63,279,918	63,425,528	62,016,222
Supervisor of Elections	3,029,712	1,981,131	1,899,131	2,015,423
Tax Collector	5,279,894	5,034,828	5,031,298	5,022,132
County Attorney	891,031	896,729	900,043	821,055
Debt Service	8,233,680	14,554,052	9,536,234	14,805,905
Economic Growth and Redevelopment	3,469,257	2,014,590	1,336,203	1,835,129
Employee Services and Quality Improvement	903,541	914,913	884,057	5,634,414
Environmental Utilities	30,901,053	34,123,313	28,771,612	30,148,491
Facilities Development and Management	6,736,293	6,764,202	8,341,296	6,160,982
Growth Management	7,779,999	6,062,514	4,507,512	7,955,441
Information Outreach	368,693	354,342	346,339	-
Information Technology	4,594,675	4,011,127	3,599,823	3,368,016
Judicial Support	3,255,823	3,143,547	2,817,237	2,796,183
Legislative and Executive	1,320,753	1,180,423	1,143,011	1,049,256
Non-Departmental	38,373,059	72,539,142	43,123,893	68,016,768
Procurement Services	825,602	726,991	711,302	606,554
Public Resources	-	-	-	13,315,771
Public Safety	51,482,967	33,475,265	43,018,341	31,400,768
Public Works	38,443,829	79,894,103	52,889,848	52,103,539
Tourism and Business Relations	3,483,725	4,149,382	3,583,170	-
Sub-Total Operating Budget	\$ 325,431,231	\$ 377,678,341	\$ 320,582,680	\$ 333,030,401
Less: Operating Transfers	(22,292,140)	(19,733,255)	(19,486,371)	(18,388,339)
Total Operating Budget	\$ 303,139,091	\$ 357,945,086	\$ 301,096,309	\$ 314,642,062

PERSONNEL

Personnel Authorization Summary
Lake County Board of County Commissioners and Constitutional Officers
Full-Time Positions by Department

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Personnel Actions FY 2009-10</u>			<u>Adopted</u> <u>FY 2009-10</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<u>Lake County Board of County Commissioners (BCC)</u>							
Budget	9	8	8	0	(1)	0	7
Community Services	129	119	119	(85)	(17)	0	17
Conservation and Compliance	0	20	21	12	(2)	0	31
County Attorney	10	10	10	0	(1)	0	9
Economic Growth and Redevelopment	3	4	4	(1)	0	0	3
Employee Services and Quality Imp.	12	10	10	0	(1)	0	9
Environmental Utilities	79	74	74	0	(5)	0	69
Facilities Development and Management	47	45	45	0	(2)	0	43
Growth Management	107	70	70	4	(25)	0	49
Information Outreach	6	6	6	(6)	0	0	0
Information Technology	39	35	35	7	(3)	0	39
Judicial Support	8	9	9	0	0	0	9
Legislative and Executive	13	12	12	0	(1)	0	11
Procurement Services	13	12	12	(1)	(2)	0	9
Public Resources	0	0	0	97	0	1	98
Public Safety	230	234	234	(1)	(3)	12	242
Public Works	156	151	152	(21)	(13)	0	118
Tourism and Business Relations	7	7	7	(6)	(1)	0	0
TOTAL - BCC Operating Funds	868	826	828	(1)	(77)	13	763
Procurement Services	14	14	14	1	0	0	15
TOTAL - BCC Non-Operating Funds	14	14	14	1	0	0	15
TOTAL - Board of County Commissioners	882	840	842	0	(77)	13	778
<u>Lake County Constitutional Officers</u>							
Clerk of the Circuit Court	236	244	244	0	(19)	0	225
Property Appraiser	39	39	39	0	0	0	39
Sheriff's Office	766	766	766	0	0	0	766
Supervisor of Elections	10	11	11	0	0	0	11
Tax Collector	68	68	68	0	0	0	68
TOTAL - Constitutional Officers	1,119	1,128	1,128	0	(19)	0	1,109
TOTAL - Lake County	2,001	1,968	1,970	0	(96)	13	1,887

Personnel Authorization Summary
Lake County Board of County Commissioners
Full-Time Positions by Fund and Department

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Personnel Actions FY 2009-10			Adopted FY 2009-10
				Transfers	Deletions	Additions	
<u>General</u>							
Budget	9	8	8	0	(1)	0	7
Community Services	43	37	38.4	(28)	(5.4)	0	5
Conservation and Compliance	0	20	21	10	(2)	0	29
County Attorney	10	10	10	0	(1)	0	9
Economic Growth and Redevelopment	3	4	4	(1)	0	0	3
Employee Services and Quality Imp.	12	10	10	0	(1)	0	9
Environmental Utilities	24	22	22	0	(1)	0	21
Facilities Development and Management	47	45	45	0	(2)	0	43
Growth Management	55	34	34	1	(9)	0	26
Information Outreach	4	4	4	(4)	0	0	0
Information Technology	39	35	35	4	(3)	0	36
Judicial Support	8	9	9	0	0	0	9
Legislative and Executive	13	12	12	0	(1)	0	11
Procurement Services	12.5	11.5	11.5	(1)	(2)	0	8.5
Public Resources	0	0	0	20	0	0	20
Public Safety	36.8	36.8	36.5	0	(2)	0	34.5
Public Works	11	2	2	(2)	0	0	0
Tourism and Business Relations	3	2	2	(2)	0	0	0
General	330.3	302.3	304.4	(3)	(30.4)	0	271
<u>County Transportation Trust</u>							
Public Works	133	126	126	(1)	(12)	0	113
County Transportation Trust	133	126	126	(1)	(12)	0	113
<u>County Library System</u>							
Community Services	61	59	59	(54)	(5)	0	0
Public Resources	0	0	0	54	0	0	54
County Library System	61	59	59	0	(5)	0	54
SUBTOTAL - Countywide Funds	524	487	489	(4)	(47)	0	438
<u>MSTU - Stormwater</u>							
Public Works	6	6	6	0	(1)	0	5
MSTU - Stormwater	6	6	6	0	(1)	0	5
<u>MSTU - Parks</u>							
Public Resources	0	0	0	19	0	1	20
Public Works	6	17	18	(18)	0	0	0
MSTU - Parks	6	17	18	1	0	1	20

Personnel Authorization Summary
Lake County Board of County Commissioners
Full-Time Positions by Fund and Department

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Personnel Actions FY 2009-10			Adopted FY 2009-10
				Transfers	Deletions	Additions	
<u>Emergency 911</u>							
Information Technology	0	0	0	1	0	0	1
Public Safety	3	3	3	(1)	(1)	0	1
Emergency 911	3	3	3	0	(1)	0	2
<u>Resort/Development Tax</u>							
Information Technology	0	0	0	2	0	0	2
Public Resources	0	0	0	4.0	0	0	4.0
Information Outreach	2	2	2	(2)	0	0	0
Tourism and Business Relations	4	5	5	(4.0)	(1)	0	0
Resort/Development Tax	6	7	7	0.0	(1)	0	6.0
<u>Building Services</u>							
Growth Management	52	36	36	0	(16)	0	20
Building Services	52	36	36	0	(16)	0	20
<u>County Fire Rescue</u>							
Environmental Utilities	0.5	0.5	0.5	0	0	0	0.5
Public Safety	190.3	194.3	194.5	0	0	12	206.5
County Fire Rescue	190.8	194.8	195.0	0	0	12	207
SUBTOTAL - Special Revenue Funds	264	264	265	1.0	(19)	13	260
<u>Community Development Block Grant</u>							
Community Services	3	3	4.30	(2.5)	(0.8)	0	1
Growth Management	0	0	0	3	0	0	3
Community Development Block Grant	3	3	4.3	0.5	(0.8)	0	4
<u>Public Transportation</u>							
Community Services	5	5	5	0	0	0	5
Public Transportation	5	5	5	0	0	0	5
<u>Affordable Housing Assistance Trust</u>							
Community Services	9	9	6.2	(0.4)	(4.8)	0	1.0
Affordable Housing Assistance Trust	9	9	6.2	(0.4)	(4.8)	0	1.0
<u>Section 8</u>							
Community Services	7	6	6.1	(1.1)	(1)	0	4.0
Section 8	7	6	6.1	(1.1)	(1)	0	4.0
<u>Hurricane Housing Recovery</u>							
Community Services	1	0	0	0	0	0	0
Hurricane Housing Recovery	1	0	0	0	0	0	0
<u>Federal and State Grants</u>							
Community Services	0	0	0	1	0	0	1
Federal and State Grants	0	0	0	1	0	0	1
<u>Restricted Local Programs</u>							
Conservation and Compliance	0	0	0	2	0	0	2
Restricted Local Programs	0	0	0	2	0	0	2
SUBTOTAL - Grant Funds	25	23	21.6	2.0	(6.6)	0	17

Personnel Authorization Summary
Lake County Board of County Commissioners
Full-Time Positions by Fund and Department

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Personnel Actions FY 2009-10</u>			<u>Adopted</u> <u>FY 2009-10</u>
				<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<u>Landfill Enterprise</u>							
Environmental Utilities	54.5	51.5	51.5	0	(4)	0	47.5
Procurement Services	0.5	0.5	0.5	0	0	0	0.5
Landfill Enterprise	55	52	52	0	(4)	0	48.0
SUBTOTAL - Enterprise Funds	55	52	52	0	(4)	0	48
TOTAL - Operating Funds	868	826	828.0	(1)	(77)	13	763.0
<u>Fleet Management</u>							
Procurement Services	0	14	14	0	0	0	14
Public Works	14	0	0	0	0	0	0
Fleet Management	14	14	14	0	0	0	14
<u>Administrative Services Internal Service</u>							
Procurement Services	0	0	0	1	0	0	1
Administrative Services Internal Service	0	0	0	1	0	0	1
TOTAL - Internal Service Funds	14	14	14	1	0	0	15
TOTAL - All Funds	882	840	842	0	(77)	13	778

Position Additions and Deletions

FY 2009-10

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
General						
Budget						
Budget	(1)	0	0	Senior Budget Analyst	132	10-43
Community Services						
Citizen Support Services	(1)	0	0	Veterans Service Specialist	335	10-43
Citizen Support Services	(1)	0	0	Elder Affairs Manager	972	10-43
Citizen Support Services	(1)	0	0	Citizen Support Services Director	865	10-43
Agricultural Education Services	(1)	0	0	Program Assistant	465	10-43
Agricultural Education Services	(0.4)	0	0	Senior Program Specialist (split funded)	408	10-43
Probation Services	<u>(1)</u>	<u>0</u>	<u>0</u>	Office Associate IV	350	10-43
	(5.4)	0	0			
Conservation and Compliance						
Code Enforcement Services	(1)	0	0	Chief Code Enforcement Officer	739	10-43
Code Enforcement Services	<u>(1)</u>	<u>0</u>	<u>0</u>	Code Enforcement Officer	332	10-43
	(2)	0	0			
County Attorney						
County Attorney	(1)	0	0	Office Associate I	112	10-43
Employee Services and Quality Improvement						
Employee Services	(1)	0	0	Office Associate IV	722	10-43
Environmental Utilities						
Mosquito Control	(1)	0	0	Hazardous Materials Service Technician	903	10-43
Mosquito Control	<u>0</u>	<u>(2)</u>	<u>0</u>	Spray Truck Operators (2 @ .5 FTE each)	791/782	10-43
	(1)	(2)	0			
Facilities Development and Management						
Facilities Dev. and Management Admin.	(1)	0	0	Construction Contracts Administrator	1001	10-43
Facilities Development	<u>(1)</u>	<u>0</u>	<u>0</u>	Facilities Development Manager	497	10-43
	(2)	0	0			
Growth Management						
Development Processing	(1)	0	0	Office Associate IV	74	10-43
Development Processing	0	(1)	0	Office Associate IV - PT (.74 FTE)	92	10-43
Development Processing	0	(1)	0	Office Associate IV - PT (.74 FTE)	103	10-43
Planning and Community Design	(1)	0	0	Associate Planner	398	10-43
Planning and Community Design	(1)	0	0	Chief Planner	560	10-43
Planning and Community Design	(1)	0	0	Senior Planner	684	10-43
Planning and Community Design	(1)	0	0	Senior Planner	775	10-43
Planning and Community Design	(1)	0	0	Senior Planner	330	10-43
Zoning	(1)	0	0	Associate Planner	607	10-43
Zoning	(1)	0	0	Associate Planner	72	10-43
Zoning	<u>(1)</u>	<u>0</u>	<u>0</u>	Office Associate III	748	10-43
	(9)	(2)	0			

Position Additions and Deletions

FY 2009-10

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
General - continued						
Information Technology						
Information Systems	(1)	0	0	Network Technician	448	10-43
Programming and Application Support	(1)	0	0	Software Engineer	694	10-43
Records Management	<u>(1)</u>	<u>0</u>	<u>0</u>	Records Manager	432	10-43
	(3)	0	0			
Legislative and Executive Offices						
Administrative Support	(1)	0	0	Commissioner's Aide	436	10-43
Procurement Services						
Procurement Services	(1)	0	0	Fixed Assets/Surplus Coordinator	518	10-43
Procurement Services	<u>(1)</u>	<u>0</u>	<u>0</u>	Senior Contracting Officer	975	10-05
	(2)	0	0			
Public Safety						
Animal Services	(1)	0	0	Dispatch Officer	382	10-43
Animal Services	<u>(1)</u>	<u>0</u>	<u>0</u>	Animal Control Officer	1003	10-43
	(2)	0	0			
General	(30.4)	(4)	0			
County Transportation Trust						
Public Works						
Road Operations	(1)	0	0	Sign and Striping Technician	799	10-43
Road Operations	(1)	0	0	Equipment Operator I	828	10-43
Road Operations	(1)	0	0	Roads Maintenance Operator	815	10-43
Road Operations	(1)	0	0	Roads Maintenance Operator	830	10-43
Road Operations	0	(1)	0	Office Associate II-PT (.6875 FTE)	962	10-43
Engineering Operations	(1)	0	0	Senior CAD Technician	88	10-43
Engineering Operations	(1)	0	0	Data Technician	893	10-43
Engineering Operations	(1)	0	0	ROW Agent I	765	10-43
Engineering Operations	(1)	0	0	Engineer IV	899	10-43
Engineering Operations	(1)	0	0	Engineer III	708	10-43
Funding and Production	(1)	0	0	Construction Inspector	400	10-43
Funding and Production	(1)	0	0	Office Associate III	827	10-43
Funding and Production	(1)	0	0	Office Associate III	758	10-43
County Transportation Trust	(12)	(1)	0			
County Library System						
Community Services						
Library Services	(1)	0	0	Assistant Library Services Director	417	10-20
Library Services - Cagan Crossings	(1)	0	0	Librarian I	55	10-43
Library Services - Astor	(1)	0	0	Library Assistant	391	10-13
Library Services - Paisley	(1)	0	0	Library Assistant	464	10-14
Library Services - Marion Baysinger	(1)	0	0	Library Assistant	211	10-40
County Library System	(5)	0	0			
SUBTOTAL - Countywide Funds	(47.4)	(5)	0			

Position Additions and Deletions

FY 2009-10

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
MSTU - Stormwater						
Public Works						
Stormwater Management	(1)	0	0	GIS Analyst	698	10-43
MSTU - Stormwater	(1)	0	0			
MSTU - Parks						
Public Resources						
Parks and Trails	0	0	1	Parks Specialist	new	10-16
MSTU - Parks	0	0	1			
Emergency 911						
Public Safety						
Communication Technologies	(1)	0	0	Communications Systems Director	481	10-43
Emergency 911	(1)	0	0			
Resort/Development Tax						
Tourism and Business Relations						
Tourism	0	(1)	0	Welcome Center Workers (.2 FTE)	138	10-43
Tourism	0	(1)	0	Welcome Center Workers (.2 FTE)	929	10-43
Tourism - Historical Museum	(1)	0	0	Lake County Museum Director/Curator	485	10-21
Tourism - Historical Museum	0	(1)	0	Office Associate I PT (.5 FTE)	500	10-42
Resort/Development Tax	(1)	(3)	0			
Building Services						
Growth Management						
Building Services	(1)	0	0	Associate Plans Examiner	723	10-43
Building Services	(1)	0	0	Building Inspector	80	10-43
Building Services	(1)	0	0	Building Inspector	84	10-43
Building Services	(1)	0	0	Building Inspector	95	10-43
Building Services	(1)	0	0	Building Inspector	597	10-43
Building Services	(1)	0	0	Building Inspector	602	10-43
Building Services	(1)	0	0	Building Inspector	776	10-43
Building Services	(1)	0	0	Chief Inspector	595	10-43
Building Services	(1)	0	0	Fire Inspector	23	10-43
Building Services	(1)	0	0	Fire Inspector	933	10-43
Building Services	(1)	0	0	Licensing & Building Specialist	681	10-43
Building Services	0	(1)	0	Office Associate II PT (.725 FTE)	120	10-43
Building Services	(1)	0	0	Permitting Specialist	199	10-43
Building Services	(1)	0	0	Permitting Specialist	364	10-43
Building Services	(1)	0	0	Permitting Specialist	716	10-43
Building Services	(1)	0	0	Plans Examiner I	39	10-43
Building Services	(1)	0	0	Plans Examiner II	744	10-43
Building Services	(16)	(1)	0			

Position Additions and Deletions

FY 2009-10

<u>Fund/Department/Division</u>	<u>Full Time Delete</u>	<u>Part Time Delete</u>	<u>Full Time Adds</u>	<u>Position</u>	<u>Pos #</u>	<u>Form 9</u>
County Fire Rescue						
Public Safety						
Fire Rescue	0	0	12	Firefighters - SAFER Grant	new	10-19
County Fire Rescue	0	0	12			
SUBTOTAL - Special Revenue Funds	(19)	(4)	13			
Community Development Block Grant						
Community Services						
Housing and Community Development	(0.5)	0	0	Senior Program Specialist (split funded)	408	10-43
Housing and Community Development	(0.3)	0	0	Housing and Comm. Dev. Dir. (split funded)	337	10-43
Affordable Housing Assistance Trust	(0.8)	0	0			
Affordable Housing Assistance Trust						
Community Services						
Housing and Community Development	0	(1)	0	Office Associate III PT (.375 FTE)	1057	10-43
Housing and Community Development	(1)	0	0	Program Specialist	1052	10-43
Housing and Community Development	(1)	0	0	Program Specialist	1051	10-43
Housing and Community Development	(1)	0	0	Office Associate III	491	10-43
Housing and Community Development	(1)	0	0	Program Specialist	425	10-43
Housing and Community Development	(0.1)	0	0	Senior Program Specialist (split funded)	408	10-43
Housing and Community Development	(0.7)	0	0	Housing and Comm. Dev. Dir. (split funded)	337	10-43
Affordable Housing Assistance Trust	(4.8)	(1)	0			
Section 8						
Community Services						
Housing and Community Development	(1)	0	0	Program Specialist	488	10-43
Section 8	(1)	0	0			
SUBTOTAL - Grant Funds	(6.6)	(1)	0			
Landfill Enterprise						
Environmental Utilities						
Solid Waste Operations	(1)	0	0	Landfill Attendant	419	10-43
Solid Waste Programs	(2)	0	0	Equipment Operator II	1018/1019	10-43
Solid Waste Programs	(1)	0	0	Environmental Technician	878	10-43
	(4)	0	0			
SUBTOTAL - Enterprise Funds	(4)	0	0			
TOTAL - All Funds	(77.0)	(10.0)	13.0			

CAPITAL OUTLAY

Summary of Capital Outlay by Fund FY 2009-10

Fund/Department	New	Replacement	Total
<u>General Fund 0010</u>			
Environmental Utilities	\$ -	\$ 23,813	\$ 23,813
Information Technology	-	2,434	2,434
Public Safety	3,000	-	3,000
Judicial Support	93,700	10,000	103,700
Supervisor of Elections	96,142	-	96,142
Total General Fund	\$ 192,842	\$ 36,247	\$ 229,089
<u>County Transportation Trust Fund 1120</u>			
Public Works	\$ -	\$ 5,400	\$ 5,400
Total County Transportation Trust Fund	\$ -	\$ 5,400	\$ 5,400
<u>Public Transportation Fund 1210</u>			
Community Services	\$ 84,200	\$ 493,332	\$ 577,532
Total Public Transportation Fund	\$ 84,200	\$ 493,332	\$ 577,532
<u>MSTU - Parks Section Fund 1231</u>			
Public Resources	\$ 88,140	\$ 49,380	\$ 137,520
Total MSTU - Parks Section Fund	\$ 88,140	\$ 49,380	\$ 137,520
<u>Emergency 911 Fund 1240</u>			
Public Safety	\$ 2,000	\$ -	\$ 2,000
Total Emergency 911 Fund	\$ 2,000	\$ -	\$ 2,000
<u>Federal/State Grants Fund 1300</u>			
Public Safety	\$ 40,000	\$ -	\$ 40,000
Total Federal/State Grants Fund	\$ 40,000	\$ -	\$ 40,000
<u>County Fire Rescue Fund 1680</u>			
Public Safety	\$ 143,900	\$ -	\$ 143,900
Total County Fire Rescue Fund	\$ 143,900	\$ -	\$ 143,900

Summary of Capital Outlay by Fund FY 2009-10

Fund/Department	New	Replacement	Total
<u>County Library System Fund 1900</u>			
Public Resources	\$ 10,000	\$ -	\$ 10,000
Total County Library System Fund	\$ 10,000	\$ -	\$ 10,000
<u>Landfill Enterprise Fund 4200</u>			
Environmental Utilities	\$ 69,500	\$ 74,830	\$ 144,330
Total Landfill Enterprise Fund	\$ 69,500	\$ 74,830	\$ 144,330
Total Operating Budget	\$ 630,582	\$ 659,189	\$ 1,289,771
<u>Renewal Sales Tax Capital Projects Fund 3030</u>			
Non Departmental	\$ -	\$ 700,000	\$ 700,000
Total Renewal Sales Tax Capital Projects Fund	\$ -	\$ 700,000	\$ 700,000
<u>Renewal Sales Tax Capital Projects (PW) Fund 3040</u>			
Public Works	\$ 101,091	\$ 479,958	\$ 581,049
Total Renewal Sales Tax Capital Projects (PW) Fund	\$ 101,091	\$ 479,958	\$ 581,049
Total All Funds	\$ 731,673	\$ 1,839,147	\$ 2,570,820

**Detail of Capital Outlay by Fund
FY 2009-10**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
GENERAL FUND 0010					
<u>Environmental Utilities</u>					
<u>Storage Tank Program</u>					
Pick-up, full size, 4x4, extended cab, towing package, topper	4541130	PROJECT-00001	\$ -	\$ 23,813	\$ 23,813
<u>Information Technology</u>					
<u>Information Technology</u>					
Macintosh Computer	1809100	IO-1001	-	2,434	2,434
<u>Public Safety</u>					
<u>Hazardous Analysis</u>					
Undesignated Capital	2133130	EMHA-1001	3,000	-	3,000
<u>Judicial Support</u>					
<u>State Attorney - Technology</u>					
(4) Printers	6062100	N/A	6,000	-	6,000
(2) Laptops	6062100		5,000	-	5,000
(2) High-speed Scanners	6062100		3,000	-	3,000
<u>Public Defender - Technology</u>					
Emergency replacement of Laptops and File Server	6062200			10,000	10,000
<u>Circuit Judges - Technology</u>					
Server Hardware	6062300		7,500	-	7,500
Technology Wiring	6062300.860630		10,000	-	10,000
(2) Server Front End	6062300		14,200	-	14,200
Storage Area Network	6062300		48,000	-	48,000
Total Judicial Support:			93,700	10,000	103,700
<u>Supervisor of Elections</u>					
<u>Elections</u>					
State Ballot on Demand Equipment (HAVA Grant)	8081200	N/A	96,142	-	96,142
Total Capital Outlay - General Fund			\$ 192,842	\$ 36,247	\$ 229,089
COUNTY TRANSPORTATION TRUST FUND 1120					
<u>Public Works</u>					
<u>Engineering Operations</u>					
(2) Computers, Engineering workstation	5055100	PWE-1001	\$ -	\$ 5,400	\$ 5,400
Total Capital Outlay - County Transportation Trust Fund			\$ -	\$ 5,400	\$ 5,400
PUBLIC TRANSPORTATION FUND 1210					
<u>Community Services</u>					
<u>Public Transportation</u>					
(2) Paratransit vehicles - FDOT funded	2027220	TDIS-1001	\$ -	\$ 173,332	\$ 173,332
(4) Paratransit vehicles - FTA funded	2027220	TDIS-1002	-	320,000	320,000
(1) Shelters	2027220.860630	TDIS-1003	80,000	-	80,000
(2) Laptops, semi-rugged	2027220	TDIS-1004	4,200	-	4,200
Total Capital Outlay - Public Transportation Fund			\$ 84,200	\$ 493,332	\$ 577,532

**Detail of Capital Outlay by Fund
FY 2009-10**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
MSTU - PARKS SECTION FUND 1231					
<u>Public Resources</u>					
Parks Services					
East Lake Park					
Ballfield Mower w/attachments	3052200	PROJECT-00001	\$ -	\$ 20,000	\$ 20,000
Utility Vehicle, 4-wheel drive	3052200	PROJECT-00001	9,380	-	9,380
Ferndale Preserve					
Ballfield Mower w/attachments	3052200	PROJECT-00001	-	20,000	20,000
Utility Vehicle, 4-wheel drive	3052200	PROJECT-00001	9,380	-	9,380
Astor Park					
Ballfield Mower w/attachments	3052200	PROJECT-00001	20,000	-	20,000
PEAR Park					
Ballfield Mower w/attachments	3052200	PROJECT-00001	20,000	-	20,000
Utility Vehicle, 4-wheel drive	3052200	PROJECT-00001	9,380	-	9,380
North Lake Park					
Ballfield Mower w/attachments	3052200	PROJECT-00001	20,000	-	20,000
Utility Vehicle, 4-wheel drive	3052200	PROJECT-00001	-	9,380	9,380
Total Capital Outlay - MSTU - Parks Section Fund			\$ 88,140	\$ 49,380	\$ 137,520
EMERGENCY 911 FUND 1240					
<u>Public Safety</u>					
E 911					
Emergency Equipment	2145310	E911-1001	\$ 2,000	\$ -	\$ 2,000
Total Capital Outlay - Emergency 911 Fund			\$ 2,000	\$ -	\$ 2,000
FEDERAL/STATE GRANTS FUND 1300					
<u>Public Safety</u>					
Public Safety Grants - Amb/Rescue					
EMS Equipment	2134200	EMS-1001	\$ 40,000	\$ -	\$ 40,000
Total Capital Outlay - Federal/State Grants Fund			\$ 40,000	\$ -	\$ 40,000
COUNTY FIRE RESCUE FUND 1680					
<u>Public Safety</u>					
Fire Rescue					
Lifepak Cardiac Monitor	2136300	FRD-1001	\$ 25,000	\$ -	\$ 25,000
(2) Extrication Tools	2136300	FRD-1002	40,000	-	40,000
(4) Poly Water Tanks for Vehicles	2136300	FRD-1003	22,000	-	22,000
(4) Vehicle Bed for Skid	2136300	FRD-1004	24,000	-	24,000
(2) Diesel Pumps	2136300	FRD-1005	20,000	-	20,000
(8) Hose Reels	2136300	FRD-1006	9,600	-	9,600
Foam System	2136300	FRD-1007	3,300	-	3,300
Total Capital Outlay - County Fire Rescue Fund			\$ 143,900	\$ -	\$ 143,900

**Detail of Capital Outlay by Fund
FY 2009-10**

<u>Fund/Department/Division</u>	<u>Org Code</u>	<u>CRC</u>	<u>New</u>	<u>Replacement</u>	<u>Total</u>
COUNTY LIBRARY SYSTEM FUND 1900					
Public Resources					
State Aid to Libraries 09/10					
Automation System Equipment Upgrades/Network Enhancements	3038610	LIB-1001	\$ 10,000	\$ -	\$ 10,000
Total Capital Outlay - County Library System Fund			\$ 10,000	\$ -	\$ 10,000
LANDFILL ENTERPRISE FUND 4200					
Environmental Utilities					
Recycling Facility					
(10) 20' Rhino Recycler, 3 compartment	4568110	REC-F-1001	\$ -	\$ 65,000	\$ 65,000
Material Recovery Facility (MRF) equipment	4568110	REC-F-1002	69,500	-	69,500
Utility Vehicle, 4-wheel drive, tilting utility bed, Poly top	4568110	PROJECT-00001	-	9,830	9,830
Total Capital Outlay - Landfill Enterprise Fund			\$ 69,500	\$ 74,830	\$ 144,330
TOTAL OPERATING BUDGET			\$ 630,582	\$ 659,189	\$ 1,289,771
RENEWAL SALES TAX FUND 3030					
Non Departmental					
Non-Departmental - Other					
Sheriff's Vehicles	9092303	SO-1001	\$ -	\$ 700,000	\$ 700,000
Total Capital Outlay - Renewal Sales Tax Fund			\$ -	\$ 700,000	\$ 700,000
RENEWAL SALES TAX - PUBLIC WORKS FUND 3040					
Public Works					
Road Operations					
8 ton Asphalt Double Steel Drum Roller	5056350	PROJECT-00001	\$ 89,091	\$ -	\$ 89,091
10' Batwing Mowers	5056350	PROJECT-00001	-	12,720	12,720
Versalift Hi-Range Bucket Truck, box body	5056350	PROJECT-00001	-	146,190	146,190
Brush Chipper	5056350	PROJECT-00001	-	38,891	38,891
(3) 100 HP Tractors	5056350	PROJECT-00001	-	95,292	95,292
Sign Retroreflectometer	5056350	PROJECT-00001	12,000	-	12,000
Semi for Low Boy	5056350	PROJECT-00001	-	75,174	75,174
Pick-up, 3/4 ton	5056350	PROJECT-00001	-	26,333	26,333
Dump Truck, 10 wheel, 14 cu yd	5056350	PROJECT-00001	-	85,358	85,358
Total Capital Outlay - Renewal Sales Tax - Public Works Fund			\$ 101,091	\$ 479,958	\$ 581,049
TOTAL ALL FUNDS			\$ 731,673	\$ 1,839,147	\$ 2,570,820

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Financial Policies

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Financial Structure

County's Organizational Units

The County's organizational units are mandated by the Florida State Chart of Accounts and are as follows:

The accounts of the County are organized on the basis of **funds**. The County prepares a budget for 57 separate funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Departments are responsible for carrying out a major governmental activity, such as public safety or growth management services.

A department is comprised of one or more unique **divisions** to further define a service delivery, such as the Solid Waste Programs Division of the Department of Environmental Utilities.

A **section** or **program** divides specific responsibilities within a division, for example, Recycling within the Solid Waste Programs Division.

Budgeting by Function

Presentation of the operating budget is also structured by Functions which delineate budget expenditures in terms of broad goals and objectives. Major functions include: 1) General Government, 2) Public Safety, 3) Physical Environment, 4) Transportation, 5) Economic Environment, 6) Human Services, 7) Culture and Recreation, and 8) Court-Related Expenditures.

The Comprehensive Annual Financial Report (CAFR) depicts the operating budget by functions which are mandated by the Florida State Chart of Accounts. Functions may transcend specific fund or departmental boundaries in that a function encompasses all associated activities, regardless of fund or department, directed toward the attainment of a general goal or objective.

Financial Structure

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not required either legally or by Generally Accepted Accounting Principles (GAAP) to be accounted for in other funds are accounted for in the General Fund.

General operating funds of the Clerk of Courts, Property Appraiser, Sheriff and Tax Collector are held and accounted for by each respective Constitutional Office. Funds transferred to these offices from the Board's General Fund are reported in the Constitutional Offices section of this document.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Lake County maintains 41 Special Revenue funds.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The County's budget includes four Debt Service funds.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. There are five Capital Projects funds in the total budget.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Lake County's Enterprise fund is associated with solid waste management.

Internal Service Funds - Internal Service Funds are for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. There are four Internal Service funds.



Financial Structure

Measurement Focus

Governmental Fund Types are accounted for on a “spending” or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable, or appropriable resources. Governmental Fund Type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Fund Types are accounted for on an “income determination” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for Proprietary Fund types (on an income determination measurement focus) report increases (revenues) and decreases (expenses) in total economic net worth.

Basis of Accounting and Measurement Focus

Except for the Enterprise Fund, Lake County develops the revenue and expenditure/expense estimates contained in the annual budget in accordance with GAAP. The budget for the Enterprise Fund is prepared on an annual basis and is in conformance with GAAP, except that capital outlay expenses are budgeted for management purposes and subsequently recorded as fixed assets at year end. In addition, depreciation expense is not budgeted.

Because the revenue and expenditure/expense estimates are based on GAAP, it is important for the reader to have an understanding of accounting principles as they relate to these estimates. The following is a brief overview of the measurement focus and basis of accounting.

All Governmental Fund Types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets.

Primary revenues, including property taxes, special assessments, intergovernmental revenues, charges for services and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available, and are not treated as susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of

accounting when the related fund liability is incurred. Exceptions to this general rule include: 1) principal and interest on general long-term debt which is recognized when due; 2) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures until paid; and 3) certain inventories of supplies which are considered expenditures when purchased.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Relationship between Budget and Accounting

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored, monthly, via accounting system reports. Accounting adjustments are made at fiscal year end to conform to GAAP.

The major differences between this adopted budget and GAAP for **Governmental Fund Types** are:
a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain revenues and expenditures (e.g. compensated absences) not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include:
a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain items, e.g., principal expense and capital outlay are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); c) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.



Budget Policies

Statutory Requirements of a Balanced Budget

Chapters 129 and 200, Florida Statutes, govern the County's annual budgetary process. These Statutes require that the County prepare, approve, adopt and execute an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. Other provisions include:

- ❑ A budget shall be balanced, and adopted by the Board of County Commissioners.
- ❑ The revenues of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied.
- ❑ The appropriations of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit to the County during the year and the provision for the reserves as follows:

Budget Amendment Policy

Chapter 129, Florida Statutes, governs amendments to the adopted budget. This Chapter states that the Board at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the Minutes, provided that the total of the appropriations of the fund may not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose.

3. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose.
4. Any changes not included above may be made by resolution or ordinance adopted after a public hearing.
5. Only the following transfers may be made between funds:
 - Transfers to correct errors in handling receipts and disbursements.
 - Budgeted transfers.
 - Transfers to properly account for unanticipated revenue or increased receipts.

Funds Checking Policy

This policy allows the overexpenditure of individual line items within a major object in any organizational code (org code). Major object codes are personal services, operating expenses, capital outlay and debt service. Budget transfers under \$25,000 between the various major object codes within a fund by department may be approved by the County Manager or his/her designee. All other transfers, as well as transfers from reserve accounts, must be approved by the Board.

Debt Management Policies

The objective of Lake County's Debt Management Policy (LCC-57) is to establish guidelines and requirements for the development of a debt management system. The policy includes the following directives:

- When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed 90% of the useful life of the project.
- Where possible, the County will use self-supporting revenue, special assessment, or other self-supporting bonds, instead of general obligation bonds to fund capital projects.
- The County will not use long term debt to finance current operations.
- The County will seek to maintain and, if applicable, improve its current bond rating.
- The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Comprehensive Annual Financial Report will be forwarded by April 30 to all nationally recognized Municipal Securities Information Repositories approved by the Securities and Exchange Commission.

Lake County has not adopted legal debt limits within its financial policies. However, debt ratios such as direct and over all debt per capita and debt per taxable property value are tracked and compared with those recommended by Moody's Investors.

Lake County's bond issues and notes payable are separated into three categories:

- General Obligation Debt – Bonds secured by the ad valorem taxing power of the County. Bonds may be limited as detailed in the voter referendum required prior to issuance of all general obligation bonds.
- Special Obligation Debt – Debt secured by a pledge of special revenue such as Sales Tax or Local Option Gas Tax that is not backed by the ad valorem taxing power of the County.
- Enterprise Fund Debt – Debt secured by a pledge of revenue in the Solid Waste Enterprise Fund.

Lake County
FY 2009-10 Budget Calendar

February 10	Board of County Commissioners	Budget Workshop, Board Chambers, 9:00 – Noon.
March 4	Budget	Budget Kickoff, County Administration Building, Room 233, 10:00 – 11:30 a.m.
March 4 – April 17	Departments	Prepare Budget Requests; April 17 Deadline for final budget package input by departments
March 13	Departments	Personnel change requests are due in Budget. All requests must be entered on a Form 9 and submitted with attachments as appropriate
March 13	Departments	Requests for “Other Salaries and Wages” and “Overtime” due in Budget
March 16-20	Employee Services	Preliminary review of personnel requests by Budget and Employee Services
March 17	Board of County Commissioners	Budget Workshop, County Administration Building, Room 233, 1:00-4:00 p.m.
March 17-21	Budget	Property and liability insurance amounts entered into MUNIS
March 18	Departments	Fixed Asset Request Forms due in Budget
March 19	Budget	Computer replacement list sent to departments for inclusion in departmental budget request
March 20	Budget	Fixed Asset Request Forms are forwarded to Fleet Maintenance, Procurement and/or Information Technology for review
April 3	Budget	Fixed asset pricing and recommendations forwarded to departments for inclusion in departmental budget request
May 5	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to correct FY 2008-09 audited fund balances
April 8	Departments	Department highlights, goals and workload measures are due in Budget
April 17	Departments	Deadline for departmental budget requests into MUNIS, revenues and expenditures (baseline and enhanced)
April 20 – May 22	Budget	Budget analyzes departmental requests and prepares recommendations
May 1	Departments	CIP requests are due in Budget
May 12	Board of County Commissioners	Budget Retreat, County Administration Building, Room 233, 9:00a.m. - Noon
May 27 – June 11	County Manager Department Directors Budget	Department Directors meet with County Manager and Budget to discuss departmental budget recommendations
May 30	Constitutional Officers	Budgets due from Constitutional Officers (excluding Tax Collector); Preliminary estimate of property tax value due from Property Appraiser
June 8 – July 2	Budget	Analyze departmental submissions and develop FY 2009-10 recommended budget

Lake County
FY 2009-10 Budget Calendar

July 1	Property Appraiser	Certification of Taxable Value by Property Appraiser
July 14	County Manager	FY 2009-10 Recommended Budget Document distributed to the Board of County Commissioners
July 21	Board of County Commissioners	Adoption of Trim Rates
August 1	Tax Collector	Budget due from Tax Collector
August 4	Budget	Statutory deadline to notify Property Appraiser of proposed TRIM rates and the date, time and place of the first public hearing to adopt the budget
August 11-12-13	Board of County Commissioners	Budget Workshops, County Administration Building, Room 233, 9:00-Noon
August 24	Property Appraiser	Last day to mail TRIM notices
September 15	Board of County Commissioners	Statutory Public Hearing – adopt tentative budget and millage rates, set final public hearing date, time and place Board Chambers, 5:05 p.m.
September 19	Budget	Advertise final budget and millage hearing
September 22	Board of County Commissioners	Final Public Hearing to adopt the FY 2009-10 millage rates and budget Board Chambers, 5:05 p.m.
September 24	Budget	Certified copy of adopted Millage Resolution to Property Appraiser and Tax Collector
October 1		FY 2009-10 Adopted Budget goes into effect
Typically after Value Adjustment Board	Property Appraiser	Issue Certification of Final Taxable Value (DR 422's)
Within 3 days receipt of Final Taxable Value	Budget	Complete Certification of Final Taxable Value and return to Property Appraiser
October 22	Budget	Within 30 Days of adopting final budget certify to the Department of Revenue compliance with TRIM (F.S. Chapter 200)

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Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
General (0010)					
Revenues					
<u>Taxes</u>					
Ad Valorem Taxes-Current	\$ 95,297,491	\$ 97,864,341	\$ 97,864,341	\$ 92,636,324	\$ 88,910,425
Ad Valorem Taxes-Delinquent	6,117,721	1,500,000	1,500,000	1,500,000	1,500,000
Communications Services Tax	2,215,171	2,200,000	2,200,000	2,644,040	2,500,000
Total Taxes	\$ 103,630,383	\$ 101,564,341	\$ 101,564,341	\$ 96,780,364	\$ 92,910,425
<u>Licenses And Permits</u>					
Occupational Licenses	\$ 425,652	\$ 425,000	\$ 425,000	\$ 308,633	\$ 425,000
Principal-Special Assessment	0	0	0	3,285	0
Interest-Special Assessment	0	0	0	158	0
Boating Improvement	115,161	123,000	0	0	0
Total Licenses And Permits	\$ 540,813	\$ 548,000	\$ 425,000	\$ 312,076	\$ 425,000
<u>Intergovernmental Revenues</u>					
Help America Vote Cfda 90.401	\$ 81,113	\$ 0	\$ 0	\$ 0	\$ 0
Voting Systems Asst Agmt	629,475	0	0	0	0
State Alien Assistance Grant	158,936	150,000	150,000	200,013	150,000
St Domestic Preparedness 97.00	54,242	46,861	62,781	62,781	39,000
Urban Areas Security Init	807,440	0	299,014	182,564	0
Hazard Mitigation Grant	0	0	22,478	22,478	0
Byrne J A G Cfda 16.738	77,414	55,836	55,836	55,836	55,836
Interoperable Communication Gr	0	0	3,000,000	3,000,000	0
State And Local Assistance	30,268	29,477	78,921	45,640	29,477
Cops Grant 16.710	0	0	350,738	350,738	0
Lap Projects	125,000	2,051,000	2,751,000	354,000	0
Federal Hwy Admin Funds (20.20	0	0	0	125,171	0
Federal Disaster Relief	809,693	0	288,013	425,206	0
Nutrition Assistance Program	0	0	67,020	67,020	0
State Childrens Ins Program	0	0	15,000	0	0
Partners Fish & Wildlf 15.631	3,035	13,792	38,792	13,792	17,630
Fed Pymts/Lieu Tax-Genl Gov	52,418	10,000	10,000	51,000	52,000
Emergency Medical Service	68,447	50,000	75,246	75,246	0
Hazardous Materials Compliance	0	0	0	0	12,193
State Local & Private Projects	7,437	0	0	0	0
Emergency Management Trust Fun	102,959	102,959	98,726	98,726	102,959
Loc Em Mgt & Mit Initia 52.010	0	0	1,176,815	0	0
Aquatic Weed Control	92,347	106,000	106,000	117,901	106,000
State Disaster Relief	56,136	0	0	70,761	0
Hope Grant Csfa 64-083	3,200	0	1,941	0	0
Fl Healthy Kids Csfa 68.007	74,135	0	1,000	1,000	0
Mosquito Control - State Aid	37,488	35,000	34,308	34,308	36,567
Cj/Mental Health/Subs Abs Grnt	60,000	0	0	0	0
Communities For A Lifetime	4,152	0	0	0	0
Local Arts Agency Grant	4,800	3,000	3,000	3,000	3,000
State Rev Sharing Proceeds	5,185,651	5,200,000	5,200,000	4,683,398	4,700,000
Insurance Agents County Lic	57,873	55,000	55,000	55,000	55,000
Mobile Home Licenses	224,018	225,000	225,000	215,186	225,000
Alcoholic Beverage Licenses	77,112	75,000	75,000	75,000	75,000
State Sales Tax	11,948,365	12,000,000	11,500,000	10,719,104	11,200,000
Motor Fuel Tax Rebate (State)	101,832	0	0	100,000	100,000
Florida Arts License Plate Fee	7,040	8,000	8,000	8,000	0

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Choose Life License Plate Fee	\$ 13,097	\$ 12,000	\$ 12,000	\$ 12,000	\$ 0
Contributions Frm Oth Agencies	31,878	22,716	79,300	79,300	30,333
Total Intergovernmental Revenues	\$ 20,986,999	\$ 20,251,641	\$ 25,840,929	\$ 21,304,169	\$ 16,989,995
<u>Charges For Services</u>					
Dev - Regional Imp Fee (Dri)	\$ 0	\$ 6,200	\$ 6,200	\$ 0	\$ 3,000
Court Technology Fee	609,441	800,000	0	0	0
\$2 Court Tech Service Charge	0	0	800,000	600,000	450,000
Charges - Outside Sources	6,124	5,500	5,500	5,500	0
Other Charges For Services	535,055	508,000	508,000	508,000	508,000
Sheriff's Fees	250,864	225,000	225,000	225,000	225,000
Oth Gen Govern Charges/Fees	20,186	3,500	3,500	5,000	3,500
Lot Line Adjustment	9,840	10,000	10,000	5,000	8,000
C U P Inspections	21,550	19,600	19,600	9,800	15,000
Construction Review	4,632	16,000	16,000	2,000	8,000
Master Park Plans	175	500	500	0	500
Roadway Vacation Review	320	0	0	0	0
Zoning Fees	54,453	54,000	54,000	22,900	23,000
Zoning Permits	177,206	200,000	200,000	100,000	125,000
Zoning Conformance Letter	6,350	5,000	5,000	2,500	4,000
Variances	37,627	45,000	45,000	22,500	20,000
Subdivision Applications	7,884	40,000	40,000	2,000	32,000
Site Plan Review & Amendments	83,915	237,500	237,500	112,513	60,000
Pud Preliminary	3,600	12,500	12,500	32,296	10,000
Concurrency Test	13,370	16,000	16,000	3,000	9,520
Lot Of Record	12,600	15,000	15,000	7,500	10,000
Vested Rights Determination	3,252	12,000	12,000	0	10,000
Lot Splits	27,290	40,000	40,000	20,000	25,000
Drs Presubmittals	8,865	27,000	27,000	4,000	5,000
Developers Agreements	500	2,500	2,500	0	1,500
Boat Docks	10,200	15,000	15,000	0	0
Wetlands Uplands Critical Habi	16,900	15,000	15,000	7,200	7,200
Mining Plans	0	1,500	1,500	1,500	1,500
Tree Removal/Site Plan	3,550	3,500	3,500	7,200	7,200
Lupa'S	0	1,000	1,000	1,000	1,000
Tree Removal Permit Review	0	0	0	500	0
Conditional Use Permits	8,477	8,000	8,000	7,424	7,400
Sale Of Maps And Publications	0	1,000	1,000	544	500
Tax Exempt Sale Of Maps & Pub	724	1,200	1,200	544	500
Administrative Cup'S	375	550	550	550	1,000
Police Services	59,482	79,309	79,309	79,309	79,309
Police Services-Minneola	1,468,123	1,528,316	1,528,316	1,528,316	1,450,379
School Resource Officers	825,751	850,862	850,862	850,862	850,862
Room/Board For Prisoners	121,679	750,000	750,000	60,000	65,000
Emergency Service Fee	1,544	0	0	1,500	1,500
Average Setbacks	2,775	1,000	1,000	1,500	2,000
Mine Order Inspection	10,650	0	0	0	16,000
Environmental Review Fees	100,525	100,000	100,000	100,000	375
Water Resource Laboratory Fees	56,682	46,000	46,000	46,250	156,995
Misc. Physical Environment	31,125	25,000	25,000	25,000	29,000
Conservation Resource Mgmt Fee	139,347	120,004	120,004	120,004	120,000
Animal Shelter-Penalty	25,540	25,000	25,000	25,000	25,000
Animal Shelter-Board	16,389	16,000	16,000	16,000	16,000

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Animal Shelter-Rabies Vaccine	\$ 18,130	\$ 18,000	\$ 18,000	\$ 20,000	\$ 18,000
Animal Shelter-Vet Transp	600	1,000	1,000	500	500
Animal Shelter-Dog Tags	48,811	30,000	30,000	45,000	40,000
Animal Shelter-Neutering	37,855	45,000	45,000	35,000	40,000
Animal Shelter-Disposals	877	800	800	1,500	1,000
Comm Health Worker Prog	750	0	13,196	13,196	0
Recreation Fees-Taxable	0	0	0	3,000	0
Fairgrounds	51,778	45,000	45,000	45,000	50,000
Fairgrounds Tax Exempt	207	1,854	1,854	1,854	1,854
Fairgrounds-Farmers Market	177,995	170,000	170,000	180,000	172,650
Teen Court User Fee	7,400	6,500	6,500	6,500	0
Court Innovations/Local Ordina	78,108	85,000	85,000	70,000	75,000
Legal Aid	78,108	85,000	85,000	70,000	75,000
Law Library	78,108	85,000	85,000	70,000	75,000
Juvenile Alt. Programs	78,108	85,000	85,000	70,000	75,000
Court Facilities (\$15)	639,225	650,000	650,000	600,000	1,100,000
Storage Tank Charges	145,192	144,520	144,520	144,520	144,259
Admin Fees School Impact	61,945	150,000	150,000	0	0
Impact Fee Services	25,981	15,000	15,000	23,000	25,000
Admin Fees Library Impact	1,812	4,000	4,000	0	0
Admin Fees Parks Impact	2,037	4,000	4,000	0	0
Admin Fees Road Impact	45,488	100,000	100,000	0	0
Admin Fees Fire Impact	5,333	10,000	10,000	0	0
Hazards Analysis Update Contra	12,257	12,257	12,257	12,257	0
Mpo Admin Fees	23,959	0	0	0	0
Total Charges For Services	\$ 6,414,586	\$ 7,636,972	\$ 7,650,168	\$ 5,981,039	\$ 6,288,003
<u>Fines And Forfeits</u>					
Court Fines	\$ 39,331	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Crime Prevention Fund	119,567	130,000	130,000	130,000	120,000
Alcohol & Other Drug Abuse Tru	12,757	15,000	15,000	15,000	0
Traffic Education Trust	210,234	163,000	163,000	163,000	0
Dui - B.A.L. Test Revenue	208	0	0	0	0
Police Education \$2.00 (Fs 938	35,743	30,000	30,000	32,000	0
Law Enforcement Automation (Fs	142,001	78,000	78,000	100,000	110,000
Teen Court Fee	131,246	126,000	126,000	126,000	0
Court Cost(2.50) 318.18	104,460	100,000	100,000	100,000	0
Handicap Parking Violations	703	1,000	1,000	500	1,000
Other Parking Violations	450	500	500	300	450
Animal Control Violations	0	0	0	200	0
Unclaimed Moneys Fs 116.21	12,751	3,000	3,000	3,000	3,000
Total Fines And Forfeits	\$ 809,451	\$ 686,500	\$ 686,500	\$ 710,000	\$ 274,450
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 2,791,880	\$ 2,500,000	\$ 1,442,025	\$ 1,145,000	\$ 1,390,000
Interest-Tax Collector	158,684	150,000	150,000	31,000	31,000
Rents & Leases	42,116	145,700	129,127	32,378	12,900
Principal-Special Assessments	2,656	0	0	0	0
Interest-Special Assessments	780	0	0	0	0
Surplus Lands	0	0	0	260	0
Surplus Furn/Fix/Equip Sales	46,225	21,550	21,550	21,550	25,000
Ins Proc/Loss Furn/Fix/Equip	518,594	0	0	45,426	0
Donations	4,468	0	5,000	0	0

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Other Contributions/Donations	\$ 45,075	\$ 0	\$ 25,000	\$ 22,270	\$ 14,000
Donations - Hlc	124,389	0	0	0	0
Boating Licenses	0	0	123,000	104,300	0
Tax Deed Surplus	119,519	75,000	75,000	75,000	100,000
Reimbursements	12,448	3,200	24,878	26,278	3,200
Statewide Mutual Aid Funds	0	0	0	704	0
Vab Petition Fees	21,534	0	0	10,000	10,000
Recaptured Revenue	0	0	0	11,500	0
Commissions-Pay Telephones	314,320	300,000	300,000	280,000	300,000
Other Miscellaneous Revenues	148,026	72,639	72,639	87,328	48,760
Comm Service Ins Fees	2,105	2,000	2,000	2,000	2,000
Total Miscellaneous Revenues	\$ 4,352,820	\$ 3,270,089	\$ 2,370,219	\$ 1,894,994	\$ 1,936,860
<u>Transfers</u>					
Residual Equity Transfer In	\$ 66,982	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer	49,255	50,339	50,339	50,339	126,710
Interfund Transfer-Fire	74,268	41,217	41,217	41,217	37,091
Interfd Trans -Infrastructure	350,000	0	0	0	0
Interfd Trans -Admin Fee	3,497,822	3,875,801	3,875,801	3,875,801	3,475,034
Interfd Trans -Ins/Admin	430,942	376,046	376,046	376,046	354,874
Proceeds Of Long-Term Borrowin	10,000,000	0	0	0	0
Excess Fees-Tax Collector	5,093,019	2,242,000	2,242,000	4,592,000	4,742,000
Excess Fees-Clerk Of Court	344,401	384,954	384,954	0	0
Excess Fees-Property Appraiser	177,425	10,000	10,000	50,000	50,000
Excess Fees-Sheriff	237,731	495,121	495,121	250,000	250,000
Fund Balance-Beginning Of Year	0	34,901,895	52,761,600	52,761,600	35,202,289
Total Transfers	\$ 20,321,846	\$ 42,377,373	\$ 60,237,078	\$ 61,997,003	\$ 44,237,998
Less 5% Estimated Receipt	\$ 0	\$ 6,697,877	\$ 6,697,877	\$ 0	\$ 5,941,236
Total General	\$ 157,056,898	\$ 169,637,039	\$ 192,076,358	\$ 188,979,645	\$ 157,121,495

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
General (0010)					
Expenditures					
Budget					
Budget	\$ 647,144	\$ 649,413	\$ 597,997	\$ 599,460	\$ 543,281
Total Budget	\$ 647,144	\$ 649,413	\$ 597,997	\$ 599,460	\$ 543,281
Community Services					
Administration	\$ 574,165	\$ 377,858	\$ 1,360,459	\$ 1,360,959	\$ 286,502
Agricultural Education Services	1,089,997	768,068	873,074	839,963	0
Citizen Support Services	10,547,647	5,419,937	5,722,375	5,678,903	650,072
Probation Services	825,121	822,714	812,714	799,169	0
Public Transportation	2,601,193	0	0	0	0
Total Community Services	\$ 15,638,123	\$ 7,388,577	\$ 8,768,622	\$ 8,678,994	\$ 936,574
Conservation and Compliance					
Administration	\$ 0	\$ 169,384	\$ 160,023	\$ 161,319	\$ 156,235
Code Enforcement Services	0	1,071,129	1,015,201	1,005,489	869,354
Lake Soil and Water	0	208,246	203,675	203,675	195,277
Mobile Irrigation Lab (MIL)	0	130,803	130,803	130,803	120,000
Probation Services	0	0	0	0	593,630
Total Conservation and Compliance	\$ 0	\$ 1,579,562	\$ 1,509,702	\$ 1,501,286	\$ 1,934,496
Constitutional Officers					
Clerk of the Circuit Court	\$ 4,207,147	\$ 4,350,086	\$ 4,396,206	\$ 4,398,488	\$ 4,352,959
Office of the Sheriff	66,696,885	63,146,328	63,557,933	63,291,938	61,784,194
Property Appraiser	2,505,429	2,425,853	2,425,853	2,410,053	2,368,856
Supervisor of Elections	3,029,712	1,981,131	1,994,006	1,899,131	2,015,423
Tax Collector	5,279,894	5,034,828	5,034,828	5,031,298	5,022,132
Total Constitutional Officers	\$ 81,719,066	\$ 76,938,226	\$ 77,408,826	\$ 77,030,908	\$ 75,543,564
County Attorney					
County Attorney	\$ 737,897	\$ 742,702	\$ 740,702	\$ 740,488	\$ 679,310
Property Management	153,134	154,027	151,027	159,555	141,745
Total County Attorney	\$ 891,031	\$ 896,729	\$ 891,729	\$ 900,043	\$ 821,055
Economic Growth and Redevelopment					
Economic Growth and Redevelopment	\$ 805,235	\$ 879,828	\$ 983,828	\$ 973,202	\$ 852,583
Total Economic Growth and Redevelopment	\$ 805,235	\$ 879,828	\$ 983,828	\$ 973,202	\$ 852,583
Employee Services and Quality Improvement					
Employee Services and Quality Improvement	\$ 903,288	\$ 914,143	\$ 880,113	\$ 883,287	\$ 5,633,928
Total Employee Services and Quality Improvement	\$ 903,288	\$ 914,143	\$ 880,113	\$ 883,287	\$ 5,633,928
Environmental Utilities					
Mosquito and Aquatic Plant Management	\$ 1,447,854	\$ 1,475,619	\$ 1,472,335	\$ 1,467,380	\$ 1,296,619
Solid Waste Operations	4,887,000	0	0	0	0
Solid Waste Programs	0	0	0	0	0
Water Quality Services	1,078,514	831,115	1,205,407	1,216,857	1,189,127
Total Environmental Utilities	\$ 7,413,368	\$ 2,306,734	\$ 2,677,742	\$ 2,684,237	\$ 2,485,746

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Facilities Development and Management					
Administration	\$ 512,893	\$ 650,448	\$ 592,911	\$ 558,646	\$ 541,490
Capital Projects	13,984	0	1,386,017	1,386,017	0
Energy Management	1,982,750	2,315,980	2,434,604	2,434,618	2,458,129
Facilities Construction	300,600	406,493	274,456	274,456	263,697
Facilities Maintenance	2,143,538	2,078,159	2,187,481	2,258,825	1,649,756
Facilities Services	643,247	777,515	716,215	716,096	750,990
Jail and Sheriff Facilities Maintenance	1,139,282	535,607	786,554	712,638	496,920
Total Facilities Development and Management	\$ 6,736,293	\$ 6,764,202	\$ 8,378,238	\$ 8,341,296	\$ 6,160,982
Growth Management					
Administration	\$ 423,780	\$ 352,573	\$ 386,723	\$ 355,339	\$ 341,320
Code Enforcement	945,096	0	0	0	0
Comprehensive Planning	0	219,472	198,250	180,664	127,973
Planning and Community Design	1,393,220	1,201,433	1,163,312	1,180,134	912,543
Public Lands Program	299,575	0	0	0	0
Zoning	821,682	815,627	794,927	802,075	618,846
Total Growth Management	\$ 3,883,353	\$ 2,589,105	\$ 2,543,212	\$ 2,518,212	\$ 2,000,682
Information Outreach					
Information Outreach	\$ 368,693	\$ 354,342	\$ 346,859	\$ 346,339	\$ 0
Total Information Outreach	\$ 368,693	\$ 354,342	\$ 346,859	\$ 346,339	\$ 0
Information Technology					
Administration	\$ 247,113	\$ 168,610	\$ 166,687	\$ 171,163	\$ 162,590
County Technology	120,963	1,105,505	749,600	763,576	616,016
Geographic Information Services	1,954,503	910,297	965,482	949,085	785,308
Information Outreach	0	0	0	0	314,901
Information Systems	1,194,430	870,765	799,719	795,371	773,446
Programming and Application Support Services	502,086	531,066	526,777	521,846	398,823
Records Management	169,074	137,770	122,775	121,845	50,173
Telecommunications	406,505	287,114	277,114	276,937	266,759
Total Information Technology	\$ 4,594,675	\$ 4,011,127	\$ 3,608,154	\$ 3,599,823	\$ 3,368,016
Judicial Support					
Circuit Judges	\$ 682,963	\$ 751,829	\$ 759,629	\$ 758,741	\$ 729,990
Guardian Ad Litem	60,583	63,256	65,256	64,106	62,707
Judicial Support Revenue	0	0	0	0	0
Juvenile Justice	1,291,495	1,229,000	1,229,000	894,221	955,466
Law Library	243,240	0	0	0	0
Legal Aid	115,070	115,070	115,070	115,070	115,070
Public Defender	339,413	459,133	470,833	489,840	426,509
State Attorney	204,065	525,259	520,259	495,259	506,441
Total Judicial Support	\$ 2,936,829	\$ 3,143,547	\$ 3,160,047	\$ 2,817,237	\$ 2,796,183
Legislative and Executive					
Board of County Commissioners	\$ 779,180	\$ 812,630	\$ 808,830	\$ 781,355	\$ 706,435
County Manager	541,573	367,793	361,293	361,656	342,821
Total Legislative and Executive	\$ 1,320,753	\$ 1,180,423	\$ 1,170,123	\$ 1,143,011	\$ 1,049,256
Non-Departmental					
General Fund Non-Departmental	\$ 17,004,617	\$ 50,991,678	\$ 56,009,491	\$ 22,631,325	\$ 47,542,611
Total Non-Departmental	\$ 17,004,617	\$ 50,991,678	\$ 56,009,491	\$ 22,631,325	\$ 47,542,611

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Procurement Services					
Document Services	\$ 37,823	\$ -45,671	\$ -45,671	\$ -46,205	\$ 0
Procurement Services	787,779	772,662	757,412	757,507	606,554
Total Procurement Services	\$ 825,602	\$ 726,991	\$ 711,741	\$ 711,302	\$ 606,554
Public Resources					
Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 294,705
Agricultural Education Services	0	0	0	0	663,542
Community Centers	0	0	0	0	0
Parks and Trails	0	0	0	0	581,409
Tourism and Business Relations	0	0	0	0	221,151
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,760,807
Public Safety					
Administration	\$ 787,611	\$ 74,715	\$ 74,715	\$ 73,020	\$ 54,107
Animal Services	1,813,689	1,661,981	1,650,781	1,596,037	1,479,791
Communications Technologies	23,420,771	1,410,969	14,034,981	13,749,119	1,107,896
Emergency Management	474,645	450,115	1,726,903	529,223	443,383
Fire Rescue	80,335	50,000	143,687	143,687	0
Total Public Safety	\$ 26,577,052	\$ 3,647,780	\$ 17,631,067	\$ 16,091,086	\$ 3,085,177
Public Works					
Administrative Operations	\$ 3,232,575	\$ 311,730	\$ 311,730	\$ 311,890	\$ 0
Capital Improvements	128,770	2,721,000	2,751,000	354,000	0
Parks and Trails	2,716,397	766,175	811,416	741,092	0
Public Lands Program	0	614,882	595,608	590,213	0
Total Public Works	\$ 6,077,742	\$ 4,413,787	\$ 4,469,754	\$ 1,997,195	\$ 0
Tourism and Business Relations					
Expo Center/Fairgrounds	\$ 215,254	\$ 249,845	\$ 262,105	\$ 262,105	\$ 0
Historical Museum	135,047	0	0	0	0
Lake County Arts and Cultural Alliance	8,935	11,000	34,008	34,008	0
Tourism and Business Relations	102,553	0	33,000	33,000	0
Total Tourism and Business Relations	\$ 461,790	\$ 260,845	\$ 329,113	\$ 329,113	\$ 0
Total General	\$ 178,804,654	\$ 169,637,039	\$ 192,076,358	\$ 153,777,356	\$ 157,121,495

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
County Transportation Trust (1120)					
Revenues					
<u>Taxes</u>					
9Th Cent Gas Tax	\$ 1,440,620	\$ 1,410,000	\$ 1,273,230	\$ 1,375,000	\$ 1,360,000
Local Option Gasoline Tax	5,294,652	5,200,000	4,685,482	5,065,000	5,060,000
Local Alt Fuel Decal User Fee	411	500	500	0	0
Total Taxes	\$ 6,735,683	\$ 6,610,500	\$ 5,959,212	\$ 6,440,000	\$ 6,420,000
<u>Licenses And Permits</u>					
Principal-Special Assessment	\$ 0	\$ 0	\$ 44,646	\$ 52,800	\$ 50,000
Interest-Special Assessment	0	0	6,000	0	2,000
Total Licenses And Permits	\$ 0	\$ 0	\$ 50,646	\$ 52,800	\$ 52,000
<u>Intergovernmental Revenues</u>					
Federal Forestry Shared Revenue	\$ 121,150	\$ 122,000	\$ 122,000	\$ 122,000	\$ 120,000
Constitutional Gas Tax 20%	618,652	625,000	562,503	590,000	590,000
Constitutional Gas Tax 80%	2,474,606	2,500,000	2,254,477	2,361,500	2,360,000
County Gasoline Tax	1,349,204	1,390,000	1,251,614	1,309,000	1,305,000
State Shared Alt Fuel	153	200	200	150	150
Other Transportation	11,353	10,000	10,000	10,000	10,000
Total Intergovernmental Revenues	\$ 4,575,118	\$ 4,647,200	\$ 4,200,794	\$ 4,392,650	\$ 4,385,150
<u>Charges For Services</u>					
Storm Water Review	\$ 27,404	\$ 25,000	\$ 25,000	\$ 17,805	\$ 20,000
Subdivision Review	150,713	175,000	66,038	78,525	80,000
Driveway Permits	44,690	25,000	25,000	29,600	25,000
Sale Of Maps & Publications	48	100	100	0	10
Tax Exempt Sale Of Maps & Pub	20,088	18,000	18,000	22,800	20,000
One Time Maintenance Charges	1,635	1,500	1,500	1,500	1,500
Signal Maintenance	238,960	212,909	212,909	268,315	303,428
Road Vacation Fees	15,470	7,800	7,800	20,000	15,000
Lot Determinations	5,825	8,500	8,500	6,100	6,000
Illumination Service Fee	25,668	0	0	0	0
Total Charges For Services	\$ 530,500	\$ 473,809	\$ 364,847	\$ 444,645	\$ 470,938
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 173,369	\$ 100,000	\$ 51,100	\$ 69,000	\$ 70,000
Other Interest Earnings	2,854	2,000	2,000	2,000	1,000
Principal-Special Assessments	93,461	60,000	0	0	0
Interest-Special Assessments	15,016	6,000	0	0	0
Surplus Furn/Fix/Equip Sales	11,623	10,000	10,000	8,000	10,000
Ins Proc/Loss Furn/Fix/Equip	5,087	1,200	1,200	2,700	2,000
Scrap Sales	221	2,500	2,500	0	200
Other Contributions/Donations	743	0	0	0	0
Reimbursements	55,115	0	0	0	0
Statewide Mutual Aid Funds	1,576	0	0	0	0
Other Miscellaneous Revenues	9,653	5,000	5,000	7,900	6,000
Total Miscellaneous Revenues	\$ 368,718	\$ 186,700	\$ 71,800	\$ 89,600	\$ 89,200
<u>Transfers</u>					
Interfund Transfer-General	\$ 360,000	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning Of Year	0	3,190,729	5,629,272	5,629,272	3,435,563
Total Transfers	\$ 360,000	\$ 3,190,729	\$ 5,629,272	\$ 5,629,272	\$ 3,435,563

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Less 5% Estimated Receipt	\$ 0	\$ 595,910	\$ 0	\$ 0	\$ 570,864
Total County Transportation Trust	\$ 12,570,019	\$ 14,513,028	\$ 16,276,571	\$ 17,048,967	\$ 14,281,987

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
County Transportation Trust (1120)					
Expenditures					
Public Works					
Administrative Operations	\$ 622,151	\$ 1,115,859	\$ 1,245,938	\$ 595,910	\$ 1,948,192
Capital Improvements	498	1,000	290,165	287,165	750
Engineering Operations	1,677,769	2,252,831	2,299,668	1,846,430	1,585,841
Funding and Production	2,055,828	2,030,809	2,030,809	1,949,760	1,786,020
Road Operations	8,594,732	9,112,529	10,409,991	8,934,139	8,961,184
Total Public Works	\$ 12,950,978	\$ 14,513,028	\$ 16,276,571	\$ 13,613,404	\$ 14,281,987
Total County Transportation Trust	\$ 12,950,978	\$ 14,513,028	\$ 16,276,571	\$ 13,613,404	\$ 14,281,987

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Lake County Ambulance (1220)					
Revenues					
<u>Taxes</u>					
Ad Valorem Taxes-Current	\$ 9,422,513	\$ 9,786,224	\$ 9,786,224	\$ 9,263,632	\$ 8,890,851
Ad Valorem Taxes-Delinquent	600,939	200,000	200,000	200,000	0
Total Taxes	\$ 10,023,451	\$ 9,986,224	\$ 9,986,224	\$ 9,463,632	\$ 8,890,851
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 110,838	\$ 50,000	\$ 50,000	\$ 45,000	\$ 50,000
Interest-Tax Collector	15,682	10,000	10,000	5,000	2,000
Total Miscellaneous Revenues	\$ 126,519	\$ 60,000	\$ 60,000	\$ 50,000	\$ 52,000
<u>Transfers</u>					
Excess Fees-Tax Collector	\$ 107,793	\$ 0	\$ 0	\$ 0	\$ 0
Excess Fees-Property Appraiser	6,079	0	0	0	0
Fund Balance-Beginning Of Year	0	1,465,188	1,467,333	1,467,333	1,567,462
Total Transfers	\$ 113,872	\$ 1,465,188	\$ 1,467,333	\$ 1,467,333	\$ 1,567,462
Less 5% Estimated Receipt	\$ 0	\$ 502,311	\$ 502,311	\$ 0	\$ 447,142
Total Lake County Ambulance	\$ 10,263,843	\$ 11,009,101	\$ 11,011,246	\$ 10,980,965	\$ 10,063,171

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Lake County Ambulance (1220)					
Expenditures					
Non-Departmental					
Lake County Ambulance	\$ 11,616,203	\$ 11,009,101	\$ 11,011,246	\$ 9,413,503	\$ 10,063,171
Total Non-Departmental	\$ 11,616,203	\$ 11,009,101	\$ 11,011,246	\$ 9,413,503	\$ 10,063,171
Total Lake County Ambulance	\$ 11,616,203	\$ 11,009,101	\$ 11,011,246	\$ 9,413,503	\$ 10,063,171

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
County Library System (1900)					
Revenues					
<u>Intergovernmental Revenues</u>					
Lsta (Library) Grants	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 0
Cfda 14.246 Cdbg/Bedi	198,000	0	0	0	0
Aid To Libraries	279,501	300,000	239,321	239,321	250,000
Csfa 45.020 Public Lib Const	200,000	0	500,000	150,000	0
Contributions Frm Oth Agencies	169,515	309,247	309,247	309,247	334,454
Total Intergovernmental Revenues	\$ 907,016	\$ 609,247	\$ 1,048,568	\$ 698,568	\$ 584,454
<u>Charges For Services</u>					
Non Resident Library Fees	\$ 240	\$ 350	\$ 350	\$ 541	\$ 350
Library Taxable Sales	0	0	2,244	2,244	2,244
Library Non Taxable Sales	0	0	748	748	748
Total Charges For Services	\$ 240	\$ 350	\$ 3,342	\$ 3,533	\$ 3,342
<u>Fines And Forfeits</u>					
Library Fines	\$ 73,819	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Total Fines And Forfeits	\$ 73,819	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 15,502	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,000
Concessions And Rents	496	2,340	2,340	2,340	0
Surplus Furn/Fix/Equip Sales	1,064	0	0	0	0
Donations	549	5,000	5,000	5,227	5,000
Other Miscellaneous Revenues	30,186	25,000	33,984	25,000	27,000
Misc Revenue	0	0	0	93	0
Total Miscellaneous Revenues	\$ 47,796	\$ 39,840	\$ 48,824	\$ 40,160	\$ 37,000
<u>Transfers</u>					
Interfund Transfer	\$ 5,338,166	\$ 4,756,687	\$ 4,626,953	\$ 4,626,953	\$ 4,247,155
Fund Balance-Beginning Of Year	0	732,749	696,843	696,843	500,141
Total Transfers	\$ 5,338,166	\$ 5,489,436	\$ 5,323,796	\$ 5,323,796	\$ 4,747,296
Less 5% Estimated Receipt	\$ 0	\$ 35,472	\$ 35,472	\$ 0	\$ 34,240
Total County Library System	\$ 6,367,037	\$ 6,163,401	\$ 6,449,058	\$ 6,126,057	\$ 5,397,852

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
County Library System (1900)					
Expenditures					
Community Services					
Library Services	\$ 5,968,337	\$ 6,163,401	\$ 6,449,058	\$ 5,625,916	\$ 0
Total Community Services	\$ 5,968,337	\$ 6,163,401	\$ 6,449,058	\$ 5,625,916	\$ 0
Public Resources					
Library Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,397,852
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,397,852
Total County Library System	\$ 5,968,337	\$ 6,163,401	\$ 6,449,058	\$ 5,625,916	\$ 5,397,852

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Library Impact Fee Trust (1070)					
Revenues					
<u>Licenses And Permits</u>					
Library Impact Fee-Residential	\$ 0	\$ 0	\$ 72,000	\$ 72,000	\$ 90,000
Total Licenses And Permits	\$ 0	\$ 0	\$ 72,000	\$ 72,000	\$ 90,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 59,630	\$ 45,000	\$ 43,235	\$ 18,197	\$ 15,000
Library Impact Fees	237,627	300,000	0	0	0
3% Municipal Coll Allow	2,466	4,729	4,729	0	0
3% County Coll Allow	1,812	3,468	3,468	0	0
Total Miscellaneous Revenues	\$ 292,979	\$ 336,803	\$ 35,038	\$ 18,197	\$ 15,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 182,620	\$ 1,673,136	\$ 1,673,136	\$ 0
Total Transfers	\$ 0	\$ 182,620	\$ 1,673,136	\$ 1,673,136	\$ 0
Less 5% Estimated Receipt	\$ 0	\$ 16,841	\$ 16,841	\$ 0	\$ 5,250
Total Library Impact Fee Trust	\$ 292,979	\$ 502,582	\$ 1,763,333	\$ 1,763,333	\$ 99,750

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Library Impact Fee Trust (1070)					
Expenditures					
Community Services					
Library Services	\$ 444,735	502,582	1,763,333	1,763,333	0
Total Community Services	\$ 444,735	\$ 502,582	\$ 1,763,333	\$ 1,763,333	\$ 0
Public Resources					
Library Services	\$ 0	0	0	0	99,750
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 99,750
Total Library Impact Fee Trust	\$ 444,735	\$ 502,582	\$ 1,763,333	\$ 1,763,333	\$ 99,750

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Parks Impact Fee Trust - Central District (1081)									
Revenues									
<u>Licenses And Permits</u>									
Park Impact Fee-Residential	\$ 0	\$	0	\$	7,461	\$	7,461	\$	7,500
Total Licenses And Permits	\$ 0	\$	0	\$	7,461	\$	7,461	\$	7,500
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 6,780	\$	8,000	\$	605	\$	605	\$	300
3% Co Collection Allowance	483		1,000		0		0		0
Park Impact Fee	25,507		40,000		0		0		0
Total Miscellaneous Revenues	\$ 31,804	\$	47,000	\$	605	\$	605	\$	300
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	203,318	\$	82,324	\$	82,324	\$	0
Total Transfers	\$ 0	\$	203,318	\$	82,324	\$	82,324	\$	0
Less 5% Estimated Receipt	\$ 0	\$	2,350	\$	0	\$	0	\$	390
Total Parks Impact Fee Trust - Central District	\$ 31,804	\$	247,968	\$	90,390	\$	90,390	\$	7,410

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Parks Impact Fee Trust - Central District (1081)					
Expenditures					
Public Resources					
Parks and Trails	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,410
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,410
Public Works					
Capital Improvements	\$ 204,016	\$ 247,968	\$ 90,390	\$ 90,390	\$ 0
Total Public Works	\$ 204,016	\$ 247,968	\$ 90,390	\$ 90,390	\$ 0
Total Parks Impact Fee Trust - Central District	\$ 204,016	\$ 247,968	\$ 90,390	\$ 90,390	\$ 7,410

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Parks Impact Fee Trust - North District (1082)									
Revenues									
<u>Licenses And Permits</u>									
Park Impact Fee-Residential	\$ 0	\$	0	\$	17,289	\$	17,289	\$	17,000
Total Licenses And Permits	\$ 0	\$	0	\$	17,289	\$	17,289	\$	17,000
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 9,488	\$	5,000	\$	3,631	\$	3,631	\$	1,300
3% Co Collection Allowance	1,049		2,000		0		0		0
Park Impact Fee	45,756		85,000		0		0		0
Total Miscellaneous Revenues	\$ 54,195	\$	88,000	\$	3,631	\$	3,631	\$	1,300
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	0	\$	198,300	\$	198,300	\$	0
Total Transfers	\$ 0	\$	0	\$	198,300	\$	198,300	\$	0
Less 5% Estimated Receipt	\$ 0	\$	4,400	\$	0	\$	0	\$	915
Total Parks Impact Fee Trust - North District	\$ 54,195	\$	83,600	\$	219,220	\$	219,220	\$	17,385

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Parks Impact Fee Trust - North District (1082)					
Expenditures					
Public Resources					
Parks and Trails	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,385
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,385
Public Works					
Capital Improvements	\$ 66,364	\$ 83,600	\$ 219,220	\$ 219,220	\$ 0
Total Public Works	\$ 66,364	\$ 83,600	\$ 219,220	\$ 219,220	\$ 0
Total Parks Impact Fee Trust - North District	\$ 66,364	\$ 83,600	\$ 219,220	\$ 219,220	\$ 17,385

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Parks Impact Fee Trust - South District (1083)									
Revenues									
<u>Licenses And Permits</u>									
Park Impact Fee-Residential	\$ 0	\$	0	\$	13,851	\$	13,851	\$	12,200
Total Licenses And Permits	\$ 0	\$	0	\$	13,851	\$	13,851	\$	12,200
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 27,605	\$	10,000	\$	10,267	\$	10,267	\$	1,300
3% Co Collection Allowance	505		900		900		900		0
Park Impact Fee	26,814		40,000		0		0		0
Total Miscellaneous Revenues	\$ 53,914	\$	49,100	\$	9,367	\$	9,367	\$	1,300
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	398,059	\$	774,700	\$	774,700	\$	0
Total Transfers	\$ 0	\$	398,059	\$	774,700	\$	774,700	\$	0
Less 5% Estimated Receipt	\$ 0	\$	2,455	\$	0	\$	0	\$	675
Total Parks Impact Fee Trust - South District	\$ 53,914	\$	444,704	\$	797,918	\$	797,918	\$	12,825

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Parks Impact Fee Trust - South District (1083)					
Expenditures					
Public Resources					
Parks and Trails	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,825
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,825
Public Works					
Capital Improvements	\$ 76,541	\$ 444,704	\$ 797,918	\$ 797,918	\$ 0
Total Public Works	\$ 76,541	\$ 444,704	\$ 797,918	\$ 797,918	\$ 0
Total Parks Impact Fee Trust - South District	\$ 76,541	\$ 444,704	\$ 797,918	\$ 797,918	\$ 12,825

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Christopher C. Ford Commerce Park (1140)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 92,707	\$ 55,000	\$ 55,000	\$ 12,000	\$ 12,000
Other Land Sales	1,479,349	0	0	0	0
Total Miscellaneous Revenues	\$ 1,572,056	\$ 55,000	\$ 55,000	\$ 12,000	\$ 12,000
<u>Transfers</u>					
Interfund Transfer	\$ 0	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Fund Balance-Beginning Of Year	0	832,512	822,147	822,147	721,146
Total Transfers	\$ 0	\$ 1,082,512	\$ 1,072,147	\$ 1,072,147	\$ 971,146
Less 5% Estimated Receipt	\$ 0	\$ 2,750	\$ 2,750	\$ 0	\$ 600
Total Christopher C. Ford Commerce Park	\$ 1,572,056	\$ 1,134,762	\$ 1,124,397	\$ 1,084,147	\$ 982,546

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Christopher C. Ford Commerce Park (1140)					
Expenditures					
Economic Growth and Redevelopment					
Christopher C. Ford Commerce Park	\$ 2,664,022	\$ 1,134,762	\$ 1,124,397	\$ 363,001	\$ 982,546
Total Economic Growth and Redevelopment	\$ 2,664,022	\$ 1,134,762	\$ 1,124,397	\$ 363,001	\$ 982,546
Total Christopher C. Ford Commerce Park	\$ 2,664,022	\$ 1,134,762	\$ 1,124,397	\$ 363,001	\$ 982,546

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Road Impact Fees - District 1 (1151)									
Revenues									
<u>Licenses And Permits</u>									
Road Impact Fee-Residential	\$ 0	\$	0	\$	33,555	\$	33,555	\$	36,000
Total Licenses And Permits	\$ 0	\$	0	\$	33,555	\$	33,555	\$	36,000
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 63,910	\$	20,000	\$	25,712	\$	25,712	\$	10,000
Road Impact District Fees	174,271		216,000		0		0		0
3% Co Collection Allowance	2,250		0		0		0		0
Total Miscellaneous Revenues	\$ 235,931	\$	236,000	\$	25,712	\$	25,712	\$	10,000
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	1,936,701	\$	1,876,937	\$	1,876,937	\$	1,896,300
Total Transfers	\$ 0	\$	1,936,701	\$	1,876,937	\$	1,876,937	\$	1,896,300
Less 5% Estimated Receipt	\$ 0	\$	11,800	\$	0	\$	0	\$	2,300
Total Road Impact Fees - District 1	\$ 235,931	\$	2,160,901	\$	1,936,204	\$	1,936,204	\$	1,940,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Road Impact Fees - District 1 (1151)					
Expenditures					
Public Works					
Capital Improvements	\$ 131,834	\$ 2,160,901	\$ 1,936,204	\$ 39,904	\$ 1,940,000
Total Public Works	\$ 131,834	\$ 2,160,901	\$ 1,936,204	\$ 39,904	\$ 1,940,000
Total Road Impact Fees - District 1	\$ 131,834	\$ 2,160,901	\$ 1,936,204	\$ 39,904	\$ 1,940,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Road Impact Fees - District 2 (1152)					
Revenues					
<u>Licenses And Permits</u>					
Road Impact Fee-Residential	\$ 0	\$ 0	\$ 496,162	\$ 496,162	\$ 500,000
Road Impact Fee-Commercial	0	0	44,145	44,145	37,000
Total Licenses And Permits	\$ 0	\$ 0	\$ 540,307	\$ 540,307	\$ 537,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 453,774	\$ 350,000	\$ 189,470	\$ 189,470	\$ 170,000
Road Impact District Fees	2,273,296	1,700,000	0	0	0
3% Co Collection Allowance	9,697	2,000	2,000	2,000	0
3% Muni Collection Allowance	22,711	10,000	10,000	10,000	0
Total Miscellaneous Revenues	\$ 2,694,662	\$ 2,038,000	\$ 177,470	\$ 177,470	\$ 170,000
<u>Transfers</u>					
Interfund Transfer	\$ 1,141,219	\$ 765,000	\$ 765,000	\$ 765,000	\$ 376,219
Fund Balance-Beginning Of Year	0	13,506,824	13,845,703	13,845,703	8,330,354
Total Transfers	\$ 1,141,219	\$ 14,271,824	\$ 14,610,703	\$ 14,610,703	\$ 8,706,573
Less 5% Estimated Receipt	\$ 0	\$ 101,900	\$ 0	\$ 0	\$ 35,350
Total Road Impact Fees - District 2	\$ 3,835,881	\$ 16,207,924	\$ 15,328,480	\$ 15,328,480	\$ 9,378,223

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Road Impact Fees - District 2 (1152)					
Expenditures					
Public Works					
Capital Improvements	\$ 2,271,676	\$ 16,207,924	\$ 15,328,480	\$ 6,998,126	\$ 9,378,223
Total Public Works	\$ 2,271,676	\$ 16,207,924	\$ 15,328,480	\$ 6,998,126	\$ 9,378,223
Total Road Impact Fees - District 2	\$ 2,271,676	\$ 16,207,924	\$ 15,328,480	\$ 6,998,126	\$ 9,378,223

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Road Impact Fees - District 3 (1153)					
Revenues					
<u>Licenses And Permits</u>					
Road Impact Fee-Residential	\$ 0	\$ 0	\$ 200,000	\$ 200,000	\$ 187,000
Road Impact Fee-Commercial	0	0	388,425	388,425	290,000
Total Licenses And Permits	\$ 0	\$ 0	\$ 588,425	\$ 588,425	\$ 477,000
<u>Intergovernmental Revenues</u>					
Transp Regional Incentive Prog	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 359,510	\$ 300,000	\$ 80,750	\$ 80,750	\$ 75,000
Road Impact District Fees	2,783,779	3,000,000	0	0	0
3% Co Collection Allowance	7,579	0	0	0	0
3% Muni Collection Allowance	55,352	10,000	10,000	10,000	0
Total Miscellaneous Revenues	\$ 3,080,359	\$ 3,290,000	\$ 70,750	\$ 70,750	\$ 75,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 11,300,341	\$ 8,678,677	\$ 8,678,677	\$ 8,637,600
Total Transfers	\$ 0	\$ 11,300,341	\$ 8,678,677	\$ 8,678,677	\$ 8,637,600
Less 5% Estimated Receipt	\$ 0	\$ 164,500	\$ 0	\$ 0	\$ 27,600
Total Road Impact Fees - District 3	\$ 3,080,359	\$ 14,425,841	\$ 14,337,852	\$ 14,337,852	\$ 9,162,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Road Impact Fees - District 3 (1153)					
Expenditures					
Public Works					
Capital Improvements	\$ 5,246,732	\$ 14,425,841	\$ 14,337,852	\$ 5,700,252	\$ 9,162,000
Total Public Works	\$ 5,246,732	\$ 14,425,841	\$ 14,337,852	\$ 5,700,252	\$ 9,162,000
Total Road Impact Fees - District 3	\$ 5,246,732	\$ 14,425,841	\$ 14,337,852	\$ 5,700,252	\$ 9,162,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Road Impact Fees - District 4 (1154)									
Revenues									
<u>Licenses And Permits</u>									
Road Impact Fee-Residential	\$ 0	\$	0	\$	160,000	\$	59,170	\$	55,000
Road Impact Fee-Commercial	0		0		0		150,100		60,000
Total Licenses And Permits	\$ 0	\$	0	\$	160,000	\$	209,270	\$	115,000
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 106,054	\$	100,000	\$	100,000	\$	24,500	\$	23,000
Road Impact District Fees	129,580		160,000		0		0		0
3% Co Collection Allowance	1,994		0		0		0		0
3% Muni Collection Allowance	77		0		0		0		0
Total Miscellaneous Revenues	\$ 233,562	\$	260,000	\$	100,000	\$	24,500	\$	23,000
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	2,910,213	\$	1,823,718	\$	1,823,718	\$	1,078,184
Total Transfers	\$ 0	\$	2,910,213	\$	1,823,718	\$	1,823,718	\$	1,078,184
Less 5% Estimated Receipt	\$ 0	\$	13,000	\$	13,000	\$	0	\$	6,900
Total Road Impact Fees - District 4	\$ 233,562	\$	3,157,213	\$	2,070,718	\$	2,057,488	\$	1,209,284

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Road Impact Fees - District 4 (1154)					
Expenditures					
Public Works					
Capital Improvements	\$ 1,925,843	\$ 3,157,213	\$ 2,070,718	\$ 979,304	\$ 1,209,284
Total Public Works	\$ 1,925,843	\$ 3,157,213	\$ 2,070,718	\$ 979,304	\$ 1,209,284
Total Road Impact Fees - District 4	\$ 1,925,843	\$ 3,157,213	\$ 2,070,718	\$ 979,304	\$ 1,209,284

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Road Impact Fees - District 5 (1155)									
Revenues									
<u>Licenses And Permits</u>									
Road Impact Fee-Residential	\$ 0	\$	0	\$	419,900	\$	419,900	\$	450,000
Road Impact Fee-Commercial	0		0		120,910		120,910		118,000
Total Licenses And Permits	\$ 0	\$	0	\$	540,810	\$	540,810	\$	568,000
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 211,349	\$	150,000	\$	70,100	\$	70,100	\$	35,000
Road Impact District Fees	2,385,714		1,600,000		0		0		0
3% Co Collection Allowance	20,620		0		0		0		0
3% Muni Collection Allowance	7,333		2,000		2,000		2,000		0
Total Miscellaneous Revenues	\$ 2,569,110	\$	1,748,000	\$	68,100	\$	68,100	\$	35,000
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	2,532,900	\$	5,178,057	\$	5,178,057	\$	873,152
Total Transfers	\$ 0	\$	2,532,900	\$	5,178,057	\$	5,178,057	\$	873,152
Less 5% Estimated Receipt	\$ 0	\$	87,400	\$	0	\$	0	\$	30,150
Total Road Impact Fees - District 5	\$ 2,569,110	\$	4,193,500	\$	5,786,967	\$	5,786,967	\$	1,446,002

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Road Impact Fees - District 5 (1155)					
Expenditures					
Public Works					
Capital Improvements	\$ 2,976,693	\$ 4,193,500	\$ 5,786,967	\$ 4,913,815	\$ 1,446,002
Total Public Works	\$ 2,976,693	\$ 4,193,500	\$ 5,786,967	\$ 4,913,815	\$ 1,446,002
Total Road Impact Fees - District 5	\$ 2,976,693	\$ 4,193,500	\$ 5,786,967	\$ 4,913,815	\$ 1,446,002

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Road Impact Fees - District 6 (1156)									
Revenues									
<u>Licenses And Permits</u>									
Road Impact Fee-Residential	\$ 0	\$	0	\$	99,090	\$	99,090	\$	83,000
Road Impact Fee-Commercial	0		0		323,863		323,863		258,000
Total Licenses And Permits	\$ 0	\$	0	\$	422,953	\$	422,953	\$	341,000
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 235,488	\$	200,000	\$	87,700	\$	87,700	\$	80,000
Road Impact District Fees	432,839		490,000		0		0		0
3% Co Collection Allowance	3,348		0		0		0		0
3% Muni Collection Allowance	4,683		2,000		2,000		2,000		0
Total Miscellaneous Revenues	\$ 660,297	\$	688,000	\$	85,700	\$	85,700	\$	80,000
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	6,408,926	\$	6,365,664	\$	6,365,664	\$	3,690,050
Total Transfers	\$ 0	\$	6,408,926	\$	6,365,664	\$	6,365,664	\$	3,690,050
Less 5% Estimated Receipt	\$ 0	\$	34,400	\$	0	\$	0	\$	21,050
Total Road Impact Fees - District 6	\$ 660,297	\$	7,062,526	\$	6,874,317	\$	6,874,317	\$	4,090,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Road Impact Fees - District 6 (1156)					
Expenditures					
Public Works					
Capital Improvements	\$ 1,273,168	\$ 7,062,526	\$ 6,874,317	\$ 3,184,267	\$ 4,090,000
Total Public Works	\$ 1,273,168	\$ 7,062,526	\$ 6,874,317	\$ 3,184,267	\$ 4,090,000
Total Road Impact Fees - District 6	\$ 1,273,168	\$ 7,062,526	\$ 6,874,317	\$ 3,184,267	\$ 4,090,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Law Library (1170)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 2,301	\$ 0	\$ 0	\$ 0	\$ 0
Misc Revenue	45,129	0	0	0	0
Total Miscellaneous Revenues	\$ 47,431	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers</u>					
Interfund Transfer	\$ 243,240	\$ 0	\$ 0	\$ 0	\$ 0
Total Transfers	\$ 243,240	\$ 0	\$ 0	\$ 0	\$ 0
Less 5% Estimated Receipt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Law Library	\$ 290,671	\$ -	\$ -	\$ -	\$ -

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Law Library (1170)					
Expenditures					
Judicial Support					
Law Library	\$ 318,994	\$ 0	\$ 0	\$ 0	\$ 0
Total Judicial Support	\$ 318,994	\$ 0	\$ 0	\$ 0	\$ 0
Total Law Library	\$ 318,994	\$ 0	\$ 0	\$ 0	\$ 0

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Fish Conservation (1190)					
Revenues					
<u>Licenses And Permits</u>					
Fish License	\$ 14,871	\$ 15,000	\$ 0	\$ 0	\$ 0
Total Licenses And Permits	\$ 14,871	\$ 15,000	\$ 0	\$ 0	\$ 0
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 2,211	\$ 2,000	\$ 2,000	\$ 1,112	\$ 500
Fishing Licenses	0	0	15,000	11,628	10,240
Total Miscellaneous Revenues	\$ 2,211	\$ 2,000	\$ 17,000	\$ 12,740	\$ 10,740
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 80,419	\$ 80,502	\$ 80,502	\$ 0
Total Transfers	\$ 0	\$ 80,419	\$ 80,502	\$ 80,502	\$ 0
Less 5% Estimated Receipt	\$ 0	\$ 850	\$ 850	\$ 0	\$ 537
Total Fish Conservation	\$ 17,082	\$ 96,569	\$ 96,652	\$ 93,242	\$ 10,203

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Fish Conservation (1190)					
Expenditures					
Public Resources					
Parks and Trails	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,203
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,203
Public Works					
Administrative Operations	\$ 1,050	\$ 850	\$ 933	\$ 850	\$ 0
Parks and Trails	0	95,719	95,719	92,392	0
Total Public Works	\$ 1,050	\$ 96,569	\$ 96,652	\$ 93,242	\$ 0
Total Fish Conservation	\$ 1,050	\$ 96,569	\$ 96,652	\$ 93,242	\$ 10,203

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
MSTU - Stormwater Management (1230)					
Revenues					
<u>Taxes</u>					
Ad Valorem Taxes-Current	\$ 4,084,209	\$ 1,298,295	\$ 1,215,978	\$ 1,215,978	\$ 1,047,461
Ad Valorem Taxes-Delinquent	298,606	0	2,100	2,100	0
Total Taxes	\$ 4,382,815	\$ 1,298,295	\$ 1,218,078	\$ 1,218,078	\$ 1,047,461
<u>Intergovernmental Revenues</u>					
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Charges For Services</u>					
Other Transportation Fees	\$ 167,600	\$ 10,000	\$ 21,100	\$ 21,100	\$ 2,000
Flood Determinations	40,880	10,000	13,200	13,200	5,000
Total Charges For Services	\$ 208,480	\$ 20,000	\$ 34,300	\$ 34,300	\$ 7,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 347,774	\$ 250,000	\$ 133,848	\$ 133,848	\$ 115,000
Interest-Tax Collector	7,405	2,000	400	400	100
Total Miscellaneous Revenues	\$ 355,179	\$ 252,000	\$ 134,248	\$ 134,248	\$ 115,100
<u>Transfers</u>					
Excess Fees-Tax Collector	\$ 78,574	\$ 1,500	\$ 1,500	\$ 1,500	\$ 900
Excess Fees-Property Appraiser	2,919	100	100	100	100
Fund Balance-Beginning Of Year	0	7,092,373	9,287,484	9,287,484	527,819
Total Transfers	\$ 81,493	\$ 7,093,973	\$ 9,289,084	\$ 9,289,084	\$ 528,819
Less 5% Estimated Receipt	\$ 0	\$ 78,515	\$ 0	\$ 0	\$ 58,528
Total MSTU - Stormwater Management	\$ 5,027,967	\$ 8,585,753	\$ 10,675,710	\$ 10,675,710	\$ 1,639,852

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
MSTU - Stormwater Management (1230)					
Expenditures					
Public Works					
Administrative Operations	\$ 247,359	\$ 1,529,709	\$ 588,859	\$ 79,979	\$ 179,830
Engineering Operations	3,608,499	7,056,044	10,086,851	10,067,912	1,460,022
Total Public Works	\$ 3,855,858	\$ 8,585,753	\$ 10,675,710	\$ 10,147,891	\$ 1,639,852
Total MSTU - Stormwater Management	\$ 3,855,858	\$ 8,585,753	\$ 10,675,710	\$ 10,147,891	\$ 1,639,852

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
MSTU - Parks Services (1231)					
Revenues					
<u>Taxes</u>					
Ad Valorem Taxes-Current	\$ 704,571	\$ 2,300,000	\$ 2,300,000	\$ 2,185,000	\$ 2,949,805
Ad Valorem Taxes-Delinquent	45,429	0	0	4,000	0
Total Taxes	\$ 750,000	\$ 2,300,000	\$ 2,300,000	\$ 2,189,000	\$ 2,949,805
<u>Intergovernmental Revenues</u>					
Partners Fish & Wildlife 15.631	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,324
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,324
<u>Charges For Services</u>					
Recreation Fees-Taxable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,500
Total Charges For Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,500
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 17,420	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Interest-Tax Collector	1,198	0	0	180	0
Concessions And Rents	0	0	0	0	34,000
Other Miscellaneous Revenues	0	0	16,000	0	0
Total Miscellaneous Revenues	\$ 18,618	\$ 9,000	\$ 25,000	\$ 9,180	\$ 43,000
<u>Transfers</u>					
Excess Fees-Tax Collector	\$ 12,707	\$ 0	\$ 0	\$ 0	\$ 0
Excess Fees-Property Appraiser	472	0	0	0	0
Fund Balance-Beginning Of Year	0	103,792	328,494	328,494	215,448
Total Transfers	\$ 13,180	\$ 103,792	\$ 328,494	\$ 328,494	\$ 215,448
Less 5% Estimated Receipt	\$ 0	\$ 115,450	\$ 115,450	\$ 0	\$ 151,182
Total MSTU - Parks Services	\$ 781,797	\$ 2,297,342	\$ 2,538,044	\$ 2,526,674	\$ 3,087,895

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
MSTU - Parks Services (1231)					
Expenditures					
Public Resources					
Parks and Trails	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,087,895
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,087,895
Public Works					
Administrative Operations	\$ 37,950	\$ 343,819	\$ 375,062	\$ 137,950	\$ 0
Parks and Trails	871,067	1,953,523	2,162,982	2,173,276	0
Total Public Works	\$ 909,017	\$ 2,297,342	\$ 2,538,044	\$ 2,311,226	\$ 0
Total MSTU - Parks Services	\$ 909,017	\$ 2,297,342	\$ 2,538,044	\$ 2,311,226	\$ 3,087,895

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
MSTU - Roads Services (1232)					
Revenues					
<u>Taxes</u>					
Ad Valorem Taxes-Current	\$ 704,563	\$ 2,000,000	\$ 2,000,000	\$ 1,900,000	\$ 1,047,460
Ad Valorem Taxes-Delinquent	45,437	0	0	3,150	0
Total Taxes	\$ 750,000	\$ 2,000,000	\$ 2,000,000	\$ 1,903,150	\$ 1,047,460
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 16,313	\$ 6,500	\$ 6,500	\$ 16,311	\$ 17,000
Interest-Tax Collector	1,198	0	0	0	0
Total Miscellaneous Revenues	\$ 17,511	\$ 6,500	\$ 6,500	\$ 16,311	\$ 17,000
<u>Transfers</u>					
Excess Fees-Tax Collector	\$ 12,707	\$ 0	\$ 0	\$ 156	\$ 0
Excess Fees-Property Appraiser	472	0	0	0	0
Fund Balance-Beginning Of Year	0	97,272	614,186	614,186	730,109
Total Transfers	\$ 13,180	\$ 97,272	\$ 614,186	\$ 614,342	\$ 730,109
Less 5% Estimated Receipt	\$ 0	\$ 100,325	\$ 100,325	\$ 0	\$ 53,223
Total MSTU - Roads Services	\$ 780,690	\$ 2,003,447	\$ 2,520,361	\$ 2,533,803	\$ 1,741,346

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
MSTU - Roads Services (1232)					
Expenditures					
Public Works					
Administrative Operations	\$ 37,810	\$ 300,325	\$ 816,992	\$ 100,325	\$ 53,223
Road Operations	438,506	1,703,122	1,703,369	1,703,369	1,688,123
Total Public Works	\$ 476,316	\$ 2,003,447	\$ 2,520,361	\$ 1,803,694	\$ 1,741,346
Total MSTU - Roads Services	\$ 476,316	\$ 2,003,447	\$ 2,520,361	\$ 1,803,694	\$ 1,741,346

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Emergency 911 (1240)					
Revenues					
<u>Intergovernmental Revenues</u>					
E911 State Grant Program	\$ 0	\$ 0	\$ 1,148,083	\$ 1,148,083	\$ 0
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 1,148,083	\$ 1,148,083	\$ 0
<u>Charges For Services</u>					
Other Charges For Services	\$ 300	\$ 0	\$ 0	\$ 0	\$ 0
Emergency Service Fee	1,536,518	1,400,000	1,400,000	1,500,000	1,452,000
Total Charges For Services	\$ 1,536,818	\$ 1,400,000	\$ 1,400,000	\$ 1,500,000	\$ 1,452,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 112,670	\$ 30,000	\$ 30,000	\$ 50,000	\$ 50,000
Total Miscellaneous Revenues	\$ 112,670	\$ 30,000	\$ 30,000	\$ 50,000	\$ 50,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 3,357,692	\$ 3,754,708	\$ 3,754,708	\$ 2,789,669
Total Transfers	\$ 0	\$ 3,357,692	\$ 3,754,708	\$ 3,754,708	\$ 2,789,669
Less 5% Estimated Receipt	\$ 0	\$ 71,500	\$ 71,500	\$ 0	\$ 75,100
Total Emergency 911	\$ 1,649,488	\$ 4,716,192	\$ 6,261,291	\$ 6,452,791	\$ 4,216,569

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Emergency 911 (1240)					
Expenditures					
Public Safety					
Communications Technologies	\$ 991,055	\$ 4,716,192	\$ 6,261,291	\$ 3,663,122	\$ 4,216,569
Total Public Safety	\$ 991,055	\$ 4,716,192	\$ 6,261,291	\$ 3,663,122	\$ 4,216,569
Total Emergency 911	\$ 991,055	\$ 4,716,192	\$ 6,261,291	\$ 3,663,122	\$ 4,216,569

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Resort / Development Tax (1250)					
Revenues					
<u>Taxes</u>					
Local Option Resort Tax	\$ 2,211,612	\$ 2,379,721	\$ 1,927,574	\$ 1,927,574	\$ 2,194,889
Total Taxes	\$ 2,211,612	\$ 2,379,721	\$ 1,927,574	\$ 1,927,574	\$ 2,194,889
<u>Intergovernmental Revenues</u>					
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Charges For Services</u>					
Sale Of Maps & Publications	\$ 351	\$ 2,000	\$ 2,000	\$ 2,000	\$ 250
Total Charges For Services	\$ 351	\$ 2,000	\$ 2,000	\$ 2,000	\$ 250
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 21,957	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000
Reimbursements	10,720	0	0	9,250	0
Total Miscellaneous Revenues	\$ 32,677	\$ 25,000	\$ 10,000	\$ 19,250	\$ 10,000
<u>Transfers</u>					
Interfund Transfer	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning Of Year	0	1,602,152	2,009,495	2,009,495	704,262
Total Transfers	\$ 1,000,000	\$ 1,602,152	\$ 2,009,495	\$ 2,009,495	\$ 704,262
Less 5% Estimated Receipt	\$ 0	\$ 120,336	\$ 0	\$ 0	\$ 110,257
Total Resort / Development Tax	\$ 3,244,640	\$ 3,888,537	\$ 3,949,069	\$ 3,958,319	\$ 2,799,144

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Resort/Development Tax (1250)					
Expenditures					
Public Resources					
Tourism and Business Relations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,799,144
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,799,144
Tourism and Business Relations					
Historical Museum	\$ 0	\$ 117,117	\$ 117,117	\$ 117,117	\$ 0
Tourism and Business Relations	3,021,936	3,771,420	3,831,952	3,136,940	0
Total Tourism and Business Relations	\$ 3,021,936	\$ 3,888,537	\$ 3,949,069	\$ 3,254,057	\$ 0
Total Resort/Development Tax	\$ 3,021,936	\$ 3,888,537	\$ 3,949,069	\$ 3,254,057	\$ 2,799,144

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Greater Hills MSBU (1290)									
Revenues									
<u>Licenses And Permits</u>									
Service Assessments	\$ 0	\$	0	\$	220,670	\$	209,637	\$	246,008
Total Licenses And Permits	\$ 0	\$	0	\$	220,670	\$	209,637	\$	246,008
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 3,583	\$	2,000	\$	2,000	\$	1,200	\$	2,000
Interest-Tax Collector	191		0		0		0		0
Service Assessments	202,152		220,670		0		0		0
Total Miscellaneous Revenues	\$ 205,926	\$	222,670	\$	2,000	\$	1,200	\$	2,000
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	72,569	\$	77,397	\$	77,397	\$	76,769
Total Transfers	\$ 0	\$	72,569	\$	77,397	\$	77,397	\$	76,769
Less 5% Estimated Receipt	\$ 0	\$	11,134	\$	11,134	\$	0	\$	12,400
Total Greater Hills MSBU	\$ 205,926	\$	284,105	\$	288,933	\$	288,234	\$	312,377

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Greater Hills MSBU (1290)					
Expenditures					
Budget					
MSBU's	\$ 198,251	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 198,251	\$ 0	\$ 0	\$ 0	\$ 0
Non-Departmental					
Special Assessments (Non-Ad Valorem)	\$ 0	\$ 284,105	\$ 288,933	\$ 211,465	\$ 312,377
Total Non-Departmental	\$ 0	\$ 284,105	\$ 288,933	\$ 211,465	\$ 312,377
Total Greater Hills MSBU	\$ 198,251	\$ 284,105	\$ 288,933	\$ 211,465	\$ 312,377

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Law Enforcement Trust (1330)									
Revenues									
<u>Fines And Forfeits</u>									
Confiscated Property	\$ 19,806	\$	0	\$	0	\$	0	\$	0
Sale Of Contraband Property	0		0		0		19,860		0
Total Fines And Forfeits	\$ 19,806	\$	0	\$	0	\$	19,860	\$	0
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 11,247	\$	15,000	\$	15,000	\$	4,000	\$	4,000
Total Miscellaneous Revenues	\$ 11,247	\$	15,000	\$	15,000	\$	4,000	\$	4,000
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	119,340	\$	207,958	\$	207,958	\$	98,228
Total Transfers	\$ 0	\$	119,340	\$	207,958	\$	207,958	\$	98,228
Less 5% Estimated Receipt	\$ 0	\$	750	\$	750	\$	0	\$	200
Total Law Enforcement Trust	\$ 31,053	\$	133,590	\$	222,208	\$	231,818	\$	102,028

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Law Enforcement Trust (1330)					
Expenditures					
Constitutional Officers					
Office of the Sheriff	\$ 125,935	\$ 133,590	\$ 222,208	\$ 133,590	\$ 102,028
Total Constitutional Officers	\$ 125,935	\$ 133,590	\$ 222,208	\$ 133,590	\$ 102,028
Total Law Enforcement Trust	\$ 125,935	\$ 133,590	\$ 222,208	\$ 133,590	\$ 102,028

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Greater Groves MSBU (1370)									
Revenues									
<u>Licenses And Permits</u>									
Service Assessments	\$ 0	\$	0	\$	183,821	\$	174,630	\$	203,435
Total Licenses And Permits	\$ 0	\$	0	\$	183,821	\$	174,630	\$	203,435
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 2,714	\$	2,500	\$	2,500	\$	1,000	\$	1,500
Interest-Tax Collector	248		0		0		0		0
Service Assessments	169,734		183,821		0		0		0
Total Miscellaneous Revenues	\$ 172,696	\$	186,321	\$	2,500	\$	1,000	\$	1,500
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	59,573	\$	63,549	\$	63,549	\$	62,283
Total Transfers	\$ 0	\$	59,573	\$	63,549	\$	63,549	\$	62,283
Less 5% Estimated Receipt	\$ 0	\$	9,316	\$	9,316	\$	0	\$	10,247
Total Greater Groves MSBU	\$ 172,696	\$	236,578	\$	240,554	\$	239,179	\$	256,971

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Greater Groves MSBU (1370)					
Expenditures					
Budget					
MSBU's	\$ 166,445	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 166,445	\$ 0	\$ 0	\$ 0	\$ 0
Non-Departmental					
Special Assessments (Non-Ad Valorem)	\$ 0	\$ 236,578	\$ 240,554	\$ 176,896	\$ 256,971
Total Non-Departmental	\$ 0	\$ 236,578	\$ 240,554	\$ 176,896	\$ 256,971
Total Greater Groves MSBU	\$ 166,445	\$ 236,578	\$ 240,554	\$ 176,896	\$ 256,971

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Infrastructure Sales Tax Revenue (1410)					
Revenues					
<u>Taxes</u>					
Infrastructure Surtax-Renewal	\$ 10,761,178	\$ 10,200,000	\$ 10,200,000	\$ 9,153,732	\$ 10,000,000
Total Taxes	\$ 10,761,178	\$ 10,200,000	\$ 10,200,000	\$ 9,153,732	\$ 10,000,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 25,373	\$ 30,000	\$ 3,000	\$ 7,000	\$ 5,000
Total Miscellaneous Revenues	\$ 25,373	\$ 30,000	\$ 3,000	\$ 7,000	\$ 5,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 0	\$ 1,304,805	\$ 1,304,805	\$ 0
Total Transfers	\$ 0	\$ 0	\$ 1,304,805	\$ 1,304,805	\$ 0
Less 5% Estimated Receipt	\$ 0	\$ 511,500	\$ 511,500	\$ 0	\$ 500,250
Total Infrastructure Sales Tax Revenue	\$ 10,786,551	\$ 9,718,500	\$ 10,996,305	\$ 10,465,537	\$ 9,504,750

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Infrastructure Sales Tax (1410)					
Expenditures					
Non-Departmental					
Infrastructure Sales Tax Non-Departmental	\$ 9,752,239	\$ 9,718,500	\$ 10,996,305	\$ 10,465,537	\$ 9,504,750
Total Non-Departmental	\$ 9,752,239	\$ 9,718,500	\$ 10,996,305	\$ 10,465,537	\$ 9,504,750
Total Infrastructure Sales Tax	\$ 9,752,239	\$ 9,718,500	\$ 10,996,305	\$ 10,465,537	\$ 9,504,750

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Village Green Street Lighting (1430)									
Revenues									
<u>Licenses And Permits</u>									
Service Assessments	\$ 0	\$	0	\$	13,590	\$	12,910	\$	13,622
Total Licenses And Permits	\$ 0	\$	0	\$	13,590	\$	12,910	\$	13,622
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 355	\$	100	\$	100	\$	172	\$	100
Interest-Tax Collector	13		0		0		0		0
Service Assessments	13,140		13,590		0		0		0
Total Miscellaneous Revenues	\$ 13,508	\$	13,690	\$	100	\$	172	\$	100
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	4,310	\$	6,852	\$	6,852	\$	6,874
Total Transfers	\$ 0	\$	4,310	\$	6,852	\$	6,852	\$	6,874
Less 5% Estimated Receipt	\$ 0	\$	685	\$	685	\$	0	\$	686
Total Village Green Street Lighting	\$ 13,508	\$	17,315	\$	19,857	\$	19,934	\$	19,910

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Village Green Street Lighting (1430)					
Expenditures					
Budget					
MSBU's	\$ 10,587	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 10,587	\$ 0	\$ 0	\$ 0	\$ 0
Non-Departmental					
Special Assessments (Non-Ad Valorem)	\$ 0	\$ 17,315	\$ 19,857	\$ 13,060	\$ 19,910
Total Non-Departmental	\$ 0	\$ 17,315	\$ 19,857	\$ 13,060	\$ 19,910
Total Village Green Street Lighting	\$ 10,587	\$ 17,315	\$ 19,857	\$ 13,060	\$ 19,910

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Greater Pines Municipal Services (1450)					
Revenues					
<u>Licenses And Permits</u>					
Service Assessments	\$ 0	\$ 0	\$ 210,576	\$ 200,447	\$ 243,567
Total Licenses And Permits	\$ 0	\$ 0	\$ 210,576	\$ 200,447	\$ 243,567
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 3,174	\$ 2,500	\$ 2,500	\$ 1,164	\$ 1,174
Interest-Tax Collector	182	0	0	0	0
Service Assessments	193,496	210,576	0	0	0
Total Miscellaneous Revenues	\$ 196,853	\$ 213,076	\$ 2,500	\$ 1,164	\$ 1,174
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 66,569	\$ 70,569	\$ 70,569	\$ 69,876
Total Transfers	\$ 0	\$ 66,569	\$ 70,569	\$ 70,569	\$ 69,876
Less 5% Estimated Receipt	\$ 0	\$ 10,654	\$ 10,654	\$ 0	\$ 12,237
Total Greater Pines Municipal Services	\$ 196,853	\$ 268,991	\$ 272,991	\$ 272,180	\$ 302,380

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Greater Pines Municipal Services (1450)					
Expenditures					
Budget					
MSBU's	\$ 190,382	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 190,382	\$ 0	\$ 0	\$ 0	\$ 0
Non-Departmental					
Special Assesments (Non-Ad Valorem)	\$ 0	\$ 268,991	\$ 272,991	\$ 202,304	\$ 302,380
Total Non-Departmental	\$ 0	\$ 268,991	\$ 272,991	\$ 202,304	\$ 302,380
Total Greater Pines Municipal Services	\$ 190,382	\$ 268,991	\$ 272,991	\$ 202,304	\$ 302,380

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Picciola Island Street Lighting (1460)									
Revenues									
<u>Licenses And Permits</u>									
Service Assessments	\$ 0	\$	0	\$	3,155	\$	2,997	\$	4,109
Total Licenses And Permits	\$ 0	\$	0	\$	3,155	\$	2,997	\$	4,109
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 101	\$	50	\$	50	\$	50	\$	10
Interest-Tax Collector	5		0		0		0		0
Service Assessments	2,913		3,155		0		0		0
Total Miscellaneous Revenues	\$ 3,018	\$	3,205	\$	50	\$	50	\$	10
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	1,339	\$	1,816	\$	1,816	\$	1,282
Total Transfers	\$ 0	\$	1,339	\$	1,816	\$	1,816	\$	1,282
Less 5% Estimated Receipt	\$ 0	\$	160	\$	160	\$	0	\$	206
Total Picciola Island Street Lighting	\$ 3,018	\$	4,384	\$	4,861	\$	4,863	\$	5,195

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Picciola Island Street Lighting (1460)					
Expenditures					
Budget					
MSBU's	\$ 2,961	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 2,961	\$ 0	\$ 0	\$ 0	\$ 0
Non-Departmental					
Special Assessments (Non-Ad Valorem)	\$ 0	\$ 4,384	\$ 4,861	\$ 3,581	\$ 5,195
Total Non-Departmental	\$ 0	\$ 4,384	\$ 4,861	\$ 3,581	\$ 5,195
Total Picciola Island Street Lighting	\$ 2,961	\$ 4,384	\$ 4,861	\$ 3,581	\$ 5,195

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Valencia Terrace Street Lighting (1470)					
Revenues					
<u>Licenses And Permits</u>					
Service Assessments	\$ 0	\$ 0	\$ 5,647	\$ 5,365	\$ 6,757
Total Licenses And Permits	\$ 0	\$ 0	\$ 5,647	\$ 5,365	\$ 6,757
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 203	\$ 20	\$ 20	\$ 20	\$ 20
Interest-Tax Collector	6	0	0	0	0
Service Assessments	4,027	5,647	0	0	0
Total Miscellaneous Revenues	\$ 4,236	\$ 5,667	\$ 20	\$ 20	\$ 20
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 3,106	\$ 3,802	\$ 3,802	\$ 2,965
Total Transfers	\$ 0	\$ 3,106	\$ 3,802	\$ 3,802	\$ 2,965
Less 5% Estimated Receipt	\$ 0	\$ 283	\$ 283	\$ 0	\$ 339
Total Valencia Terrace Street Lighting	\$ 4,236	\$ 8,490	\$ 9,186	\$ 9,187	\$ 9,403

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Valencia Terrace Street Lighting (1470)					
Expenditures					
Budget					
MSBU's	\$ 5,246	\$ 0	\$ 0	\$ 0	\$ 0
Total Budget	\$ 5,246	\$ 0	\$ 0	\$ 0	\$ 0
Non-Departmental					
Special Assessments (Non-Ad Valorem)	\$ 0	\$ 8,490	\$ 9,186	\$ 6,222	\$ 9,403
Total Non-Departmental	\$ 0	\$ 8,490	\$ 9,186	\$ 6,222	\$ 9,403
Total Valencia Terrace Street Lighting	\$ 5,246	\$ 8,490	\$ 9,186	\$ 6,222	\$ 9,403

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Lake County Environmental Recovery (1500)									
Revenues									
<u>Intergovernmental Revenues</u>									
Other Grants	\$ 0	\$	0	\$	1,498	\$	0	\$	0
Total Intergovernmental Revenues	\$ 0	\$	0	\$	1,498	\$	0	\$	0
<u>Charges For Services</u>									
Marketable Recyclables	\$ 0	\$	500	\$	500	\$	500	\$	0
Total Charges For Services	\$ 0	\$	500	\$	500	\$	500	\$	0
<u>Fines And Forfeits</u>									
Environmental Recovery Fines	\$ 3,000	\$	10,000	\$	10,000	\$	6,000	\$	6,500
Total Fines And Forfeits	\$ 3,000	\$	10,000	\$	10,000	\$	6,000	\$	6,500
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 3,708	\$	5,000	\$	5,000	\$	5,000	\$	1,450
Donations	0		400		400		400		0
Total Miscellaneous Revenues	\$ 3,708	\$	5,400	\$	5,400	\$	5,400	\$	1,450
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	101,182	\$	110,796	\$	110,796	\$	108,701
Total Transfers	\$ 0	\$	101,182	\$	110,796	\$	110,796	\$	108,701
Less 5% Estimated Receipt	\$ 0	\$	795	\$	795	\$	0	\$	398
Total Lake County Environmental Recovery	\$ 6,708	\$	116,287	\$	127,399	\$	122,696	\$	116,253

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Lake County Environmental Recovery (1500)					
Expenditures					
Environmental Utilities					
Environmental Recovery	\$ 2,994	\$ 116,287	\$ 127,399	\$ 13,995	\$ 116,253
Total Environmental Utilities	\$ 2,994	\$ 116,287	\$ 127,399	\$ 13,995	\$ 116,253
Total Lake County Environmental Recovery	\$ 2,994	\$ 116,287	\$ 127,399	\$ 13,995	\$ 116,253

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Lake County Code Enforcement Liens (1510)					
Revenues					
<u>Fines And Forfeits</u>					
Zoning Violation Fines	\$ 38,526	\$ 28,000	\$ 28,000	\$ 28,000	\$ 9,000
Total Fines And Forfeits	\$ 38,526	\$ 28,000	\$ 28,000	\$ 28,000	\$ 9,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 10,633	\$ 6,000	\$ 6,000	\$ 4,465	\$ 1,000
Total Miscellaneous Revenues	\$ 10,633	\$ 6,000	\$ 6,000	\$ 4,465	\$ 1,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 164,434	\$ 323,934	\$ 323,934	\$ 183,199
Total Transfers	\$ 0	\$ 164,434	\$ 323,934	\$ 323,934	\$ 183,199
Less 5% Estimated Receipt	\$ 0	\$ 1,700	\$ 1,700	\$ 0	\$ 500
Total Lake County Code Enforcement Liens	\$ 49,159	\$ 196,734	\$ 356,234	\$ 356,399	\$ 192,699

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Lake County Code Enforcement Liens (1510)					
Expenditures					
Conservation and Compliance					
Code Enforcement Liens	\$ 0	\$ 196,734	\$ 356,234	\$ 173,200	\$ 192,699
Total Conservation and Compliance	\$ 0	\$ 196,734	\$ 356,234	\$ 173,200	\$ 192,699
Growth Management					
Code Enforcement Liens	\$ 9,749	\$ 0	\$ 0	\$ 0	\$ 0
Total Growth Management	\$ 9,749	\$ 0	\$ 0	\$ 0	\$ 0
Total Lake County Code Enforcement Liens	\$ 9,749	\$ 196,734	\$ 356,234	\$ 173,200	\$ 192,699

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Building Services (1520)					
Revenues					
<u>Licenses And Permits</u>					
Contractor Licenses	\$ 58,435	\$ 54,369	\$ 54,369	\$ 36,000	\$ 33,388
Building Permits	2,372,674	2,916,268	1,725,159	1,618,495	1,438,285
Total Licenses And Permits	\$ 2,431,109	\$ 2,970,637	\$ 1,779,528	\$ 1,654,495	\$ 1,471,673
<u>Charges For Services</u>					
Operating Trust Surcharge Fee	\$ 1,094	\$ 1,058	\$ 1,058	\$ 541	\$ 293
Construction Inspectors Fees	2,189	2,114	2,114	1,082	585
Exam And Reciprocity Fees	5,000	5,500	5,500	3,814	3,443
Capital Improve - Develop Fees	31,593	23,000	23,000	21,200	18,437
Protective Inspection Fees	58,154	125,000	125,000	52,743	29,573
Fire Inspection Fees	6,515	4,000	4,000	4,755	3,872
Plans Review (Fire)	4,025	14,800	14,800	1,457	1,445
Misc Admin Service Fees	94,616	125,000	125,000	72,595	63,492
Total Charges For Services	\$ 203,187	\$ 300,472	\$ 300,472	\$ 158,187	\$ 121,140
<u>Fines And Forfeits</u>					
Citations To Unlicensed Contra	\$ 27,625	\$ 10,000	\$ 10,000	\$ 13,029	\$ 7,480
Total Fines And Forfeits	\$ 27,625	\$ 10,000	\$ 10,000	\$ 13,029	\$ 7,480
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 27,891	\$ 25,000	\$ 1,159	\$ 572	\$ 898
Total Miscellaneous Revenues	\$ 27,891	\$ 25,000	\$ 1,159	\$ 572	\$ 898
<u>Transfers</u>					
Interfund Transfer	\$ 0	\$ 0	\$ 22,850	\$ 22,850	\$ 0
Fund Balance-Beginning Of Year	0	332,605	141,473	141,473	1,306
Total Transfers	\$ 0	\$ 332,605	\$ 164,323	\$ 164,323	\$ 1,306
Less 5% Estimated Receipt	\$ 0	\$ 165,305	\$ 0	\$ 0	\$ 80,060
Total Building Services	\$ 2,689,811	\$ 3,473,409	\$ 2,255,482	\$ 1,990,606	\$ 1,522,437

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Building Services (1520)					
Expenditures					
Growth Management					
Building Services	\$ 3,886,897	\$ 3,473,409	\$ 2,255,482	\$ 1,989,300	\$ 1,522,437
Total Growth Management	\$ 3,886,897	\$ 3,473,409	\$ 2,255,482	\$ 1,989,300	\$ 1,522,437
Total Building Services	\$ 3,886,897	\$ 3,473,409	\$ 2,255,482	\$ 1,989,300	\$ 1,522,437

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
County Fire Rescue (1680)					
Revenues					
<u>Taxes</u>					
Ad Valorem Taxes-Current	\$ 0	\$ 3,784,473	\$ 3,784,473	\$ 3,583,102	\$ 3,418,694
Total Taxes	\$ 0	\$ 3,784,473	\$ 3,784,473	\$ 3,583,102	\$ 3,418,694
<u>Licenses And Permits</u>					
Fire Rescue Non-Ad Val Assmt	\$ 0	\$ 0	\$ 16,881,938	\$ 16,037,841	\$ 17,154,474
Total Licenses And Permits	\$ 0	\$ 0	\$ 16,881,938	\$ 16,037,841	\$ 17,154,474
<u>Intergovernmental Revenues</u>					
Urban Areas Security Init	\$ 33,341	\$ 0	\$ 0	\$ 0	\$ 0
Assistance To Firefighters	331,200	177,300	0	0	468,180
Hazard Mitigation Grant	0	0	11,651	11,651	0
Federal Forestry Shared Revenu	21,379	18,000	18,000	33,618	21,500
Firefighters Supplemental Comp	28,931	18,000	35,600	35,600	32,000
Motor Fuel Tax Rebate (State)	7,330	6,000	6,000	6,000	8,000
Total Intergovernmental Revenues	\$ 422,181	\$ 219,300	\$ 71,251	\$ 86,869	\$ 529,680
<u>Charges For Services</u>					
Fire Inspection Fees	\$ 310	\$ 150	\$ 150	\$ 150	\$ 150
Oth Public Safety Chgs/Fees	250,000	0	0	0	0
Total Charges For Services	\$ 250,310	\$ 150	\$ 150	\$ 150	\$ 150
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 164,764	\$ 300,000	\$ 87,808	\$ 87,808	\$ 90,000
Interest-Tax Collector	27,988	20,000	10,000	10,000	10,000
Fire Rescue Assessment	18,144,941	16,881,938	0	0	0
Surplus Furn/Fix/Equip Sales	3,134	1,000	1,000	0	0
Donations	180	300	8,753	10,000	150
Reimbursements	10,673	250	250	250	250
Statewide Mutual Aid Funds	125,668	0	0	40,000	0
Other Miscellaneous Revenues	104,172	90,000	2,700	4,000	1,000
Total Miscellaneous Revenues	\$ 18,581,520	\$ 17,293,488	\$ 110,511	\$ 152,058	\$ 101,400
<u>Transfers</u>					
Interfund Transfer	\$ 0	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfer-General	712,295	630,279	630,279	630,279	550,000
Fund Balance-Beginning Of Year	0	902,652	380,529	380,529	934,827
Total Transfers	\$ 712,295	\$ 1,782,931	\$ 1,260,808	\$ 1,260,808	\$ 1,734,827
Less 5% Estimated Receipt	\$ 0	\$ 1,064,871	\$ 1,048,468	\$ 0	\$ 1,060,220
Total County Fire Rescue	\$ 19,966,306	\$ 22,015,471	\$ 21,060,663	\$ 21,120,828	\$ 21,879,005

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
County Fire Rescue (1680)					
Expenditures					
Public Safety					
Fire Rescue	\$ 22,072,399	\$ 22,015,471	\$ 21,060,663	\$ 20,186,001	\$ 21,879,005
Total Public Safety	\$ 22,072,399	\$ 22,015,471	\$ 21,060,663	\$ 20,186,001	\$ 21,879,005
Total County Fire Rescue	\$ 22,072,399	\$ 22,015,471	\$ 21,060,663	\$ 20,186,001	\$ 21,879,005

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Fire Services Impact Fee Trust (1690)									
Revenues									
<u>Licenses And Permits</u>									
Fire Impact Fee-Residential	\$ 0	\$	0	\$	67,323	\$	67,323	\$	68,000
Fire Impact Fee-Commercial	0		0		152,670		152,670		150,000
Total Licenses And Permits	\$ 0	\$	0	\$	219,993	\$	219,993	\$	218,000
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 123,761	\$	106,453	\$	46,000	\$	46,000	\$	30,000
Fire Impact Fee	985,794		1,064,534		0		0		0
3% Municipal Coll Allow	12,768		0		0		0		0
3% County Coll Allow	5,333		0		0		0		0
Total Miscellaneous Revenues	\$ 1,091,454	\$	1,170,987	\$	46,000	\$	46,000	\$	30,000
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	1,824,141	\$	3,287,897	\$	3,287,897	\$	565,068
Total Transfers	\$ 0	\$	1,824,141	\$	3,287,897	\$	3,287,897	\$	565,068
Less 5% Estimated Receipt	\$ 0	\$	58,550	\$	0	\$	0	\$	12,400
Total Fire Services Impact Fee Trust	\$ 1,091,454	\$	2,936,578	\$	3,553,890	\$	3,553,890	\$	800,668

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Fire Services Impact Fee Trust (1690)					
Expenditures					
Public Safety					
Fire Rescue	\$ 1,787,499	\$ 2,936,578	\$ 3,553,890	\$ 2,988,822	\$ 800,668
Total Public Safety	\$ 1,787,499	\$ 2,936,578	\$ 3,553,890	\$ 2,988,822	\$ 800,668
Total Fire Services Impact Fee Trust	\$ 1,787,499	\$ 2,936,578	\$ 3,553,890	\$ 2,988,822	\$ 800,668

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Employees Benefit (1800)									
Revenues									
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 17	\$	100	\$	100	\$	11	\$	5
Concessions And Rents	365		600		600		416		400
Total Miscellaneous Revenues	\$ 382	\$	700	\$	700	\$	427	\$	405
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	105	\$	444	\$	444	\$	101
Total Transfers	\$ 0	\$	105	\$	444	\$	444	\$	101
Less 5% Estimated Receipt	\$ 0	\$	35	\$	35	\$	0	\$	20
Total Employees Benefit	\$ 382	\$	770	\$	1,109	\$	871	\$	486

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Employees Benefit (1800)					
Expenditures					
Employee Services and Quality Improvement					
Employee Services and Quality Improvement	\$ 253	\$ 770	\$ 1,109	\$ 770	\$ 486
Total Employee Services and Quality Improvement	\$ 253	\$ 770	\$ 1,109	\$ 770	\$ 486
Total Employees Benefit	\$ 253	\$ 770	\$ 1,109	\$ 770	\$ 486

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Animal Shelter Sterilization Trust (1850)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 5,100	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000
Animal Shelter Donations	38,275	25,000	43,810	44,000	44,000
Impoundment/Sale-Livestock	19,287	20,000	20,000	20,000	25,000
Total Miscellaneous Revenues	\$ 62,662	\$ 49,000	\$ 67,810	\$ 66,000	\$ 71,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 112,694	\$ 148,394	\$ 148,394	\$ 125,084
Total Transfers	\$ 0	\$ 112,694	\$ 148,394	\$ 148,394	\$ 125,084
Less 5% Estimated Receipt	\$ 0	\$ 2,450	\$ 2,450	\$ 0	\$ 3,550
Total Animal Shelter Sterilization Trust	\$ 62,662	\$ 159,244	\$ 213,754	\$ 214,394	\$ 192,534

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Animal Shelter Sterilization Trust (1850)					
Expenditures					
Public Safety					
Animal Services	\$ 54,962	\$ 159,244	\$ 213,754	\$ 89,310	\$ 192,534
Total Public Safety	\$ 54,962	\$ 159,244	\$ 213,754	\$ 89,310	\$ 192,534
Total Animal Shelter Sterilization Trust	\$ 54,962	\$ 159,244	\$ 213,754	\$ 89,310	\$ 192,534

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Community Development Block Grant (1200)									
Revenues									
<u>Intergovernmental Revenues</u>									
Community Development Blk Gran	\$ 905,159	\$	968,639	\$	4,938,023	\$	4,406,436	\$	4,432,322
Total Intergovernmental Revenues	\$ 905,159	\$	968,639	\$	4,938,023	\$	4,406,436	\$	4,432,322
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 0	\$	0	\$	0	\$	0	\$	51,614
Total Miscellaneous Revenues	\$ 0	\$	0	\$	0	\$	0	\$	51,614
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	48,432	\$	0	\$	0	\$	0
Total Transfers	\$ 0	\$	48,432	\$	0	\$	0	\$	0
Less 5% Estimated Receipt	\$ 0	\$	48,432	\$	48,432	\$	0	\$	51,614
Total Community Development Block Grant	\$ 905,159	\$	968,639	\$	4,889,591	\$	4,406,436	\$	4,432,322

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Community Development Block Grant (1200)					
Expenditures					
Community Services					
Housing Services	\$ 905,274	\$ 968,639	\$ 4,889,591	\$ 1,279,370	\$ 0
Total Community Services	\$ 905,274	\$ 968,639	\$ 4,889,591	\$ 1,279,370	\$ 0
Growth Management					
Community Development Block Grant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,432,322
Total Growth Management	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,432,322
Total Community Development Block Grant	\$ 905,274	\$ 968,639	\$ 4,889,591	\$ 1,279,370	\$ 4,432,322

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Public Transportation (1210)					
Revenues					
<u>Intergovernmental Revenues</u>					
5310 Cap Assistance Prg 20.513	\$ 132,594	\$ 156,000	\$ 555,967	\$ 0	\$ 156,000
Fdot-5311 Operating	380,736	445,015	1,496,877	445,015	647,265
Fed Transit Formula Grant	1,722,376	1,757,964	2,943,771	2,972,596	1,609,580
Public Transit Block Grant	721,312	345,941	345,941	345,941	366,868
Shirley Conroy Grant	64,908	64,908	62,245	62,245	0
Public Transit Service Develop	0	0	0	0	62,291
Fdot-Td Trips	552,339	514,883	514,883	514,883	488,363
Contributions Frm Oth Agencies	31,576	0	12,500	12,497	0
Total Intergovernmental Revenues	\$ 3,605,841	\$ 3,284,711	\$ 5,932,184	\$ 4,353,177	\$ 3,330,367
<u>Charges For Services</u>					
Other Transportation Fees	\$ 167,453	\$ 240,000	\$ 241,743	\$ 203,268	\$ 212,000
Medicaid Non-Emer Transport	836,804	974,742	974,742	966,600	974,724
Mid-Fla Community	203,994	170,000	170,000	165,000	159,600
Mccoy Care Inc	855	2,000	2,000	200	0
Medicaid Waiver Service Agreem	259,274	160,000	160,000	196,698	180,000
Total Charges For Services	\$ 1,468,379	\$ 1,546,742	\$ 1,548,485	\$ 1,531,766	\$ 1,526,324
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 0	\$ 0	\$ 0	\$ 8,000	\$ 7,500
Surplus Furn/Fix/Equip Sales	1,684	0	0	0	0
Reimbursements	74,335	60,000	60,000	46,711	46,800
Other Miscellaneous Revenues	0	244,573	244,573	0	245,175
Total Miscellaneous Revenues	\$ 76,018	\$ 304,573	\$ 304,573	\$ 54,711	\$ 299,475
<u>Transfers</u>					
Interfund Transfer	\$ 2,601,193	\$ 1,701,389	\$ 1,526,389	\$ 1,526,389	\$ 1,124,512
Fund Balance-Beginning Of Year	0	981,491	1,206,661	1,206,660	1,023,457
Total Transfers	\$ 2,601,193	\$ 2,682,880	\$ 2,733,050	\$ 2,733,049	\$ 2,147,969
Less 5% Estimated Receipt	\$ 0	\$ 256,801	\$ 256,801	\$ 0	\$ 245,175
Total Public Transportation	\$ 7,751,432	\$ 7,562,105	\$ 10,261,491	\$ 8,672,703	\$ 7,058,960

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Public Transportation (1210)					
Expenditures					
Community Services					
Public Transportation	\$ 6,598,703	\$ 7,562,105	\$ 10,261,491	\$ 7,649,246	\$ 7,058,960
Total Community Services	\$ 6,598,703	\$ 7,562,105	\$ 10,261,491	\$ 7,649,246	\$ 7,058,960
Total Public Transportation	\$ 6,598,703	\$ 7,562,105	\$ 10,261,491	\$ 7,649,246	\$ 7,058,960

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Affordable Housing Assist Trust (1260)					
Revenues					
<u>Intergovernmental Revenues</u>					
State Housing Initiative Part.	\$ 1,877,817	\$ 2,538,863	\$ 2,538,863	\$ 2,538,863	\$ 402,343
Total Intergovernmental Revenues	\$ 1,877,817	\$ 2,538,863	\$ 2,538,863	\$ 2,538,863	\$ 402,343
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 341,582	\$ 300,000	\$ 60,000	\$ 100,000	\$ 0
Recaptured Revenue	213,560	150,000	150,000	150,000	0
Other Miscellaneous Revenues	13	157,309	157,309	33	0
Total Miscellaneous Revenues	\$ 555,155	\$ 607,309	\$ 367,309	\$ 250,033	\$ 0
<u>Transfers</u>					
Interfund Transfer	\$ 0	\$ 0	\$ 35,000	\$ 35,000	\$ 0
Interfund Transfer-General	0	0	69,491	0	0
Fund Balance-Beginning Of Year	0	4,653,244	6,888,840	6,888,840	2,000,000
Total Transfers	\$ 0	\$ 4,653,244	\$ 6,993,331	\$ 6,923,840	\$ 2,000,000
Less 5% Estimated Receipt	\$ 0	\$ 157,309	\$ 157,309	\$ 0	\$ 0
Total Affordable Housing Assist Trust	\$ 2,432,972	\$ 7,642,107	\$ 9,742,194	\$ 9,712,736	\$ 2,402,343

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Affordable Housing Assist Trust (1260)					
Expenditures					
Community Services					
Housing Services	\$ 8,293,759	\$ 7,642,107	\$ 9,742,194	\$ 7,712,736	\$ 2,402,343
Total Community Services	\$ 8,293,759	\$ 7,642,107	\$ 9,742,194	\$ 7,712,736	\$ 2,402,343
Total Affordable Housing Assist Trust	\$ 8,293,759	\$ 7,642,107	\$ 9,742,194	\$ 7,712,736	\$ 2,402,343

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Section 8 (1270)					
Revenues					
<u>Intergovernmental Revenues</u>					
Shelter Care Plus	\$ 1,298	\$ 0	\$ 371,122	\$ 9,649	\$ 0
Hud -Hap Disbursement	3,012,086	3,031,670	2,844,332	2,873,004	2,504,628
Hud-Af Disbursement	0	0	331,771	219,239	337,596
Total Intergovernmental Revenues	\$ 3,013,384	\$ 3,031,670	\$ 3,547,225	\$ 3,101,892	\$ 2,842,224
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 1,238	\$ 1,400	\$ 0	\$ 800	\$ 0
Reimbursements	0	0	25,000	0	0
Other Miscellaneous Revenues	0	159,635	159,635	17,488	25,200
Total Miscellaneous Revenues	\$ 1,238	\$ 161,035	\$ 184,635	\$ 18,288	\$ 25,200
<u>Transfers</u>					
Interfund Transfer-General	\$ 0	\$ 0	\$ 98,000	\$ 0	\$ 0
Fund Balance-Beginning Of Year	0	115,700	10,865	10,865	225,821
Total Transfers	\$ 0	\$ 115,700	\$ 87,135	\$ 10,865	\$ 225,821
Less 5% Estimated Receipt	\$ 0	\$ 159,635	\$ 159,635	\$ 0	\$ 143,371
Total Section 8	\$ 3,014,623	\$ 3,148,770	\$ 3,659,360	\$ 3,109,315	\$ 2,949,874

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Section 8 (1270)					
Expenditures					
Community Services					
Housing Services	\$ 3,125,704	\$ 3,148,770	\$ 3,659,360	\$ 2,883,494	\$ 2,949,874
Total Community Services	\$ 3,125,704	\$ 3,148,770	\$ 3,659,360	\$ 2,883,494	\$ 2,949,874
Total Section 8	\$ 3,125,704	\$ 3,148,770	\$ 3,659,360	\$ 2,883,494	\$ 2,949,874

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Hurricane Housing Recovery Program (1280)									
Revenues									
<u>Intergovernmental Revenues</u>									
Total Intergovernmental Revenues	\$ 0	\$	0	\$	0	\$	0	\$	0
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$ 6,686	\$	0	\$	250	\$	263	\$	0
Other Miscellaneous Revenues	7,768		0		0		0		0
Total Miscellaneous Revenues	\$ 14,455	\$	0	\$	250	\$	263	\$	0
<u>Transfers</u>									
Fund Balance-Beginning Of Year	\$ 0	\$	0	\$	40,963	\$	40,963	\$	0
Total Transfers	\$ 0	\$	0	\$	40,963	\$	40,963	\$	0
Less 5% Estimated Receipt	\$ 0	\$	0	\$	0	\$	0	\$	0
Total Hurricane Housing Recovery Program	\$ 14,455	\$	-	\$	41,213	\$	41,226	\$	-

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Hurricane Housing Recovery Program (1280)					
Expenditures					
Community Services					
Housing Services	\$ 326,598	\$ 0	\$ 41,232	\$ 41,226	\$ 0
Total Community Services	\$ 326,598	\$ 0	\$ 41,232	\$ 41,226	\$ 0
Total Hurricane Housing Recovery Program	\$ 326,598	\$ 0	\$ 41,232	\$ 41,226	\$ 0

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Federal/State Grants (1300)					
Revenues					
<u>Intergovernmental Revenues</u>					
Federal Grant-Energy	\$ 0	\$ 0	\$ 200,000	\$ 0	\$ 0
Lap Projects	0	0	0	0	7,214,845
Nutrition Assistance Program	0	0	0	0	45,060
Emergency Medical Service	0	0	0	0	50,000
Loc Em Mgt & Mit Initia 52.010	0	0	0	0	1,176,815
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 200,000	\$ 0	\$ 8,486,720
<u>Miscellaneous Revenues</u>					
Total Miscellaneous Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers</u>					
Total Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Federal/State Grants	\$ -	\$ -	\$ 200,000	\$ -	\$ 8,486,720

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Federal/State Grants (1300)					
Expenditures					
Community Services					
Administration	\$ 0	\$ 0	\$ 0	\$ 0	45,060
Total Community Services	\$ 0	\$ 0	\$ 0	\$ 0	45,060
Economic Growth and Redevelopment					
Economic Growth and Redevelopment Grant	\$ 0	\$ 0	\$ 200,000	\$ 0	0
Total Economic Growth and Redevelopment	\$ 0	\$ 0	\$ 200,000	\$ 0	0
Public Safety					
Emergency Management	\$ 0	\$ 0	\$ 0	\$ 0	1,176,815
Fire Rescue	0	0	0	0	50,000
Total Public Safety	\$ 0	\$ 0	\$ 0	\$ 0	1,226,815
Public Works					
Capital Improvements	\$ 0	\$ 0	\$ 0	\$ 0	7,214,845
Total Public Works	\$ 0	\$ 0	\$ 0	\$ 0	7,214,845
Total Federal/State Grants	\$ 0	\$ 0	\$ 200,000	\$ 0	8,486,720

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Restricted Local Programs (1310)									
Revenues									
<u>Intergovernmental Revenues</u>									
Florida Arts License Plate Fee	\$	0	\$	0	\$	0	\$	0	\$ 7,500
Choose Life License Plate Fee		0		0		0		0	70,696
Total Intergovernmental Revenues	\$	0	\$	0	\$	0	\$	0	\$ 78,196
<u>Charges For Services</u>									
Teen Court User Fee	\$	0	\$	0	\$	0	\$	0	\$ 6,500
Total Charges For Services	\$	0	\$	0	\$	0	\$	0	\$ 6,500
<u>Fines And Forfeits</u>									
Alcohol & Other Drug Abuse Tru	\$	0	\$	0	\$	0	\$	0	\$ 57,470
Traffic Education Trust		0		0		0		0	918,584
Police Education \$2.00 (Fs 938		0		0		0		0	30,000
Teen Court Fee		0		0		0		0	120,000
Court Cost(2.50) 318.18		0		0		0		0	100,000
Total Fines And Forfeits	\$	0	\$	0	\$	0	\$	0	\$ 1,226,054
<u>Miscellaneous Revenues</u>									
Boating Licenses	\$	0	\$	0	\$	0	\$	0	\$ 115,000
Total Miscellaneous Revenues	\$	0	\$	0	\$	0	\$	0	\$ 115,000
<u>Transfers</u>									
Total Transfers	\$	0	\$	0	\$	0	\$	0	\$ 0
Total Restricted Local Programs	\$	-	\$	-	\$	-	\$	-	\$ 1,425,750

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Restricted Local Programs (1310)					
Expenditures					
Community Services					
Administration	\$ 0	\$ 0	\$ 0	\$ 0	1,046,750
Total Community Services	\$ 0	\$ 0	\$ 0	\$ 0	1,046,750
Conservation and Compliance					
Teen Court	\$ 0	\$ 0	\$ 0	\$ 0	126,500
Total Conservation and Compliance	\$ 0	\$ 0	\$ 0	\$ 0	126,500
Constitutional Officers					
Office of the Sheriff	\$ 0	\$ 0	\$ 0	\$ 0	130,000
Total Constitutional Officers	\$ 0	\$ 0	\$ 0	\$ 0	130,000
Public Resources					
Parks and Trails	\$ 0	\$ 0	\$ 0	\$ 0	115,000
Tourism and Business Relations	0	0	0	0	7,500
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	122,500
Total Restricted Local Programs	\$ 0	\$ 0	\$ 0	\$ 0	1,425,750

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Pari-Mutuel Revenue Replacement Bonds (2510)					
Revenues					
<u>Intergovernmental Revenues</u>					
Racing Tax	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667
Total Intergovernmental Revenues	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 7,688	\$ 5,000	\$ 5,000	\$ 1,000	\$ 1,000
Total Miscellaneous Revenues	\$ 7,688	\$ 5,000	\$ 5,000	\$ 1,000	\$ 1,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 93,102	\$ 95,856	\$ 95,856	\$ 97,950
Total Transfers	\$ 0	\$ 93,102	\$ 95,856	\$ 95,856	\$ 97,950
Less 5% Estimated Receipt	\$ 0	\$ 15,133	\$ 15,133	\$ 0	\$ 14,933
Total Pari-Mutuel Revenue Replacement Bonds	\$ 305,355	\$ 380,636	\$ 383,390	\$ 394,523	\$ 381,684

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Pari-Mutuel Revenue Replacement Bonds (2510)					
Expenditures					
Debt Services					
Schedule of Debt Service Requirements	\$ 295,247	\$ 380,636	\$ 383,390	\$ 296,573	\$ 381,684
Total Debt Services	\$ 295,247	\$ 380,636	\$ 383,390	\$ 296,573	\$ 381,684
Total Pari-Mutuel Revenue Replacement Bonds	\$ 295,247	\$ 380,636	\$ 383,390	\$ 296,573	\$ 381,684

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Renewal Sales Tax LOC (2610)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 1,889	\$ 3,000	\$ 3,000	\$ 2,230	\$ 1,200
Total Miscellaneous Revenues	\$ 1,889	\$ 3,000	\$ 3,000	\$ 2,230	\$ 1,200
<u>Transfers</u>					
Interfund Transfer	\$ 526,996	\$ 1,208,399	\$ 1,208,399	\$ 1,208,399	\$ 1,208,398
Fund Balance-Beginning Of Year	0	27,289	56,529	56,529	57,259
Total Transfers	\$ 526,996	\$ 1,235,688	\$ 1,264,928	\$ 1,264,928	\$ 1,265,657
Less 5% Estimated Receipt	\$ 0	\$ 150	\$ 150	\$ 0	\$ 60
Total Renewal Sales Tax LOC	\$ 528,885	\$ 1,238,538	\$ 1,267,778	\$ 1,267,158	\$ 1,266,797

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Renewal Sales Tax LOC (2610)					
Expenditures					
Debt Services					
Schedule of Debt Service Requirements	\$ 526,996	\$ 1,238,538	\$ 1,267,778	\$ 1,209,899	\$ 1,266,797
Total Debt Services	\$ 526,996	\$ 1,238,538	\$ 1,267,778	\$ 1,209,899	\$ 1,266,797
Total Renewal Sales Tax LOC	\$ 526,996	\$ 1,238,538	\$ 1,267,778	\$ 1,209,899	\$ 1,266,797

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Public Lands Program (2710)					
Revenues					
<u>Taxes</u>					
Ad Valorem Taxes-Current	\$ 4,020,060	\$ 2,316,627	\$ 2,316,627	\$ 2,192,917	\$ 2,104,672
Ad Valorem Taxes-Delinquent	255,855	0	0	0	0
Total Taxes	\$ 4,275,915	\$ 2,316,627	\$ 2,316,627	\$ 2,192,917	\$ 2,104,672
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 140,672	\$ 120,000	\$ 120,000	\$ 56,000	\$ 60,000
Interest-Tax Collector	6,694	5,000	5,000	1,675	1,000
Total Miscellaneous Revenues	\$ 147,367	\$ 125,000	\$ 125,000	\$ 57,675	\$ 61,000
<u>Transfers</u>					
Excess Fees-Tax Collector	\$ 73,328	\$ 0	\$ 0	\$ 0	\$ 0
Excess Fees-Property Appraiser	2,287	0	0	0	0
Fund Balance-Beginning Of Year	0	3,794,416	3,963,462	3,963,462	3,378,737
Total Transfers	\$ 75,615	\$ 3,794,416	\$ 3,963,462	\$ 3,963,462	\$ 3,378,737
Less 5% Estimated Receipt	\$ 0	\$ 122,081	\$ 122,081	\$ 0	\$ 108,284
Total Public Lands Program	\$ 4,498,897	\$ 6,113,962	\$ 6,283,008	\$ 6,214,054	\$ 5,436,125

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Public Lands Program (2710)					
Expenditures					
Debt Services					
Schedule of Debt Service Requirements	\$ 2,814,596	\$ 6,113,962	\$ 6,283,008	\$ 2,835,317	\$ 5,436,125
Total Debt Services	\$ 2,814,596	\$ 6,113,962	\$ 6,283,008	\$ 2,835,317	\$ 5,436,125
Total Public Lands Program	\$ 2,814,596	\$ 6,113,962	\$ 6,283,008	\$ 2,835,317	\$ 5,436,125

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Expansion Projects Debt Service (2810)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 47,798	\$ 40,000	\$ 40,000	\$ 22,500	\$ 20,000
Total Miscellaneous Revenues	\$ 47,798	\$ 40,000	\$ 40,000	\$ 22,500	\$ 20,000
<u>Transfers</u>					
Interfund Transfer	\$ 4,941,526	\$ 5,192,945	\$ 5,192,945	\$ 5,192,945	\$ 5,737,345
Fund Balance-Beginning Of Year	0	1,589,971	1,943,954	1,943,954	1,964,954
Total Transfers	\$ 4,941,526	\$ 6,782,916	\$ 7,136,899	\$ 7,136,899	\$ 7,702,299
Less 5% Estimated Receipt	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 1,000
Total Expansion Projects Debt Service	\$ 4,989,324	\$ 6,820,916	\$ 7,174,899	\$ 7,159,399	\$ 7,721,299

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expansion Projects Debt Service (2810)					
Expenditures					
Debt Services					
Schedule of Debt Service Requirements	\$ 4,596,841	\$ 6,820,916	\$ 7,174,899	\$ 5,194,445	\$ 7,721,299
Total Debt Services	\$ 4,596,841	\$ 6,820,916	\$ 7,174,899	\$ 5,194,445	\$ 7,721,299
Total Expansion Projects Debt Service	\$ 4,596,841	\$ 6,820,916	\$ 7,174,899	\$ 5,194,445	\$ 7,721,299

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Landfill Enterprise (4200)					
Revenues					
<u>Licenses And Permits</u>					
Sw Disposal Assessment Fee	\$ 0	\$ 0	\$ 11,580,792	\$ 11,515,400	\$ 11,768,640
Total Licenses And Permits	\$ 0	\$ 0	\$ 11,580,792	\$ 11,515,400	\$ 11,768,640
<u>Charges For Services</u>					
Marketable Recyclables	\$ 1,181,035	\$ 1,808,770	\$ 808,770	\$ 797,470	\$ 1,271,820
Operating Income-Landfill	4,130,172	4,300,000	3,688,035	3,688,035	3,780,000
Sw Disposal Asmt Fee	11,164,566	11,930,000	0	0	0
Total Charges For Services	\$ 16,475,773	\$ 18,038,770	\$ 4,496,805	\$ 4,485,505	\$ 5,051,820
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 398,500	\$ 150,000	\$ 150,000	\$ 164,294	\$ 150,000
Interest-Tax Collector	17,991	3,130	3,130	3,130	1,500
Surplus Furn/Fix/Equip Sales	29,019	0	0	34,249	0
Other Miscellaneous Revenues	292,930	0	0	31,500	0
Total Miscellaneous Revenues	\$ 738,440	\$ 153,130	\$ 153,130	\$ 233,173	\$ 151,500
<u>Transfers</u>					
Interfd Trans -Sp Assessment	\$ 4,887,000	\$ 4,887,000	\$ 4,887,000	\$ 4,887,000	\$ 4,480,909
Fund Balance-Beginning Of Year	0	2,881,632	4,652,616	4,652,616	1,170,114
Total Transfers	\$ 4,887,000	\$ 7,768,632	\$ 9,539,616	\$ 9,539,616	\$ 5,651,023
Total Landfill Enterprise	\$ 22,101,213	\$ 25,960,532	\$ 25,770,343	\$ 25,773,694	\$ 22,622,983

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Landfill Enterprise (4200)					
Expenditures					
Environmental Utilities					
Administration	\$ 1,881,568	\$ 3,465,765	\$ 3,043,251	\$ 2,529,747	\$ 3,118,991
Covanta	7,502,488	7,272,646	7,272,646	7,697,722	6,186,523
Solid Waste Operations	3,346,534	3,814,879	4,393,837	3,561,820	3,097,557
Solid Waste Programs	10,014,425	11,407,242	11,060,609	10,814,291	10,219,912
Total Environmental Utilities	\$ 22,745,015	\$ 25,960,532	\$ 25,770,343	\$ 24,603,580	\$ 22,622,983
Total Landfill Enterprise	\$ 22,745,015	\$ 25,960,532	\$ 25,770,343	\$ 24,603,580	\$ 22,622,983

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Solid Waste Closures and Long Term Care (4220)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 192,329	\$ 150,000	\$ 150,000	\$ 74,000	\$ 74,000
Total Miscellaneous Revenues	\$ 192,329	\$ 150,000	\$ 150,000	\$ 74,000	\$ 74,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 5,289,760	\$ 5,451,858	\$ 5,451,858	\$ 4,849,509
Total Transfers	\$ 0	\$ 5,289,760	\$ 5,451,858	\$ 5,451,858	\$ 4,849,509
Total Solid Waste Closures and Long Term Care	\$ 192,329	\$ 5,439,760	\$ 5,601,858	\$ 5,525,858	\$ 4,923,509

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Solid Waste Closures and Long Term Care (4220)					
Expenditures					
Environmental Utilities					
Solid Waste Closures and Long Term Care	\$ 724,676	\$ 5,439,760	\$ 5,601,858	\$ 676,349	\$ 4,923,509
Total Environmental Utilities	\$ 724,676	\$ 5,439,760	\$ 5,601,858	\$ 676,349	\$ 4,923,509
Total Solid Waste Closures and Long Term Care	\$ 724,676	\$ 5,439,760	\$ 5,601,858	\$ 676,349	\$ 4,923,509

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Solid Waste Long Term Capital Projects (4230)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 199,274	\$ 300,000	\$ 34,807	\$ 6,000	\$ 0
Total Miscellaneous Revenues	\$ 199,274	\$ 300,000	\$ 34,807	\$ 6,000	\$ 0
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 0	\$ 787,451	\$ 787,451	\$ 0
Total Transfers	\$ 0	\$ 0	\$ 787,451	\$ 787,451	\$ 0
Total Solid Waste Long Term Capital Projects	\$ 199,274	\$ 300,000	\$ 822,258	\$ 793,451	\$ -

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Solid Waste Long Term Capital Projects (4230)					
Expenditures					
Environmental Utilities					
Solid Waste Long Term Capital Projects	\$ 15,000	\$ 300,000	\$ 822,258	\$ 793,451	\$ 0
Total Environmental Utilities	\$ 15,000	\$ 300,000	\$ 822,258	\$ 793,451	\$ 0
Total Solid Waste Long Term Capital Projects	\$ 15,000	\$ 300,000	\$ 822,258	\$ 793,451	\$ 0

Budget by Fund FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Parks Capital Projects (3020)					
Revenues					
<u>Intergovernmental Revenues</u>					
Land & Water Conservation Grnt	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 0
Fdep Grant	200,000	0	0	0	0
Frdap Grant	150,000	200,000	200,000	200,000	0
Contributions From Other Gov	0	0	0	0	500,000
Total Intergovernmental Revenues	\$ 550,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 500,000
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 114,839	\$ 2,000	\$ 11,700	\$ 11,700	\$ 500
Total Miscellaneous Revenues	\$ 114,839	\$ 2,000	\$ 11,700	\$ 11,700	\$ 500
<u>Transfers</u>					
Interfund Transfer	\$ 2,573,000	\$ 0	\$ 0	\$ 0	\$ 0
Interfund Transfer-General	0	271,366	271,366	271,366	0
Interfd Trans -Infrastructure	0	350,000	350,000	350,000	350,000
Fund Balance-Beginning Of Year	0	403,765	1,401,750	1,401,750	23,563
Total Transfers	\$ 2,573,000	\$ 1,025,131	\$ 2,023,116	\$ 2,023,116	\$ 373,563
Less 5% Estimated Receipt	\$ 0	\$ 10,100	\$ 0	\$ 0	\$ 25
Total Parks Capital Projects	\$ 3,237,839	\$ 1,217,031	\$ 2,234,816	\$ 2,234,816	\$ 874,038

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Parks Capital Projects (3020)					
Expenditures					
Public Resources					
Parks and Trails	\$ 0	\$ 0	\$ 0	\$ 0	\$ 874,038
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 874,038
Public Works					
Parks and Trails	\$ 6,669,340	\$ 1,217,031	\$ 2,234,816	\$ 2,211,253	\$ 0
Total Public Works	\$ 6,669,340	\$ 1,217,031	\$ 2,234,816	\$ 2,211,253	\$ 0
Total Parks Capital Projects	\$ 6,669,340	\$ 1,217,031	\$ 2,234,816	\$ 2,211,253	\$ 874,038

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Renewal Sales Tax Capital Projects (3030)					
Revenues					
<u>Intergovernmental Revenues</u>					
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 323,521	\$ 250,000	\$ 135,104	\$ 135,104	\$ 25,000
Total Miscellaneous Revenues	\$ 323,521	\$ 250,000	\$ 135,104	\$ 135,104	\$ 25,000
<u>Transfers</u>					
Interfund Transfer	\$ 7,183,774	\$ 7,486,626	\$ 8,764,431	\$ 8,233,663	\$ 2,783,852
Fund Balance-Beginning Of Year	0	2,834,695	8,923,883	8,923,883	1,338,832
Total Transfers	\$ 7,183,774	\$ 10,321,321	\$ 17,688,314	\$ 17,157,546	\$ 4,122,684
Less 5% Estimated Receipt	\$ 0	\$ 12,500	\$ 0	\$ 0	\$ 1,250
Total Renewal Sales Tax Capital Projects	\$ 7,507,295	\$ 10,558,821	\$ 17,823,418	\$ 17,292,650	\$ 4,146,434

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Renewal Sales Tax Capital Projects (3030)					
Expenditures					
Facilities Development and Management					
Capital Projects	\$ 5,677,369	\$ 3,593,698	\$ 5,704,074	\$ 5,390,969	\$ 3,246,434
Total Facilities Development and Management	\$ 5,677,369	\$ 3,593,698	\$ 5,704,074	\$ 5,390,969	\$ 3,246,434
Non-Departmental					
Renewal Sales Tax Capital Projects	\$ 989,475	\$ 1,203,025	\$ 1,703,025	\$ 1,703,025	\$ 900,000
Total Non-Departmental	\$ 989,475	\$ 1,203,025	\$ 1,703,025	\$ 1,703,025	\$ 900,000
Public Works					
Renewal Sales Tax Capital Projects	\$ 0	\$ 4,692,752	\$ 9,346,973	\$ 5,715,900	\$ 0
Road Operations	3,435,115	1,069,346	1,069,346	1,069,346	0
Total Public Works	\$ 3,435,115	\$ 5,762,098	\$ 10,416,319	\$ 6,785,246	\$ 0
Total Renewal Sales Tax Capital Projects	\$ 10,101,958	\$ 10,558,821	\$ 17,823,418	\$ 13,879,240	\$ 4,146,434

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08		Adopted FY 2008-09		Revised FY 2008-09		Estimated FY 2008-09		Budget FY 2009-10
Sales Tax Loc Fund (3040)									
Revenues									
<u>Miscellaneous Revenues</u>									
Interest Incl Profit On Invest	\$	0	\$	0	\$	0	\$	0	\$ 50,000
Total Miscellaneous Revenues	\$	0	\$	0	\$	0	\$	0	\$ 50,000
<u>Transfers</u>									
Interfund Transfer	\$	0	\$	0	\$	0	\$	0	\$ 4,286,031
Fund Balance-Beginning Of Year		0		0		0		0	2,074,578
Total Transfers	\$	0	\$	0	\$	0	\$	0	\$ 6,360,609
Less 5% Estimated Receipt	\$	0	\$	0	\$	0	\$	0	\$ 2,500
Total Sales Tax Loc Fund	\$	-	\$	-	\$	-	\$	-	\$ 6,408,109

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Sales Tax LOC Fund (3040)					
Expenditures					
Public Works					
Renewal Sales Tax Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,827,060
Road Operations	0	0	0	0	581,049
Total Public Works	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,408,109
Total Sales Tax LOC Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,408,109

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Public Lands Capital Program (3710)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 416,666	\$ 187,500	\$ 60,268	\$ 60,268	\$ 60,000
Total Miscellaneous Revenues	\$ 416,666	\$ 187,500	\$ 60,268	\$ 60,268	\$ 60,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 612,400	\$ 4,521,964	\$ 4,521,964	\$ 943,000
Total Transfers	\$ 0	\$ 612,400	\$ 4,521,964	\$ 4,521,964	\$ 943,000
Less 5% Estimated Receipt	\$ 0	\$ 9,375	\$ 0	\$ 0	\$ 3,000
Total Public Lands Capital Program	\$ 416,666	\$ 790,525	\$ 4,582,232	\$ 4,582,232	\$ 1,000,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Public Lands Capital Program (3710)					
Expenditures					
Growth Management					
Public Lands Program	\$ 13,470,640	\$ 0	\$ 0	\$ 0	\$ 0
Total Growth Management	\$ 13,470,640	\$ 0	\$ 0	\$ 0	\$ 0
Public Resources					
Public Lands Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Total Public Resources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Public Works					
Public Lands Program	\$ 0	\$ 790,525	\$ 4,582,232	\$ 3,639,232	\$ 0
Total Public Works	\$ 0	\$ 790,525	\$ 4,582,232	\$ 3,639,232	\$ 0
Total Public Lands Capital Program	\$ 13,470,640	\$ 790,525	\$ 4,582,232	\$ 3,639,232	\$ 1,000,000

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Facilities Expansion Capital (3810)					
Revenues					
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 3,221,862	\$ 2,000,000	\$ 1,300,000	\$ 1,300,000	\$ 950,000
Other Miscellaneous Revenues	0	0	0	30,000	0
Total Miscellaneous Revenues	\$ 3,221,862	\$ 2,000,000	\$ 1,300,000	\$ 1,330,000	\$ 950,000
<u>Transfers</u>					
Transfer - Industrial Park	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000
Interfund Transfer-General	0	11,000,000	11,000,000	0	6,000,000
Fund Balance-Beginning Of Year	0	22,688,990	69,521,774	69,521,774	36,000,000
Total Transfers	\$ 0	\$ 33,688,990	\$ 80,521,774	\$ 69,521,774	\$ 42,500,000
Less 5% Estimated Receipt	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 47,500
Total Facilities Expansion Capital	\$ 3,221,862	\$ 35,588,990	\$ 81,821,774	\$ 70,851,774	\$ 43,402,500

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Facilities Expansion Capital (3810)					
Expenditures					
Facilities Development and Management					
Facilities Expansion Capital Projects	\$ 18,502,629	\$ 35,588,990	\$ 81,821,774	\$ 34,851,774	\$ 43,402,500
Total Facilities Development and Management	\$ 18,502,629	\$ 35,588,990	\$ 81,821,774	\$ 34,851,774	\$ 43,402,500
Non-Departmental					
Schedule of Debt Service Requirements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Non-Departmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Facilities Expansion Capital	\$ 18,502,629	\$ 35,588,990	\$ 81,821,774	\$ 34,851,774	\$ 43,402,500

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Property and Casualty (5200)					
Revenues					
<u>Charges For Services</u>					
Ins Contrib-Clerk-Work Comp	\$ 71,428	\$ 45,000	\$ 45,000	\$ 45,000	\$ 42,340
Ins Contrib-Tax Collect-Comp	11,550	8,000	8,000	8,000	9,000
Ins Contrib-Prop Appr-Work Com	28,063	15,000	15,000	15,000	22,300
Ins Contrib-Liability	1,361,786	637,500	637,500	637,500	794,339
Ins Contrib Workers Comp	1,314,041	1,000,000	1,000,000	1,000,000	1,010,000
Total Charges For Services	\$ 2,786,869	\$ 1,705,500	\$ 1,705,500	\$ 1,705,500	\$ 1,877,979
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 236,286	\$ 200,000	\$ 200,000	\$ 144,984	\$ 86,000
Total Miscellaneous Revenues	\$ 236,286	\$ 200,000	\$ 200,000	\$ 144,984	\$ 86,000
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 5,446,540	\$ 5,546,701	\$ 5,546,701	\$ 4,994,162
Total Transfers	\$ 0	\$ 5,446,540	\$ 5,546,701	\$ 5,546,701	\$ 4,994,162
Less 5% Estimated Receipt	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 4,300
Total Property and Casualty	\$ 3,023,155	\$ 7,342,040	\$ 7,442,201	\$ 7,397,185	\$ 6,953,841

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Property and Casualty (5200)					
Expenditures					
Employee Services and Quality Improvement					
Property and Casualty	\$ 2,684,072	\$ 7,342,040	\$ 7,442,201	\$ 2,403,023	\$ 6,953,841
Total Employee Services and Quality Improvement	\$ 2,684,072	\$ 7,342,040	\$ 7,442,201	\$ 2,403,023	\$ 6,953,841
Total Property and Casualty	\$ 2,684,072	\$ 7,342,040	\$ 7,442,201	\$ 2,403,023	\$ 6,953,841

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Employee Group Benefits (5300)					
Revenues					
<u>Intergovernmental Revenues</u>					
Total Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Charges For Services</u>					
Ins Contrib Employer-Bcc	\$ 9,587,850	\$ 7,275,422	\$ 7,275,422	\$ 3,487,020	\$ 6,437,410
Ins Contrib Employer-Prop App	407,102	314,424	314,424	148,477	319,186
Property Appraiser - Dependent	57,197	34,500	34,500	77,551	57,000
Ins Contrib Employer - Lcwa	161,139	139,744	139,744	54,600	122,764
Lake Co Water Auth-Dependents	26,318	20,800	20,800	25,476	26,000
Employee Dependents	963,337	1,250,000	1,250,000	1,374,840	1,370,131
Non-Active Employee-Retirees	137,298	60,000	60,000	60,000	108,000
Non-Active-Cobra	61,912	30,000	30,000	30,000	50,000
Ins Contrib Employer-Mpo	0	0	0	0	57,290
Ins Contrib Employer-Sup/Elect	0	0	0	0	106,395
Total Charges For Services	\$ 11,402,152	\$ 9,124,890	\$ 9,124,890	\$ 5,257,964	\$ 8,654,176
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 342,301	\$ 200,000	\$ 200,000	\$ 265,582	\$ 342,300
Total Miscellaneous Revenues	\$ 342,301	\$ 200,000	\$ 200,000	\$ 265,582	\$ 342,300
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 9,264,167	\$ 10,155,647	\$ 10,155,647	\$ 7,617,170
Total Transfers	\$ 0	\$ 9,264,167	\$ 10,155,647	\$ 10,155,647	\$ 7,617,170
Less 5% Estimated Receipt	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 17,115
Total Employee Group Benefits	\$ 11,744,453	\$ 18,579,057	\$ 19,470,537	\$ 15,679,193	\$ 16,596,531

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Employee Group Benefits (5300)					
Expenditures					
Employee Services and Quality Improvement					
Employee Group Services	\$ 7,039,800	\$ 18,579,057	\$ 19,470,537	\$ 8,062,023	\$ 16,596,531
Total Employee Services and Quality Improvement	\$ 7,039,800	\$ 18,579,057	\$ 19,470,537	\$ 8,062,023	\$ 16,596,531
Total Employee Group Benefits	\$ 7,039,800	\$ 18,579,057	\$ 19,470,537	\$ 8,062,023	\$ 16,596,531

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Fleet Management (5400)					
Revenues					
<u>Charges For Services</u>					
Fuel/Oil	\$ 1,752,359	\$ 2,160,000	\$ 2,160,000	\$ 1,476,295	\$ 1,865,500
Parts	423,165	772,050	772,050	658,967	790,050
Labor	445,860	809,965	809,965	695,451	758,838
Tag/Titles	1,668	4,000	4,000	4,000	4,000
Fuel Surcharge	31,823	57,600	57,600	57,600	43,300
Total Charges For Services	\$ 2,654,875	\$ 3,803,615	\$ 3,803,615	\$ 2,892,313	\$ 3,461,688
<u>Miscellaneous Revenues</u>					
Interest Incl Profit On Invest	\$ 90	\$ 0	\$ 0	\$ 0	\$ 0
Surplus Furn/Fix/Equip Sales	14,905	4,500	4,500	4,500	0
Other Miscellaneous Revenues	0	24,000	24,000	24,000	0
Total Miscellaneous Revenues	\$ 14,815	\$ 28,500	\$ 28,500	\$ 28,500	\$ 0
<u>Transfers</u>					
Fund Balance-Beginning Of Year	\$ 0	\$ 20,963	\$ 38,748	\$ 38,748	\$ 27,944
Total Transfers	\$ 0	\$ 20,963	\$ 38,748	\$ 38,748	\$ 27,944
Less 5% Estimated Receipt	\$ 0	\$ 1,425	\$ 1,425	\$ 0	\$ 0
Total Fleet Management	\$ 2,640,060	\$ 3,851,653	\$ 3,869,438	\$ 2,959,561	\$ 3,489,632

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Fleet Management (5400)					
Expenditures					
Procurement Services					
Fleet Management	\$ 0	\$ 3,851,653	\$ 3,869,438	\$ 2,931,617	\$ 3,489,632
Total Procurement Services	\$ 0	\$ 3,851,653	\$ 3,869,438	\$ 2,931,617	\$ 3,489,632
Public Works					
Fleet Management	\$ 2,970,816	\$ 0	\$ 0	\$ 0	\$ 0
Total Public Works	\$ 2,970,816	\$ 0	\$ 0	\$ 0	\$ 0
Total Fleet Management	\$ 2,970,816	\$ 3,851,653	\$ 3,869,438	\$ 2,931,617	\$ 3,489,632

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Administrative Services (5500)					
Revenues					
<u>Charges For Services</u>					
Reprographic Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 332,900
Charges - Outside Sources	0	0	0	0	5,500
Total Charges For Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 338,400
<u>Miscellaneous Revenues</u>					
Total Miscellaneous Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transfers</u>					
Total Transfers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Less 5% Estimated Receipt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ 338,400

**Budget by Fund
FY 2009-10**

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Administration Services (5500)					
Expenditures					
Procurement Services					
Document Services	\$ 0	\$ 0	\$ 0	\$ 0	338,400
Total Procurement Services	\$ 0	\$ 0	\$ 0	\$ 0	338,400
Total Administrative Services	\$ 0	\$ 0	\$ 0	\$ 0	338,400

Budget by Fund
FY 2009-10

	Actual FY 2007-08	Adopted FY 2008-09	Revised FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Total Revenues for All Funds	\$ 324,675,789	\$ 455,606,458	\$ 555,149,381	\$ 532,611,069	\$ 416,239,886
Total Expenditures for All Funds	\$ 386,870,485	\$ 455,606,458	\$ 555,149,400	\$ 388,560,842	\$ 416,239,886

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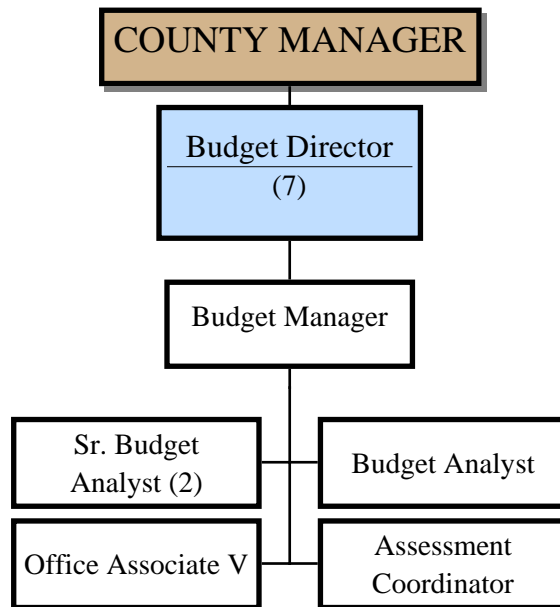
Budget

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Budget	\$ 647,144	\$ 649,413	\$ 599,460	\$ 543,281
MSBU's	573,872	0	0	0
Total Expenditures	<u>\$ 1,221,017</u>	<u>\$ 649,413</u>	<u>\$ 599,460</u>	<u>\$ 543,281</u>
Expenditures by Category				
Personal Services	\$ 630,873	\$ 608,624	\$ 572,000	\$ 519,633
Operating	529,758	40,789	27,460	23,648
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	<u>\$ 1,160,631</u>	<u>\$ 649,413</u>	<u>\$ 599,460</u>	<u>\$ 543,281</u>
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	60,386	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	<u>\$ 1,221,017</u>	<u>\$ 649,413</u>	<u>\$ 599,460</u>	<u>\$ 543,281</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 1,221,017</u>	<u>\$ 649,413</u>	<u>\$ 599,460</u>	<u>\$ 543,281</u>
Expenditures by Fund				
General	\$ 647,144	\$ 649,413	\$ 599,460	\$ 543,281
Greater Hills MSBU	198,251	0	0	0
Greater Groves MSBU	166,445	0	0	0
Village Green Street Lighting	10,587	0	0	0
Greater Pines Municipal Services	190,382	0	0	0
Picciola Island Street Lighting	2,961	0	0	0
Valencia Terrace Street Lighting	5,246	0	0	0
Total Expenditures	<u>\$ 1,221,017</u>	<u>\$ 649,413</u>	<u>\$ 599,460</u>	<u>\$ 543,281</u>
Number of Full Time Positions	9	8	8	7
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	9.0	8.0	8.0	7

Mission:

To make recommendations for the development and allocation of resources to meet citizen, Board of County Commissioners and Department priorities in a legal, fair, innovative and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well being of citizens.

Budget Organization Chart Fiscal Year 2009-10



Legend:



Division



Section

() Current number of full-time positions

Funding Sources:



General Fund

Department: Budget
Division: Budget

Expenditures/Positions	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 630,873	\$ 608,624	\$ 572,000	\$ 519,633
Operating	16,271	40,789	27,460	23,648
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 647,144	\$ 649,413	\$ 599,460	\$ 543,281
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 647,144	\$ 649,413	\$ 599,460	\$ 543,281
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 647,144	\$ 649,413	\$ 599,460	\$ 543,281
Expenditures by Fund				
General	\$ 647,144	\$ 649,413	\$ 599,460	\$ 543,281
Total Expenditures	\$ 647,144	\$ 649,413	\$ 599,460	\$ 543,281
Number of Full Time Positions	9	8	8	7
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	9.0	8.0	8.0	7.0

Highlights:

The Budget Department was established to perform the functions of preparation and administration of the County's budget; and, to analyze, evaluate and make recommendations for improvements to the County's financial position. Major functions and activities which the Department performs include: revenue analysis and development, and review of proposed legislation and contracts which may have a financial impact or effect on County operations.

A reduction of \$86,705 in Personal Services for FY 2009-10 is due to eliminating the Post Employment Health Plan contributions, reduced life and health insurance, and eliminating (1) Senior Budget Analyst position.

The FY 2008-09 operating budget included a \$6,500 one-time expense associated with office reconfiguration. This project was completed in-house at no expense to the general fund. This reduction, as well as additional reductions in travel, membership dues, reprographics, and general office supplies contributed to a \$17,141 decrease in operating expenditures in FY 2009-10.

Department: Budget
Division: MSBU's

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	513,487	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 513,487	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	60,386	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 573,872	\$ 0	\$ 0	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 573,872	\$ 0	\$ 0	\$ 0
Expenditures by Fund				
Greater Hills MSBU	\$ 198,251	\$ 0	\$ 0	\$ 0
Greater Groves MSBU	166,445	0	0	0
Village Green Street Lighting	10,587	0	0	0
Greater Pines Municipal Services	190,382	0	0	0
Picciola Island Street Lighting	2,961	0	0	0
Valencia Terrace Street Lighting	5,246	0	0	0
Total Expenditures	\$ 573,872	\$ 0	\$ 0	\$ 0
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Highlights:

Lake County receives a 3% administrative fee based on the anticipated revenues for each of the six funds above. The funds for each of these non-ad valorem assessments are retained in a separate fund within the Lake County financial accounting system. Any interest that accumulates from the assessment funds are prorated and posted to each fund monthly. The non-ad valorem assessments apply to parcels in the associated subdivisions only (named above).

The assessments for Greater Hills, Greater Groves and Greater Pines are for the provision of maintenance services for the common areas within each subdivision. The annual budget for these services is established by the homeowners' association (HOA) within each subdivision for the sole benefit of the individuals in each subdivision.

Lake County establishes the budgets for the three subdivisions associated with street lighting (Village Green, Picciola Island, and Valencia Terrace) based on the current electric invoices, plus any inflationary factor. The County remits the payments to the associated electric company monthly.

For FY 2008-09 and FY 2009-10 expenditures please see Non-Departmental, page F-182.

Budget

Workload Measurements			
Work Activity	Actual	Estimated	Adopted
	FY 2007-08	FY 2008-09	FY 2009-10
<u>Budget:</u>			
Review all budget transfers for proper accounting, availability of funds and approval levels.	249	206	200
Review all agenda items for current and future financial implications.	1,226	1,185	1,185
Coordinate a comprehensive Capital Improvement Program ensuring financial feasibility.	1	1	1
Conduct periodic fiscal analysis of revenues and expenditures	4	4	4
Certification of MSBU and Fire non-ad valorem assessment rolls for all applicable parcels:			
Residential Fire Assessments Certified	79,547	80,000	80,000
Non-Residential Fire Assessments Certified	2,455	2,581	2,600
MSBU Units Certified	2,071	2,071	2,071

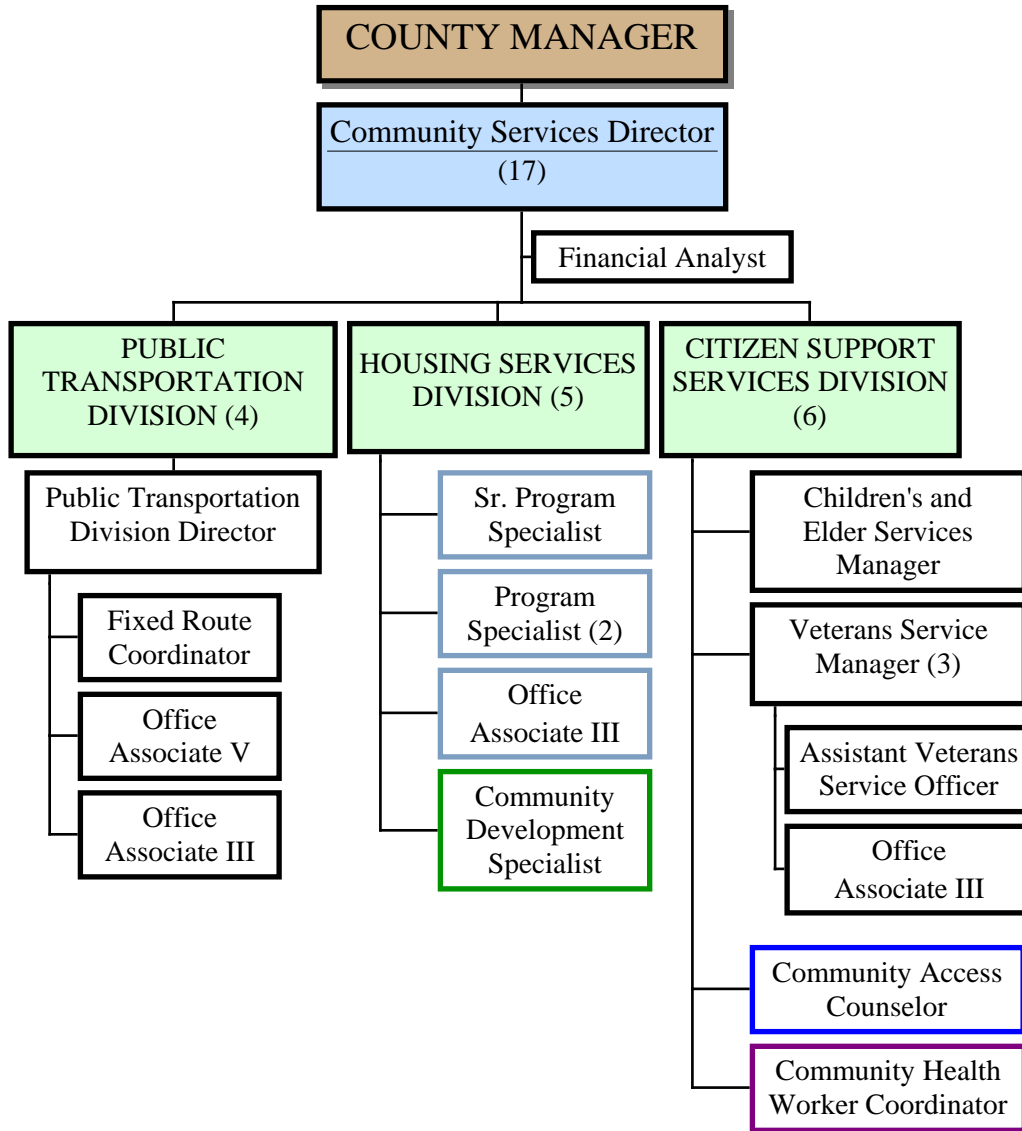
Community Services

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Administration	\$ 574,165	\$ 377,858	\$ 1,360,959	\$ 1,333,252
Agricultural Education Services	1,089,997	768,068	839,963	0
Citizen Support Services	10,547,647	5,419,937	5,678,903	695,132
Housing Services	12,651,335	11,759,516	11,916,826	5,352,217
Library Services	6,413,072	6,665,983	7,389,249	0
Probation Services	825,121	822,714	799,169	0
Public Transportation	9,199,896	7,562,105	7,649,246	7,058,960
Total Expenditures	\$ 41,301,233	\$ 33,376,181	\$ 35,634,315	\$ 14,439,561
Expenditures by Category				
Personal Services	\$ 7,163,159	\$ 6,764,733	\$ 6,229,333	\$ 1,108,810
Operating	11,624,818	13,047,560	11,985,551	6,420,050
Capital Outlay	762,039	817,000	1,952,582	577,532
Subtotal Operating Expenditures	\$ 19,550,016	\$ 20,629,293	\$ 20,167,466	\$ 8,106,392
Capital Improvements	1,069,046	598,222	686,682	0
Debt Service	0	0	0	0
Grants and Aids	12,742,811	11,286,184	14,780,167	6,094,797
Transfers	7,939,359	0	0	138,456
Reserves	0	862,482	0	99,916
Total Operating Expenditures	\$ 41,301,233	\$ 33,376,181	\$ 35,634,315	\$ 14,439,561
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 41,301,233	\$ 33,376,181	\$ 35,634,315	\$ 14,439,561
Expenditures by Fund				
General	\$ 15,638,123	\$ 7,388,577	\$ 8,678,994	\$ 936,574
Affordable Housing Assistance Trust	8,293,759	7,642,107	7,712,736	2,402,343
Community Development Block Grant	905,274	968,639	1,279,370	0
Hurricane Housing Recovery Program	326,598	0	41,226	0
Library Impact Fee Trust	444,735	502,582	1,763,333	0
Library Services	5,968,337	6,163,401	5,625,916	0
Public Transportation	6,598,703	7,562,105	7,649,246	7,058,960
Section 8	3,125,704	3,148,770	2,883,494	2,949,874
Federal/State Grants	0	0	0	45,060
Restricted Local Programs	0	0	0	1,046,750
Total Expenditures	\$ 41,301,233	\$ 33,376,181	\$ 35,634,315	\$ 14,439,561
Number of Full Time Positions	130	119	120	17
Number of Part Time Positions	28	24	24	0
Number of Full Time Equivalent Positions	141.8	129.1	130.1	17.0

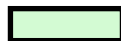
Mission:

To serve as the "People Link" between government and community, the Department of Community Services works with numerous partners to improve the quality of life and is committed to delivering the highest level of service possible.

Community Services Organization Chart Fiscal Year 2009-10



Legend:



Division



Section

() Current number of full-time positions

Funding Sources:



General Fund



Section 8 (County)



Affordable Housing Assistance Trust



Community Development Block Grant



Federal/State Grants

- Advisory Committees:**
 Substance Abuse Policy Advisory Board
- Housing Services:**
 Lake County Affordable Housing Advisory Committee
- Citizen Support Services:**
 Human Services Grant Advisory Committee
 Elder Affairs Coordinating Council
 Lake County Children's Services Council

Department: Community Services
Division: Administration

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 269,337	\$ 201,219	\$ 201,219	\$ 146,666
Operating	304,828	176,639	183,686	139,836
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 574,165	\$ 377,858	\$ 384,905	\$ 286,502
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	976,054	1,046,750
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 574,165	\$ 377,858	\$ 1,360,959	\$ 1,333,252
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 574,165	\$ 377,858	\$ 1,360,959	\$ 1,333,252
Expenditures by Fund				
General	\$ 574,165	\$ 377,858	\$ 1,360,959	\$ 286,502
Restricted Local Programs	0	0	0	1,046,750
Total Expenditures	\$ 574,165	\$ 377,858	\$ 1,360,959	\$ 1,333,252
Number of Full Time Positions	2	2	2	2
Number of Part Time Positions	2	0	0	0
Number of Full Time Equivalent Positions	3.0	2.0	2.0	2.0

Highlights:

Community Services Administration provides support to three divisions in the Lake County organizational structure: Citizen Support Services, Housing Services, and Public Transportation. Administration also provides contract management and incorporates many necessary community-based services that provide for the social, health and mental health needs of citizens.

For FY 2009-10 revenues and expenditures associated with the Alcohol and Other Drug Abuse Trust Fund, the Traffic Education Trust Fund, and the Choose Life License Plate were moved from the General Fund to Restricted Local Programs.

Department: Community Services
Division: Agricultural Education Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 959,710	\$ 614,607	\$ 614,607	\$ 0
Operating	123,370	150,961	100,567	0
Capital Outlay	4,416	0	0	0
Subtotal Operating Expenditures	\$ 1,087,497	\$ 765,568	\$ 715,174	\$ 0
Capital Improvements	0	0	123,414	0
Debt Service	0	0	0	0
Grants and Aids	2,500	2,500	1,375	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,089,997	\$ 768,068	\$ 839,963	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,089,997	\$ 768,068	\$ 839,963	\$ 0
Expenditures by Fund				
General	1,089,997	768,068	839,963	0
Total Expenditures	\$ 1,089,997	\$ 768,068	\$ 839,963	\$ 0
Number of Full Time Positions	19	14	14	0
Number of Part Time Positions	2	2	2	0
Number of Full Time Equivalent Positions	20.0	15.0	15.0	0.0

Highlights:

The Agricultural Education Services Division includes the Cooperative Extension Office which provides research-based information and educational resources from the University of Florida through various workshops, seminars, individual consultations, newsletters, plant clinics and demonstrations. The Horticultural Learning Center also falls under the Division and is an educational resource that supports programs in horticulture, gardening, landscape design and natural-resource management. The Discovery Gardens are a series of themed demonstration gardens designed to serve as a hands-on learning tool.

The amount spent in Capital Improvements for FY 2008-09 includes funding for the construction of the Horticultural Learning Center (\$123,414).

In FY 2009-10, Agricultural Education Services moved to the Department of Public Resources. See page F-110 for FY 2009-10 expenditures.

Department: Community Services
Division: Citizen Support Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 592,285	\$ 561,665	\$ 615,411	\$ 281,075
Operating	3,189,209	3,577,324	3,710,848	152,757
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 3,781,493	\$ 4,138,989	\$ 4,326,259	\$ 433,832
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	1,427,987	1,280,948	1,352,644	261,300
Transfers	5,338,166	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 10,547,647	\$ 5,419,937	\$ 5,678,903	\$ 695,132
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 10,547,647	\$ 5,419,937	\$ 5,678,903	\$ 695,132
Expenditures by Fund				
General	\$ 10,547,647	\$ 5,419,937	\$ 5,678,903	\$ 650,072
Federal/State Grants	0	0	0	45,060
Total Expenditures	\$ 10,547,647	\$ 5,419,937	\$ 5,678,903	\$ 695,132
Number of Full Time Positions	9	8	9	6
Number of Part Time Positions	1	1	1	0
Number of Full Time Equivalent Positions	9.5	8.5	9.5	6.0

Highlights:

The Citizen Support Services Division is an umbrella for a host of programs, which provides for the many social, health, safety and human-services needs for Lake County citizens. The Children's Services Council provides referral and resource assistance to families; Elder Affairs assists in the coordination of resources and serves as an information source on elder and aging topics; Veteran's Services provides information and services for veterans and their families in accordance with the U.S. Department of Veteran's Affairs; and VolunteerLAKE promotes volunteerism and volunteer recognition within the County.

A full-time limited-term community access counselor position was added in FY 2008-09. This position is grant funded through the Food Stamp Outreach Program.

In FY 2009-10, the functions for health services, the County Public Health unit, and the LifeStream Behavioral contract were moved to Employee Services and Quality Improvement. See page F-45 for FY 2009-10 expenditures.

Also in FY 2009-10, the Community Centers and VolunteerLAKE were moved to the Department of Public Resources. For FY 2009-10 expenditures, see page F-112 for Community Centers and page F-109 for VolunteerLAKE.

Department: Community Services
Division: Housing Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 1,127,211	\$ 1,085,889	\$ 879,694	\$ 334,782
Operating	164,123	530,643	343,852	130,772
Capital Outlay	18,818	0	0	0
Subtotal Operating Expenditures	\$ 1,310,152	\$ 1,616,532	\$ 1,223,546	\$ 465,554
Capital Improvements	247,260	0	6,519	0
Debt Service	0	0	0	0
Grants and Aids	11,093,922	10,002,736	10,686,761	4,786,747
Transfers	0	0	0	0
Reserves	0	140,248	0	99,916
Total Operating Expenditures	\$ 12,651,335	\$ 11,759,516	\$ 11,916,826	\$ 5,352,217
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 12,651,335	\$ 11,759,516	\$ 11,916,826	\$ 5,352,217
Expenditures by Fund				
Affordable Housing Assistance Trust	\$ 8,293,759	\$ 7,642,107	\$ 7,712,736	\$ 2,402,343
Community Development Block Grant	905,274	968,639	1,279,370	0
Hurricane Housing Recovery Program	326,598	0	41,226	0
Section 8	3,125,704	3,148,770	2,883,494	2,949,874
Total Expenditures	\$ 12,651,335	\$ 11,759,516	\$ 11,916,826	\$ 5,352,217
Number of Full Time Positions	20	18	18	5
Number of Part Time Positions	2	1	1	0
Number of Full Time Equivalent Positions	20.8	18.4	18.4	5.0

Highlights:

The Housing Services Division, formerly Housing and Community Development, provides an integrated system of services, resources and opportunities to help Lake County citizens improve their lives. Services include Home Ownership Assistance, Home Repair Assistance, Foreclosure Assistance, Florida Housing Opportunity Program (FHOP) and Rental Assistance. The Division received funding in FY 2009-10 for the FHOP, which provides first time homebuyers an advance on the federally funded tax credit program to purchase homes in Lake County.

The Florida Housing Finance Corporation (FHFC) provided Lake County a special disaster allocation of \$5,000,000 to provide housing rehabilitation and replacement assistance to the victims of the 2007 Groundhog Day Tornado. The requirements of this allocation were that funds needed to be encumbered on behalf of eligible homeowners prior to 6/30/08 and expended prior to 6/30/09, and any unencumbered funds be returned. Of the funds received for tornado assistance, \$1,665,193 was returned to the FHFC in FY 2008-09.

In FY 2009-10, the Community Development Block Grant program moved to the Department of Growth Management. See page F-75 for FY 2009-10 expenditures.

Department: Community Services
Division: Library Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 3,108,252	\$ 3,190,913	\$ 2,842,969	\$ 0
Operating	2,223,352	2,300,366	2,226,198	0
Capital Outlay	41,280	17,000	0	0
Subtotal Operating Expenditures	\$ 5,372,885	\$ 5,508,279	\$ 5,069,167	\$ 0
Capital Improvements	821,786	598,222	556,749	0
Debt Service	0	0	0	0
Grants and Aids	218,401	0	1,763,333	0
Transfers	0	0	0	0
Reserves	0	559,482	0	0
Total Operating Expenditures	\$ 6,413,072	\$ 6,665,983	\$ 7,389,249	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 6,413,072	\$ 6,665,983	\$ 7,389,249	\$ 0
Expenditures by Fund				
Library Impact Fee Trust	444,735	502,582	1,763,333	0
Library Services	5,968,337	6,163,401	5,625,916	0
Total Expenditures	\$ 6,413,072	\$ 6,665,983	\$ 7,389,249	\$ 0
Number of Full Time Positions	62	59	59	0
Number of Part Time Positions	20	19	19	0
Number of Full Time Equivalent Positions	70.0	66.7	66.7	0.0

Highlights:

The Library Services Division provides administration for six branch libraries and partners with nine member libraries.

In FY 2008-09, Grants and Aids includes \$1,763,333 for impact fee awards presented to member libraries through an annual qualifying process.

In FY 2009-10, Library Services moved to the Department of Public Resources. See page F-111 for FY 2009-10 expenditures.

Department: Community Services
Division: Probation Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 759,948	\$ 749,313	\$ 744,868	\$ 0
Operating	65,173	73,401	54,301	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 825,121	\$ 822,714	\$ 799,169	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 825,121	\$ 822,714	\$ 799,169	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 825,121	\$ 822,714	\$ 799,169	\$ 0
Expenditures by Fund				
General	\$ 825,121	\$ 822,714	\$ 799,169	\$ 0
Total Expenditures	\$ 825,121	\$ 822,714	\$ 799,169	\$ 0
Number of Full Time Positions	13	13	13	0
Number of Part Time Positions	1	1	1	0
Number of Full Time Equivalent Positions	13.5	13.5	13.5	0.0

Highlights:

The Probation Services Division ensures that law-breaking offenders comply with the various sanctions imposed upon them by the court system. This Division also includes the Teen Court Program which gives first-time offenders between the ages of 10 and 17 a second chance, yet holds them accountable for their actions.

In FY 2009-10, Probation Services moved to the Department of Conservation and Compliance. See page F-31 for FY 2009-10 expenditures.

Department: Community Services
Division: Public Transportation

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 346,416	\$ 361,127	\$ 330,565	\$ 346,287
Operating	5,554,763	6,238,226	5,366,099	5,996,685
Capital Outlay	697,525	800,000	1,952,582	577,532
Subtotal Operating Expenditures	\$ 6,598,703	\$ 7,399,353	\$ 7,649,246	\$ 6,920,504
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	2,601,193	0	0	138,456
Reserves	0	162,752	0	0
Total Operating Expenditures	\$ 9,199,896	\$ 7,562,105	\$ 7,649,246	\$ 7,058,960
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 9,199,896	\$ 7,562,105	\$ 7,649,246	\$ 7,058,960
Expenditures by Fund				
General	2,601,193	0	0	0
Public Transportation	6,598,703	7,562,105	7,649,246	7,058,960
Total Expenditures	\$ 9,199,896	\$ 7,562,105	\$ 7,649,246	\$ 7,058,960
Number of Full Time Positions	5	5	5	4
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	5.0	5.0	5.0	4.0

Highlights:

Lake County Public Transportation Division operates a full brokerage system that contracts with MV Transportation as the primary provider. MV operates the County's fixed routes, ADA complementary service and the paratransit service for the Transportation Disadvantaged Program. Under the Transportation Disadvantaged Program trips are prioritized based on medical, nutritional, employment and educational categories.

Per the contract MV operates four fixed routes. Route 1 extends from the Viallages to Eustis. Route 2 is a circulator in Leesburg. Route 3 is the Mount Dora circulator. On July 1, 2009 a fourth bus route began operating from Altoona Post Office on S.R. 19 to the Community of Zellwood on U.S. 441, where passengers can transfer to LYNX route 44. Funding for the new route is in part through a State service development grant. The routes cover the municipalities of Eustis, Fruitland Park, Lady Lake, Leesburg, Mount Dora, Umatilla and Tavares

The Florida Department of Transportation (FDOT) also is extending the Service Development grant for Express Route service from the Park and Ride on S.R. 27 to downtown Orlando.

Acquiring a newer fleet provided reductions in repair and maintenance, which contributed to the net reduction of \$241,541 in operating expenditures for FY 2009-10.

In FY 2008-09, the Shirley Conroy Grant provided \$62,245 for the purchase of a paratransit vehicle. Funding from this grant will not be received in FY 2009-10.

Amounts budgeted for capital include two paratransit vehicles funded by the FDOT Grant; and, two laptops, four paratransit vehicles, and new bus shelters funded by the FTA Grant.

The General Fund Public Transportation subsidy for FY 2009-10 is \$1,124,512. This is a \$576,877 reduction from FY 2008-09.

Department of Community Services

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Administration:</u>			
Citizens assisted through the Solid Waste and/or Fire Assessment Tax Hardship Program	332	212	233
Citizens assisted through the Health Care Responsibility Act (HCRA)	135	176	202
Pauper burials - Indigent Burial Program	89	110	127
<u>Citizens' Support Services:</u>			
Human Service Grants	10	7	9
Grants, special fund and contract management	6	6	6
Elder Affairs			
"Elder Ledger" newsletters published	700	900	1,200
Children Services			
Lake County Children's Voice newsletters - to provide education, resources, and information	1,350	1,800	2,000
Lake County CSC Resource Directory - to provide education, resources, and information	1,270	1,500	2,000
Monthly board meetings - to provide education, resources, and information	30	60	60
Annual reports	200	275	300
Information Emails forwarded	490	866	1,200
Amount of funding to oversee the request for proposal process; quarterly disbursement of funds; ensure expenditure reports are submitted and contract requirements are met	\$217,500	\$128,905	\$149,500
Agencies awarded grant funding	10	5	10
Children served through grant funding	5,795	5,425	5,994
Grants, special fund and contract management	1	1	1
Participation in children/family educational events: World's Greatest Baby Shower, First Baby Fair, Backpack for Kids, Child Protection Mini-Conference, (3) Children's Safety Fairs (Back-to-School, Kid's Fest, and Kid's Day America), YMCA Healthy Kid's Day, and various agencies and county events	11	15	20

Department of Community Services

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
Community Health Worker Program			
Grants to implement community health education and social service projects (Cancer, Nutrition, Diabetes, Tobacco Prevention, Cardiovascular, Florida KidCare, Medicaid, Food Stamps, etc.) to educate and increase access to health care services targeting citizens 60 and older, the uninsured, minorities, at-risk citizens, and special populations.	8	5	4
Develop community-based partnerships to further efforts	12	24	50
Train volunteer Community Health Workers (CHW) to promote community education and outreach projects	43	20	20
Persons reached through program related projects	16,807	2,000	2,000
<u>Housing Services:</u>			
Section 8 Housing Choice vouchers issued	485	465	485
Shelter Plus Care coupons issued	0	4	8
Homes rehabilitated/replaced	17/22	13/22	10/20
Home closings	144	200	200
<u>Public Transportation:</u>			
Billing process - trips billed	193,545	172,175	175,950
Improve billing of funding partners - days between billings	10	10	10
Meet projections of Mount Dora route ridership in FY 2009	N/A	15,203	18,318
Meet projections of Umatilla route ridership of 9,530 trips	N/A	2,038	10,408
Maintain 92% or better On-time Performance for LakeXpress	95.3%	95.8%	95.8%

FY 2009-10 Capital Outlay

Fund/Department/Division	Org code	CRC	New	Replacement	Total
<u>PUBLIC TRANSPORTATION FUND 1210</u>					
<u>Public Transportation</u>					
(2) Paratransit vehicles - FDOT funded	2027220	TDIS-1001	\$ -	\$ 173,332	\$ 173,332
(4) Paratransit vehicles - FTA funded	2027220	TDIS-1002	-	320,000	320,000
(1) Shelters	2027220	TDIS-1003	80,000	-	80,000
(2) Laptops, semi-rugged	2027220	TDIS-1004	4,200	-	4,200
Total Public Transportation			\$ 84,200	\$ 493,332	\$ 577,532

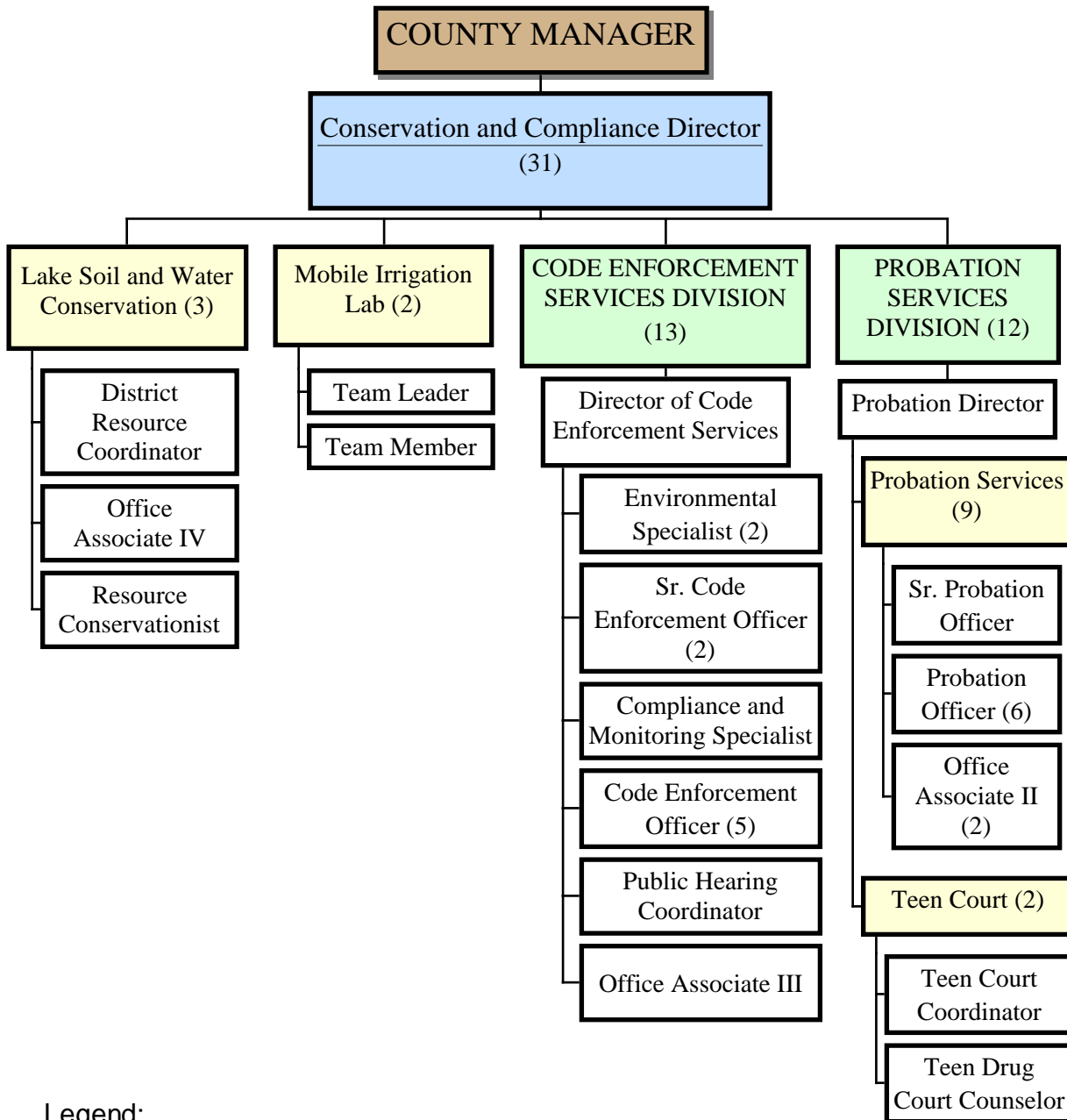
Conservation and Compliance

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Division				
Administration	\$ 0	\$ 169,384	\$ 161,319	\$ 156,235
Code Enforcement Services	0	1,267,863	1,178,689	1,062,053
Lake Soil and Water	0	208,246	203,675	195,277
Mobile Irrigation Lab (MIL)	0	130,803	130,803	120,000
Probation Services	0	0	0	720,130
Total Expenditures	\$ 0	\$ 1,776,296	\$ 1,674,486	\$ 2,253,695
Expenditures by Category				
Personal Services	\$ 0	\$ 1,294,539	\$ 1,269,279	\$ 1,814,726
Operating	0	469,957	392,737	438,469
Capital Outlay	0	10,100	10,770	0
Subtotal Operating Expenditures	\$ 0	\$ 1,774,596	\$ 1,672,786	\$ 2,253,195
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	1,700	1,700	500
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 1,776,296	\$ 1,674,486	\$ 2,253,695
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 1,776,296	\$ 1,674,486	\$ 2,253,695
Expenditures by Fund				
General	\$ 0	\$ 1,579,562	\$ 1,501,286	\$ 1,934,496
Code Enforcement Liens	0	196,734	173,200	192,699
Restricted Local Programs	0	0	0	126,500
Total Expenditures	\$ 0	\$ 1,776,296	\$ 1,674,486	\$ 2,253,695
Number of Full Time Positions	0	20	21	31
Number of Part Time Positions	0	0	0	1
Number of Full Time Equivalent Positions	0.0	20.0	21.0	31.5

Mission:

To maintain a two-fold focus that includes providing the expertise on water conservation that is critical to Lake County, and enforcing compliance with all Lake County codes. To consolidate all county efforts in the development, implementation, and compliance of initiatives and codes related to water as well as other natural resources. To establish the mechanisms that will ultimately preserve water as a natural resource. To guarantee the fair and equitable enforcement of Lake County Land Development Regulations and the Lake County Code for the citizens of Lake County. To enforce any violations in order to protect property rights and value and to ensure the health and safety of its citizens that they may maintain a higher quality of life.

Conservation and Compliance Organization Chart Fiscal Year 2009-10



- Legend:**
- Division
 - Section
 - () Current number of full-time positions
- Funding Sources:**
- General Fund

Advisory Committee:
Probation Services: Public Safety Coordinating Council

Department: Conservation and Compliance
Division: Administration

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 159,819	\$ 157,612	\$ 151,745
Operating	0	9,565	3,707	4,490
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 169,384	\$ 161,319	\$ 156,235
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 169,384	\$ 161,319	\$ 156,235
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 169,384	\$ 161,319	\$ 156,235
Expenditures by Fund				
General	\$ 0	\$ 169,384	\$ 161,319	\$ 156,235
Total Expenditures	\$ 0	\$ 169,384	\$ 161,319	\$ 156,235
Number of Full Time Positions	0	1	1	1
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	1.0	1.0	1.0

Highlights:

The Conservation and Compliance Department was the result of a reorganization which occurred in mid FY 2007-08. FY 2008-09 was the first year for the Administration Division.

Personal Services for FY 2009-10 is solely comprised of the salary and benefits for the Department Director.

Department: Conservation and Compliance
Division: Code Enforcement Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 820,858	\$ 800,326	\$ 709,024
Operating	0	437,705	368,393	352,529
Capital Outlay	0	7,600	8,270	0
Subtotal Operating Expenditures	\$ 0	\$ 1,266,163	\$ 1,176,989	\$ 1,061,553
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	1,700	1,700	500
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 1,267,863	\$ 1,178,689	\$ 1,062,053
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 1,267,863	\$ 1,178,689	\$ 1,062,053
Expenditures by Fund				
Code Enforcement Liens	\$ 0	\$ 196,734	\$ 173,200	\$ 192,699
General	\$ 0	\$ 1,071,129	\$ 1,005,489	\$ 869,354
Total Expenditures	\$ 0	\$ 1,267,863	\$ 1,178,689	\$ 1,062,053
Number of Full Time Positions	0	14	15	13
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	14.0	15.0	13.0

Highlights:

Code Enforcement was previously budgeted under Growth Management until the reorganization in mid FY 2007-08. (For historical budget expenditures, see page F-76.) This division investigates and enforces violations of the Land Development Regulations (LDR's), and county codes governing the use of property in Lake County, to ensure the protection of property rights and value as well as citizen health and safety.

Personal Services for FY 2009-10 includes a full time Code Enforcement Officer which was previously funded by the Building Services in Growth Management. Two (2) positions have been eliminated for FY 2009-10, a Chief Code Enforcement Officer and Code Enforcement Officer position.

To enforce code violations, public hearings are held where Special Masters (SM) are assigned to evaluate the evidence and testimony. The SM's are lawyers in good standing with the Florida Bar or a Florida Supreme Court certified mediator appointed by the Board of County Commissioners (BCC). These attorney legal fees are a necessary budget item. Due to a change in policy pertaining to Animal Services hearings, there has been an increase in the number of cases being presented at these public hearings each month, and as such the FY 2009-10 operating expenditures reflects an increase to \$ 41,000 in these attorney legal fees from \$ 27,900 in FY 2008-09. \$ 18,258 has been designated to maintain the appearance and upkeep of 12 Code Enforcement vehicles plus a trailer. As part of the Code Enforcement Division responsibilities, it may be required that the county clean, mow, clear, manage or demolish structures that are in violation of the LDR's and county codes. For FY 2009-10, \$ 122,099 has been budgeted for these purposes.

Department: Conservation and Compliance
Division: Lake Soil and Water

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 201,559	\$ 199,038	\$ 188,519
Operating	0	6,687	4,637	6,758
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 208,246	\$ 203,675	\$ 195,277
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 208,246	\$ 203,675	\$ 195,277
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 208,246	\$ 203,675	\$ 195,277
Expenditures by Fund				
General	\$ 0	\$ 208,246	\$ 203,675	\$ 195,277
Total Expenditures	\$ 0	\$ 208,246	\$ 203,675	\$ 195,277
Number of Full Time Positions	0	3	3	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	3.0	3.0	3.0

Highlights:

Lake Soil and Water was previously budgeted under Community Services - Agricultural Education Services Division until a reorganization occurred in mid FY 2007-08. (For historical budget expenditures see page F-16.) The Soil and Water staff work closely with the Department of Agriculture (USDA) Natural Resource Conservation Service to conserve water, prevent soil erosion, convert irrigation systems, and inform the public about conservation programs.

FY 2009-10 Personal Services includes a Resource Conservationist position, a District Resource Coordinator and an Office Associate IV. This represents 96% of the FY 2009-10 budget for Lake Soil and Water.

FY 2009-10 Expenditures consist of funding for school promotional items, newsletters, and educational materials for school programs, along with office supplies.

Department: Conservation and Compliance
Division: Mobile Irrigation Lab (MIL)

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 112,303	\$ 112,303	\$ 105,429
Operating	0	16,000	16,000	14,571
Capital Outlay	0	2,500	2,500	0
Subtotal Operating Expenditures	\$ 0	\$ 130,803	\$ 130,803	\$ 120,000
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 130,803	\$ 130,803	\$ 120,000
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 130,803	\$ 130,803	\$ 120,000
Expenditures by Fund				
General	\$ 0	\$ 130,803	\$ 130,803	\$ 120,000
Total Expenditures	\$ 0	\$ 130,803	\$ 130,803	\$ 120,000
Number of Full Time Positions	0	2	2	2
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	2.0	2.0	2.0

Highlights:

The Mobile Irrigation Lab (MIL) was previously budgeted under Community Services - Agricultural Education Services Division until a reorganization in mid FY 2007-08. (For historical budget expenditures, see page F-16.) The Mobile Irrigation Lab program assists commercial citrus groves and nurseries with conserving water, along with inspecting irrigation systems and recommending enhancements and efficiencies to save water and money.

The MIL receives funding through a grant from the Florida Department of Agriculture and Consumer Services (FDACS). The funding follows the FDACS fiscal year which is June - July, and for FY 2009-10 the grant amount is \$ 120,000.

FY 2009-10 Personal Services includes the salaries and benefits for a staff of two (2) which include a Mobile Irrigation Team Leader and Team Member.

Department: Conservation and Compliance
Division: Probation Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 660,009
Operating	0	0	0	60,121
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 720,130
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 720,130
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 720,130
Expenditures by Fund				
General	\$ 0	\$ 0	\$ 0	\$ 593,630
Restricted Local Programs	0	0	0	126,500
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 720,130
Number of Full Time Positions	0	0	0	12
Number of Part Time Positions	0	0	0	1
Number of Full Time Equivalent Positions	0.0	0.0	0.0	12.5

Highlights:

The Probation Services Division ensures that law-breaking offenders comply with the various sanctions imposed upon them by the court system. This Division also includes the Teen Court Program which gives first-time offenders between the ages of 10 and 17 a second chance, yet holds them accountable for their actions. For FY 2009-10 Probation Services will become part of the Conservation and Compliance Department. Previously they were a part of the Community Services Department. (For historical budget expenditures, see page F-20.)

The FY 2009-10 budget reflects revenues received from the Teen Court user fee (\$ 6,500), and the Teen Court ordinance fee (\$ 120,000) which funds the entire Teen Court Program.

Probation Services anticipates revenues of \$ 510,000 in FY 2009-10 from fees charged for the cost of supervision, immobilization, house arrest, drug testing and insurance.

The Operating budget for FY 2009-10 includes 18 fewer electronic monitoring units for house arrest offenders. Changes in judicial assignments and sentencing practices have resulted in an increase in probation and pretrial intervention cases, and fewer house arrest cases since FY 2007-08. This savings (\$ 24,637), along with additional reductions in office and operating supplies, books, publications, and dues was offset by a \$ 12,372 lease expense for the 1300 S. Duncan Drive building. The net reduction to operating expenditures for FY 2009-10 is \$ 14,780.

Conservation and Compliance

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Code Enforcement:</u>			
Increase Officer Effectiveness and response time for new complaints and active Code Enforcement Cases			
Total Complaints *	12,103	11,416	11,500
Total Inspections	18,897	20,390	20,000
<u>Lake Soil and Water Conservation District:</u>			
Water Conservation through the Mobile Irrigation Lab (MIB) (Evaluations)			
	54	112	112
Conservation Education (number of students)			
	9,921	14,000	14,000
Conservation Program Assistance with USDA/NRCS Cost Share Program			
	\$194,000	\$300,000	\$200,000
<u>Teen Court</u>			
Teen Court hearings held			
	258	300	308
Volunteer training program			
	30	20	20
<u>Probation Services:</u>			
Offender supervision contacts scheduled at South Lake County satellite office			
	725	688	688
Offender supervision contacts scheduled at North Lake County satellite office			
	625	677	677

* With the decrease in staff, noise complaint referrals from the sheriff's office are no longer included.

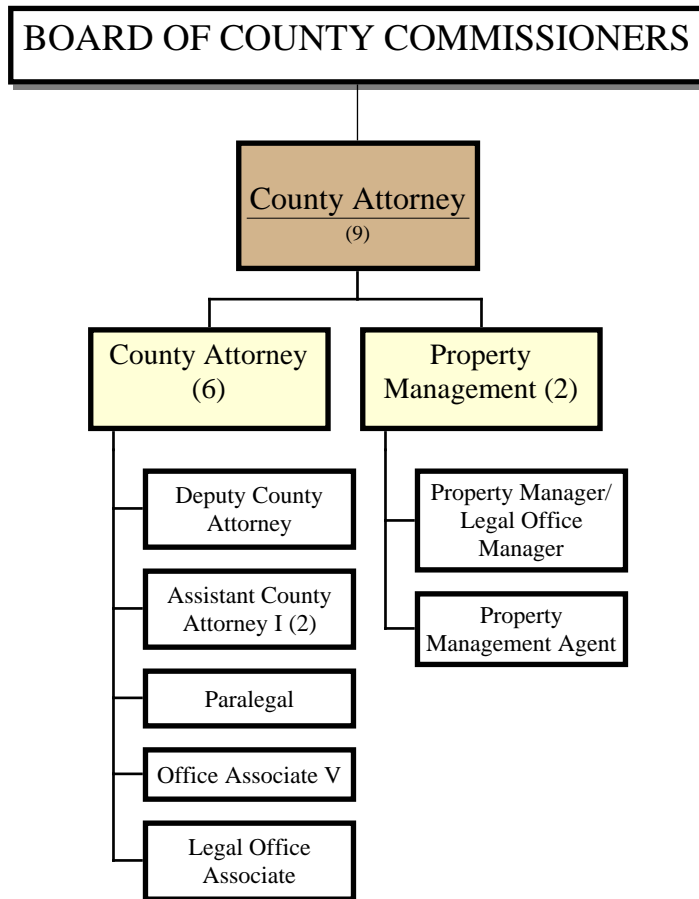
County Attorney

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
County Attorney	\$ 737,897	\$ 742,702	\$ 740,488	\$ 679,310
Property Management	153,134	154,027	159,555	141,745
Total Expenditures	\$ 891,031	\$ 896,729	\$ 900,043	\$ 821,055
Expenditures by Category				
Personal Services	\$ 853,781	\$ 850,290	\$ 860,782	\$ 782,099
Operating	37,250	46,439	39,261	38,956
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 891,031	\$ 896,729	\$ 900,043	\$ 821,055
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 891,031	\$ 896,729	\$ 900,043	\$ 821,055
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 891,031	\$ 896,729	\$ 900,043	\$ 821,055
Expenditures by Fund				
General	\$ 891,031	\$ 896,729	\$ 900,043	\$ 821,055
Total Expenditures	\$ 891,031	\$ 896,729	\$ 900,043	\$ 821,055
Number of Full Time Positions	10	10	10	9
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	10.0	10.0	10.0	9.0

Mission:

To provide legal counsel to the Lake County Board of County Commissioners, County Manager, County department and division heads and other governmental subdivisions in all matters of civil law relating to Lake County, Florida. Legal assistance is also provided to Lake County Constitutional Officers when requested.

County Attorney Organization Chart Fiscal Year 2009-10



Legend:



Section

() Current number of full-time positions

Funding Source:



General Fund

Department: County Attorney
Division: County Attorney

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 702,747	\$ 706,263	\$ 705,277	\$ 644,179
Operating	35,150	36,439	35,211	35,131
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 737,897	\$ 742,702	\$ 740,488	\$ 679,310
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 737,897	\$ 742,702	\$ 740,488	\$ 679,310
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 737,897	\$ 742,702	\$ 740,488	\$ 679,310
Expenditures by Fund				
General	\$ 737,897	\$ 742,702	\$ 740,488	\$ 679,310
Total Expenditures	\$ 737,897	\$ 742,702	\$ 740,488	\$ 679,310
Number of Full Time Positions	8	8	8	7
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	8.0	8.0	8.0	7.0

Highlights:

The County Attorney's Office provides legal counsel to the Lake County Board of County Commissioners, County Manager, County Department and Division heads and other governmental subdivisions in all manner of civil law relating to Lake County, Florida. Legal assistance is also provided to Lake County Constitutional Officers when requested.

The decrease in Personal Services for FY 2009-10 is attributed to eliminating (1) Office Associate I position, and a reduction in life and health insurance costs.

Property and Liability insurance increased due to changes in the manner by which assets are valued and insured. This increase was offset in operating expenditures by reductions in travel, freight, equipment repair, and general office supplies.

Department: County Attorney
Division: Property Management

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 151,034	\$ 144,027	\$ 155,505	\$ 137,920
Operating	2,100	10,000	4,050	3,825
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 153,134	\$ 154,027	\$ 159,555	\$ 141,745
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 153,134	\$ 154,027	\$ 159,555	\$ 141,745
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 153,134	\$ 154,027	\$ 159,555	\$ 141,745
Expenditures by Fund				
General	\$ 153,134	\$ 154,027	\$ 159,555	\$ 141,745
Total Expenditures	\$ 153,134	\$ 154,027	\$ 159,555	\$ 141,745
Number of Full Time Positions	2	2	2	2
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	2.0	2.0	2.0	2.0

Highlights:

The Property Management Section of the County Attorney's Office assists County departments with real property acquisitions, sales, leases and other real estate matters while maintaining a database and files on county owned properties.

Due to a change in retirement contributions associated with deferred retirement (DROP), personal services expenses increased in FY 2008-09. This additional expense was offset by savings from the Post Employment Health Plan, and reduced health insurance costs. A \$6,107 reduction in personal services has been recognized in FY 2009-10.

An increase in property and liability insurance was offset in operating expenditures by reductions in eminent domain counsel, travel, freight, equipment repair, and office supplies. As a result, operating expenditures decreased \$6,175 in FY 2009-10.

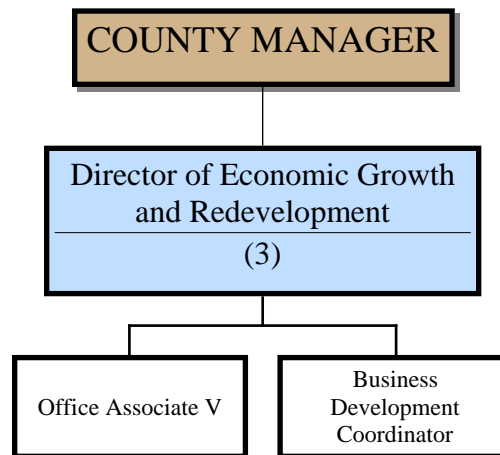
Economic Growth and Redevelopment

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Program				
Economic Growth and Redevelopment	\$ 805,235	\$ 879,828	\$ 973,202	\$ 852,583
Christopher C. Ford Commerce Park	2,664,022	1,134,762	363,001	982,546
Total Expenditures	<u>\$ 3,469,257</u>	<u>\$ 2,014,590</u>	<u>\$ 1,336,203</u>	<u>\$ 1,835,129</u>
Expenditures by Category				
Personal Services	\$ 240,953	\$ 344,128	\$ 333,502	\$ 258,773
Operating	479,854	791,540	740,951	570,333
Capital Outlay	1,500,000	100,000	100,000	0
Subtotal Operating Expenditures	<u>\$ 2,220,807</u>	<u>\$ 1,235,668</u>	<u>\$ 1,174,453</u>	<u>\$ 829,106</u>
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	198,500	0	159,000	100,000
Transfers	1,049,950	2,750	2,750	500,600
Reserves	0	776,172	0	405,423
Total Operating Expenditures	<u>\$ 3,469,257</u>	<u>\$ 2,014,590</u>	<u>\$ 1,336,203</u>	<u>\$ 1,835,129</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 3,469,257</u>	<u>\$ 2,014,590</u>	<u>\$ 1,336,203</u>	<u>\$ 1,835,129</u>
Expenditures by Fund				
General	\$ 805,235	\$ 879,828	\$ 973,202	\$ 852,583
Christopher C. Ford Commerce Park	2,664,022	1,134,762	363,001	982,546
Total Expenditures	<u>\$ 3,469,257</u>	<u>\$ 2,014,590</u>	<u>\$ 1,336,203</u>	<u>\$ 1,835,129</u>
Number of Full Time Positions	3	4	4	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	3.0	4.0	4.0	3.0

Mission:

To develop and implement policies that diversify the economy and encourage the creation of high-wage jobs and to partner with the business community, municipalities, and educational partners within Lake County through implementation of the Lake County Economic Development Strategic Plan.

Economic Growth and Redevelopment Organization Chart Fiscal Year 2009-10



Legend:

() Current number of full-time positions

Funding Source:



General Fund

Department: Economic Growth and Redevelopment
Program: Economic Growth and Redevelopment

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 240,953	\$ 344,128	\$ 333,502	\$ 258,773
Operating	365,782	535,700	480,700	493,810
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 606,735	\$ 879,828	\$ 814,202	\$ 752,583
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	198,500	0	159,000	100,000
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 805,235	\$ 879,828	\$ 973,202	\$ 852,583
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 805,235	\$ 879,828	\$ 973,202	\$ 852,583
Expenditures by Fund				
General	\$ 805,235	\$ 879,828	\$ 973,202	\$ 852,583
Total Expenditures	\$ 805,235	\$ 879,828	\$ 973,202	\$ 852,583
Number of Full Time Positions	3	4	4	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	3.0	4.0	4.0	3.0

Highlights:

Economic Growth and Redevelopment focuses on economic development efforts that will strengthen Lake County's position as a business center for Central Florida by aggressively pursuing opportunities and building collaborative relations with regional allies.

Personal Service changes for FY 2009-10 include the transfer of the Senior Planner position from Economic Growth and Redevelopment to Growth Management - Zoning.

Operating Expenditures for FY 2009-10 includes funding in Contractual Services for the following: \$288,739 for the EDC contract (the same level of funding granted in FY 2008-09); \$85,000 for the UCF contract; and \$52,000 for a contract with the Business Resource Center (which was previously paid from Tourism and Business Relations).

Grants and Aids includes funding for the Jobs Growth Incentive (JGI) program. Unspent dollars from prior fiscal years will continue to be used and will be re-budgeted as a project carryover. The FY 2009-10 budget includes \$100,000 in new JGI funds.

For FY 2009-10 \$2,000,000 is budgeted under non-departmental as part of the Economic Stabilization Reserve. The funds have been designated for economic incentives awards as approved by the Board of County Commissioners.

Department: Economic Growth and Redevelopment
Program: Christopher C. Ford Commerce Park

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	114,072	255,840	260,251	76,523
Capital Outlay	1,500,000	100,000	100,000	0
Subtotal Operating Expenditures	\$ 1,614,072	\$ 355,840	\$ 360,251	\$ 76,523
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	1,049,950	2,750	2,750	500,600
Reserves	0	776,172	0	405,423
Total Operating Expenditures	\$ 2,664,022	\$ 1,134,762	\$ 363,001	\$ 982,546
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,664,022	\$ 1,134,762	\$ 363,001	\$ 982,546
Expenditures by Fund				
Christopher C. Ford Commerce Park	\$ 2,664,022	\$ 1,134,762	\$ 363,001	\$ 982,546
Total Expenditures	\$ 2,664,022	\$ 1,134,762	\$ 363,001	\$ 982,546
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Highlights:

The Christopher C. Ford Commerce Park is located on US Highway 27 at the crossroad of SR 19 and the Florida Turnpike. The County purchased the land for an industrial park in the 1980's following catastrophic freezes which wiped out countless citrus groves. Proceeds from the sale of parcels in the industrial park support required maintenance and infrastructure improvements; surplus revenues can be used for County capital expansion projects.

The FY 2009-10 budget is funded by \$12,000 in interest income, a \$250,000 loan repayment (referenced below) from the Resort/Development Tax fund and \$721,146 in fund balance.

Transfers in the FY 2007-08 budget included a \$1 million loan transfer to the Tourist Development Fund as contribution to the Lake-Sumter Community College for their Sports Complex. This loan will be repaid over the next four years; the second installment of \$250,000 is budgeted as a revenue in FY 2009-10.

The FY 09-10 operating expenditures includes a \$500,000 transfer to Facilities for the Judicial Center Expansion.

Economic Growth and Redevelopment

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Economic Growth and Redevelopment</u>			
Inquiries (phone and email)	80	120	90
Site visits for business location	54	66	70
Consultation with clients or economic development partners	120	160	200
Jobs Growth Investment (JGI) Trust Fund Applications/New Incentive Awards	1	2	2
Transportation Impact Fee Deferrals	2	0	0
Number of jobs paid for with JGI Funds	27	25	25
Industry Visits	16	30	35
Presentations and meeting with community groups on economic development activities	20	28	30
Meeting with City Governments	5	16	18
Grant Applications and Assistance	0	0	2
Newsletters/Website Hits	0	10	24

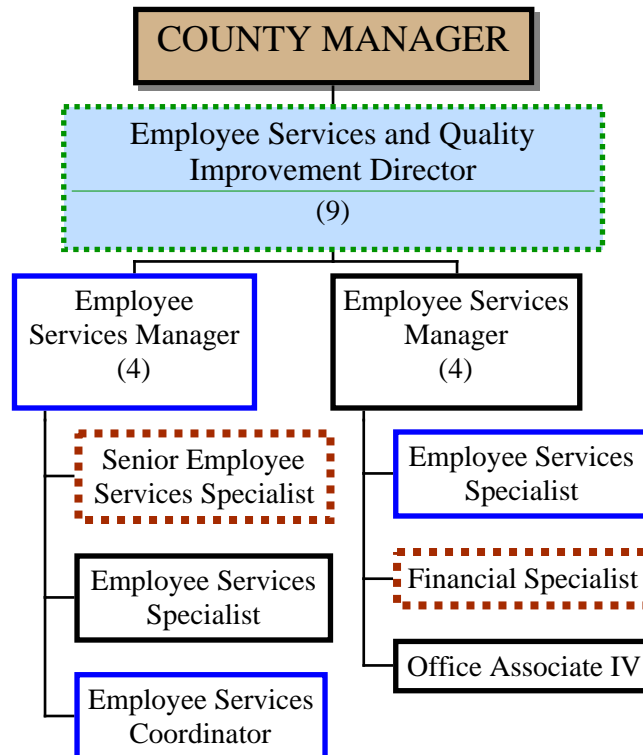
Employee Services and Quality Improvement

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Employee Services and Quality Improvement	903,541	914,913	884,057	5,634,414
Total Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 5,634,414
Expenditures by Category				
Personal Services	\$ 804,321	\$ 808,331	\$ 799,615	\$ 704,828
Operating	99,220	106,582	84,442	3,934,114
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 4,638,942
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	994,986
Transfers	0	0	0	0
Reserves	0	0	0	486
Total Operating Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 5,634,414
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 5,634,414
Expenditures by Fund				
General	\$ 903,288	\$ 914,143	\$ 883,287	\$ 5,633,928
Employees Benefit	253	770	770	486
Total Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 5,634,414
Number of Full Time Positions	12	10	10	9
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	12.0	10.0	10.0	9.0

Mission:

To assure Lake County's compliance with applicable employment law; recommend and administer employment policies and procedures; provide guidance to County departments and its employees; interact with individuals seeking employment with the County; provide employee development and training opportunities; develop and administer the employee benefits, workers' compensation, property and liability, and other loss prevention and loss control programs; and to provide programs that meet the health services needs of Lake County citizens.

Employee Services and Quality Improvement Organization Chart Fiscal Year 2009-10



Legend:

() Current number of full-time positions

Funding Sources:



General Fund



Property & Casualty Fund (50%),
Employee Group Benefits Fund (50%)



General Fund (50%), Property & Casualty Fund (25%),
Employee Group Benefits Fund (25%)



General Fund (25%), Property and Casualty (37.5%)
Employee Group Benefits (37.5%)

Department: Employee Services and Quality Improvement
Division: Employee Services and Quality Improvement

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 804,321	\$ 808,331	\$ 799,615	\$ 704,828
Operating	99,220	106,582	84,442	3,934,114
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 4,638,942
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	994,986
Transfers	0	0	0	0
Reserves	0	0	0	486
Total Operating Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 5,634,414
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 5,634,414
Expenditures by Fund				
General	\$ 903,288	\$ 914,143	\$ 883,287	\$ 5,633,928
Employees Benefit	253	770	770	486
Total Expenditures	\$ 903,541	\$ 914,913	\$ 884,057	\$ 5,634,414
Number of Full Time Positions	12	10	10	9
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	12.0	10.0	10.0	9.0

Highlights:

The Department of Employee Services and Quality Improvements is responsible for all the human resources activities for the Board of County Commissioners (BCC), as well as a host of programs which provides for the health services needs for Lake County citizens.

In FY 2009-10, the Department of Employee Services and Quality Improvement integrated with the health service programs previously reported in the Department of Community Services. The department provides administration and funding for several state mandated programs including the Health Care Responsibility Act (HCRA), Medicaid hospital and nursing home match for residents who receive Medicaid, as well as LifeStream Behavioral Center and the Lake County Health Department. Please see page F-17 for historical expenditures related to these programs.

Personal Services reflects the elimination of (1) Office Associate IV position in FY 2009-10.

FY 2009-10 grants and aids includes \$919,986 for the LifeStream Behavioral Center, and \$75,000 for We Care. The We Care grant provides assistance in connecting uninsured citizens with medical specialists. Funding for this program was moved to the Department of Employee Services and Quality Improvement during the FY 2009-10 reorganization process. However, We Care will continue to be administered by the Department of Community Services in FY 2009-10; consequently, the budget shown here will be transferred back to the Department of Community Services.

Transfers from the Property and Casualty Fund, and the Employee Group Benefits Fund contribute towards 100% of Risk and Benefits Administration expenses.

Commissions from vending machines located in County facilities are accounted for in the Employees Benefit fund under Lake County Board of County Commissioners' policy LCC-41. Funds from this account must be used for an activity which is reasonably expected to improve morale, to engender employee spirit of community, or to demonstrate collective appreciation for co-workers. The remaining \$486 in this fund is being held in reserves.

Employee Services and Quality Improvement

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
Safety Action Team (SAT), and Fire Rescue Health and Safety Team (FRHST) meetings held	19	20	20
Participants in the meetings	146	155	155
Workforce recruitment initiatives:			
Job postings	84	16	15
Individual applicants	5,344	1,025	960
Applications received	9,122	1,232	1,185
New employees recruited	105	34	25
Safety topics developed, presented, coordinated or coached	10	10	10
Participants in the presentations	950	950	950
Unit safety/training hours	395	396	396
Development implementation and/or coordination of programs with general employee application, either required or optional training	4	9	10
Number of participants attending	1,255	217	896
Number of education hours	6,996	599	727
Supervisory Training and Development classes/sessions offered	6	6	5
Number of participants	288	695	440
Number of training hours	592.5	1,353	680
Citizens assisted through the Health Care Responsibility Act (HCRA)	135	176	202

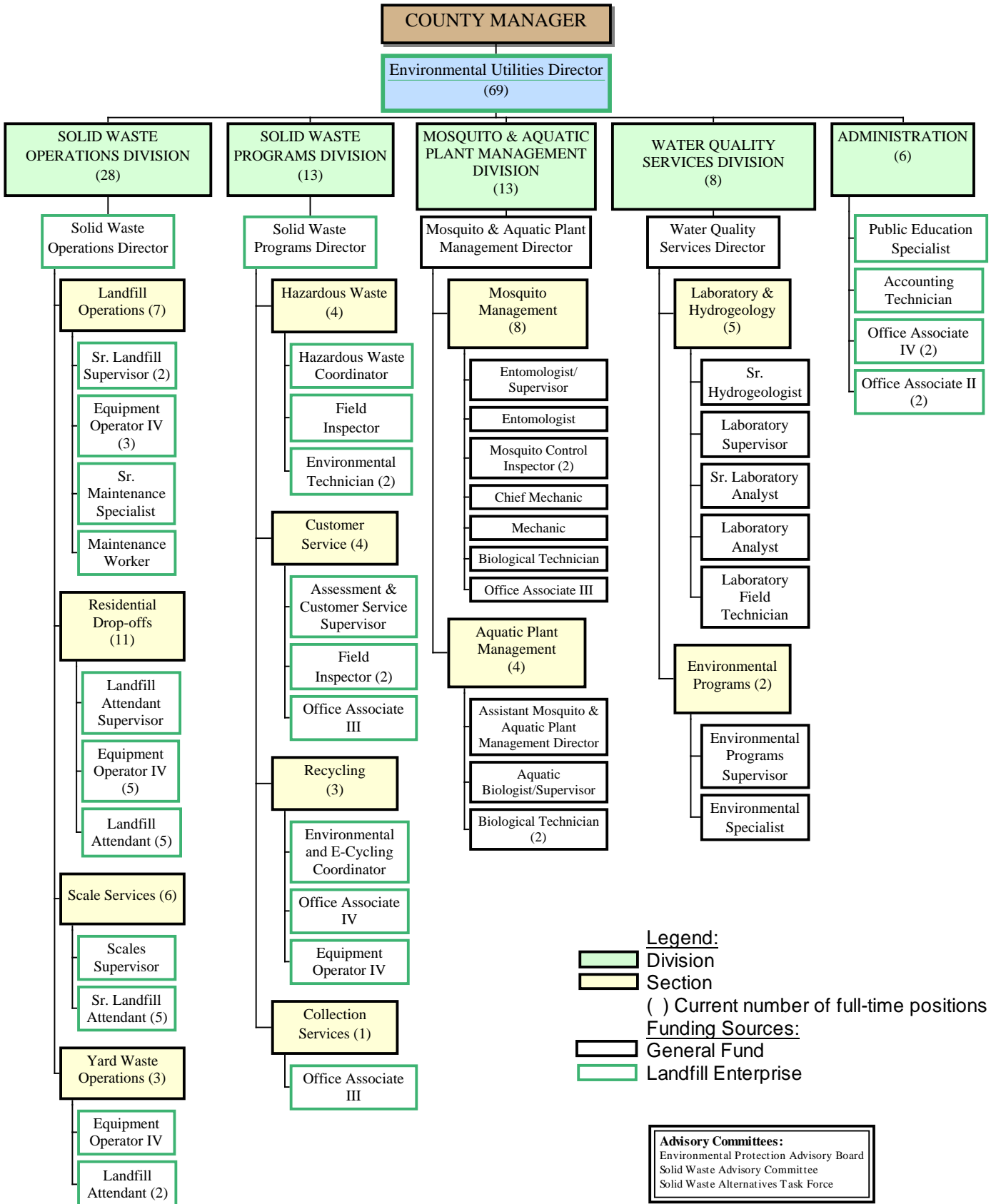
Environmental Utilities

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Administration	\$ 1,881,568	\$ 3,465,765	\$ 2,529,747	\$ 3,118,991
Covanta	7,502,488	7,272,646	7,697,722	6,186,523
Mosquito and Aquatic Plant Management	1,447,854	1,475,619	1,467,380	1,296,619
Solid Waste Operations	8,233,535	3,814,879	3,561,820	3,097,557
Solid Waste Programs	10,014,425	11,407,242	10,814,291	10,219,912
Water Quality Services	1,078,514	831,115	1,216,857	1,189,127
Environmental Recovery	2,994	116,287	13,995	116,253
Solid Waste Closures and Long-Term Care	724,676	5,439,760	676,349	4,923,509
Solid Waste Long-Term Capital Projects	15,000	300,000	793,451	0
Total Expenditures	\$ 30,901,054	\$ 34,123,313	\$ 28,771,612	\$ 30,148,491
Expenditures by Category				
Personal Services	\$ 4,719,937	\$ 4,532,141	\$ 4,141,983	\$ 4,102,342
Operating	18,938,227	19,564,531	19,913,594	17,833,737
Capital Outlay	171,450	710,908	186,406	168,143
Subtotal Operating Expenditures	\$ 23,829,615	\$ 24,807,580	\$ 24,241,983	\$ 22,104,222
Capital Improvements	717,676	459,381	2,082,089	262,886
Debt Service	193,418	1,166,050	1,166,050	1,130,995
Grants and Aids	124,046	275,000	110,000	125,000
Transfers	6,036,299	1,290,790	1,171,490	1,088,069
Reserves	0	6,124,512	0	5,437,319
Total Operating Expenditures	\$ 30,901,054	\$ 34,123,313	\$ 28,771,612	\$ 30,148,491
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 30,901,054	\$ 34,123,313	\$ 28,771,612	\$ 30,148,491
Expenditures by Fund				
General	\$ 7,413,369	\$ 2,306,734	\$ 2,684,237	\$ 2,485,746
Landfill Enterprise	22,745,015	25,960,532	24,603,580	22,622,983
Environmental Recovery	2,994	116,287	13,995	116,253
Solid Waste Closures and Long-Term Care	724,676	5,439,760	676,349	4,923,509
Solid Waste Long-Term Capital Projects	15,000	300,000	793,451	0
Total Expenditures	\$ 30,901,054	\$ 34,123,313	\$ 28,771,612	\$ 30,148,491
Number of Full Time Positions	79	74	74	69
Number of Part Time Positions	2	8	2	6
Number of Full Time Equivalent Positions	80.0	79.4	75.0	73.4

Mission:

To enhance and preserve the delicate balance of the environment as Lake County meets the challenges of a developing community.

Environmental Utilities Organization Chart Fiscal Year 2009-10



Legend:
 Division
 Section
 () Current number of full-time positions
Funding Sources:
 General Fund
 Landfill Enterprise

Advisory Committees:
 Environmental Protection Advisory Board
 Solid Waste Advisory Committee
 Solid Waste Alternatives Task Force

Department: Environmental Utilities**Division: Administration**

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 496,894	\$ 437,263	\$ 411,085	\$ 423,846
Operating	64,957	43,016	43,017	37,376
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 561,851	\$ 480,279	\$ 454,102	\$ 461,222
Capital Improvements	0	0	0	0
Debt Service	193,418	1,166,050	1,166,050	1,130,995
Grants and Aids	0	0	0	0
Transfers	1,126,299	909,595	909,595	848,598
Reserves	0	909,841	0	678,176
Total Operating Expenditures	\$ 1,881,568	\$ 3,465,765	\$ 2,529,747	\$ 3,118,991
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,881,568	\$ 3,465,765	\$ 2,529,747	\$ 3,118,991
Expenditures by Fund				
Landfill Enterprise	\$ 1,881,568	\$ 3,465,765	\$ 2,529,747	\$ 3,118,991
Total Expenditures	\$ 1,881,568	\$ 3,465,765	\$ 2,529,747	\$ 3,118,991
Number of Full Time Positions	9	7	7	7
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	9.0	7.0	7.0	7.0

Highlights:

This division is primarily responsible for Solid Waste customer service and the operation of the scales at the Astatula Facility and the Waste-to-Energy facility.

Personal Services decreased \$13,417 in FY 2009-10 as a result of reduced life and health insurance costs, and elimination of the Post Employment Health Plan contributions.

Operating Expenditures for FY 2009-10 reflects an overall decrease of \$5,640 due to a reduction in expenses associated with Citizen's Academy, communications, rentals and leases, office supplies, publications and dues, and travel.

The Solid Waste Management System (SWMS) reserves for FY 2009-10 have decreased significantly due to the adopted rates being lower than required to cover expenses, and reduced revenue projections due to the declining deliveries of solid waste into the SWMS. However, revenue from the development and implementation of the Material Recovery Facility (MRF) has provided an additional \$358,834 in reserves. The balance in reserves for FY 2009-10 is \$678,176, or 4% of current revenues.

On November 20, 2002 Lake County refinanced the previously outstanding \$10 million Solid Waste Line of Credit for landfill closures and construction. The line of credit is for a ten year period at a fixed interest rate of 3.69% with Sun Trust Bank.

Principal payments of \$1 million are payable annually on December 1 and interest is payable semi-annually on June 1 and December 1, with the final payment due on December 1, 2012. The note is secured by solid waste system net revenues and a covenant by the county to budget and appropriate a sufficient amount to pay the debt service when due.

In accordance with principles generally accepted in the United States (GAAP), the debt service is reclassified to the balance sheet to lower the note payable amount, and therefore is not included in the operating expenditure totals.

Department: Environmental Utilities
Division: Covanta

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 51,446	\$ 48,333	\$ 46,237	\$ 45,902
Operating	7,451,042	7,224,313	7,651,485	6,140,621
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 7,502,488	\$ 7,272,646	\$ 7,697,722	\$ 6,186,523
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 7,502,488	\$ 7,272,646	\$ 7,697,722	\$ 6,186,523
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 7,502,488	\$ 7,272,646	\$ 7,697,722	\$ 6,186,523
Expenditures by Fund				
Landfill Enterprise	\$ 7,502,488	\$ 7,272,646	\$ 7,697,722	\$ 6,186,523
Total Expenditures	\$ 7,502,488	\$ 7,272,646	\$ 7,697,722	\$ 6,186,523

Highlights:

The function of this section is the management of the contract with Covanta Lake, Inc. Covanta is a waste-to-energy facility that incinerates virtually all of the solid waste that can be burned. Through this process, steam is produced, which is then converted into electricity and sold to Progress Energy.

The annual contractual payment to Covanta makes up most of the expenditures in this section's FY 2009-10 budget (\$6.1 million). Other significant expenditures include: professional services, financial advisor services, and accounting fees relating to the Covanta contract.

Personal Services includes 50% of the Contract Administrator's salary and benefits. The other 50% is charged to Procurement Services (General Fund). This position (located in and partially funded by Procurement Services) has primary responsibility for monitoring contract compliance for the Covanta contract.

The solid waste budget for FY 2009-10 is predicated on a restructuring of the Covanta debt payment in January 2010 on the waste-to-energy plant which is wholly guaranteed by the service fee Lake County pays to Covanta for the disposal of waste. The Covanta debt restructure would utilize the existing \$5 million debt service reserve to pay down the principal balance on the loan used to construct the waste-to-energy plant, then the principal balance would be re-amortized over the remaining life of the loan to reduce annual debt service payments. This debt restructuring would save the County approximately \$1 million in cash flow annually. This savings is then available to partially offset operational expenses, as well as declining solid waste revenues.

In FY 2009-10, the debt associated with Covanta will be paid in part from an Interfund Transfer from the General Fund in the amount of \$4,480,909.

Department: Environmental Utilities
Division: Mosquito and Aquatic Plant Management

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 1,034,145	\$ 1,000,605	\$ 997,359	\$ 877,643
Operating	346,246	457,424	452,431	418,976
Capital Outlay	67,463	17,590	17,590	0
Subtotal Operating Expenditures	\$ 1,447,854	\$ 1,475,619	\$ 1,467,380	\$ 1,296,619
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,447,854	\$ 1,475,619	\$ 1,467,380	\$ 1,296,619
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,447,854	\$ 1,475,619	\$ 1,467,380	\$ 1,296,619
Expenditures by Fund				
General	\$ 1,447,854	\$ 1,475,619	\$ 1,467,380	\$ 1,296,619
Total Expenditures	\$ 1,447,854	\$ 1,475,619	\$ 1,467,380	\$ 1,296,619
Number of Full Time Positions	14	14	14	13
Number of Part Time Positions	2	2	2	0
Number of Full Time Equivalent Positions	15.0	15.0	15.0	13.0

Highlights:

The Mosquito and Aquatic Plant Management Division manages invasive aquatic plants for all users of public water bodies in order to minimize potential flooding situations, restore reasonable navigational opportunities, and maintain the natural integrity of these water bodies with respect to aquatic vegetation. This division also provides abatement activities for mosquito and other biting arthropods of public health importance in order to reduce the risk of arboviral disease transmission for all residents and visitors of Lake County.

Personal services decreased in FY 2009-10 due to eliminating (2) part time spray truck operator positions, and (1) Hazardous Materials Service Technician.

Operating Expenditures decreased \$38,448 in FY 2009-10 as a result of a reduction in radio communication users (from 24 to 16), and reductions in fuel, and repair and maintenance for vehicles returned to Fleet Management as part of the county-wide vehicle program modifications.

FY 2009-10 revenue includes \$36,567 that is received from the Florida Department of Agriculture and Consumer Services (FDACS) for mosquito control, and \$106,000 in reimbursement funds from the Florida Fish and Wildlife Conservation Commission for aquatic plant management.

Department: Environmental Utilities
Division: Solid Waste Operations

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 1,524,652	\$ 1,504,509	\$ 1,325,954	\$ 1,387,055
Operating	1,821,883	2,101,552	1,574,459	1,700,672
Capital Outlay	0	185,318	9,882	9,830
Subtotal Operating Expenditures	\$ 3,346,535	\$ 3,791,379	\$ 2,910,295	\$ 3,097,557
Capital Improvements	0	23,500	651,525	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	4,887,000	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 8,233,535	\$ 3,814,879	\$ 3,561,820	\$ 3,097,557
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 8,233,535	\$ 3,814,879	\$ 3,561,820	\$ 3,097,557
Expenditures by Fund				
General	\$ 4,887,000	\$ 0	\$ 0	\$ 0
Landfill Enterprise	3,346,535	3,814,879	3,561,820	3,097,557
Total Expenditures	\$ 8,233,535	\$ 3,814,879	\$ 3,561,820	\$ 3,097,557
Number of Full Time Positions	30	29	29	28
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	30.0	29.0	29.0	28.0

Highlights:

Solid Waste Operations includes the management and operations for the Solid Waste Management System landfills, residential drop-off locations, landfill construction, yard waste disposal, and scale services.

In FY 2009-10, Personal Services decreased due to a reduction in overtime costs associated with staffing during holiday hours, reduced life and health insurance costs, and the elimination of (1) Landfill Attendant position.

A \$246,928 reduction in fuel is attributed to a decrease in fuel prices, and a modification in the county vehicle program. Additional reductions in temporary labor (\$31,334), Class III disposal (Deland-\$4,800/Orange Co.-\$36,365), waste tire disposal (\$18,775), repair and maintenance (\$61,588), and other general operating expenditures contributed to an overall reduction of \$400,880 in operating for FY 2009-10.

Capital Outlay consists of a four-wheeled utility vehicle to be used for landfill operations (\$9,830). This is a \$175,488 reduction in Capital Outlay for FY 2009-10.

Department: Environmental Utilities
Division: Solid Waste Programs

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 884,829	\$ 934,368	\$ 754,285	\$ 791,793
Operating	9,005,550	9,546,974	9,591,040	8,933,246
Capital Outlay	0	293,000	120,366	134,500
Subtotal Operating Expenditures	\$ 9,890,379	\$ 10,774,342	\$ 10,465,691	\$ 9,859,539
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	124,046	275,000	110,000	125,000
Transfers	0	357,900	238,600	235,373
Reserves	0	0	0	0
Total Operating Expenditures	\$ 10,014,425	\$ 11,407,242	\$ 10,814,291	\$ 10,219,912
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 10,014,425	\$ 11,407,242	\$ 10,814,291	\$ 10,219,912
Expenditures by Fund				
Landfill Enterprise	10,014,425	11,407,242	10,814,291	10,219,912
Total Expenditures	\$ 10,014,425	\$ 11,407,242	\$ 10,814,291	\$ 10,219,912
Number of Full Time Positions	16	16	16	13
Number of Part Time Positions	0	6	0	6
Number of Full Time Equivalent Positions	16.0	20.4	16.0	17.4

Highlights:

The Solid Waste Programs Division is comprised of customer service, commercial, residential, and hazardous waste collections, solid waste fee assessments, and the administration, sales, processing, and shipping of recyclables.

The decrease in Personal Services for FY 2009-10 is attributed to the elimination of (1) Environmental Technician, and (2) Equipment Operator II positions. Six (6) part time positions were budgeted in Recycling Facility (\$87,450) in FY 2008-09 to assist with the Material Recovery Facility (MRF); however, this program was postponed until FY 2009-10. Funding for the part time positions is included in Personal Services for FY 2009-10.

Operating Expenditures for FY 2009-10 decreased primarily due to a \$445,005 reduction in Collection Services for hauler contracts. Additional reductions in rentals and leases (loader and misc. equipment lease-\$42,128), baler wire (\$14,000), curb-side recycling bins (\$10,500), impact center lighting (\$10,000), professional services (\$11,475), and other operating expenditures attributed to a \$613,728 reduction in operating expenditures.

Capital Outlay for FY 2009-10 includes ten 20' three-compartment Rhino recycler's for Recycling Facility (\$65,000); and, Material Recovery Facility equipment (\$69,500). This is a \$158,500 reduction in capital from FY 2008-09.

FY 2009-10 Waste Collection reflects a \$184 waste disposal fee assessed against improved residential property in unincorporated Lake County.

In FY 2007-08 Transfers were part of the Administration division of Environmental Utilities. See page F-49, for historical expenditures related to the Transfers.

Department: Environmental Utilities
Division: Water Quality Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 727,971	\$ 607,063	\$ 607,063	\$ 576,103
Operating	246,557	184,052	536,226	589,211
Capital Outlay	103,987	40,000	38,568	23,813
Subtotal Operating Expenditures	\$ 1,078,514	\$ 831,115	\$ 1,181,857	\$ 1,189,127
Capital Improvements	0	0	35,000	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,078,514	\$ 831,115	\$ 1,216,857	\$ 1,189,127
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,078,514	\$ 831,115	\$ 1,216,857	\$ 1,189,127
Expenditures by Fund				
General	\$ 1,078,514	\$ 831,115	\$ 1,216,857	\$ 1,189,127
Total Expenditures	\$ 1,078,514	\$ 831,115	\$ 1,216,857	\$ 1,189,127
Number of Full Time Positions	10	8	8	8
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	10.0	8.0	8.0	8.0

Highlights:

The Water Quality Services Division includes programs for inspecting under/above ground storage tanks, surface water sampling, laboratory services, storm water testing, drinking water and waste water testing, and site plan review for all new public supply wells. The Astatula Fuel Clean-up Program and the South Umatilla Water System are also part of this division.

The County is currently under contract with the University of South Florida to fund and host a portion of the Water Resource Atlas Program; the Lake County Water Authority is funding the other portion. In Laboratory and Hydrogeology, Contributions from Other Agencies (\$17,733) represents the amount of funding expected to be received from the Water Authority for their share of the Water Resource Atlas.

The Astatula fuel cleanup is estimated at \$750,000. Of these costs, \$321,892 is budgeted in FY 2008-09 as a carry forward from the previous year, and \$428,108 in FY 2009-10. As a result, the FY 2008-09 Estimated Operating Expenditures shows a significant increase.

In FY 2008-09, an estimated \$35,000 is included in capital improvements for the South Umatilla Water System. Infrastructure improvements are necessary to meet the minimum requirements for ongoing operations, which includes upgrades to internal electrical services, demolition/installation of two well houses, installation of emergency standby power (generators), backflow prevention devices, and fencing.

Capital Outlay for FY 2009-10 consists of \$23,813 for a replacement pick-up truck in Storage Tank Programs.

Department: Environmental Utilities
Division: Environmental Recovery

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	1,994	7,200	13,200	13,635
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 1,994	\$ 7,200	\$ 13,200	\$ 13,635
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	1,000	795	795	398
Reserves	0	108,292	0	102,220
Total Operating Expenditures	\$ 2,994	\$ 116,287	\$ 13,995	\$ 116,253
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,994	\$ 116,287	\$ 13,995	\$ 116,253
Expenditures by Fund				
Environmental Recovery	\$ 2,994	\$ 116,287	\$ 13,995	\$ 116,253
Total Expenditures	\$ 2,994	\$ 116,287	\$ 13,995	\$ 116,253

Highlights:

Environmental Recovery funds are budgeted as needed for the Home Heating Oil Recovery Program and the Adopt-A-Lake program, as well as pollution control equipment.

The Environmental Compliance and Enforcement Division initiated an Adopt-a-Lake Program to help protect, preserve and restore our County's lakes through community education and volunteer participation. Any lake that is listed in the Lake County Water Atlas is eligible for the program. The goal of the program is to involve the community in efforts to protect one of our natural resources through water quality monitoring, education and pollution prevention. Any individual, group or business may participate by adopting a lake.

Adopt-a-Lake program expenditures increased \$5,670 due to costs associated with shoreline plants and water quality improvement project samples. Fuel disposal fees, and promotional supplies in the Home Heating Oil Program also contributed to the overall increase of \$6,435 in

Funds were transferred from reserves to operating expenditures in FY 2008-09 for construction of a pump-out trailer (\$6,000). This trailer was constructed for the Home Heating Oil Program pump-outs, and may also be used by different divisions during emergencies when fuel needs to be transported.

A grant award of \$1,488 was received in FY 2008-09 from The Lake County Water Authority Mini-Grants for Adopt-a-Lake water resource awareness.

Department: Environmental Utilities
Division: Solid Waste Closures and Long-Term Care

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	175,000	0	0
Subtotal Operating Expenditures	\$ 0	\$ 175,000	\$ 0	\$ 0
Capital Improvements	717,676	435,881	668,849	262,886
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	7,000	7,500	7,500	3,700
Reserves	0	4,821,379	0	4,656,923
Total Operating Expenditures	\$ 724,676	\$ 5,439,760	\$ 676,349	\$ 4,923,509
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 724,676	\$ 5,439,760	\$ 676,349	\$ 4,923,509
Expenditures by Fund				
Solid Waste Closures and Long-Term Care	\$ 724,676	\$ 5,439,760	\$ 676,349	\$ 4,923,509
Total Expenditures	\$ 724,676	\$ 5,439,760	\$ 676,349	\$ 4,923,509

Highlights:

Solid Waste Closures and Long-Term Care provides for escrowing funds for the closure of the County's operating landfills. At the time an operating landfill can no longer accept solid waste, the County is required to cover the landfill with an impermeable material and soil so as to limit storm water intrusion and to provide for the growth of vegetation.

Solid Waste Closures and Long-Term Care also provides for the post-closure and long-term care of all closed County landfills. After a landfill is closed, the County is responsible for the landfill for an extended period of time, usually no less than 30 years. This responsibility includes, but is not limited to, routine maintenance of the vegetation, preventing landfill gas migration, monitoring for any groundwater contamination, and accounting fees for an annual audit.

Funds were included in the FY 2007-08 budget for monitoring gas levels at the Lady Lake closed landfill as required by Florida Department of Environmental Protection (FDEP). Monitoring has been completed and on-site mitigation is necessary, which includes the installation of a landfill gas recovery system. Funds for the on-site mitigation (\$57,968) were carried forward into FY 2008-09 as part of the re-budget process, and the gas recovery system (\$175,000) was moved from capital outlay to capital improvements. As a result, the estimated expenditures for Capital Improvements in FY 2008-09 increased \$232,968.

Capital improvements consists of closure costs for Central Landfill Phase II, and long-term care costs for six landfills; Umatilla, Lady Lake, Loghouse, C & D, and Central Landfill Phases I, and II. Central Landfill Phase III is not expected to receive waste for at least 18 months; therefore, there are no long-term care and closure costs budgeted for this landfill in FY 2009-10.

Department: Environmental Utilities
Division: Solid Waste Long-Term Capital Projects

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	51,736	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 51,736	\$ 0
Capital Improvements	0	0	726,715	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	15,000	15,000	15,000	0
Reserves	0	285,000	0	0
Total Operating Expenditures	\$ 15,000	\$ 300,000	\$ 793,451	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 15,000	\$ 300,000	\$ 793,451	\$ 0
Expenditures by Fund				
Solid Waste Long-Term Capital Projects	\$ 15,000	\$ 300,000	\$ 793,451	\$ 0
Total Expenditures	\$ 15,000	\$ 300,000	\$ 793,451	\$ 0

Highlights:

This program accounts for dollars set aside for solid waste long-term capital projects, such as the construction of new landfills.

In FY 2008-09, Lake County completed construction of the Phase III landfill cell which is comprised of Class I and Ash Monofill. The Phase III Municipal Solid Waste (MSW) cell is comprised of 18.7 acres of land for approximately 1,500,000 cubic yards of disposal capacity. The Phase III ash monofill cell is comprised of 4.6 acres of land for approximately 240,000 cubic yards of incinerator ash disposal capacity. The Phase III landfill provides 11.5 million cubic yards of disposal capacity for MSW and ash, and will enable Lake County to meet the disposal needs of its citizens until the year 2025.

There are currently no Long-Term Capital Projects budgeted in FY 2009-10. Any project funds remaining in FY 2008-09 will be transferred to the Landfill Enterprise Fund 4200.

Environmental Utilities

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Aquatic Plant Management:</u>			
Service requests	227	288	241
Acres treated for aquatic plants	1,017	804	435
<u>Mosquito Control:</u>			
Service requests	1,139	1,000	1,068
Acres sprayed for adult mosquitoes per Lake County resident	3.31	3.58	3.33
<u>Solid Waste Operations:</u>			
Average tons/load of Class III waste transported to outside permitted facilities from Lake County Landfill and Residential Drop-off centers	6.97 tons/load	5.09 tons/load	5.16 tons/load
Percentage of Class I waste diverted to landfill and processed	4.9%	4.3%	7.1%
<u>Solid Waste Programs:</u>			
Spent (used) oil recycling	18,000 gal.	18,500 gal.	19,900 gal.
Conditionally Exempt Small Quantity generator (SQG) collections for waste processing (Revenues)	\$11,000	\$12,500	\$13,000
Freon removal from refrigerators and other appliances	950 units	1,000 units	1,100 units
Inter-local agreements	25	35	30
Battery Recycling Program	130,000 lbs.	135,000 lbs.	136,000 lbs.
E-cycling picked up and processed	12,000 tons	14,000 tons	25,000 tons
Field Inspections	1,450	1,600	1,500
Complaints	700	650	750
Service Calls	2,700	3,000	4,000
Roll Changes	100,000	105,000	80,000
<u>Water Quality Services:</u>			
Lab analyses performed by the Water Resource Lab	7,248	8,923	9,000
Field analyses performed by the Water Resource Lab	8,654	8,762	8,600
Samples received by the Water Resources Management Lab	2,109	2,200	2,300
Funds generated from lab analysis	\$59,094	\$36,000	\$45,000
Monitoring reports for Landfills (required by the Florida Department of Environmental Protection under the landfill regulatory permit)	1 semiannual 2 biennial 4 quarterly	2 semiannual 2 biennial 4 quarterly	2 semiannual 2 biennial 4 quarterly
Special Site Assessments	0	1	0
Home Heating Oil Recovery Tank Pump-outs	6	12	20
Exempt Small Quantity Generator Inspections	0	74	75
Annual tank inspection compliance	305	316	320
Tank reinspections	119	150	100
Tank removals	41	35	25
Tank discharge/complaint	8	10	15
Tank enforcement action	3	5	5
Tank installations	39	40	70

FY 2009-10 Capital Outlay

Fund/Department/Division/Section	Org code	CRC	New	Replacement	Total
<u>GENERAL 0010</u>					
<u>Environmental Utilities</u>					
Water Quality Services					
Storage Tank Program					
Pick-up, full size, 4x4, extended cab, towing package, topper	4541130	PROJECT 00001	\$ 0	\$ 23,813	\$ 23,813
			\$ 0	\$ 23,813	\$ 23,813
Total General			\$ 0	\$ 23,813	\$ 23,813
<u>LANDFILL ENTERPRISE 4200</u>					
<u>Environmental Utilities</u>					
Solid Waste Programs					
Recycling					
(10) 20' Rhino Recycler, 3 compartment	4568110	REC-F-1001	\$ 0	\$ 65,000	\$ 65,000
Material Recovery Facility (MRF) equipment	4568110	REC-F-1002	69,500	0	69,500
			\$ 69,500	\$ 65,000	\$ 134,500
Solid Waste Operations					
Landfill Operations					
Utility Vehicle, 4-wheel drive, tilting utility bed, Poly top	4569100	PROJECT 00001	\$ 0	\$ 9,830	\$ 9,830
			\$ 0	\$ 9,830	\$ 9,830
Total Landfill Enterprise			\$ 69,500	\$ 74,830	\$ 144,330
Total ALL funds			\$ 69,500	\$ 98,643	\$ 168,143

Facilities Development and Management

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Administration	\$ 512,893	\$ 650,448	\$ 558,646	\$ 541,490
Facilities Maintenance	2,143,538	2,078,159	2,258,825	1,649,756
Jail and Sheriff Facilities Maintenance	1,139,282	535,607	712,638	496,920
Facilities Services	643,247	777,515	716,096	750,990
Energy Management	1,982,750	2,315,980	2,434,618	2,458,129
Facilities Construction	300,600	406,493	274,456	263,697
Capital Projects	13,984	0	1,386,017	0
Total Expenditures	\$ 6,736,293	\$ 6,764,202	\$ 8,341,296	\$ 6,160,982
Expenditures by Category				
Personal Services	\$ 2,788,990	\$ 2,769,450	\$ 2,691,896	\$ 2,480,601
Operating	3,434,479	3,994,752	3,964,470	3,680,381
Capital Outlay	498,840	0	298,913	0
Subtotal Operating Expenditures	\$ 6,722,309	\$ 6,764,202	\$ 6,955,279	\$ 6,160,982
Capital Improvements	13,984	0	1,386,017	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 6,736,293	\$ 6,764,202	\$ 8,341,296	\$ 6,160,982
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 6,736,293	\$ 6,764,202	\$ 8,341,296	\$ 6,160,982
Expenditures by Fund				
General	\$ 6,736,293	\$ 6,764,202	\$ 8,341,296	\$ 6,160,982
Total Expenditures	\$ 6,736,293	\$ 6,764,202	\$ 8,341,296	\$ 6,160,982
Number of Full Time Positions	47	45	45	43
Number of Part Time Positions	1	1	1	1
Number of Full Time Equivalent Positions	47.5	45.5	45.5	43.5

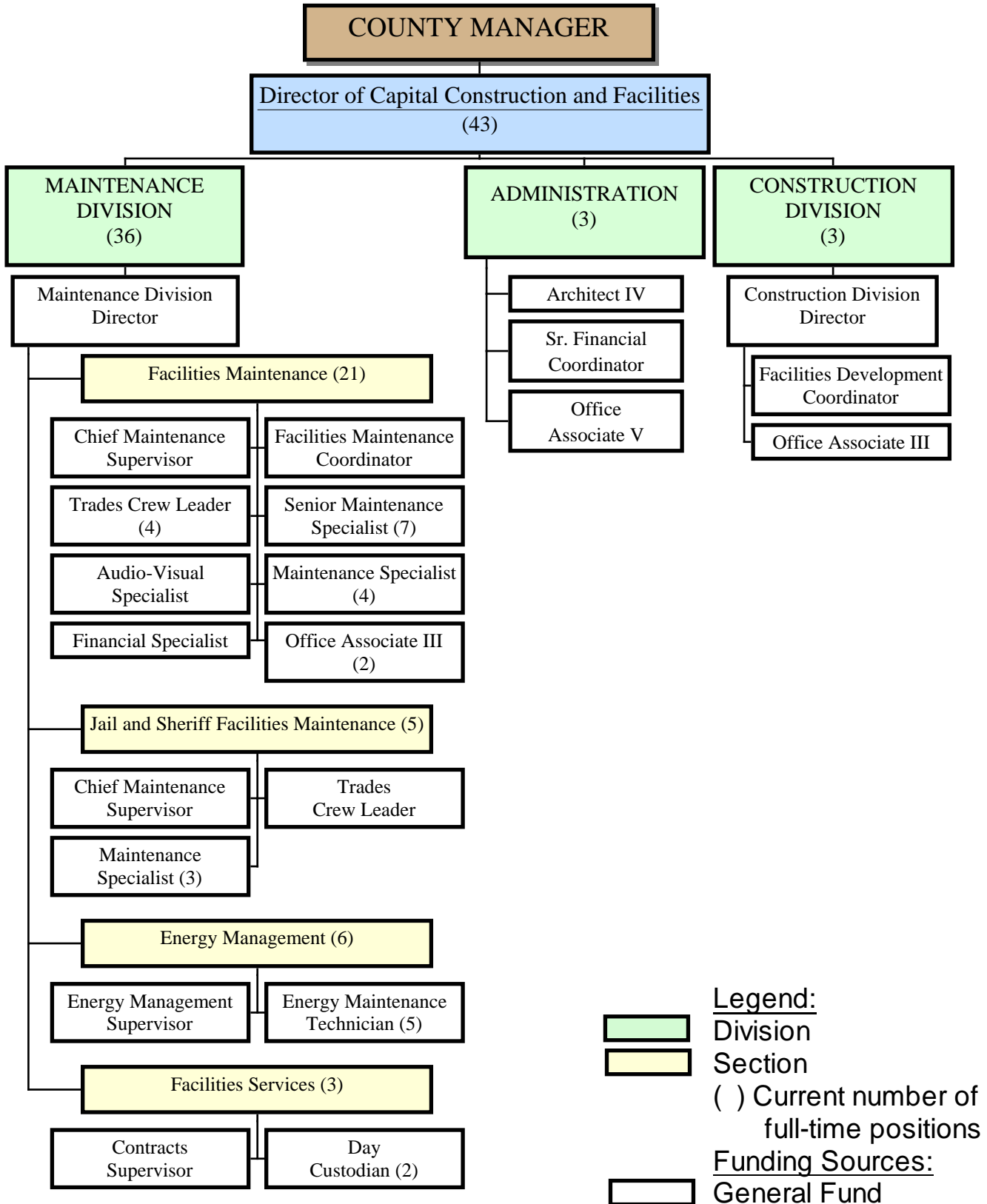
Mission:

To design, construct and maintain safe, clean, and energy efficient County facilities that enhance employee achievement and instill a sense of pride and dedication throughout the County, with a spirit of teamwork and a pledge of excellence. To provide centralized control of major construction and renovation projects for County facilities. To provide for central planning and oversight of all facilities and capital construction matters.

Note:

Facilities Development and Management also oversees capital construction projects in the Sales Tax, Renewal Sales Tax and Facilities Expansion Capital Projects Funds. See page H-3 for budgetary information.

Facilities Development and Management Organization Chart Fiscal Year 2009-10



Department: Facilities Development and Management
Program: Administration

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 431,848	\$ 426,043	\$ 428,642	\$ 409,542
Operating	70,052	224,405	130,004	131,948
Capital Outlay	10,993	0	0	0
Subtotal Operating Expenditures	\$ 512,893	\$ 650,448	\$ 558,646	\$ 541,490
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 512,893	\$ 650,448	\$ 558,646	\$ 541,490
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 512,893	\$ 650,448	\$ 558,646	\$ 541,490
Expenditures by Fund				
General	\$ 512,893	\$ 650,448	\$ 558,646	\$ 541,490
Total Expenditures	\$ 512,893	\$ 650,448	\$ 558,646	\$ 541,490
Number of Full Time Positions	4	4	4	4
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	4.0	4.0	4.0	4.0

Highlights:

Facilities Administration provides oversight for the various County construction projects, as well as financial, managerial, and architectural support for the Facilities Divisions, other County Departments, Constitutional Officers, and other groups as directed by the Board.

FY 2009-10 Operating Expenses include Professional Services for architectural and engineering consulting services for investigations and proposals for capital project requests, and have decreased by \$ 70,000 over FY 2008-09. FY 2009-10 also reflects a \$ 22,457 decrease in expenditures for professional licensure compliance activities. These include continuing education, professional conferences, publications, codification documents and other materials to remain current on professional standards and innovative processes and materials related to design, construction and maintenance of facilities.

Department: Facilities Development and Management
Program: Facilities Maintenance

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 1,280,430	\$ 1,249,044	\$ 1,267,573	\$ 1,134,719
Operating	740,238	829,115	922,589	515,037
Capital Outlay	122,870	0	68,663	0
Subtotal Operating Expenditures	\$ 2,143,538	\$ 2,078,159	\$ 2,258,825	\$ 1,649,756
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 2,143,538	\$ 2,078,159	\$ 2,258,825	\$ 1,649,756
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,143,538	\$ 2,078,159	\$ 2,258,825	\$ 1,649,756
Expenditures by Fund				
General	\$ 2,143,538	\$ 2,078,159	\$ 2,258,825	\$ 1,649,756
Total Expenditures	\$ 2,143,538	\$ 2,078,159	\$ 2,258,825	\$ 1,649,756
Number of Full Time Positions	24	23	23	22
Number of Part Time Positions	1	1	1	1
Number of Full Time Equivalent Positions	24.5	23.5	23.5	22.5

Highlights:

Facilities Maintenance oversees the repair, maintenance and proper operation and efficiency of air quality systems in all County buildings. Facilities Maintenance also works to ensure proper care is taken to retain the value and appreciation of existing facilities.

FY 2009-10 Personnel Services has been reduced by one position with the transfer of a Facilities Maintenance Coordinator to the Facilities Development section for a savings of \$ 70,083 (salary and benefits).

FY 2009-10 Operating Expenses include \$ 266,761 for scheduled repair and maintenance projects such as fire alarm/sprinkler repairs, roofing repairs, elevator repairs, lock and security system upgrades, painting, carpentry, masonry, plumbing and electrical repairs to various county buildings. Vehicle and equipment repair is also included. This represents a \$ 284,389 reduction from FY 2008-09.

Department: Facilities Development and Management
Program: Jail and Sheriff Facilities Maintenance

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 298,659	\$ 264,874	\$ 261,325	\$ 246,375
Operating	521,873	270,733	221,063	250,545
Capital Outlay	318,750	0	230,250	0
Subtotal Operating Expenditures	\$ 1,139,282	\$ 535,607	\$ 712,638	\$ 496,920
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,139,282	\$ 535,607	\$ 712,638	\$ 496,920
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,139,282	\$ 535,607	\$ 712,638	\$ 496,920
Expenditures by Fund				
General	\$ 1,139,282	\$ 535,607	\$ 712,638	\$ 496,920
Total Expenditures	\$ 1,139,282	\$ 535,607	\$ 712,638	\$ 496,920
Number of Full Time Positions	6	5	5	5
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	6.0	5.0	5.0	5.0

Highlights:

Jail and Sheriff Facilities Maintenance handles the maintenance of all the Jail and Sheriff facilities.

FY 2009-10 Operating Expenses include \$ 213,311 for Repairs and Maintenance on all Jail and Sheriff's facilities, and includes fire alarm/sprinkler repairs, elevator repairs, emergency generator repairs, electrical, plumbing and roofing repairs which represents a decrease from FY 2008-09 of \$ 43,872. This is off-set by \$ 34,400 for repairs to the jail loading dock, sally port doors, jail hallway and booking area ceilings.

Department: Facilities Development and Management
Program: Facilities Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 128,940	\$ 125,200	\$ 125,081	\$ 119,142
Operating	497,716	652,315	591,015	631,848
Capital Outlay	16,591	0	0	0
Subtotal Operating Expenditures	\$ 643,247	\$ 777,515	\$ 716,096	\$ 750,990
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 643,247	\$ 777,515	\$ 716,096	\$ 750,990
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 643,247	\$ 777,515	\$ 716,096	\$ 750,990
Expenditures by Fund				
General	\$ 643,247	\$ 777,515	\$ 716,096	\$ 750,990
Total Expenditures	\$ 643,247	\$ 777,515	\$ 716,096	\$ 750,990
Number of Full Time Positions	3	3	3	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	3.0	3.0	3.0	3.0

Highlights:

Facilities Services is responsible for contracted maintenance for county facilities, such as fire extinguisher maintenance, pressure washing, pest/termite services, custodial and lawn maintenance contracts.

FY 2009-10 Operating Expenses include a custodial contract budgeted at \$ 459,278, which reflects a 9 month CPI increase. Included in this figure is custodial work for the new county facilities (Tax Collector/Property Appraiser offices and Parking Garage). Also for FY 2009-10, an additional \$ 163,500, reflecting a reduction of \$ 27,721 from FY 2008-09, has been budgeted to cover such services as lawn maintenance, landscaping, termite protection, pest control, pressure washing, tree removal and trimming, and window cleaning.

Department: Facilities Development and Management
Program: Energy Management

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 387,278	\$ 379,619	\$ 375,863	\$ 355,185
Operating	1,581,488	1,936,361	2,058,755	2,102,944
Capital Outlay	13,984	0	0	0
Subtotal Operating Expenditures	\$ 1,982,750	\$ 2,315,980	\$ 2,434,618	\$ 2,458,129
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,982,750	\$ 2,315,980	\$ 2,434,618	\$ 2,458,129
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,982,750	\$ 2,315,980	\$ 2,434,618	\$ 2,458,129
Expenditures by Fund				
General	\$ 1,982,750	\$ 2,315,980	\$ 2,434,618	\$ 2,458,129
Total Expenditures	\$ 1,982,750	\$ 2,315,980	\$ 2,434,618	\$ 2,458,129
Number of Full Time Positions	6	6	6	6
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	6.0	6.0	6.0	6.0

Highlights:

Energy Management is responsible for monitoring and paying County utilities and converting to energy saving fixtures where applicable.

The primary budgeted Operating Expense for this section is for Utility Services for all County facilities - \$ 1,962,212. This figure is a 10% increase (\$ 182,695) in Utility Services for FY 2009-10 which reflects increased costs from utility vendors. Also included are utility costs for the new Tax Collector/Property Appraiser offices and Parking Garage. New HVAC and Chiller maintenance contracts for FY 2009-10, as well as other repairs and maintenance are budgeted at \$ 92,500 which represents a decrease of \$ 4,791 over FY 2008-09.

Department: Facilities Development and Management
Division: Facilities Construction

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 261,835	\$ 324,670	\$ 233,412	\$ 215,638
Operating	23,111	81,823	41,044	48,059
Capital Outlay	15,653	0	0	0
Subtotal Operating Expenditures	\$ 300,600	\$ 406,493	\$ 274,456	\$ 263,697
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 300,600	\$ 406,493	\$ 274,456	\$ 263,697
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 300,600	\$ 406,493	\$ 274,456	\$ 263,697
Expenditures by Fund				
General	\$ 300,600	\$ 406,493	\$ 274,456	\$ 263,697
Total Expenditures	\$ 300,600	\$ 406,493	\$ 274,456	\$ 263,697
Number of Full Time Positions	4	4	4	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	4.0	4.0	4.0	3.0

Highlights:

Facilities Development assesses the needs and costs for new County infrastructure and proposed renovations of existing facilities. The Division also directs, coordinates and oversees activities of professional architects, engineers and general contractors with regard to the construction of new infrastructure.

FY 2009-10 Personnel Services reflects savings of \$ 101,263 from FY 2008-09 resulting from the elimination of two (2) positions; a Facilities Development Manager and Construction Contracts Administrator. Personnel Services also reflects the transfer of a Facilities Coordinator position from the Facilities Maintenance division.

FY 2009-10 Operating Expenditures includes a \$ 5,557 reduction in motor fuel costs.

Department: Facilities Development and Management
Program: Capital Projects

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	13,984	0	1,386,017	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 13,984	\$ 0	\$ 1,386,017	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 13,984	\$ 0	\$ 1,386,017	\$ 0
Expenditures by Fund				
General	\$ 13,984	\$ 0	\$ 1,386,017	\$ 0
Total Expenditures	\$ 13,984	\$ 0	\$ 1,386,017	\$ 0

Highlights:

The Capital Projects program identifies Facility Projects funded by General Fund revenues.

FY 2008-09 Capital Improvements consisted of \$ 1,386,017 toward the BCC Warehouse - 2008 Expansion.

Facilities Development & Management

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Facilities Administration and Development:</u>			
Projects in pre-design/planning phase (Prior to Schematic Design)	29	31	5
Projects in pre-construction phase (Schematic Design through Construction Documents)	26	24	7
Projects in construction phase	21	25	16
Assistance provided for non-departmental projects	17	22	9
<u>Facilities Management:</u>			
Preventative Maintenance work (PM) orders	3,854	3,902	3,942
PM's pulled by due date	89%	95%	96%
PM's pulled within 5 days past due	5%	2%	2%
PM's pulled within 10 days past due	2%	1%	1%
PM's pulled over 10 days past due	4%	3%	1%

Growth Management

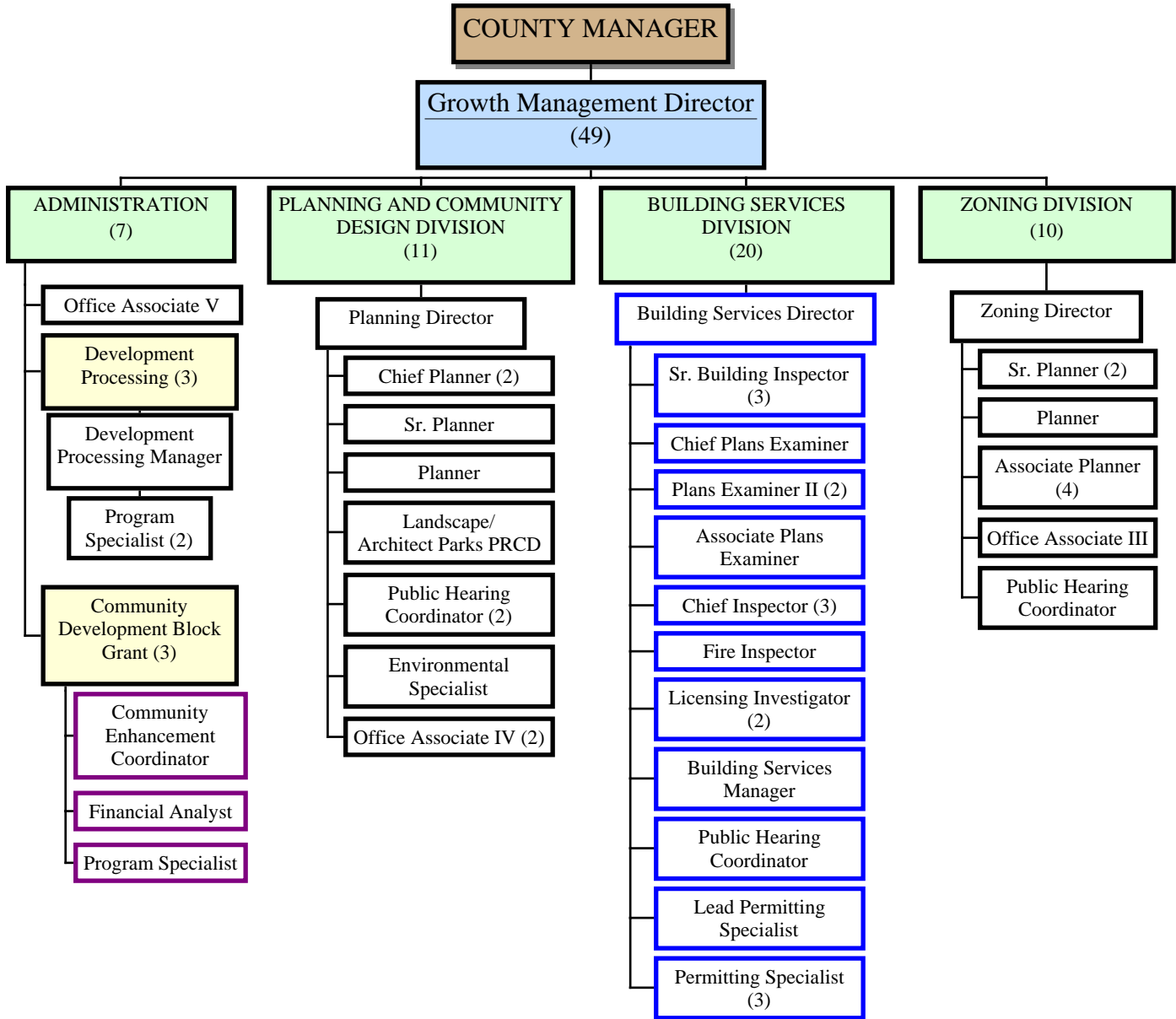
	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2008-09
Expenditures by Division				
Administration	\$ 423,780	\$ 572,045	\$ 536,003	\$ 469,293
Building Services	3,886,897	3,473,409	1,989,300	1,522,437
Community Development Block Grant	0	0	0	4,432,322
Code Enforcement	954,845	0	0	0
Planning and Community Design	1,393,220	1,201,433	1,180,134	912,543
Public Lands Program	299,575	0	0	0
Zoning	821,682	815,627	802,075	618,846
Total Expenditures	\$ 7,779,999	\$ 6,062,514	\$ 4,507,512	\$ 7,955,441
Expenditures by Category				
Personal Services	\$ 6,499,237	\$ 4,614,734	\$ 3,591,329	\$ 3,203,976
Operating	903,953	848,658	553,048	905,313
Capital Outlay	11,991	23,400	0	175,000
Subtotal Operating Expenditures	\$ 7,415,182	\$ 5,486,792	\$ 4,144,377	\$ 4,284,289
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	58,274	65,895	58,646	3,587,546
Transfers	306,543	304,489	304,489	80,060
Reserves	0	205,338	0	3,546
Total Operating Expenditures	\$ 7,779,999	\$ 6,062,514	\$ 4,507,512	\$ 7,955,441
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 7,779,999	\$ 6,062,514	\$ 4,507,512	\$ 7,955,441
Expenditures by Fund				
General	\$ 3,883,353	\$ 2,589,105	\$ 2,518,212	\$ 2,000,682
Building Services	3,886,897	3,473,409	1,989,300	1,522,437
Community Development Block Grant	0	0	0	4,432,322
Lake County Code Enforcement Liens	9,749	0	0	0
Total Expenditures	\$ 7,779,999	\$ 6,062,514	\$ 4,507,512	\$ 7,955,441
Number of Full Time Positions	107	70	70	49
Number of Part Time Positions	4	4	4	1
Number of Full Time Equivalent Positions	110	73	73	49.5

Mission:

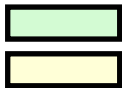
To provide short- and long-range planning; review, permitting and inspection of land development; and monitoring of the environment in unincorporated Lake County under the County's Comprehensive Plan and Land Development Regulations.

For FY 2008-09 the Department of Growth Management eliminated 36 full time positions in an effort to address the decline in the local construction industry. During FY 2008-09 a Code Enforcement Officer whose salary and benefits were paid from Building Services was transferred to Code Enforcement Services. For FY 2009-10 an additional 17 positions are being eliminated which include an Office Associate IV in Administration and 12 full time and 2 part time positions in Building Services.

Growth Management Organization Chart Fiscal Year 2009-10



Legend:

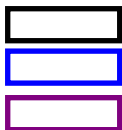


Division

Section

() Current number of full-time positions

Funding Sources:



General Fund

Building Services

Community Development Block Grant

Advisory Committees:
Planning and Community Design: Zoning Board
 Local Planning Agency
Building Services: Board of Building Examiners
Zoning: Board of Adjustment
Development Processing: Impact Fee Committee

Department: Growth Management
Division: Administration

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 347,122	\$ 451,740	\$ 438,884	\$ 365,300
Operating	18,384	49,210	38,473	51,309
Capital Outlay	0	5,200	0	0
Subtotal Operating Expenditures	\$ 365,506	\$ 506,150	\$ 477,357	\$ 416,609
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	58,274	65,895	58,646	52,684
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 423,780	\$ 572,045	\$ 536,003	\$ 469,293
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 423,780	\$ 572,045	\$ 536,003	\$ 469,293
Expenditures by Fund				
General	\$ 423,780	\$ 572,045	\$ 536,003	\$ 469,293
Total Expenditures	\$ 423,780	\$ 572,045	\$ 536,003	\$ 469,293
Number of Full Time Positions	8	6	6	5
Number of Part Time Positions	2	2	2	0
Number of Full Time Equivalent Positions	9.5	7.5	7.5	5.0

Highlights:

Administration includes staffing and funding for Growth Management's Administration, Development Processing, Impact Fee Coordination and the East Central Florida Planning Council.

FY 2009-10 Personal Services reflects the elimination of one (1) full time and two (2) part time (.74FTE) Office Associate IV positions in the Development Processing Section.

Lake County's assessment to the East Central Florida Regional Planning Council is based on the latest official population estimates, using a rate per capita. For FY 2009-10 a per capita rate of \$.18269 is being charged by the East Central Florida Planning Council. This rate reflects a slight decrease from the FY 2008-09 per capita rate of .2047, although there was a 0.7% increase in population from 286,499 to 288,379.

The FY 2009-10 Operating Expenses include \$ 14,000 in Promotional Activities for materials and supplies for the Green Team, a \$ 13,800 decrease in Other Charges and Obligations for license purchases made in FY 2008-09, and a \$ 7,000 increase in Repairs and Maintenance for CD-PLUS software maintenance.

Department: Growth Management
Program: Building Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 3,202,235	\$ 2,436,891	\$ 1,361,472	\$ 1,225,540
Operating	380,269	526,691	323,339	213,291
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 3,582,504	\$ 2,963,582	\$ 1,684,811	\$ 1,438,831
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	304,393	304,489	304,489	80,060
Reserves	0	205,338	0	3,546
Total Operating Expenditures	\$ 3,886,897	\$ 3,473,409	\$ 1,989,300	\$ 1,522,437
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 3,886,897	\$ 3,473,409	\$ 1,989,300	\$ 1,522,437
Expenditures by Fund				
Building Services	3,886,897	3,473,409	1,989,300	1,522,437
Total Expenditures	\$ 3,886,897	\$ 3,473,409	\$ 1,989,300	\$ 1,522,437
Number of Full Time Positions	52	36	36	20
Number of Part Time Positions	2	2	2	1
Number of Full Time Equivalent Positions	53.5	37.5	37.5	20.5

Highlights:

Building Services oversees building and contractor licensing in order to protect the public's safety. It administers and enforces the Florida Building Code through plan review, permitting, and inspections in unincorporated Lake County and the Town of Montverde.

Due to the continued decline in the construction industry, the FY 2009-10 projected building permit revenue has been reduced by 50.7% from \$ 2,916,268 to \$ 1,438,285.

For FY 2008-09, the Code Enforcement Officer whose salary and benefits were paid from Building Services was transferred to and is now being paid by Code Enforcement Services. With the reduction in revenues for FY 2008-09, the Building Services department began operating on a 32 hour work schedule by closing on Fridays in order to curb expenditures.

In addition to the 16 positions eliminated from FY 2007-08, Personal Services for FY 2009-10 reflects the elimination of an additional 16 positions which include six (6) Building Inspectors, a Plans Examiner I, a Plans Examiner II, a Chief Inspector, two (2) Fire Inspectors, three (3) Permitting Specialists, a Licensing and Building Specialist, and an Associate Plans Examiner. A part time Office Associate II position is also being eliminated for FY 2009-10.

Department: Growth Management
Program: Community Development Block Grant (CDBG)

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 298,441
Operating	0	0	0	424,019
Capital Outlay	0	0	0	175,000
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 897,460
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	3,534,862
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 4,432,322
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 4,432,322
Expenditures by Fund				
Community Development Block Grant	\$ 0	\$ 0	\$ 0	\$ 4,432,322
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 4,432,322
Number of Full Time Positions	0	0	0	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	3.0

Highlights:

A reorganization of the Community Services Department for FY 2009-10 has moved the Community Development Block Grant (CDBG) program to Growth Management. (For historical budget expenditures, see page F-18.) The CDBG Section administers the grant dollars received from the Federal government which are used for community development activities such as roads, public facilities and housing.

FY 2009-10 Personal Services includes the salary and benefits for a Community Health Worker Coordinator whose position is funded from the CDBG Fund, yet will be located in Community Services.

Community development activities for the City of Minneola (\$ 73,700), and the town of Howey-in-the-Hills (\$ 32,300) were added to the CDBG Urban County Partnership in FY 2009-10.

Grant funds received in FY 2008-09 in the amount of \$ 3,136,967 for the Neighborhood Stabilization Program (NSP) will be rebudgeted in FY 2009-10 when program expenses are expected to begin. This program was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

New for FY 2009-10 are the CDBG-R Grants. This grant funding (\$ 263,083) is a result of the American Reinvestment and Recovery Act of 2009 (ARRA), an economic stimulus package which includes domestic spending in infrastructure. Projects for FY 2009-10 include resurfacing/paving of streets, replacement/construction of sidewalks and installation of sewer lines.

Department: Growth Management
Program: Code Enforcement

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 805,179	\$ 0	\$ 0	\$ 0
Operating	147,516	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 952,695	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	2,150	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 954,845	\$ 0	\$ 0	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 954,845	\$ 0	\$ 0	\$ 0
Expenditures by Fund				
General	\$ 945,096	\$ 0	\$ 0	\$ 0
Lake County Code Enforcement Lien	9,749	0	0	0
Total Expenditures	\$ 954,845	\$ 0	\$ 0	\$ 0
Number of Full Time Positions	15	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	15.0	0.0	0.0	0.0

Highlights:

The Code Enforcement division includes Code Enforcement and Code Enforcements Liens and was previously budgeted under Growth Management until a reorganization in mid FY 2007-08. At that time, Code Enforcement was moved to the newly created Department of Conservation and Compliance. See page F-28 for FY 2008-09 and 2009-10 expenditures.

Department: Growth Management
Division: Planning and Community Design

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 1,240,676	\$ 968,802	\$ 1,026,524	\$ 742,700
Operating	152,544	222,231	153,610	169,843
Capital Outlay	0	10,400	0	0
Subtotal Operating Expenditures	\$ 1,393,220	\$ 1,201,433	\$ 1,180,134	\$ 912,543
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,393,220	\$ 1,201,433	\$ 1,180,134	\$ 912,543
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,393,220	\$ 1,201,433	\$ 1,180,134	\$ 912,543
Expenditures by Fund				
General	\$ 1,393,220	\$ 1,201,433	\$ 1,180,134	\$ 912,543
Total Expenditures	\$ 1,393,220	\$ 1,201,433	\$ 1,180,134	\$ 912,543
Number of Full Time Positions	17	15	15	11
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	17.0	15.0	15.0	11.0

Highlights:

Planning and Community Design is responsible for the review of all commercial, industrial, public facility and residential site development within unincorporated Lake County for compliance and consistency with the Lake County Land Development Regulations and Comprehensive Plan. Planning and Community Design is also responsible for maintaining the internal consistency of the Land Development Regulations and consistency of those regulations with the goals, objectives and policies of the Comprehensive Plan.

FY 2009-10 Personal Services reflects the elimination of five (5) positions within this division consisting of a Chief Planner, three (3) Senior Planners and an Associate Planner. For FY 2009-10, the Chief Planner for the Zoning division is being transferred to this division.

The FY 2009-10 Operating Expenses includes \$ 90,000 in Professional Services of which \$50,000 is budgeted for generic Comp Plan studies as directed by the Board and another \$ 40,000 is budgeted for revisions to Land Development Regulations (LDR). For FY 2009-10 the BCC discontinued all stipends given to committees which include the Local Planning Agency (LPA), Zoning Board, Board of Adjustment and Board of Building Examiners.

Department: Growth Management
Section: Public Lands Program

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 127,428	\$ 0	\$ 0	\$ 0
Operating	160,156	0	0	0
Capital Outlay	11,991	0	0	0
Subtotal Operating Expenditures	\$ 299,575	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 299,575	\$ 0	\$ 0	\$ 0
Service Charge Reimbursements				0
Net Expenditures	\$ 299,575	\$ 0	\$ 0	\$ 0
Expenditures by Fund				
General	\$ 299,575	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 299,575	\$ 0	\$ 0	\$ 0
Number of Full Time Positions	2	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	2.0	0.0	0.0	0.0

Highlights:

The Public Lands Program was created to preserve natural areas and open spaces from overdevelopment, provide parks and trails, provide connectivity of natural habitats and the creation of enhanced wildlife corridors.

The Public Lands Program was moved from the Department of Growth Management to the Department of Public Works as a result of a reorganization which occurred in mid FY 2007-08. See page F-139 for FY 2008-09 expenditures. For FY 2009-10 the Public Lands Program was moved to the new Department of Public Resources. See page F-112 for FY 2009-10 expenditures.

Department: Growth Management
Program: Zoning

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 776,597	\$ 757,301	\$ 764,449	\$ 571,995
Operating	45,085	50,526	37,626	46,851
Capital Outlay	0	7,800	0	0
Subtotal Operating Expenditures	\$ 821,682	\$ 815,627	\$ 802,075	\$ 618,846
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 821,682	\$ 815,627	\$ 802,075	\$ 618,846
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 821,682	\$ 815,627	\$ 802,075	\$ 618,846
Expenditures by Fund				
General	\$ 821,682	\$ 815,627	\$ 802,075	\$ 618,846
Total Expenditures	\$ 821,682	\$ 815,627	\$ 802,075	\$ 618,846
Number of Full Time Positions	13	13	13	10
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	13.0	13.0	13.0	10.0

Highlights:

Zoning is the entry point into the development and permitting process for Lake County. Zoning receives all applications for preliminary plats, final plats, site plans, rezoning, conditional use permits, etc. which are reviewed for sufficiency, processed and forwarded to Planning and Community Design. The division processes to completion all minor site plans, as well as meets with all pre-submittal applicants. Zoning clearances for all structures, as well as lot splits (minor, agricultural and family density exceptions), lot line deviations, lot of record determinations, open air vendor and gathering permits and non-residential farm waivers also are processed by Zoning. The Division is also responsible for staffing the Board of Adjustment which meets monthly to hear a citizen's request for Land Development Regulations hardship/fairness considerations.

The FY 2009-10 Personal Services reflects the elimination of three (3) positions within this division consisting of two (2) Associate Planners and an Office Associate III for a total savings of \$ 136,688. Also for FY 2009-10, a Senior Planner is being transferred to this division from the Economic Growth and Redevelopment Department as well as transferring the Chief Planner for this division to the Planning and Community Design division.

The FY 2009-10 Operating Budget includes \$ 2,200 in Other Current Charges and Obligations for scanning of site plans by Building Services through the new in-house scanning initiative, and \$ 2,750 for credit card fees that were not previously budgeted by Zoning.

Growth Management

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Administration/Development Processing:</u>			
New Applications Processed	189	144	144
Commercial impact fee plan review, calculation and assessment	327	291	291
Residential impact fee plan review, calculation and assessment	1,316	1,222	1,222
<u>Planning and Community Design:</u>			
Processing Development Applications that require a Citizen Board (Local Planning Agency or Zoning Board) and/or BCC Action	133	100	100
Processing Development Applications that require staff review and approval only (Site Plan, Preliminary Plat, Pre-Submittal, Site or Plan Amendment)	171	80	80
Conduct of the Planning Horizon 2030 Comprehensive Plan Process	N/A	N/A	N/A
Land Development Regulations	N/A	N/A	N/A
Digital Review and Archival of Development Applications	N/A	N/A	N/A
<u>Zoning:</u>			
Conditional Use Permits (CUPs) and Mining Site Plans (MSPs)	N/A	400	425
Minor Site Plans and Amendments	37	80	80
<u>Building Services:</u>			
Customers Served	15,412	9,770	10,800
Inspections	55,542	34,800	36,000
Re-inspections	8,766	4,560	4,620
New Plans submitted for review	10,770	7,500	8,400
Total Plans reviewed (including resubmittals)	11,785	8,868	9,045
Permits Issued	7,302	5,400	6,000
<u>Community Development Block Grant (CDBG):</u>			
Annual reporting	3	5	3
Neighborhood Stabilization Program (NSP) projects	N/A	N/A	28
Fiscal accountability	12	12	12
Maintaining timeliness (ratio of unspent funds to yearly entitlement)	1.50	<1.5	<1.5
Community Enhancement Area (CEA) projects	5	4	6
Public Service and other projects (excluding CEA)	6	9	7

Information Outreach

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Adopted</u> <u>FY 2009-10</u>
Expenditures by Program				
Information Outreach	\$ 368,693	\$ 354,342	\$ 346,339	\$ 0
Total Expenditures	<u>\$ 368,693</u>	<u>\$ 354,342</u>	<u>\$ 346,339</u>	<u>\$ 0</u>
Expenditures by Category				
Personal Services	\$ 332,669	\$ 324,853	\$ 320,598	\$ 0
Operating	36,024	29,489	25,741	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	<u>\$ 368,693</u>	<u>\$ 354,342</u>	<u>\$ 346,339</u>	<u>\$ 0</u>
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	<u>\$ 368,693</u>	<u>\$ 354,342</u>	<u>\$ 346,339</u>	<u>\$ 0</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 368,693</u>	<u>\$ 354,342</u>	<u>\$ 346,339</u>	<u>\$ 0</u>
Expenditures by Fund				
General	\$ 368,693	\$ 354,342	\$ 346,339	\$ 0
Total Expenditures	<u>\$ 368,693</u>	<u>\$ 354,342</u>	<u>\$ 346,339</u>	<u>\$ 0</u>
Number of Full Time Positions	6	6	6	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	6.0	6.0	6.0	0.0

Mission:

To enhance the presence and perception of the County through internal and external communication.

Department: Information Outreach
Division: Information Outreach

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 332,669	\$ 324,853	\$ 320,598	\$ 0
Operating	36,024	29,489	25,741	0
Capital Outlay	0		0	0
Subtotal Operating Expenditures	\$ 368,693	\$ 354,342	\$ 346,339	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 368,693	\$ 354,342	\$ 346,339	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 368,693	\$ 354,342	\$ 346,339	\$ 0
Expenditures by Fund				
General	\$ 368,693	\$ 354,342	\$ 346,339	\$ 0
Total Expenditures	\$ 368,693	\$ 354,342	\$ 346,339	\$ 0
Number of Full Time Positions	6	6	6	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	6.0	6.0	6.0	0.0

Highlights:

Information Outreach assists the departments within the Lake County Board of County Commissioners in expanding internal and external communications. This is accomplished through three key areas: web and multimedia development, graphic design and communication with the media.

Four (4) of the six positions in Information Outreach are funded 50% with Resort Development Tax. See the Department of Tourism and Business Relations for expenditures, page F-151.

In FY 2009-10, Information Outreach moved to the Department of Information Technology. See page F-90 for FY 2009-10 expenditures.

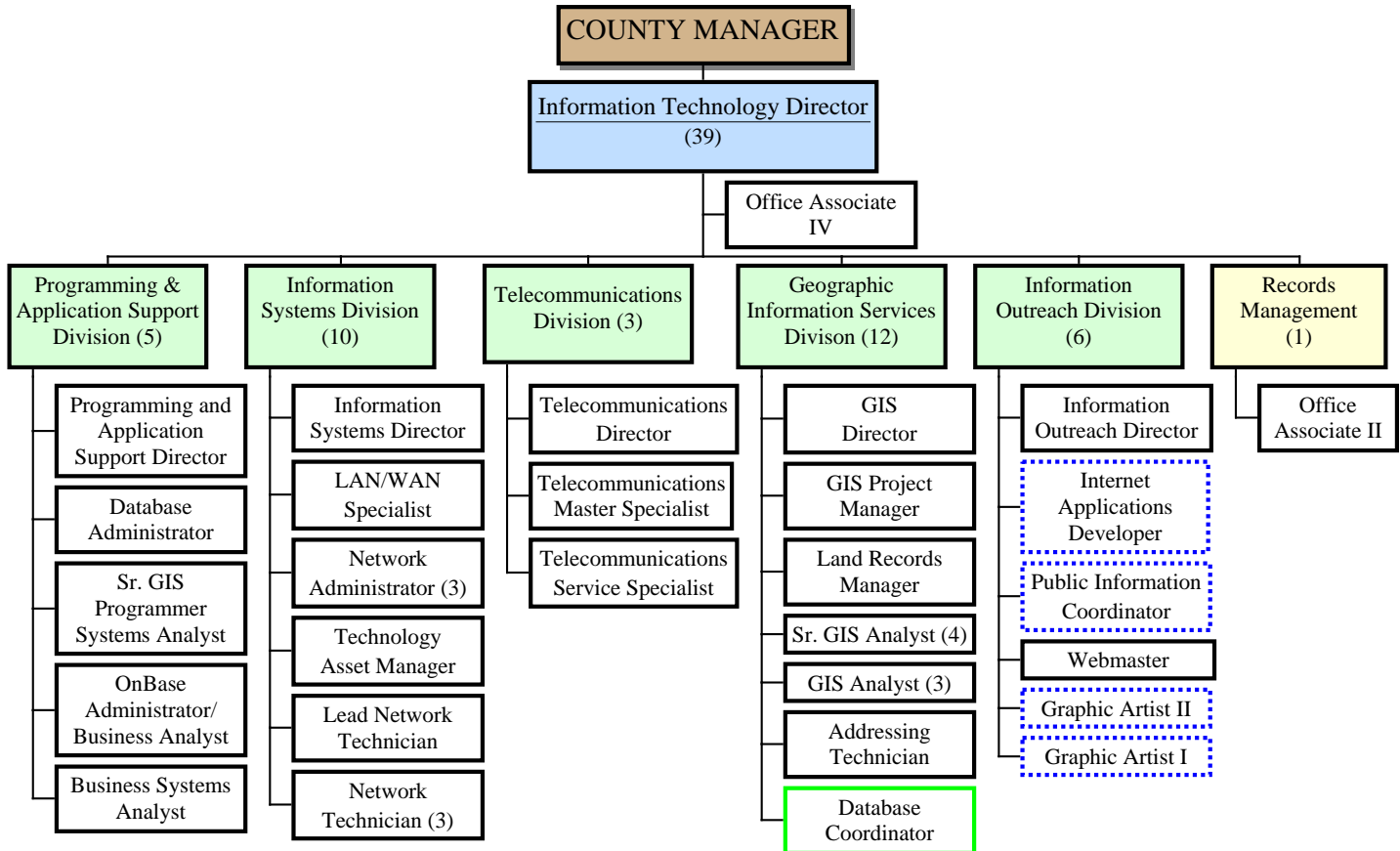
Information Technology

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Budget FY 2009-10
Expenditures by Division				
Administration	\$ 247,113	\$ 168,610	\$ 171,163	\$ 162,590
County Technology	120,963	1,105,505	763,576	616,016
Geographic Information Services	1,954,503	910,297	949,085	785,308
Information Outreach	0	0	0	314,901
Information Systems	1,194,430	870,765	795,371	773,446
Programming and Application Support Services	502,086	531,066	521,846	398,823
Records Management	169,074	137,770	121,845	50,173
Telecommunications	406,505	287,114	276,937	266,759
Total Expenditures	\$ 4,594,675	\$ 4,011,127	\$ 3,599,823	\$ 3,368,016
Expenditures by Category				
Personal Services	\$ 2,766,206	\$ 2,648,236	\$ 2,579,684	\$ 2,615,492
Operating	1,566,485	984,891	927,904	750,090
Capital Outlay	261,983	378,000	92,235	2,434
Subtotal Operating Expenditures	\$ 4,594,675	\$ 4,011,127	\$ 3,599,823	\$ 3,368,016
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 4,594,675	\$ 4,011,127	\$ 3,599,823	\$ 3,368,016
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 4,594,675	\$ 4,011,127	\$ 3,599,823	\$ 3,368,016
Expenditures by Fund				
General	\$ 4,594,675	4,011,127	3,599,823	3,368,016
Total Expenditures	\$ 4,594,675	\$ 4,011,127	\$ 3,599,823	\$ 3,368,016
Number of Full Time Positions	39	35	35	39
Number of Part Time Positions	0.0	0.0	0.0	0.0
Number of Full Time Equivalents	33.0	35.0	35.0	39.0

Mission:

To enable high performance within Lake County government through the delivery of technology solutions that are innovative, efficient, relevant, necessary, and affordable; exhibiting a desire for service excellence while demonstrating value to every customer. Information Technology (IT) administers the county-wide email system, Internet services, computer and network support for departments and provides voice and data telecommunication services to County government facilities. Information Technology also manages the County's records storage system in compliance with all federal and state policies and requirements.

Information Technology Organization Chart Fiscal Year 2009-10



Legend:

- Division
- Section
- () Current number of full-time positions
- Funding Sources:**
- General Fund
- General Fund (50%),
Resort Development Tax (50%)
- Emergency 911

Department: Information Technology
Program: Administration

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 169,347	\$ 164,760	\$ 168,913	\$ 159,565
Operating	77,765	3,850	2,250	3,025
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 247,113	\$ 168,610	\$ 171,163	\$ 162,590
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 247,113	\$ 168,610	\$ 171,163	\$ 162,590
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 247,113	\$ 168,610	\$ 171,163	\$ 162,590
Expenditures by Fund				
General	\$ 247,113	\$ 168,610	\$ 171,163	\$ 162,590
Total Expenditures	\$ 247,113	\$ 168,610	\$ 171,163	\$ 162,590
Number of Full Time Positions	2	2	2	2
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalents	2.0	2.0	2.0	2.0

Highlights:

Administration handles the budgeting, bill paying, staffing, training, strategic planning, contract management, asset management, and other day to day operations within Information Technology.

Department: Information Technology
Program: County Technology

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	62,903	727,505	677,075	616,016
Capital Outlay	58,059	378,000	86,501	0
Subtotal Operating Expenditures	\$ 120,963	\$ 1,105,505	\$ 763,576	\$ 616,016
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 120,963	\$ 1,105,505	\$ 763,576	\$ 616,016
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 120,963	\$ 1,105,505	\$ 763,576	\$ 616,016
Expenditures by Fund				
General	\$ 120,963	\$ 1,105,505	\$ 763,576	\$ 616,016
Total Expenditures	\$ 120,963	\$ 1,105,505	\$ 763,576	\$ 616,016
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalents	0.0	0.0	0.0	0.0

Highlights:

Computer Repair and Replacement was officially renamed **County Technology**. This name change more accurately describes the program's activities and responsibilities. It's responsible for the purchasing and/or procurement of all county-wide technology related services such as computers, software, software licensing, fiber optic data connections, internet access, etc.

Department: Information Technology
Program: Geographic Information Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 969,724	\$ 814,386	\$ 797,818	\$ 761,941
Operating	902,132	95,911	151,267	23,367
Capital Outlay	82,647	0	0	0
Subtotal Operating Expenditures	\$ 1,954,503	\$ 910,297	\$ 949,085	\$ 785,308
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,954,503	\$ 910,297	\$ 949,085	\$ 785,308
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,954,503	\$ 910,297	\$ 949,085	\$ 785,308
Expenditures by Fund				
General	\$ 1,954,503	\$ 910,297	\$ 949,085	\$ 785,308
Total Expenditures	\$ 1,954,503	\$ 910,297	\$ 949,085	\$ 785,308
Number of Full Time Positions	14	11	11	12
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalents	14.0	11.0	11.0	12.0

Highlights:

Lake County's Geographic Information Services (GIS) creates and maintains spatial information to aid in the creation of maps and data analysis to support County departments and their customers.

GIS has reengineered the Proposed Future Land Use (FLU) map and associated data to make it perform more efficiently. This GIS enabled map is the tool that displays how “the Future Land Use Element will protect the unique assets, character, and quality of life in Lake County through the implementation of land use policies and regulations”.

Lake County GIS has worked on improving the integrity of the “streets” layer. This continued GIS maintenance assists in providing the most accurate and up to date street information. The streets layer also is used for the Lake Sumter EMS dispatch and Reverse 911 program as a reference. In concert with this, the Emergency 911 addressing functions, along with one staff position, formerly handled by the Public Safety Department have been shifted to GIS. This position will continue to be supported with E-911 funds and the salary and benefits are appropriated under Public Safety, Communications Technologies.

Department: Information Technology
Division: Information Outreach

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 297,803
Operating	0	0	0	14,664
Capital Outlay	0	0	0	2,434
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 314,901
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 314,901
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 314,901
Expenditures by Fund				
General	\$ 0	\$ 0	\$ 0	\$ 314,901
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 314,901
Number of Full Time Positions	0	0	0	6
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	6.0

Highlights:

Prior to FY 2009-10, Information Outreach was listed in the operating budget as a separate office (see page F-81). As part of the county-wide reorganization, Information Outreach was made a division of the Department of Information Technology. Four (4) of the six positions within this division are funded 50% with Resort Development Tax, which is reflected in the Tourism and Business Relations budget. See page F-149 for FY 2007-08 and FY 2008-09 expenditures.

The \$26,451 reduction in Personal Services for FY 2009-10 is attributed to reduced overtime expenses associated with press checks in Orlando, reduced health insurance costs for employees, the elimination of the Post Employment Health Plan contributions, and the implementation of a flexible work schedule.

The annual renewal of the WEBQA Customer Service Portal (CARL) was eliminated in FY 2009-10. Information Outreach is working on an in-house program that will be more cost-effective. The elimination of this program, as well as costs associated with printing the annual report, and a decrease in general office supplies provided an overall reduction of \$15,025 in operating expenditures.

Capital Outlay for FY 2009-10 in the amount of \$2,434, consists of (1) computer with advanced graphic software capability.

Department: Information Technology
Program: Information Systems

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 826,023	\$ 815,567	\$ 764,083	\$ 731,497
Operating	305,910	55,198	31,288	41,949
Capital Outlay	62,497	0	0	0
Subtotal Operating Expenditures	\$ 1,194,430	\$ 870,765	\$ 795,371	\$ 773,446
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,194,430	\$ 870,765	\$ 795,371	\$ 773,446
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,194,430	\$ 870,765	\$ 795,371	\$ 773,446
Expenditures by Fund				
General	\$ 1,194,430	\$ 870,765	\$ 795,371	\$ 773,446
Total Expenditures	\$ 1,194,430	\$ 870,765	\$ 795,371	\$ 773,446
Number of Full Time Positions	11	11	11	10
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalents	11.0	11.0	11.0	10.0

Highlights:

Information Systems (IS) is responsible for maintaining the County's network backbone and servers along with providing desktop support to the over 700 desktops and laptops throughout the county. Maintaining electronic communication for employees and citizens is also one of their primary roles.

Microsoft is introducing new software that will allow the Department to reduce the cost of ownership at the desktop level and to increase the reliability of all our systems. This software will be utilized to its full extent, providing the County with alternatives to the standard desktop deployments of the past. These alternatives will reduce cost, power consumption, and will allow for the maintenance of service levels with fewer technicians. Information Systems currently has a vacant Network Technician position that is being deleted.

One major accomplishment made during FY 2008-09 was the completion of the upgrade to the County's email system that was started in FY 2007-08. This upgrade improved the performance problems seen with the old system. As part of the email system upgrade, a new email archival system was implemented which will improve the users' email experience and provide enhancements to the County's public records retrieval process.

Lastly, Information Systems has continued to build upon the virtual infrastructure that was established in FY 2007-08. The number of virtual servers has been expanded from five to fifteen and it is expect that five or ten more will be added by the end of this fiscal year. Virtualization of servers will reduce expenses in hardware, licenses, and power consumption. Additionally, it will provide a better foundation for disaster recovery and continuity of business operations.

Department: Information Technology
Program: Programming and Application Support Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 418,909	\$ 508,792	\$ 503,601	\$ 396,798
Operating	80,447	22,274	18,245	2,025
Capital Outlay	2,730	0	0	0
Subtotal Operating Expenditures	\$ 502,086	\$ 531,066	\$ 521,846	\$ 398,823
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 502,086	\$ 531,066	\$ 521,846	\$ 398,823
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 502,086	\$ 531,066	\$ 521,846	\$ 398,823
Expenditures by Fund				
General	\$ 502,086	\$ 531,066	\$ 521,846	\$ 398,823
Total Expenditures	\$ 502,086	\$ 531,066	\$ 521,846	\$ 398,823
Number of Full Time Positions	6	6	6	5
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalents	0.0	6.0	6.0	5.0

Highlights:

Programming and Application Support Services (PASS) is all about process redesign and automation through the use of technology. Additionally, they are responsible for maintaining installed applications and databases throughout the county and promoting the Data One initiative.

PASS has worked closely with other County departments to improve their efficiency by writing custom programs, improving workflows and updating existing applications. Some items, such as taking online payments for Growth Management are visible to the public. However, most are “behind the scenes” and only show up in improved efficiency and customer service from those departments.

Personnel changes for FY 2009-10 include the elimination of the Software Engineer position.

Department: Information Technology
Program: Records Management

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 145,894	\$ 111,687	\$ 111,041	\$ 40,729
Operating	23,180	26,083	10,804	9,444
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 169,074	\$ 137,770	\$ 121,845	\$ 50,173
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 169,074	\$ 137,770	\$ 121,845	\$ 50,173
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 169,074	\$ 137,770	\$ 121,845	\$ 50,173
Expenditures by Fund				
General	\$ 169,074	\$ 137,770	\$ 121,845	\$ 50,173
Total Expenditures	\$ 169,074	\$ 137,770	\$ 121,845	\$ 50,173
Number of Full Time Positions	3	2	2	1
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalents	3.0	2.0	2.0	1.0

Highlights:

Records Management stores, references, retains and retrieves public documents generated by most offices under the Lake County Board of County Commissioners. Citizens make their request to the appropriate Lake County department and Records Management handles the requests from the departments.

In addition to moving stored documents, Records Management has also moved many permit related microfilm documents back to the Building Services division to reduce the wait time for citizens requesting those records. This move has reduced the amount of Records Management "Calls for Service" per month by an average of 63% and made the documents almost immediately available to the citizens.

Personnel changes for FY 2009-10 include the elimination of the Records Manager position. The records management function will be continue to be handled by the Department under the leadership of the Department's Director.

Department: Information Technology
Program: Telecommunications

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 236,308	\$ 233,044	\$ 234,228	\$ 227,159
Operating	114,147	54,070	36,975	39,600
Capital Outlay	56,050	0	5,734	0
Subtotal Operating Expenditures	\$ 406,505	\$ 287,114	\$ 276,937	\$ 266,759
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 406,505	\$ 287,114	\$ 276,937	\$ 266,759
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 406,505	\$ 287,114	\$ 276,937	\$ 266,759
Expenditures by Fund				
General	\$ 406,505	\$ 287,114	\$ 276,937	\$ 266,759
Total Expenditures	\$ 406,505	\$ 287,114	\$ 276,937	\$ 266,759
Number of Full Time Positions	3	3	3	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalents	3.0	3.0	3.0	3.0

Highlights:

Telecommunications maintains the phone system for all departments, offices and constitutional offices of Lake County. Telecommunications has been working diligently to unify all the different phones systems throughout the County into a single platform. This will allow for four digit dialing, common voicemail, and better control of costs associated with long distance, maintenance, and other telecommunications services. The function of providing billing and technical support for the County's cellular services has been relocated from Public Safety - Communications Technologies to Information Technology - Telecommunications.

Telecommunications also rolled out a 311 dialing plan with many of the phone companies currently providing service to the County. This allows, in the not so distant future, the option for Lake County citizens to dial 311 and reach a county automated attendant. The main purpose for setting up this feature was to reserve the number with all of the providers. In the future, Lake County will be able to offer a 311 dialing service for the citizens of Lake County to reach the office they need.

Telecommunications installed a new audio recording system in the Board Chambers as well as setting up two remote audio recording machines. The new system allows for easy recording in a digital format and allows for better archiving of the recordings with less time spent in transcription.

Information Technology

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Geographic Information Services:</u>			
GIS Streets and Cartegraph Roads Asset Management system integration	No Data	100% completion of 30,000 records	100% of any new records
New GIS Streets design to improve the integrity and assist in more accurate geocoding and routing capabilities for Lake-Sumter EMS and Reverse 911.	No Data	80-100% completed.	100% of any new records
Streamlining the pre-annexations and approved annexations mapping within the GIS Division in an effort to assist Growth Management with its tracking.	No Data	Annexations 100% complete, 100% automation	100% of any new Annexations
<u>Office of Information Outreach:</u>			
Enhance services and content offered on the County website (www.lakecountyfl.gov) to increase visitation to the site and minimize the need for phone calls and physical visits by citizens.	2,391,280 visits to web	2,133,420 visits to web	2,176,088 visits to web
Promoting public awareness of County events and programs through generating news releases and encouraging media coverage.	247	240	240
<u>Information Systems:</u>			
Install, configure, and deploy a new employee's computer and network account, so that it will be available for use on the first day.	78%	73%	100%
Install, configure and deploy all new computers part of the bulk order purchase as quickly as possible. (30 days or less should be achievable if not faced with external obstacles).	55% within 30 days 35% 30-60 days 10% over 60 days	43% within 30 days 12% 30-60 days 45% over 60 days	65% within 30 days 30% 30-60 days 5% over 60 days
Help Desk high priority tickets assigned within 2 hours of being opened.	80%	80%	85%
Help Desk high priority tickets responded to within 48 hours	51%	55%	60%
Help Desk high priority tickets resolved before deadline date	54%	58%	60%
System Scalability – Number of remote users licensed for portal access	200	215	275
System Scalability – Number of servers per user (Server Count/800users)	0.079	0.073	0.068
<u>Programming and Application Support Services:</u>			
Consolidation of Standalone GIS applications	0	2	4

**Detail of Capital Outlay by Fund
FY 2009-10**

Fund/Department/Division/Section	Org code	CRC	New	Replacement	Total Cost
<u>General - Fund 0010</u>					
Information Technology					
<u>Information Outreach</u>					
Computer with graphic software compatibility			2,434		2,434
Total General			\$ 2,434	\$ 0	\$ 2,434
Total ALL FUNDS			\$ 2,434	\$ 0	\$ 2,434

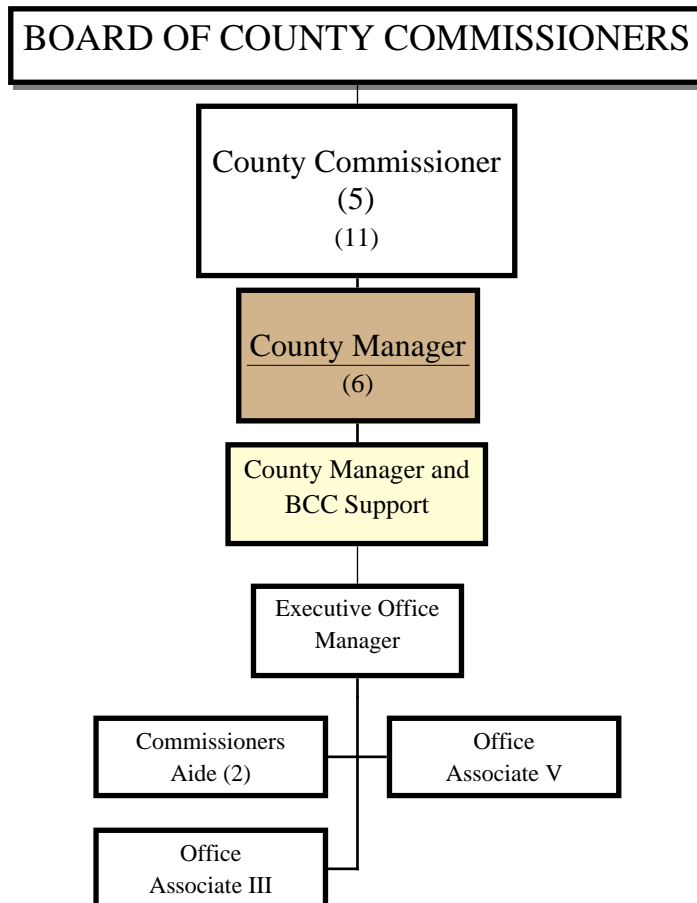
Legislative and Executive

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Board of County Commissioners	\$ 779,180	\$ 812,630	\$ 781,355	\$ 706,435
County Manager	541,573	367,793	361,656	342,821
Total Expenditures	\$ 1,320,753	\$ 1,180,423	\$ 1,143,011	\$ 1,049,256
Expenditures by Category				
Personal Services	\$ 1,261,215	\$ 1,117,380	\$ 1,089,289	\$ 993,833
Operating	59,538	63,043	53,722	55,423
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 1,320,753	\$ 1,180,423	\$ 1,143,011	\$ 1,049,256
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,320,753	\$ 1,180,423	\$ 1,143,011	\$ 1,049,256
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,320,753	\$ 1,180,423	\$ 1,143,011	\$ 1,049,256
Expenditures by Fund				
General	\$ 1,320,753	\$ 1,180,423	\$ 1,143,011	\$ 1,049,256
Total Expenditures	\$ 1,320,753	\$ 1,180,423	\$ 1,143,011	\$ 1,049,256
Number of Full Time Positions	13	12	12	11
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	13.0	12.0	12.0	11.0

Mission:

To ensure that Lake County citizens receive high quality government services related to transportation, public safety, and environmental and social services, as well as to economic opportunities for the county.

Legislative and Executive Organization Chart Fiscal Year 2009-10



Legend:
 Section
 () Current number of full-time positions
Funding Source:
 General Fund

Advisory Committees:
County Manager: Sales Surtax Oversight Advisory Committee
 Women's Hall of Fame Selection Committee

Department: Legislative and Executive
Division: Board of County Commissioners

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 739,498	\$ 770,456	\$ 742,386	\$ 663,934
Operating	39,683	42,174	38,969	42,501
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 779,180	\$ 812,630	\$ 781,355	\$ 706,435
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 779,180	\$ 812,630	\$ 781,355	\$ 706,435
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 779,180	\$ 812,630	\$ 781,355	\$ 706,435
Expenditures by Fund				
General	\$ 779,180	\$ 812,630	\$ 781,355	\$ 706,435
Total Expenditures	\$ 779,180	\$ 812,630	\$ 781,355	\$ 706,435
Number of Full Time Positions	9	9	9	8
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	9.0	9.0	9.0	8.0

Highlights:

The Board of County Commissioners is the legislative branch of County government. Individual Commissioners are both lawmaking officers and fiscal representatives of the County. The County Manager and County Attorney are appointed by the Commissioners to oversee daily operations, personnel and legal matters.

In FY 2008-09, the Board of County Commissioner's salaries were incorrectly projected in the financial system at 2,080 hours annually instead of 1,950. This has been corrected in FY 2009-10, and is reflected in the \$106,522 reduction in personal services, which also includes savings attributed to reduced medical insurance costs, and eliminating one (1) Commissioner's Aide position.

Donations for the State of the County event have been included as part of the operating budget for FY 2009-10. The expenses for this event (\$5,891), along with an increase in property and liability insurance (\$1,329) were offset in operating expenditures by significant reductions in office supplies, in-house printing, and books, publications, and dues. The net increase in operating expenditures for FY 2009-10 is \$327.

Department: Legislative and Executive
Division: County Manager

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 521,717	\$ 346,924	\$ 346,903	\$ 329,899
Operating	19,856	20,869	14,753	12,922
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 541,573	\$ 367,793	\$ 361,656	\$ 342,821
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 541,573	\$ 367,793	\$ 361,656	\$ 342,821
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 541,573	\$ 367,793	\$ 361,656	\$ 342,821
Expenditures by Fund				
General	\$ 541,573	\$ 367,793	\$ 361,656	\$ 342,821
Total Expenditures	\$ 541,573	\$ 367,793	\$ 361,656	\$ 342,821
Number of Full Time Positions	4	3	3	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	4.0	3.0	3.0	3.0

Highlights:

The County Manager reports to a five-member Board of County Commissioners and is responsible for the day-to-day operations of all Lake County administrative departments. The Board of County Commissioners and County Manager work closely together to ensure that Lake County citizens receive high quality government services related to transportation, public safety, and environmental and social services, as well as to economic opportunities for the county.

Personal Services decreased \$17,025 in FY 2009-10 as a result of reduced life and health insurance for county employees, and elimination of the Post Employment Health Plan.

The expenses associated with Leadership Lake and the Employee Luncheon were removed from the operating budget in FY 2009-10. This savings, along with additional reductions in travel and printing, contributed to an overall reduction of \$7,947 in operating expenditures.

Procurement Services

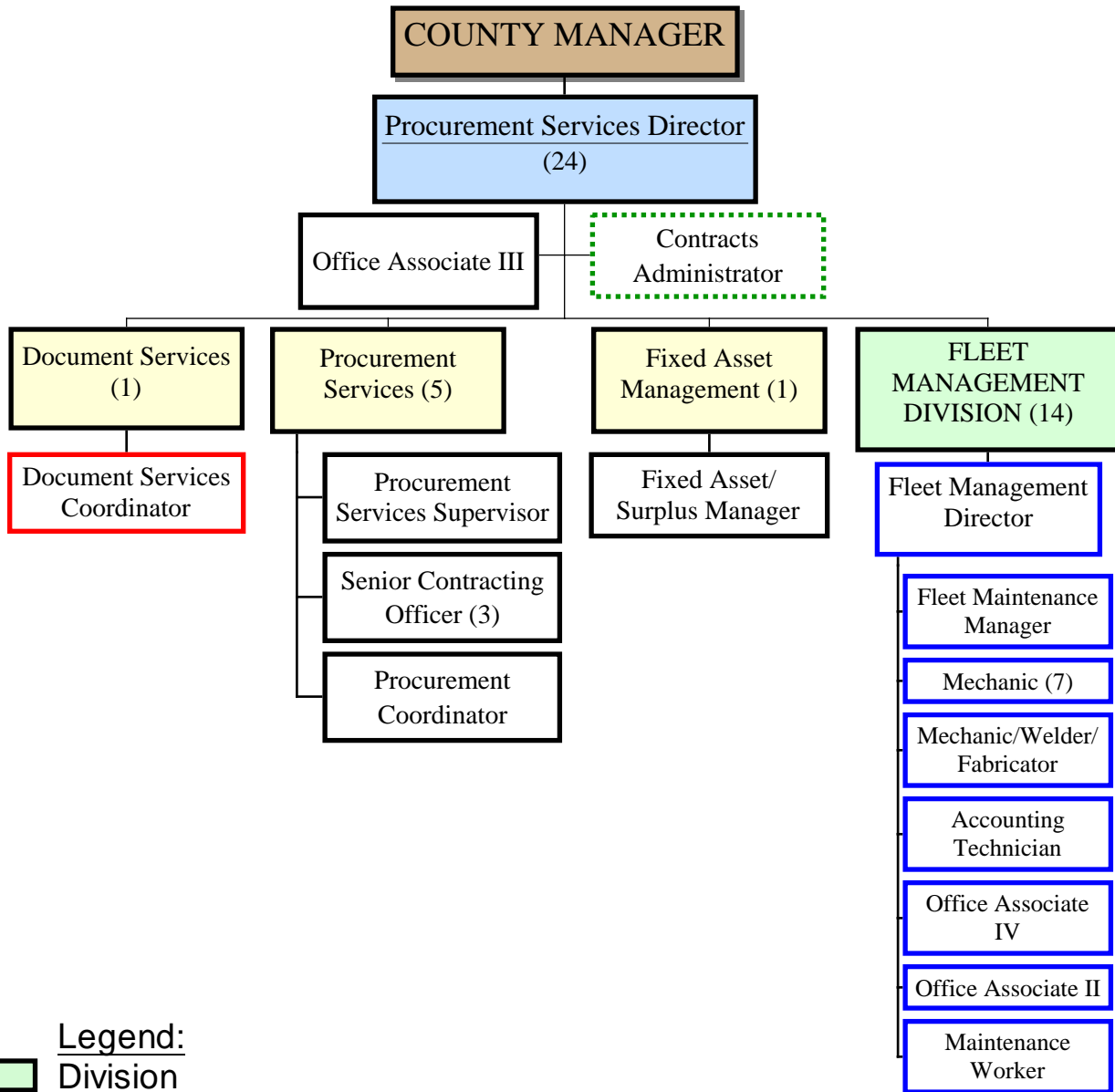
	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Program				
Procurement Services	\$ 787,779	\$ 772,662	\$ 757,507	\$ 606,554
Document Services	37,823	(45,671)	(46,205)	0
Total Expenditures	<u>\$ 825,602</u>	<u>\$ 726,991</u>	<u>\$ 711,302</u>	<u>\$ 606,554</u>
Expenditures by Category				
Personal Services	\$ 827,334	\$ 806,079	\$ 806,390	\$ 573,305
Operating	(4,239)	(79,088)	(95,088)	33,249
Capital Outlay	2,507	0	0	0
Subtotal Operating Expenditures	<u>\$ 825,602</u>	<u>\$ 726,991</u>	<u>\$ 711,302</u>	<u>\$ 606,554</u>
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	<u>\$ 825,602</u>	<u>\$ 726,991</u>	<u>\$ 711,302</u>	<u>\$ 606,554</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 825,602</u>	<u>\$ 726,991</u>	<u>\$ 711,302</u>	<u>\$ 606,554</u>
Expenditures by Fund				
General	\$ 825,602	\$ 726,991	\$ 711,302	\$ 606,554
Total Expenditures	<u>\$ 825,602</u>	<u>\$ 726,991</u>	<u>\$ 711,302</u>	<u>\$ 606,554</u>
Number of Full Time Positions	13	12	12	9
Number of Part Time Positions	0.7	0.7	0.7	0.0
Number of Full Time Equivalent Positions	13.7	12.7	12.7	9.0

Mission:

To ensure that all County purchases represent high value in terms of quality and cost, fully comply with applicable regulations, are fully responsive to departmental and citizen requirements, ensure that all County fixed assets are properly accounted for, and disposed of in the most cost-effective and regulatory-compliant manner.

In FY 2009-10, Document Services was moved to Administrative Services Internal Service fund and budgeted as a self-supporting operation. In prior years, Document Services was budgeted in the General Fund and the operating revenue generated was shown as a "contra" charge against expenditures. See page G-11 for additional information.

Procurement Services Organization Chart Fiscal Year 2009-10



Legend:



Division



Section

() Current number of full-time positions

Funding Sources:



General Fund



All Funds Combined



General Fund (50%), Landfill Enterprise (50%)



Fleet Maintenance

Department: Procurement Services
Division: Procurement Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 750,684	\$ 730,161	\$ 730,256	\$ 573,305
Operating	37,095	42,501	27,251	33,249
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 787,779	\$ 772,662	\$ 757,507	\$ 606,554
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 787,779	\$ 772,662	\$ 757,507	\$ 606,554
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 787,779	\$ 772,662	\$ 757,507	\$ 606,554
Expenditures by Fund				
General	\$ 787,779	\$ 772,662	\$ 757,507	\$ 606,554
Total Expenditures	\$ 787,779	\$ 772,662	\$ 757,507	\$ 606,554
Number of Full Time Positions	12	11	11	9
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	12.0	11.0	11.0	9.0

Highlights:

The Office of Procurement Services is responsible for provision of high quality and responsive contracting, purchasing, and fixed asset management to all Lake County BCC departments.

The reduction in Personal Services for FY 2009-10 is attributed to removing the cell phone allotment for two positions, and eliminating two positions: (1) Senior Contracting Officer, and (1) Fixed Asset Surplus Coordinator.

Personal Services includes 50% of the Contract Administrator's salary and benefits. The other 50% is charged to Environmental Utilities (Landfill Enterprise Fund 4200). This position (located in Procurement Services) has primary responsibility for monitoring contract compliance for the Covanta contract.

One (1) county vehicle was relinquished as part of the county-wide vehicle program modifications. As a result, significant reductions were made in repair and maintenance, fuel, and operating supplies. In addition, training costs and office supply expenses were minimized, and contractual temporary help was eliminated. The overall reduction to operating expenses for FY 2009-10 is \$9,252.

Department: Procurement Services
Division: Document Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 76,650	\$ 75,918	\$ 76,134	\$ 0
Operating	(41,334)	(121,589)	-122,339	0
Capital Outlay	2,507	0	0	0
Subtotal Operating Expenditures	\$ 37,823	\$ (45,671)	\$ (46,205)	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 37,823	\$ (45,671)	\$ (46,205)	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 37,823	\$ (45,671)	\$ (46,205)	\$ 0
Expenditures by Fund				
General	\$ 37,823	\$ (45,671)	\$ (46,205)	\$ 0
Total Expenditures	\$ 37,823	\$ (45,671)	\$ (46,205)	\$ 0
Number of Full Time Positions	1	1	1	0
Number of Part Time Positions	0.7	0.7	0.7	0.0
Number of Full Time Equivalent Positions	1.7	1.7	1.7	0.0

Highlights:

This program provides high quality and responsive document services to all Lake County BCC departments. As an internal service operation Document Services provides services to other departments on a cost reimbursement basis. A "cost-per-copy" pricing structure was implemented in FY 2006-07, and it has continued to prove its worth with increased productivity and lowered overall costs for the County's centralized and departmental copying functions.

In FY 2009-10, Document Services was moved to Administrative Services Internal Service fund and budgeted as a self-supporting operation. See page G-11 for additional information.

Procurement Services

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Procurement Services:</u>			
Formal solicitations issued	143	160	150
Requisitions received	1,857	1,876	1,687
Purchase orders issued	1,841	1,935	1,750
Term and supply contracts managed	335	365	385
Capital assets managed	6,645	6,590	6,722
Dollar value of capital assets managed	\$63,982,820	\$69,409,910	\$70,798,108

Public Resources

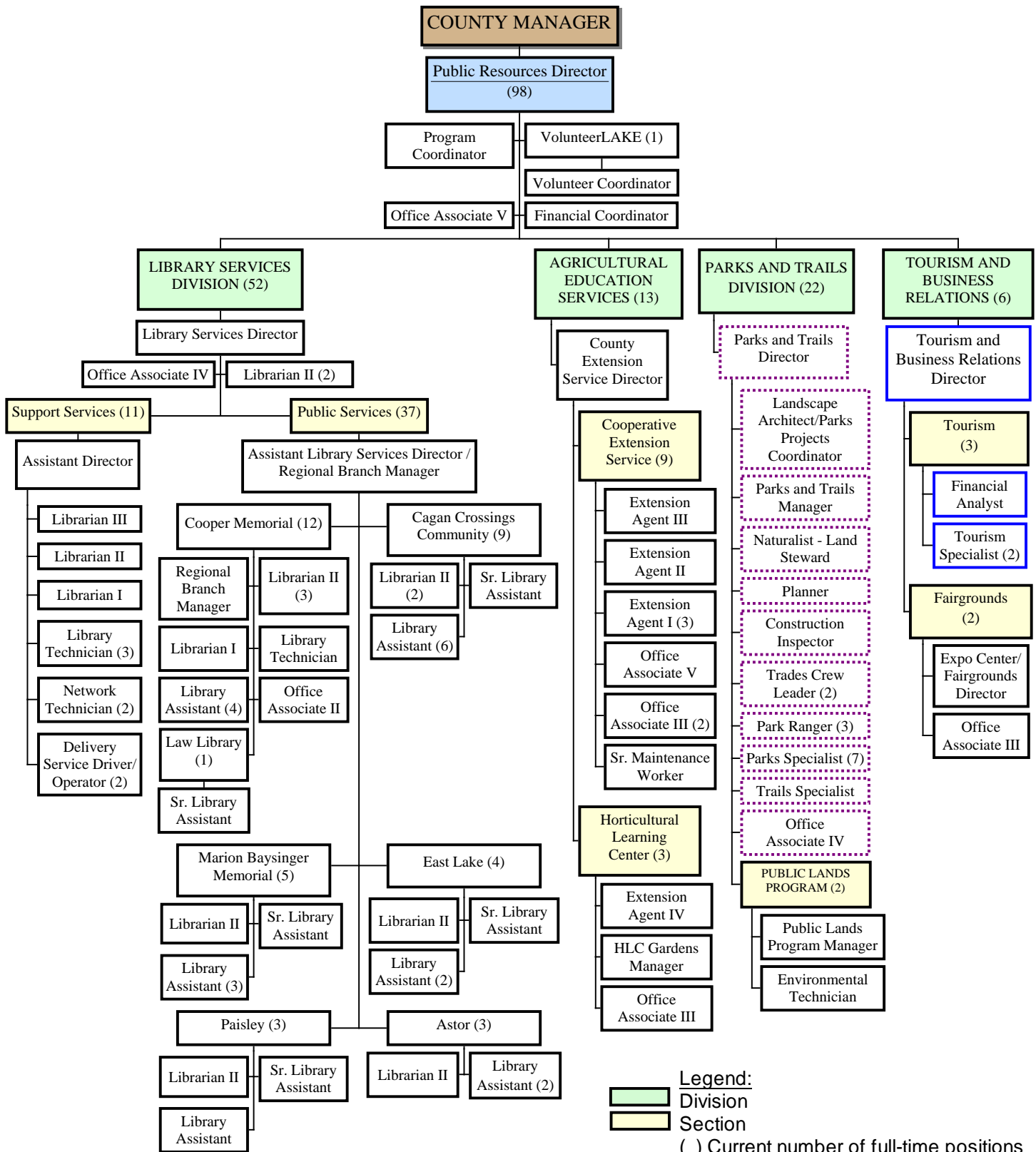
	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Administration	\$ 0	\$ 0	\$ 0	\$ 294,705
Agricultural Education Services	0	0	0	663,542
Library Services	0	0	0	5,497,602
Parks and Trails	0	0	0	3,832,127
Tourism and Business Relations	0	0	0	3,027,795
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 13,315,771
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 5,367,388
Operating	0	0	0	4,178,655
Capital Outlay	0	0	0	147,520
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 9,693,563
Capital Improvements	0	0	0	957,396
Debt Service	0	0	0	0
Grants and Aids	0	0	0	1,301,166
Transfers	0	0	0	605,726
Reserves	0	0	0	757,920
Total Operating Expenditures	0	\$ 0	\$ 0	\$ 13,315,771
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 13,315,771
Expenditures by Fund				
General	\$ 0	\$ 0	\$ 0	\$ 1,760,807
Fish Conservation	0	0	0	10,203
Library Impact Fee Trust	0	0	0	99,750
Library Services	0	0	0	5,397,852
MSTU - Parks Section	0	0	0	3,087,895
Parks Impact Fee Central District	0	0	0	7,410
Parks Impact Fee North District	0	0	0	17,385
Parks Impact Fee South District	0	0	0	12,825
Restricted Local Programs	0	0	0	122,500
Resort/Development Tax	0	0	0	2,799,144
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 13,315,771
Number of Full Time Positions	0	0	0	98
Number of Part Time Positions	0	0	0	39
Number of Full Time Equivalent Positions	0	0	0	110.6

Mission:

To provide and promote life enriching experiences that exceed expectations for Lake County residents and visitors.

Public Resources - Organization Chart

Fiscal Year 2009-10



Advisory Committees:
Public Lands Program: Public Land Acquisition Advisory Council
Parks and Trails: Parks, Recreation and Trails Advisory Board
Library Services: Library Services Advisory Board
Tourism and Business Relations: Arts and Cultural Alliance
 Historical Museum Advisory Committee
 Tourist Development Council

Legend:
 Division
 Section
 () Current number of full-time positions
Funding Sources:
 General Fund
 Parks MSTU Fund
 Resort Development Tax Fund

Department: Public Resources
Division: Administration

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 272,434
Operating	0	0	0	22,271
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 294,705
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 294,705
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 294,705
Expenditures by Fund				
General	\$ 0	\$ 0	\$ 0	\$ 294,705
Total Expenditures	0	\$ 0	\$ 0	\$ 294,705
Number of Full Time Positions	0	0	0	3
Number of Part Time Positions	0	0	0	1
Number of Full Time Equivalent Positions	0.0	0.0	0.0	3.5

Highlights:

Public Resources Administration provides support to four divisions in the Lake County organizational structure: Agricultural Education Services, Library Services, Parks and Trails, and Tourism and Business Relations. Administration also includes VolunteerLAKE, which promotes volunteerism and volunteer recognition within the County. VolunteerLAKE was previously budgeted in the Department of Community Services, Citizen Support Services division, see page F-17 for historical expenditures.

Personal Services for FY 2009-10 includes two full time positions in Administration: the Public Resources Director, and an Office Associate V; as well as a Volunteer Coordinator, and a part time Office Associate II for VolunteerLAKE.

In prior years this program was part of the Department of Community Services. Please see page F-15, for historical expenditures related to this program.

Department: Public Resources
Division: Agricultural Education Services

Expenditures/Positions	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 528,917
Operating	0	0	0	132,125
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 661,042
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	2,500
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 663,542
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 663,542
Expenditures by Fund				
General	0	0	0	663,542
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 663,542
Number of Full Time Positions	0	0	0	13
Number of Part Time Positions	0	0	0	2
Number of Full Time Equivalent Positions	0.0	0.0	0.0	14.0

Highlights:

The Agricultural Education Services Division includes the Cooperative Extension Office which provides research-based information and educational resources from the University of Florida through various workshops, seminars, individual consultations, newsletters, plant clinics and demonstrations. The Horticultural Learning Center also falls under this division and is an educational resource that supports programs in horticulture, gardening, landscape design and natural-resource management. The Discovery Gardens are a series of themed demonstration gardens designed to serve as a hands-on learning tool.

Personal Services reflects the elimination of one (1) Program Assistant position.

A savings of \$18,836 in operating expenditures is due primarily to producing newsletters, educational materials, and program materials electronically. Additional savings are attributed to reductions in travel expenses.

Grants and Aids includes funds spent for 4-H Club expenditures, including those for supplies from national headquarters, reference books, awards, and trophies.

The Horticultural Learning Center is under construction with an expected completion date of December 2009. The Center will be a 2,000 sq. ft. facility to house the horticultural support staff and provide areas for educational and gardening seminars.

In prior years this program was part of the Department of Community Services. Please see page F-16, for historical expenditures related to this program.

Department: Public Resources
Division: Library Services

Expenditures/Positions	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 2,815,355
Operating	0	0	0	792,597
Capital Outlay	0	0	0	10,000
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,617,952
Capital Improvements	0	0	0	516,397
Debt Service	0	0	0	0
Grants and Aids	0	0	0	1,293,342
Transfers	0	0	0	0
Reserves	0	0	0	69,911
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 5,497,602
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 5,497,602
Expenditures by Fund				
Library Impact Fee Trust	0	0	0	99,750
Library Services	0	0	0	5,397,852
Total Expenditures	0	\$ 0	\$ 0	\$ 5,497,602
Number of Full Time Positions	0	0	0	54
Number of Part Time Positions	0	0	0	19
Number of Full Time Equivalent Positions	0.0	0.0	0.0	61.7

Highlights:

The Library Services Division provides administration for six branch libraries and partners with nine member libraries.

Five positions were eliminated in FY 2009-10: an Assistant Library Services Director position, and a Library Technician position at Library Services; a Librarian I position at Cagan Crossings; a Library Assistant position at Astor; and a Library Assistant position at Paisley.

The grand opening of the new Cooper Memorial Library was September 25, 2009. This 50,000 square foot facility offers wireless computer access, and state-of-the-art reference and resources. The community will enjoy full library services, including general access to computers, a 6,000 square foot children's section and a separate area for teenagers. The library is a partnership project of Lake-Sumter Community College (LSCC), the Lake County Board of County Commissioners (LCBCC) and the University of Central Florida (UCF).

The net reduction in operating expenditures for FY 2009-10 is \$1,507,769. Of this amount, \$1,193,592 in aid to libraries was moved from Operating to Grants and Aids. Additional reductions include; lower library automation system and network maintenance costs, fewer expenses associated with the Books by Mail program due to limiting the program to citizens who are homebound, and removing the Clermont Library lease and associated utilities as a result of partnering with UF and LSCC for the Cooper Memorial Library.

Capital Outlay includes \$10,000 in automation system equipment, upgrades, and network enhancements. The Capital Improvements budget includes \$247,356 for books and other library materials, and \$269,041 for periodicals, subscriptions, and on-line databases.

The General Fund transfer to fund Library Services for FY 2009-10 is \$4,247,155 which represents a \$509,532 decrease from the FY 2008-09 Adopted budget. Contributions are received from Polk and Osceola Counties to help fund the Cagan Crossing Library, the total contribution for FY 2009-10 is \$334,454.

In prior years this program was part of the Department of Community Services. Please see page F-19 for historical expenditures related to this program.

Department: Public Resources
Program: Parks and Trails

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 1,142,336
Operating	0	0	0	1,781,876
Capital Outlay	0	0	0	137,520
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,061,732
Capital Improvements	0	0	0	440,999
Debt Service	0	0	0	0
Grants and Aids	0	0	0	5,324
Transfers	0	0	0	245,469
Reserves	0	0	0	78,603
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,832,127
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,832,127
Expenditures by Fund				
General	\$ 0	\$ 0	\$ 0	\$ 581,409
Fish Conservation	0	0	0	10,203
MSTU - Parks Section	0	0	0	3,087,895
Parks Impact Fee Central District	0	0	0	7,410
Parks Impact Fee North District	0	0	0	17,385
Parks Impact Fee South District	0	0	0	12,825
Restricted Local Programs	0	0	0	115,000
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,832,127
Number of Full Time Positions	0	0	0	22
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	22.0

Highlights:

In prior years this program was reported as two separate divisions within the Department of Public Works. In FY 2009-10, the Public Lands Program was combined with Parks and Trails, and moved to the Department of Public Resources as the Parks and Trails Division. For historical expenditures see Parks and Trails, page F-138; and Public Lands Program, page F-139.

In 2005, the Public Lands Program was approved by the BCC and created to preserve natural areas and open spaces from overdevelopment, provide parks and trails, and provide connectivity of natural habitats through the creation of enhanced wildlife corridors. The funds to purchase the properties were obtained through the issuance of general obligation bonds. The FY 2009-10 Budget provides \$355,630 in General Fund dollars for management of these properties for surveys, environmental assessments (tortoise), permits, burn prescriptions, archaeological assessments, invasive/exotic plant removal, grove and trail maintenance, water quality testing, reduction of overgrown vegetation and establishment of fire-lines at all of the acquired environmentally sensitive lands.

The Parks and Trails program develops and maintains County parks, recreation sites, trails and boat ramps for the citizens of Lake County. Funding for the Parks and Trails program comes from several sources. All Parks and Trails salaries and benefits are paid from the MSTU - Parks Section Fund. One (1) new Park Specialist position was added in FY 2008-09, and one (1) new Park Specialist position was added in FY 2009-10. In addition, one (1) Planner position that was previously funded by the County Transportation Trust Fund (CTT), and reporting to the Parks and Trails division has been moved to Parks and Trails and is now funded from the MSTU - Parks Section Fund.

Maintenance of the County's parks represents the major operating expense for FY 2009-10, and is reflected in the \$653,548 budgeted for grounds maintenance at 26 parks (916.43 acres), 15 boat ramps, 9 miles of paved trails, 17 miles of unpaved trails, 146 miles of Blueway, and 8 cemeteries. This includes mowing, weeding, edging, trash pick-up, pressure cleaning/washing playgrounds, fencing and site furnishings, repair/replace fencing, railing and gates, chemical lawn service, and fire ant treatment. An additional \$130,000 is budgeted for electrical, plumbing and playground equipment repair/replacement. Vehicle repairs and maintenance accounts for another \$25,000, and clay/sand/mulch for ball fields, infields and tracks at many of the parks is budgeted at \$140,000. Parks and Trails has budgeted \$5,324 for the Wildlife Cooperative Extension Agreement for Phase II of the Scrub Habitat Restoration - PEAR Park Association.

New for FY 2009-10, Operating Expenditures include the costs associated with the leased facility at 31150 Industry Drive in Tavares that Parks and Trails occupies. The lease for this facility along with the associated telecommunication charges are budgeted 50%/50% between the Funding and Production division in Public Works, and the Parks and Trails division. Prior to FY 2009-10 these charges were budgeted in the General Fund. For historical information see page F-138.

FY 2009-10 Capital Outlay includes \$100,000 to purchase two (2) replacement Bahia grass mowers for E. Lake and Ferndale parks, and three (3) new Bahia grass mowers for Astor, P.E.A.R. and the North Lake Community (NLCP) parks. There is also \$37,520 to purchase one (1) replacement and three (3) new bobcats for E. Lake, Ferndale, NLCP and P.E.A.R. parks.

Department: Public Resources
Division: Tourism and Business Relations

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 608,346
Operating	0	0	0	1,449,786
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 2,058,132
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	360,257
Reserves	0	0	0	609,406
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,027,795
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,027,795
Expenditures by Fund				
General	\$ 0	\$ 0	\$ 0	\$ 221,151
Resort/Development Tax	0	0	0	2,799,144
Restricted Local Programs	0	0	0	7,500
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 3,027,795
Number of Full Time Positions	0	0	0	6
Number of Part Time Positions	0	0	0	17
Number of Full Time Equivalent Positions	0.0	0.0	0.0	9.4

Highlights:

In prior years this program was reported as four separate divisions within the Department of Tourism and Business Relations. In FY 2009-10, Tourism and Business Relations, the Expo Center/Fairgrounds, Historical Museum, and Lake County Arts and Cultural Alliance were combined and moved to the Department of Public Resources as the Tourism and Business Relations Division. For historical expenditures, please see Tourism and Business Relations, page F-149; Lake County Arts and Cultural Alliance, page F-150; Expo Center/Fairgrounds, page F-151; and Historical Museum, page F-152.

Tourism and Business Relations develops and increases funding from the Resort Tax collections by reaching out to Lake County businesses and event planners to increase the number of events and to encourage event providers to increase the number of event days, which results in higher hotel/motel occupancy rates, and increased collections. The operating budget includes \$1.07 million for promotional activities supporting an increase in event days.

Resort Tax revenue has declined steadily due to the current economic downturn, as more tourists limit vacation and travel. The Department is monitoring revenue collections and has developed a strategy to reduce expenditures based on declining revenues. This includes drastically reducing expenditures for traditional advertising media, i.e. print, radio and television in exchange for less expensive electronic advertising media.

The division partners with the United Chambers and Chamber Alliance to educate the business community. Partnering with the local ARC organization supports job training and retention for disabled citizens through the Disabled Jobs Growth Incentive (JGI) program. There is no new funding for the JGI program in FY 2009-10.

The Expo Center is the largest multi-purpose facility in Lake County and hosts various special events, including a weekly Farmers' Market, and the annual Lake County Fair. The Expo Center and Fairgrounds depend heavily on marketing materials produced through Lake County Document Services. Brochures, directories, and user surveys are distributed to users as a means to increase user fee revenue. There is \$224,504 in revenue budget in FY 2009-10 from rental fees.

Funding for the Lake County Historical Museum was eliminated in FY 2009-10. In Non-Departmental, \$20,000 was budgeted for The Lake County Historical Society to manage exhibit materials and artifacts. See Non-Departmental, page F-177 for expenditures.

One (1) part time Office Associate I position, the Museum Director/Curator, and two (2) part time Welcome Center Worker positions were eliminated in FY 2009-10. Four (4) Security Guard positions classified as "temporary" have been removed from the part time position count in FY 2009-10.

Transfers in the FY 2009-10 budget include the second of four \$250,000 loan repayments to the Christopher C. Ford Commerce Park Fund for the \$1 million contribution for the Sports Complex at LSCC. The balance is a transfer to the General Fund for administrative support.

There are four (4) positions located in Information Outreach that are funded 50% with Resort Development Tax. These positions are reflected in the Information Technology budget for FY 2009-10, page F-90. In prior years, Information Outreach was a separate department, see page F-83 for FY 2007-08 and FY 2008-09 expenditures.

Public Resources

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Agricultural Education Services</u>			
Extension and Horticultural Learning Center:			
Educational opportunities for citizen participation	542	500	520
<u>Library Services</u>			
Branch library circulation	873,917	925,000	971,250
Items cataloged	16,690	15,855	15,000
Public access computer sessions at branch libraries	191,503	191,503	250,000
Patrons registered per year at branch libraries	12,958	10,000	11,000
Books-by-Mail	11,481	13,500	4,455
<u>VolunteerLAKE</u>			
Background checks completed by new volunteers	144	180	180
Volunteer based community leadership, capacity building development/trainings re:disaster, neighboring and social service issues	850	900	990
<u>Parks and Trails</u>			
Parks and Boat Ramps - Repair/Upgrade/Maintain (Acres)	1,000	1,000	1,200
Trails - Repairs/Maintain (Miles)	32	40	50
5 Year Sidewalk Construction Plan (feet)	N/A	34,760	34,760
Blueways - Repair/Maintain (Miles)	135	146	156
Completing property improvements/infrastructure	0	0	3
Develop Management Plans for Acquired Properties	0	6	12
Implement Management Plans for Acquired Properties	0	6	12
Open acquired properties to the public	0	0	1-3
<u>Tourism and Business Relations</u>			
Lake County Arts and Cultural Alliance:			
Surveys completed of local arts audiences for economic impact of cultural activities in the County	0	0	0
Training for arts and cultural organizations	0	2	2
Special sections in publications to support arts organizations	2	2	2
Tourism:			
Community events sponsored or assisted	200	125	125
Quarterly Events Guides produced and distributed	330,000	300,000	300,000
Tourism trainings held (seminars for tourism vendors in Lake County)	1	1	1

FY 2009-10 Capital Outlay

Fund/Department/Division/Section	Org Code	CRC	New	Replacement	Total Cost
<u>County Library System - 1900</u>					
<u>Public Resources</u>					
Library Services					
State Aid to Libraries 09/10					
1 Automation System Equipment Upgrades/Network Enhancements	2038610	LIB-1001	\$ 10,000	\$ 0	\$ 10,000
			\$ 10,000	\$ 0	\$ 10,000
Total County Library System			\$ 20,000	\$ 0	\$ 10,000
<u>MSTU - Parks Section - 1231</u>					
<u>Public Resources</u>					
Parks and Trails					
Parks Services					
East Lake Park					
1 Ballfield Mower w/attachments	5052200	PROJECT 00001	\$ 0	\$ 20,000	\$ 20,000
1 Utility Vehicle, 4-wheel drive	5052200	PROJECT 00001	9,380	0	9,380
Ferndale Preserve					
1 Ballfield Mower w/attachments	5052200	PROJECT 00001	0	20,000	20,000
1 Utility Vehicle, 4-wheel drive	5052200	PROJECT 00001	9,380	0	9,380
Astor Park					
1 Ballfield Mower w/attachments	5052200	PROJECT 00001	20,000	0	20,000
PEAR Park					
1 Ballfield Mower w/attachments	5052200	PROJECT 00001	20,000	0	20,000
1 Utility Vehicle, 4-wheel drive	5052200	PROJECT 00001	9,380	0	9,380
North Lake Park					
1 Ballfield Mower w/attachments	5052200	PROJECT 00001	20,000	0	20,000
1 Utility Vehicle, 4-wheel drive	5052200	PROJECT 00001	0	9,380	9,380
			\$ 88,140	\$ 49,380	\$ 137,520
Total MSTU - Parks Section			\$ 88,140	\$ 49,380	\$ 137,520
Total ALL Funds			\$ 108,140	\$ 49,380	\$ 147,520

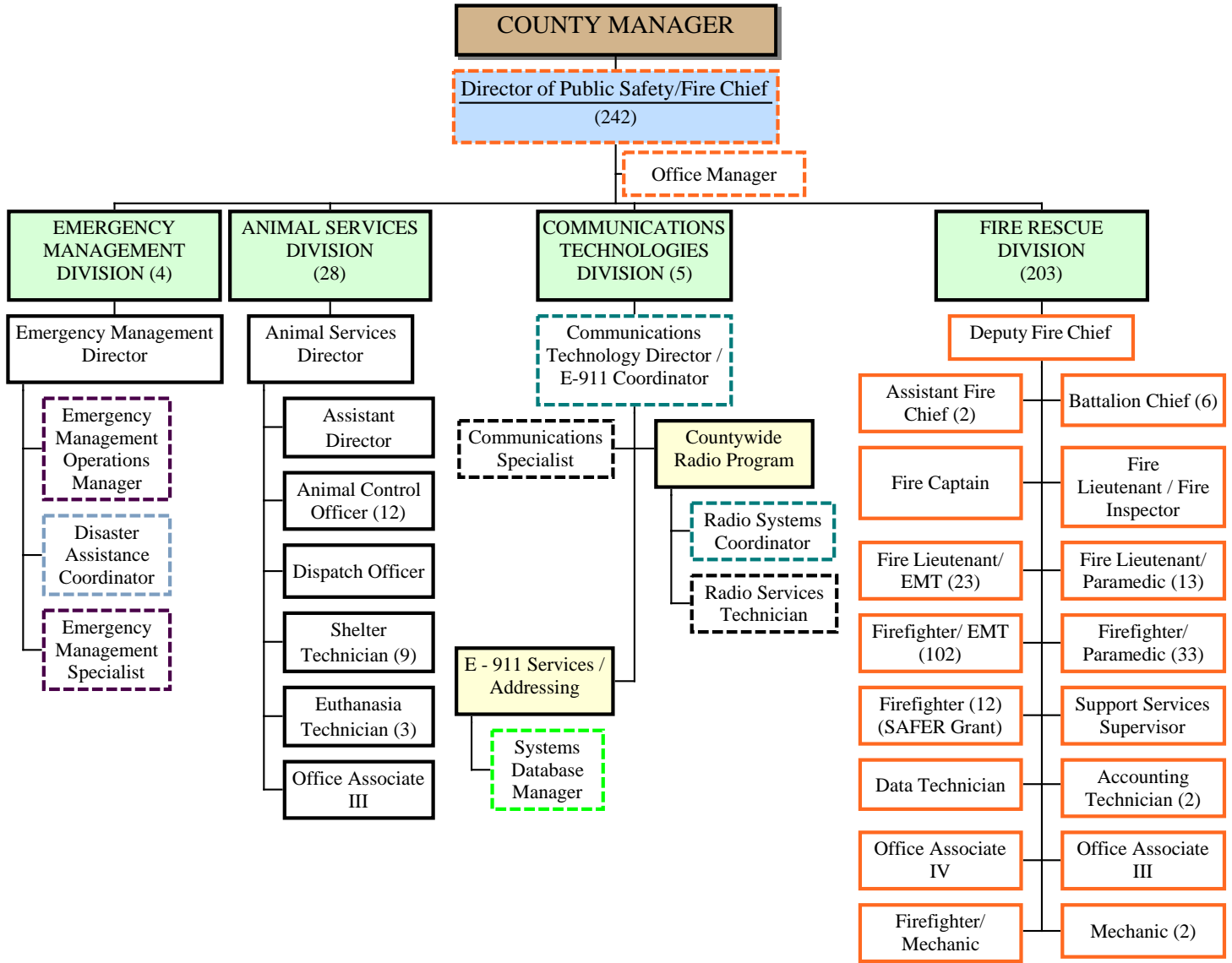
Public Safety

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Administration	\$ 787,611	\$ 74,715	\$ 73,020	\$ 54,107
Animal Services	1,868,652	1,821,225	1,685,347	1,672,325
Communication Technologies	24,411,825	6,127,161	17,412,241	5,324,465
Emergency Management	474,645	450,115	529,223	1,620,198
Fire Rescue	23,940,234	25,002,049	23,318,510	22,729,673
Total Expenditures	\$ 51,482,967	\$ 33,475,265	\$ 43,018,341	\$ 31,400,768
Expenditures by Category				
Personal Services	\$ 18,175,673	\$ 17,713,812	\$ 17,654,776	\$ 17,970,653
Operating	5,079,790	5,596,516	5,990,560	5,690,915
Capital Outlay	26,382,336	4,541,889	15,612,855	188,900
Subtotal Operating Expenditures	\$ 49,637,799	\$ 27,852,217	\$ 39,258,191	\$ 23,850,468
Capital Improvements	0	0	0	1,376,815
Debt Service	28,809	0	0	0
Grants and Aids	103,264	136,734	2,218,124	348,214
Transfers	1,713,096	1,553,645	1,542,026	1,613,774
Reserves	0	3,932,669	0	4,211,497
Total Operating Expenditures	\$ 51,482,967	\$ 33,475,265	\$ 43,018,341	\$ 31,400,768
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 51,482,967	\$ 33,475,265	\$ 43,018,341	\$ 31,400,768
Expenditures by Fund				
General	\$ 26,577,052	\$ 3,647,780	\$ 16,091,086	\$ 3,085,177
Animal Shelter Sterilization	54,962	159,244	89,310	192,534
County Fire Rescue	22,072,399	22,015,471	20,186,001	21,879,005
Emergency 911	991,055	4,716,192	3,663,122	4,216,569
Fire Services Impact Fee	1,787,499	2,936,578	2,988,822	800,668
Federal/State Grants	0	0	0	1,226,815
Total Expenditures	\$ 51,482,967	\$ 33,475,265	\$ 43,018,341	\$ 31,400,768
Number of Full Time Positions	230	234	234	242
Number of Part Time Positions	2	2	2	2
Number of Full Time Equivalent Positions	231.2	235.2	235.2	243.2

Mission:

To protect the lives and property of the citizens of Lake County by providing services to the public around the clock, every day of every year, regardless of external hazards or circumstances. The Department of Public Safety serves a vital role in providing and coordinating life saving services, critical incident response to fires, specialized rescue operations, hazardous materials incidents, emergency management and disaster mitigation, and animal services dealing with livestock, domestic animals, and wildlife.

Public Safety Organization Chart Fiscal Year 2009-10



Legend:

 Division

 Section

() Current number of full-time positions

Funding Sources:

 General Fund

 County Fire Rescue

 General Fund (25%), County Fire Rescue (75%)

 General Fund (70%), Emergency 911 (30%)

 General Fund (50%), Emergency 911 (50%)

 General Fund (30%), Emergency 911 (70%)

 General Fund (50%), Emergency Management Trust Fund Grant (50%)

 Emergency Management Trust Fund Grant (70%), State Homeland Security Grant (30%)

Department: Public Safety
Program: Administration

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 68,101	67,365	68,070	50,247
Operating	7,216	7,350	4,950	3,860
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 75,316	\$ 74,715	\$ 73,020	\$ 54,107
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	712,295	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 787,611	\$ 74,715	\$ 73,020	\$ 54,107
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 787,611	\$ 74,715	\$ 73,020	\$ 54,107
Expenditures by Fund				
General	\$ 787,611	\$ 74,715	\$ 73,020	\$ 54,107
Total Expenditures	\$ 787,611	\$ 74,715	\$ 73,020	\$ 54,107
Number of Full Time Positions	2	0.75	0.5	0.5
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	2.0	0.75	0.50	0.5

Highlights:

Administration is the managerial division of the Department of Public Safety. Its purpose is to coordinate the smooth and efficient operation of all components and programs within the Public Safety Department.

Public Safety Administration contains the salary and benefits for the Public Safety Director/Fire Chief and the Public Safety Office Manager. The FY 2009-10 budget increases the allocation of the salary and benefits for the Office Manager to the Fire Rescue division from 50% to 75% to more accurately reflect work effort. In addition, 75% of the Fire Chief's salary and benefits are currently charged to the Fire Rescue fund.

Department: Public Safety
Program: Animal Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 1,384,166	\$ 1,344,781	\$ 1,330,976	\$ 1,195,968
Operating	360,401	405,700	354,371	367,323
Capital Outlay	124,085	0	0	0
Subtotal Operating Expenditures	\$ 1,868,652	\$ 1,750,481	\$ 1,685,347	\$ 1,563,291
Capital Improvements	0	0	0	
Debt Service	0	0	0	
Grants and Aids	0	0	0	
Transfers	0	0	0	
Reserves	0	70,744	0	109,034
Total Operating Expenditures	\$ 1,868,652	\$ 1,821,225	\$ 1,685,347	\$ 1,672,325
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,868,652	\$ 1,821,225	\$ 1,685,347	\$ 1,672,325
Expenditures by Fund				
General	\$ 1,813,689	\$ 1,661,981	\$ 1,596,037	\$ 1,479,791
Animal Shelter Sterilization Fund	54,962	159,244	89,310	192,534
Total Expenditures	\$ 1,868,652	\$ 1,821,225	\$ 1,685,347	\$ 1,672,325
Number of Full Time Positions	30	30	30	28
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	30.0	30.0	30.0	28.0

Highlights:

Lake County's Animal Services Division provides for public safety, animal welfare and enforces state statutes and local ordinances. The division promotes responsible pet ownership, reunites lost pets with their families and helps people select a new family pet. Animal Services is the countywide receiving facility for housing strays, animals in quarantine, court cases and unwanted domestic animals.

In FY 2008-09 Animal Services provided full services to eleven municipalities with the addition of Clermont and all unincorporated areas of Lake County. Animal Control Officers responded to 14,421 requests for service and issued 704 citations for violations to the County ordinance. Shelter Operations had more than 32,000 visitors to the facility and cared for 17,439 animals. Dispatchers fielded more than 30,000 telephone inquiries, averaging a call for service every four minutes during normal business hours. Animal Services is committed to providing a safe community and quality service to Lake County's citizens, while attempting to reduce its budget during these tough economic times.

The FY 2009-10 budget for the Animal Services division includes several reductions to operating expenditures in an effort to streamline operations. Professional Services, which includes emergency vet treatment, vaccines, rabies, neglect/cruelty and euthanasia, has been reduced from \$10,000 to \$2,500. Neutering Charges, which includes mandatory sterilization of animals per F.S. 823.15, has been reduced from \$10,000 to \$2,000 due to the in-house vet clinic program. Travel and Per Diem, which includes funding for certification of officers and euthanasia assistants has been reduced from \$3,000 to \$1,400. Finally, Other Current Charges and Obligations, which includes the processing fees charged for citations has been reduced from \$8,000 to \$5,000.

Personal Service changes for FY 2009-10 include the elimination of a Dispatch Officer and an Animal Control Officer.

Department: Public Safety
Program: Communications Technologies

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 413,461	430,958	429,180	478,867
Operating	1,241,653	1,844,972	2,626,606	1,577,813
Capital Outlay	22,625,845	1,689,168	12,168,530	2,000
Subtotal Operating Expenditures	\$ 24,280,959	\$ 3,965,098	\$ 15,224,316	\$ 2,058,680
Capital Improvements		0	0	0
Debt Service	28,809	0	0	0
Grants and Aids	71,187	136,734	2,156,925	338,214
Transfers	30,870	31,000	31,000	105,000
Reserves	0	1,994,329	0	2,822,571
Total Operating Expenditures	\$ 24,411,825	\$ 6,127,161	\$ 17,412,241	\$ 5,324,465
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 24,411,825	\$ 6,127,161	\$ 17,412,241	\$ 5,324,465
Expenditures by Fund				
General	\$ 23,420,771	\$ 1,410,969	\$ 13,749,119	\$ 1,107,896
Emergency 911 Fund	991,055	4,716,192	3,663,122	4,216,569
Total Expenditures	\$ 24,411,825	\$ 6,127,161	\$ 17,412,241	\$ 5,324,465
Number of Full Time Positions	7	7	7	5
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	7.0	7.0	7.0	5.0

Highlights:

Communications Technologies operates and maintains the countywide Radio Program, Lake County's enhanced Emergency 911 system database and emergency telephone calling technologies, and oversees cable television franchise contracts. In addition, the Division provides technical support for Countywide Radio System users, Public Safety 9-1-1 Answering Points (PSAP) within the County, and monitors the fees, revenues, and billing for the support of the same among the municipalities, cable companies and Lake County.

Revenues and expenditures for FY 2008-09 included approximately \$3.6 million in one time federal grants that are not included in the FY 2009-10 budget.

Approximately \$9.2 million in funding for the 800MHz system was carried forward from FY 2007-08 into FY 2008-09. This project was completed in FY 2008-09.

Personal Services also includes the deletion of the Communications Systems Director position and the relocation of the Database Coordinator position to Information Technology - GIS. The billing and technical support function for the County's cellular telephone service has also been relocated to Information Technology - Telecommunications.

Department: Public Safety
Program: Emergency Management

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 353,242	\$ 339,642	\$ 342,035	\$ 318,704
Operating	98,083	101,973	160,188	121,679
Capital Outlay	23,321	8,500	0	3,000
Subtotal Operating Expenditures	\$ 474,645	\$ 450,115	\$ 502,223	\$ 443,383
Capital Improvements	0	0	0	1,176,815
Debt Service	0	0	0	0
Grants and Aids	0	0	27,000	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 474,645	\$ 450,115	\$ 529,223	\$ 1,620,198
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 474,645	\$ 450,115	\$ 529,223	\$ 1,620,198
Expenditures by Fund				
General	\$ 474,645	\$ 450,115	\$ 529,223	\$ 443,383
Federal/State Grants	0	0	0	1,176,815
Total Expenditures	\$ 474,645	\$ 450,115	\$ 529,223	\$ 1,620,198
Number of Full Time Positions	4	4	4	4
Number of Part Time Positions	1	1	1	1
Number of Full Time Equivalent Positions	4.6	4.6	4.6	4.6

Highlights:

The Emergency Management Division coordinates various public safety assets and resources to be utilized during times of declared local emergencies. This is accomplished through planning, public education and continuous refinement of emergency preparedness plans and programs as well as regularly scheduled practice drills including the activation of the Emergency Operations Center (EOC).

Emergency Management's focus for FY 2009-10 to maintain its current operational capabilities. This will be done by leveraging the General Fund allocation for the required local match to Federal grants. The Division will continue the current practice of using all funding allocations to prepare the County and community partners to respond to disasters, manage the recovery, and to provide citizens with information to be survivors in the event of a disaster.

In FY 2009-10 revenues for Emergency Management include approximately \$1.36 million in federal and state grants that are used to support program activities. Specifically, included is \$1,176,815 in grant funds designated for the design and engineering plans of the new Emergency Operations Center (EOC). These are federal funds which were awarded for this project in a prior year and were set to expire in May 2009. However, the award has been extended. The remaining \$183,629 in federal/state grants are budgeted as general fund revenue to offset Emergency Management operations.

Department: Public Safety
Program: Fire Rescue

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 15,956,704	15,531,066	15,484,515	15,926,867
Operating	3,372,438	3,236,521	2,844,445	3,620,240
Capital Outlay	3,609,085	2,844,221	3,444,325	183,900
Subtotal Operating Expenditures	\$ 22,938,227	\$ 21,611,808	\$ 21,773,285	\$ 19,731,007
Capital Improvements	0	0	0	200,000
Debt Service	0	0	0	0
Grants and Aids	32,076	0	34,199	10,000
Transfers	969,931	1,522,645	1,511,026	1,508,774
Reserves	0	1,867,596	0	1,279,892
Total Operating Expenditures	\$ 23,940,234	\$ 25,002,049	\$ 23,318,510	\$ 22,729,673
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 23,940,234	\$ 25,002,049	\$ 23,318,510	\$ 22,729,673
Expenditures by Fund				
General	80,335	50,000	143,687	0
County Fire Rescue	\$ 22,072,399	\$ 22,015,471	\$ 20,186,001	\$ 21,879,005
Fire Services Impact Fee Trust	1,787,499	2,936,578	2,988,822	800,668
Federal/State Grants	0	0	0	50,000
Total Expenditures	\$ 23,940,234	\$ 25,002,049	\$ 23,318,510	\$ 22,729,673
Number of Full Time Positions	187	192.25	192.50	204.5
Number of Part Time Positions	1	1	1	1
Number of Full Time Equivalent Positions	187.6	192.85	193.10	205.1

Highlights:

Lake County Fire Rescue protects close to 200,000 County residents and visitors in an area covering approximately 1,100 square miles utilizing a career staff of firefighter/EMTs and firefighter/Paramedics. The Fire Rescue Division responds to emergencies that threaten life and property daily. Fire Rescue operates 20 fire stations strategically located throughout Lake County that serve both urban and rural areas. Fire Rescue is divided into two branches. The Administrative branch performs many of the central, core functions necessary to support the smooth operation of a large fire rescue agency including emergency medical services, education and training and support services. The Operations branch includes the personnel trained in firefighting and special operations, the vehicle-fleet services and fire-loss prevention.

During FY 2008-09 the Fire Rescue Division opened a fire station in the Harbor Hills area. Throughout much of the year, most of the division's attention was focused on making significant operational changes to reduce spending and maintain a no-growth plan. Mutual and automatic aid agreements were completed with Reedy Creek, Polk County, Osceola County and Orange County, and agreements were updated with the City of Groveland and the City of Mascotte. Fire Rescue established its Juvenile Firesetters Intervention Program, and assisted in helping 42 at-risk children.

In FY 2008-09, as a result of legal challenges to the use of fire assessment fees to cover Emergency Medical Services (EMS), the Fire Assessment Rate, which funds the majority of Fire Rescue's budget, was reduced from \$197 to \$175. The rate will remain a \$175 for FY 2009-10 and is assessed against households in unincorporated Lake County, Astatula, Howey-in-the-Hills and Lady Lake.

Also in FY 2008-09 a new Fire/EMS MSTU of .3222 mills was levied to cover the cost of EMS services. That new millage rate was offset by a reduction to the general countywide millage and the public lands debt service millage. The Fire/EMS MSTU will remain at .3222 mills for FY 2009-10.

The Fire Rescue Division has applied for a \$3.9 million federal stimulus grant for the construction of three (3) new fire stations. The Altoona, Astatula and Paisley areas will benefit from this funding. The FY 2009-10 budget includes \$600,000 from fire impact fees to serve as match for the federal grant.

Lake County's Fire Rescue has been awarded a five year \$1,300,560 Staffing for Adequate Fire and Emergency Response (SAFER) grant. The SAFER grant awarded through the Federal Department of Homeland Security is designed to assist local governments by increasing their cadres of firefighters. The SAFER grant will be used to hire 12 new firefighters to serve in back fill positions. Having these back fill positions will assist the department in significantly reducing needed overtime. Once the new Paisley fire station is completed, these firefighters will be used to staff that station.

Public Safety

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Animal Services:</u>			
K9 and Feline vaccinations to lower disease incidence in the adoption program.	17,439	17,625	17,825
Rabies Vaccination Program	1,541	2,415	3,230
Supervisor review of all service requests within 7 days of completion to assess closure of each case and level of service provided.	14,421	15,525	15,715
<u>Communications Technologies/E911 Program:</u>			
Accumulated systems databases are processed monthly; Master Street Address Guide - E911 changes; Master Street Address List-Addressing program; Telephone numbers - E911 backup location; Special Needs Forms completed; Cable complaints handled; Communications Services Tax records processed; 9-1-1 calls handled by the Public Safety Answering Points (PSAPs); Wireless Program requests handled; and Reverse 911 records and maps processed.	2,301,007	2,829,098	2,920,098
<u>County-wide Radio Program</u>			
County-wide Radio Repair and Maintenance	1,100	3,000	5,000
<u>Emergency Management:</u>			
NOAA radios provided to at-risk citizens	210	145	145
Number of Emergency Shelters Managed	8	8	9
National Incident Management System (NIMS) trainings	500	510	500
<u>Fire Rescue:</u>			
Emergency call volume for Fire Rescue services	15,824	15,900	16,000
Continue to update Automatic Aid and Mutual Aid Agreements	2	3	3
Continue hours of professional training and staff development	22,740	28,000	28,500
Continue quality fleet repair and preventive maintenance	100	86	86

**Detail of Capital Outlay by Fund
FY 2009-10**

Fund/Department/Division/Section	Org code	CRC	New	Replacement	Total Cost
<u>General - Fund 0010</u>					
Public Safety					
<u>Hazardous Analysis</u>					
1 Undesignated Capital	2133130	EMHA-1001	\$ 3,000	\$ 0	\$ 3,000
			\$ 3,000	\$ 0	\$ 3,000
Total General			\$ 3,000	\$ 0	\$ 3,000
<u>Emergency 911 - Fund 1240</u>					
Public Safety					
<u>E-911</u>					
1 Machinery and Equipment	2145310	E911-1001	2,000	0	2,000
			\$ 2,000	\$ 0	\$ 2,000
Total Emergency 911			\$ 2,000	\$ 0	\$ 2,000
<u>Federal/State Grants - Fund 1300</u>					
Public Safety					
<u>Fire Rescue</u>					
1 Medical Equipment and Aid To Government Agencies	2134200	EMS-1001	40,000	0	40,000
			\$ 40,000	\$ 0	\$ 40,000
Total Federal/State Grants			\$ 40,000	\$ 0	\$ 40,000
<u>County Fire Rescue - Fund 1680</u>					
Public Safety					
<u>Fire Rescue</u>					
1 Lifepak Cardiac Monitor	2136300	FRD-1001	25,000	0	25,000
2 Extrication Tools	2136300	FRD-1002	40,000	0	40,000
4 Poly Water Tanks for Vehicles	2136300	FRD-1003	22,000	0	22,000
4 Vehicle Bed for Skid	2136300	FRD-1004	24,000	0	24,000
2 Diesel Pumps	2136300	FRD-1005	20,000	0	20,000
8 Hose Reels	2136300	FRD-1006	9,600	0	9,600
1 Foam System	2136300	FRD-1007	3,300	0	3,300
			\$ 143,900	\$ 0	\$ 143,900
Total County Fire Rescue			\$ 143,900	\$ 0	\$ 143,900
Total ALL FUNDS			\$ 188,900	\$ 0	\$ 188,900

Public Works

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Program				
Administrative Operations	\$ 4,178,895	\$ 3,602,292	\$ 1,226,904	\$ 2,181,245
Engineering Operations	3,918,879	2,870,353	2,514,399	2,040,863
Funding and Production	2,055,818	2,030,809	1,949,760	1,786,020
Parks and Trails	2,281,933	2,445,382	2,418,664	0
Public Lands Program	0	382,882	356,213	0
Road Operations	8,498,946	9,097,724	8,116,738	8,487,953
Capital Improvement	17,509,359	59,464,661	36,307,170	37,607,458
Total Expenditures	<u>\$ 38,443,829</u>	<u>\$ 79,894,103</u>	<u>\$ 52,889,848</u>	<u>\$ 52,103,539</u>
Expenditures by Category				
Personal Services	\$ 7,780,880	\$ 8,395,698	\$ 7,922,714	\$ 6,035,538
Operating	7,496,743	7,502,022	6,558,189	5,446,977
Capital Outlay	295,031	190,295	187,407	5,400
Subtotal Operating Expenditures	<u>\$ 15,572,653</u>	<u>\$ 16,088,015</u>	<u>\$ 14,668,310</u>	<u>\$ 11,487,915</u>
Capital Improvements	17,501,908	59,463,661	36,272,159	37,606,708
Debt Service	0	0	0	0
Grants and Aids	1,334,020	874,412	856,912	760,620
Transfers	4,035,248	1,069,967	1,092,467	749,666
Reserves	0	2,398,048	0	1,498,630
Total Operating Expenditures	<u>\$ 38,443,829</u>	<u>\$ 79,894,103</u>	<u>\$ 52,889,848</u>	<u>\$ 52,103,539</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 38,443,829</u>	<u>\$ 79,894,103</u>	<u>\$ 52,889,848</u>	<u>\$ 52,103,539</u>
Expenditures by Fund				
County Transportation Trust (CTT)	\$ 12,950,978	\$ 14,513,028	\$ 13,613,404	\$ 14,281,987
Federal/State Grants	0	0	0	7,214,845
Fish Conservation	1,050	96,569	93,242	0
General	6,077,742	4,413,787	1,997,195	0
MSTU - Parks Section	909,017	2,297,342	2,311,226	0
MSTU - Roads Section	476,316	2,003,447	1,803,694	1,741,346
MSTU - Stormwater Section	3,855,858	8,585,753	10,147,891	1,639,852
Parks Impact Fee - Central District	204,016	247,968	90,390	0
Parks Impact Fee - North District	66,364	83,600	219,220	0
Parks Impact Fee - South District	76,541	444,704	797,918	0
Road Impact Fees - District 1	131,834	2,160,901	39,904	1,940,000
Road Impact Fees - District 2	2,271,676	16,207,924	6,998,126	9,378,223
Road Impact Fees - District 3	5,246,732	14,425,841	5,700,252	9,162,000
Road Impact Fees - District 4	1,925,843	3,157,213	979,304	1,209,284
Road Impact Fees - District 5	2,976,693	4,193,500	4,913,815	1,446,002
Road Impact Fees - District 6	1,273,168	7,062,526	3,184,267	4,090,000
Total Expenditures	<u>\$ 38,443,829</u>	<u>\$ 79,894,103</u>	<u>\$ 52,889,848</u>	<u>\$ 52,103,539</u>

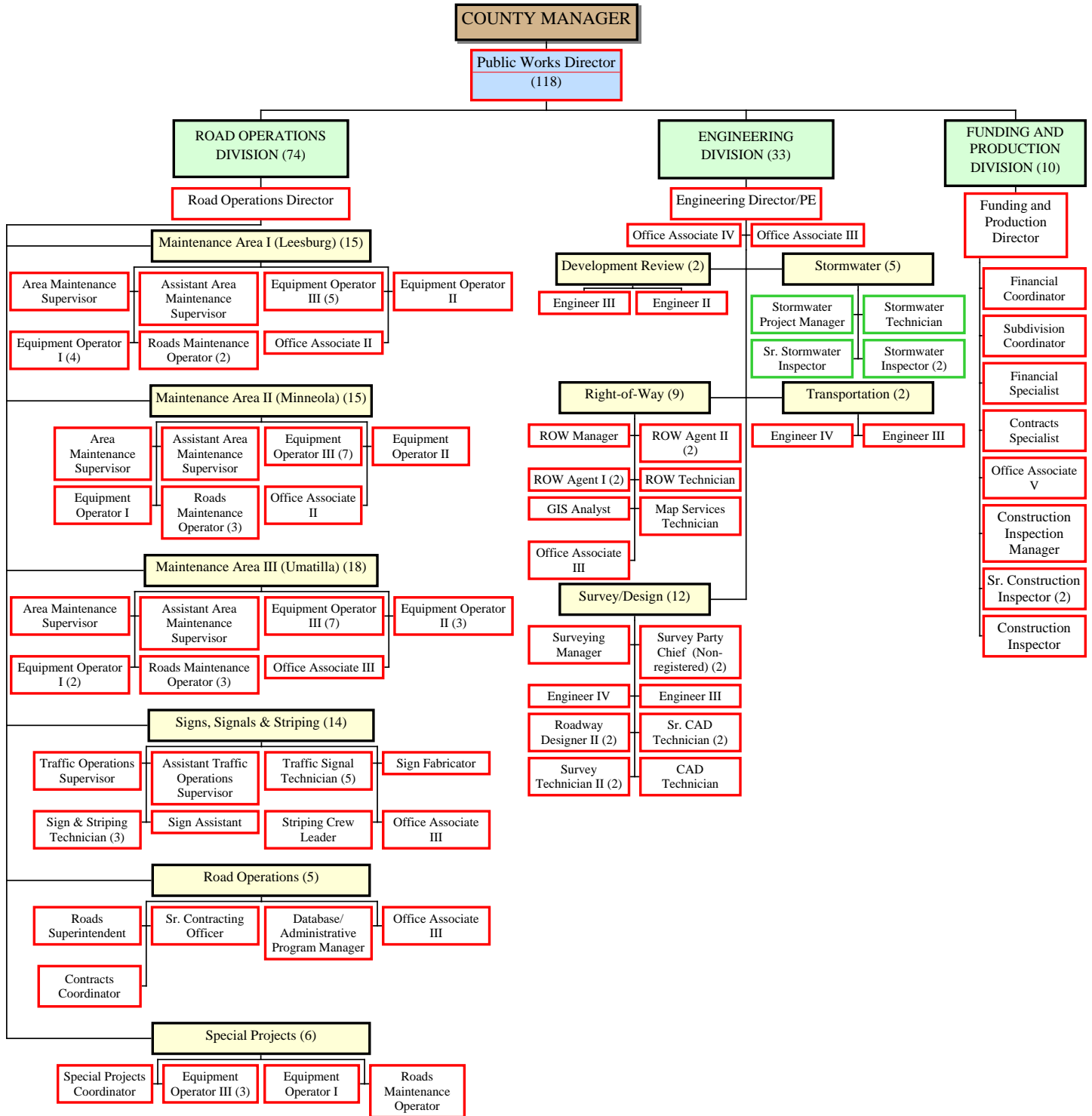
Number of Full Time Positions	156	151	152	118
Number of Part Time Positions	2	2	2	0
Number of Full Time Equivalent Positions	157.2	152.2	153.2	118.0

Mission:

To provide timely services in a courteous and fiscally responsible manner to include planning, construction and maintenance of roads. To provide for the planning, design and construction of water quality related stormwater improvements and to monitor and regulate discharges and land disturbing activities that could affect the quality of system of nearby receiving waters.

For FY 2009-10 the Parks and Trails Division along with the Public Lands Section have been moved to the new Department of Public Resources. For FY 2009-10 data see page F-112.

Public Works Organization Chart Fiscal Year 2009-10



- Legend:**
- Division
 - Section
 - () Current number of full-time positions
- Funding Sources:**
- County Transportation Trust
 - MSTU - Stormwater Section

Department: Public Works
Program: Administrative Operations

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	299,575	311,730	311,890	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 299,575	\$ 311,730	\$ 311,890	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	3,879,320	892,514	915,014	682,615
Reserves	0	2,398,048	0	1,498,630
Total Operating Expenditures	\$ 4,178,895	\$ 3,602,292	\$ 1,226,904	\$ 2,181,245
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 4,178,895	\$ 3,602,292	\$ 1,226,904	\$ 2,181,245
Expenditures by Fund				
County Transportation Trust (CTT)	\$ 622,151	\$ 1,115,859	\$ 595,910	\$ 1,948,192
Fish Conservation	1,050	850	850	0
General	3,232,575	311,730	311,890	0
MSTU - Parks Section	37,950	343,819	137,950	0
MSTU - Road Section	37,810	300,325	100,325	53,223
MSTU - Stormwater Section	247,359	1,529,709	79,979	179,830
Total Expenditures	\$ 4,178,895	\$ 3,602,292	\$ 1,226,904	\$ 2,181,245

Highlights:

Administrative Operations includes the reserves and administrative fees for all funds pertaining to Public Works.

For FY 2009-10 the expenditures associated with the leased facilities that Public Works occupies, of which there are two locations, 437 Ardice Avenue in Eustis, (houses the Public Works Department) and 31150 Industry Drive in Tavares (houses the Engineering division) have been moved to the Funding and Production division. See page F-136 for FY 2009-10 budgetary information.

Department: Public Works
Program: Engineering Operations

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 1,658,057	\$ 2,085,568	\$ 1,771,154	\$ 1,420,453
Operating	2,053,071	615,882	572,275	499,273
Capital Outlay	28,762	31,295	33,362	5,400
Subtotal Operating Expenditures	\$ 3,739,890	\$ 2,732,745	\$ 2,376,791	\$ 1,925,126
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	61,170	80,620	80,620	80,620
Transfers	117,819	56,988	56,988	35,117
Reserves	0	0	0	0
Total Operating Expenditures	\$ 3,918,879	\$ 2,870,353	\$ 2,514,399	\$ 2,040,863
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 3,918,879	\$ 2,870,353	\$ 2,514,399	\$ 2,040,863
Expenditures by Fund				
County Transportation Trust (CTT)	\$ 1,677,769	\$ 2,252,831	\$ 1,846,430	\$ 1,585,841
MSTU - Stormwater Section	2,241,110	617,522	667,969	455,022
Total Expenditures	\$ 3,918,879	\$ 2,870,353	\$ 2,514,399	\$ 2,040,863
Number of Full Time Positions	42	40	40	33
Number of Part Time Positions	1	1	1	0
Number of Full Time Equivalent Positions	42.5	40.5	40.5	33.0

Highlights:

The Engineering Division supports growth-related road construction by providing design, rights-of-way, surveying, development review, traffic studies and stormwater modifications and upgrades. The Survey/Design Section is responsible for all types of technical work concerning highway construction including project design and permitting, graphics and drafting. The Right-of-Way Section performs all research work pertaining to road construction and county owned property. The Transportation Section conducts traffic counts, studies and capacity analysis which determine placement of traffic signs and signals, speed limits, and turn lane configurations. Stormwater oversees drainage and floodplain management and works with consultants to complete basin studies and construct improvements to the County's drainage infrastructure. Finally, the Development Review Section reviews all new development and commercial site plans.

In Personal Services, the Engineering Division charges back a portion of its payroll towards various road and stormwater projects in order to capture those costs in the project for later analysis. The Adopted FY 2008-09 budget included \$ 600,000 for these chargebacks, and it is estimated for FY 2008-09 that figure will increase to \$ 750,000. The FY 2009-10 budget has budgeted \$ 750,000 for payroll chargebacks.

Personal Services for FY 2009-10 reflects the elimination of six (6) positions which included a Right-of-Way Agent I, an Engineer III, an Engineer IV, a Senior CAD Technician, a Traffic Data Technician, and a GIS Analyst in the Stormwater Section. In addition, a Planner position which was funded by Engineering and reporting to Parks and Trails has been transferred to the Parks and Trails division of Public Resources.

With the dramatic decrease in Stormwater projects projected for FY 2009-10, professional services only includes \$ 25,000 to meet the requirements of the National Pollutant Discharge Elimination System (NPDES), and an additional \$ 25,000 as undesignated. The NPDES and the Florida Department of Environmental Protection (FDEP) requires the County to develop, implement, and enforce a program to detect, address, and eliminate non-stormwater discharges into the stormwater system. The MSTU - Stormwater Section has budgeted \$ 17,733 in FY 2009-10 toward the Lake County Water Atlas Project under development by the University of South Florida. The Atlas is designed to provide citizens, scientists, professionals, and planners with comprehensive and current water quality, hydrologic, and ecological data, and was conceived as a "one stop information shop".

For FY 2009-10 \$ 70,620 has been budgeted to the Metropolitan Planning Organization (MPO) Advisory Council in conjunction with their need to expand technology and personnel to accommodate the needs of the Transportation Concurrency Management System (TCMS).

FY 2009-10 Capital Outlay includes \$ 5,400 for two (2) replacement computers.

Department: Public Works
Program: Funding and Production

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 1,192,064	\$ 1,183,925	\$ 1,148,381	\$ 773,585
Operating	149,085	137,684	113,879	332,435
Capital Outlay	0	4,200	0	0
Subtotal Operating Expenditures	\$ 1,341,149	\$ 1,325,809	\$ 1,262,260	\$ 1,106,020
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	714,669	705,000	687,500	680,000
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 2,055,818	\$ 2,030,809	\$ 1,949,760	\$ 1,786,020
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,055,818	\$ 2,030,809	\$ 1,949,760	\$ 1,786,020
Expenditures by Fund				
County Transportation Trust (CTT)	\$ 2,055,818	\$ 2,030,809	\$ 1,949,760	\$ 1,786,020
Total Expenditures	\$ 2,055,818	\$ 2,030,809	\$ 1,949,760	\$ 1,786,020
Number of Full Time Positions	15	15	15	12
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	15.0	15.0	15.0	12.0

Highlights:

The Funding and Production Division has two sections that work together to ensure the timely and cost effective completion of road construction projects. The Funding and Production Section monitors all Department budgets and programs and annually develops the Five-Year Transportation Construction Program. This includes projects funded by the County Transportation Trust Fund, Road Impact Fees, Infrastructure Sales Tax and other revenue sources. The Construction Inspection Section monitors all subdivision and commercial sites in the unincorporated areas of Lake County to ensure compliance with construction plans, applicable codes and engineering specifications. This section also monitors the inspection and approval of all new road construction in unincorporated Lake County.

Personal Services for FY 2009-10 reflects the elimination of three (3) positions which include two (2) Office Associate III's, and a Construction Inspector.

Operating Expenditures for FY 2009-10 include a \$ 6,232 increase in Property and Liability costs based on the results of the actuary findings. Grants and Aids includes \$ 680,000 representing the 50% portion, as allowed by Resolution 1982-84, of the estimated revenue from the 9th Cent Gas Tax, which will be passed on to various municipalities, based on a per capita formula.

New for FY 2009-10 Operating Expenditures are the costs associated with the two (2) leased facilities that Public Works occupies. The Public Works Department occupies and budgets 100% of the lease for the facility at 437 Ardice Avenue in Eustis. They also budget 50% of the lease along with the associated telecommunication charges for the 31150 Industry Drive Annex facility in Tavares which houses the Engineering division. Prior to FY 2009-10 these leases were budgeted in the General Fund. For historical information see page F-133.

FY 2009-10 lease payments on Public Works facilities include the following:

437 Ardice Avenue	\$ 184,140
31150 Industry Drive	29,550
Embarq - T1 Fiber optic lines	<u>5,850</u>
	<u>\$ 219,540</u>

Department: Public Works
Program: Parks and Trails

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 844,443	\$ 905,024	\$ 925,683	\$ 0
Operating	841,382	1,241,296	1,189,874	0
Capital Outlay	18,872	150,000	154,045	0
Subtotal Operating Expenditures	\$ 1,704,698	\$ 2,296,320	\$ 2,269,602	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	558,181	88,792	88,792	0
Transfers	19,054	60,270	60,270	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 2,281,933	\$ 2,445,382	\$ 2,418,664	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,281,933	\$ 2,445,382	\$ 2,418,664	\$ 0
Expenditures by Fund				
Fish Conservation	\$ 0	\$ 20,000	\$ 16,672	\$ 0
General	1,775,303	643,175	616,266	0
MSTU - Parks Section	506,630	1,782,207	1,785,726	0
Total Expenditures	\$ 2,281,933	\$ 2,445,382	\$ 2,418,664	\$ 0
Number of Full Time Positions	17	17	18	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	17.0	17.0	18.0	0.0

Highlights:

The Parks and Trails program develops and maintains County parks, recreation sites, trails and boat ramps for the citizens of Lake County. Funding for the Parks and Trails program comes from several sources, one of which is a transfer for \$ 350,000 from the Infrastructure Sales Tax Fund which is transferred into the Parks Capital Project Fund. For FY 2009-10 the Parks and Trails program is under the new Department of Public Resources. For FY 2009-10 expenditures see page F-112.

For FY 2008-09 Personal Services a Parks Specialist position was added.

Department: Public Works
Program: Public Lands Program

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 0	\$ 131,366	\$ 131,666	\$ 0
Operating	0	251,516	224,547	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 382,882	\$ 356,213	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 382,882	\$ 356,213	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 382,882	\$ 356,213	\$ 0
Expenditures by Fund				
General	\$ 0	\$ 382,882	\$ 356,213	\$ 0
Total Expenditures	\$ 0	\$ 382,882	\$ 356,213	\$ 0
Number of Full Time Positions	0	2	2	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	2.0	2.0	0.0

Highlights:

In 2005, the Public Lands Program was approved by the BCC and created to preserve natural areas and open spaces from overdevelopment, provide parks and trails, and provide connectivity of natural habitats through the creation of enhanced wildlife corridors. The funds to purchase the properties would be obtained through the issuance of general obligation bonds. However; the debt service referendum did not allow for administrative costs, which include stewardship of the land, including maintenance and ongoing operations, and overall management of the program.

The Public Lands Program was moved from the Department of Growth Management to the Department of Public Works as a result of a reorganization which occurred in mid FY 2007-08. The salaries and benefits for the two (2) personnel who were moved, along with the associated expenditures related to this program can be found on page F-80. For FY 2009-10 the Public Lands Program will be under the new Department of Public Resources. For FY 2009-10 expenditures see page F-112.

Department: Public Works
Program: Road Operations

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 4,086,315	\$ 4,089,815	\$ 3,945,830	\$ 3,841,500
Operating	4,146,179	4,942,914	4,110,713	4,614,519
Capital Outlay	247,397	4,800	0	0
Subtotal Operating Expenditures	\$ 8,479,891	\$ 9,037,529	\$ 8,056,543	\$ 8,456,019
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	19,054	60,195	60,195	31,934
Reserves	0	0	0	0
Total Operating Expenditures	\$ 8,498,946	\$ 9,097,724	\$ 8,116,738	\$ 8,487,953
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 8,498,946	\$ 9,097,724	\$ 8,116,738	\$ 8,487,953
Expenditures by Fund				
County Transportation Trust (CTT)	\$ 8,238,538	\$ 9,037,529	\$ 8,056,296	\$ 8,456,019
MSTU - Roads Section	260,408	60,195	60,442	31,934
Total Expenditures	\$ 8,498,946	\$ 9,097,724	\$ 8,116,738	\$ 8,487,953
Number of Full Time Positions	82	77	77	73
Number of Part Time Positions	1	1	1	0
Number of Full Time Equivalent Positions	82.7	77.7	77.7	73.0

Highlights:

The Road Operations Division is responsible for the maintenance and signage for all Lake County roads. There are approximately 1,236 miles of county-maintained roads, 135 miles of which are clay. The Special Projects Section performs non-routine road maintenance activities which allows regularly scheduled activities to continue without interruption. The Traffic Operations Section is responsible for the fabrication and/or installation of traffic control devices including signs, pavement markings and traffic signals. The MSTU revenue is used to either construct new roads or maintain existing roads in the unincorporated areas of the County.

Personal Services for FY 2009-10 reflects the elimination of four (4) positions which include two (2) Roads Maintenance Operators, a Sign and Striping Technician, and an Equipment Operator I. A part time Office Associate II position will be eliminated as well.

FY 2009-10 Operating expenditures reflect a reduction in Repairs and Maintenance of \$ 388,909 attributed to a decrease in the amount of additional mowing and drain pipe cleaning being performed.

Department: Public Works
Program: Capital Improvement

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	7,451	1,000	35,011	750
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 7,451	\$ 1,000	\$ 35,011	\$ 750
Capital Improvements	17,501,908	59,463,661	36,272,159	37,606,708
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 17,509,359	\$ 59,464,661	\$ 36,307,170	\$ 37,607,458
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 17,509,359	\$ 59,464,661	\$ 36,307,170	\$ 37,607,458
Expenditures by Fund				
County Transportation Trust (CTT)	\$ 356,702	\$ 76,000	\$ 1,165,008	\$ 505,915
Federal/State Grants	0	0	0	7,214,845
Fish Conservation	0	75,719	75,720	0
General	1,069,865	3,076,000	712,826	0
MSTU - Parks Section	364,437	171,316	387,550	0
MSTU - Roads Section	178,099	1,642,927	1,642,927	1,656,189
MSTU - Stormwater Section	1,367,390	6,438,522	9,399,943	1,005,000
Parks Impact Fee - Central District	204,016	247,968	90,390	0
Parks Impact Fee - North District	66,364	83,600	219,220	0
Parks Impact Fee - South District	76,541	444,704	797,918	0
Road Impact Fees - District 1	131,834	2,160,901	39,904	1,940,000
Road Impact Fees - District 2	2,271,676	16,207,924	6,998,126	9,378,223
Road Impact Fees - District 3	5,246,732	14,425,841	5,700,252	9,162,000
Road Impact Fees - District 4	1,925,843	3,157,213	979,304	1,209,284
Road Impact Fees - District 5	2,976,693	4,193,500	4,913,815	1,446,002
Road Impact Fees - District 6	1,273,168	7,062,526	3,184,267	4,090,000
Total Expenditures	\$ 17,509,359	\$ 59,464,661	\$ 36,307,170	\$ 37,607,458

Note:

Public Works also oversees capital construction projects in the Parks, Renewal Sales Tax and Public Lands Capital Project Funds. See page H-19 for budgetary information.

Highlights:

County Transportation Trust (CTT)

FY 2009-10 Road Operations includes infrastructure construction costs for road system improvements to 3rd Street, Punkin Center Road and N. Babb Road for \$ 505,165, and \$ 750 in Special Assessment costs for a total of \$ 505,915.

Fish Conservation

Fish Conservation has been moved to the new Department of Public Resources for FY 2009-10. (For FY 2009-10 data see page F-114.)

General Fund

LAP Projects have been moved to the Federal/State Grants Fund for FY 2009-10.

Federal/State Grants Fund

LAP Projects

On July 6, 2004, the Lake County BCC approved a Local Agency Program (LAP) agreement with the Florida Department of Transportation (FDOT). The LAP agreement is a reimbursable-type grant. FDOT reimburses the County as expenses are incurred. The revenue as well as the off-setting expenses are posted to the Federal/State Grants Fund.

The FY 2009-10 Capital Improvements for the Florida Department of Transportation (FDOT) approved LAP Projects are:

Design and Construction of CR42 from Marion County to Maggie Jones Road	\$ 1,350,000
Construction of CR44 and CR19A Intersection	347,000
Construction of Mt. Homer intersection with David Walker	260,000
	<u>\$ 1,957,000</u>

The FY 2009-10 Capital Improvements for the American Recovery and Reinvestment Act (ARRA) of 2009 (Federal Stimulus Program) approved LAP Projects are:

Lake Griffin Road (segment between Lemon Street and Grays Airport Road)	\$ 266,529
CR-455 (segment between SR-19 and CR-561)	428,214
CR-474 (segment between SR-33 and US-27)	2,854,217
Lakeshore Drive (segment between Preston Cove and King Fisher Drive)	19,030
CR-466-A (segment between Cutoff Road and SR-27/441)	177,437
CR-19A (segment between Dodson cutoff and Azalea Drive)	18,837
CR-448 (segment between Lake Industrial Blvd and Grand Oak Lane)	264,416
CR-42 (segment between Holmes View Drive and West 4th Street)	783,000
Eagles Nest Road (segment between US-27/441 and Ridge Road)	241,165
Goose Prairie Road (segment between Emeraldal Island Road and CR-452)	205,000
	<u>\$ 5,257,845</u>

MSTU Sections

The MSTU Funds - Parks, Roads and Stormwater all receive proceeds from the .4984 ad valorem millage rate on the residents of unincorporated Lake County. This revenue is used to provide designated services to those residents. For FY 2009-10 MSTU - Parks is now shown under the new Department of Public Resources. (For FY 2009-10 expenditures, see page F-112.)

The Department of Public Works has recommended the following expenditure of ad valorem proceeds:

MSTU - Roads Section

Resurfacing (80% overlay, 20% seal coating)	\$ 1,644,189
CR-474 (segment between SR-33 and US-27)	<u>12,000</u>
County match to ARRA project	
	<u>\$ 1,656,189</u>

MSTU - Stormwater Section

Pending Wolfbranch Land Purchase	\$ 100,000
Lower Palatlahaha Basin study	300,000
Upper Palatlahaha - Hooks Street (In-house design and permitting)	5,000
Royal Trails Flood study	100,000
Harbor Oaks retrofit	100,000
Lake Eustis/Lakeshore Drive project	300,000
Astor Flood study	<u>100,000</u>
	<u>\$ 1,005,000</u>

Parks Impact Fees

Park Impact Fees were established by Ordinance 2003-99 on November 18, 2003 and implemented on January 15, 2004. These fees are imposed on all residential construction within the unincorporated area of Lake County at the time of issuance of a building permit. Revenues are used to fund the construction or improvement of the County Park System necessitated by growth. Three park districts segregate the collection and expenditure of funds. The monies shall be used solely for the construction or improvement of County parks within the district in which they were collected. The funds cannot be used for maintenance or repair expenses.

For FY 2009-10 Parks is under the new Department of Public Resources. (For FY 2009-10 data see page F-112.)

Restricted Local Programs

For FY 2009-10 Boating Improvements is under the new Department of Public Resources. (For FY 2009-10 data see page F-112.)

Road Impact Fees

Projects are proposed, approved and completed based on the revenue collected in each district in the county. All funds are allocated to each district annually based on projected revenue collections and carried forward each year by district. No reserves are kept in this fund. As such the amounts being allocated to the FY 2009-10 Capital Improvement budget are limited to the revenues collected.

Road Impact Fees - District 1	\$ 1,940,000
Road Impact Fees - District 2	9,378,223
Road Impact Fees - District 3	9,162,000
Road Impact Fees - District 4	1,209,284
Road Impact Fees - District 5	1,446,002
Road Impact Fees - District 6	<u>4,090,000</u>
	<u>\$27,225,509</u>

Public Works

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Engineering/Development Review:</u>			
Preliminary Plat review	10	9	20
Site Plan review	102	30	40
Minor Site Plans	18	16	20
Construction Plans review	12	8	18
Final Plat review	9	8	18
Pre-submittal review	30	15	20
Lot Split review	43	35	40
Zoning Cases Review/CUP	90	68	76
Minor Design Projects	1	8	16
Crash Data Analysis	7	55	80
Lot Grading Review (including building addition)	96	600	800
Right-of-way Utilization Permits	5	12	20
<u>Engineering/Development Review (cont'd)</u>			
Commercial Driveway Permits	57	25	32
Lake County Municipalities projects	24	14	20
<u>Engineering/Right of Way:</u>			
RECORDS MANAGEMENT, DIGITAL RW RESEARCH AND RETRIEVAL, DIGITAL MAPS			
ARCMAPS	56	108	120
RW Customers	1,382	900	1,000
Map Sales Customers	3,982	3,520	3,550
RW Research Projects	30	48	50
RW Deeds - Quality Assurance for GIS Layer	N/A	1,200	2,000
Vacation Petitions - Quality Assurance for GIS Layer	N/A	600	1,000
PROJECT MANAGEMENT AND ACQUISITION			
Active Projects	15	20	20
Completed Projects	5	8	8
Agreements, Deeds and Releases Prepared	300	336	370
Title Searches	160	300	325
Surveys and Plans Reviewed	50	40	45
Closings	30	80	90
Deeds Secured	150	165	180

Public Works

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Engineering/Design:</u>			
Roadway and safety project design plans	15	10	6
<u>Engineering/Transportation:</u>			
Annual Traffic Counts on County Roads (Stations)	290	300	300
Projects Development & Environmental Study (PD&E)	5	4	6
Federal Transportation (Economic Stimulus Project for County Roads)	0	0	13
Signal Warrant Studies on County Roads	5	8	8
Signal Design and installation on County Roads	6	7	7
Safety Studies requested from FDOT	5	12	14
Review of Development Traffic Impact Studies	100	125	40
<u>Engineering/Survey:</u>			
Surveying and Mapping	92	92	92
<u>Engineering/Stormwater:</u>			
Flood Determination	550	400	400
Basin Studies			
<u>Funding and Production/Construction Inspection:</u>			
Bidding, contracting, and inspecting road construction projects	6	7	7
Bidding, contracting, and inspecting stormwater retrofit, trail, and sidewalk projects	2	2	1
<u>Road Operations:</u>			
Tree Trimming (Miles)	28.7	28.5	28.5
Sidewalk mowing and/or litter pick up every three weeks. (Locations)	31	38	38
Roadside mowing and/or litter pick up of 123 County roads every five weeks (Miles)	1,609	1,671	1,671

FY 2009-10 Capital Outlay

Fund/Department/Division/Section	Org code	CRC	New	Replacement	Total Cost
<u>County Transportation Trust - Fund 1120</u>					
Public Works					
<u>Engineering Operations</u>					
2 Computers	5055100	PWE-1001	-	5,400	5,400
			\$ -	\$ 5,400	\$ 5,400
Total County Transportation Trust			\$ -	\$ 5,400	\$ 5,400
Total ALL FUNDS			\$ -	\$ 5,400	\$ 5,400

Tourism and Business Relations

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Division				
Tourism and Business Relations	\$ 3,124,489	\$ 3,771,420	\$ 3,169,940	\$ 0
Lake County Arts and Cultural Alliance	8,935	11,000	34,008	0
Expo Center/Fairgrounds	215,254	249,845	262,105	0
Historical Museum	135,047	117,117	117,117	0
Total Expenditures	\$ 3,483,725	\$ 4,149,382	\$ 3,583,170	\$ 0
Expenditures by Category				
Personal Services	\$ 751,720	\$ 771,542	\$ 771,642	\$ 0
Operating	1,419,962	2,240,248	2,212,292	0
Capital Outlay	14,828	0	189,900	0
Subtotal Operating Expenditures	\$ 2,186,510	\$ 3,011,790	\$ 3,173,834	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	1,180,344	6,000	39,000	0
Transfers	116,871	370,336	370,336	0
Reserves	0	761,256	0	0
Total Operating Expenditures	\$ 3,483,725	\$ 4,149,382	\$ 3,583,170	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 3,483,725	\$ 4,149,382	\$ 3,583,170	\$ 0
Expenditures by Fund				
General	\$ 461,789	\$ 260,845	\$ 329,113	\$ 0
Resort/Development Tax	3,021,936	3,888,537	3,254,057	0
Total Expenditures	\$ 3,483,725	\$ 4,149,382	\$ 3,583,170	\$ 0
Number of Full Time Positions	7	7	7	0
Number of Part Time Positions	24	24	24	0
Number of Full Time Equivalent Positions	13.3	13.3	13.3	0.0

Mission:

To promote tourism in the County through niche marketing campaigns; sponsoring local events and cultural activities; and creating an awareness of Lake County's quality of tourism attractions and lifestyles.

Department: Tourism and Business Relations

Division: Tourism and Business Relations

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 512,194	\$ 526,629	\$ 526,729	\$ 0
Operating	1,330,323	2,113,199	2,049,975	0
Capital Outlay	10,101	0	189,900	0
Subtotal Operating Expenditures	\$ 1,852,618	\$ 2,639,828	\$ 2,766,604	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	1,155,000	0	33,000	0
Transfers	116,871	370,336	370,336	0
Reserves	0	761,256	0	0
Total Operating Expenditures	\$ 3,124,489	\$ 3,771,420	\$ 3,169,940	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 3,124,489	\$ 3,771,420	\$ 3,169,940	\$ 0
Expenditures by Fund				
General	\$ 102,553	\$ 0	\$ 33,000	\$ 0
Resort/Development Tax	3,021,936	3,771,420	3,136,940	0
Total Expenditures	\$ 3,124,489	\$ 3,771,420	\$ 3,169,940	\$ 0
Number of Full Time Positions	4	4	4	0
Number of Part Time Positions	14	14	14	0
Number of Full Time Equivalent Positions	6.8	6.8	6.8	0.0

Highlights:

The Lake County Department of Tourism and Business Relations develops and increases funding from the Resort Tax collections by reaching out to Lake County businesses and event planners to increase the number of events and to encourage event providers to increase the number of event days, thereby increasing the "heads in beds" and collections as a result.

Four (4) positions that are located in Information Outreach are funded 50% with Resort Development Tax. See Information Outreach for related expenditures, page F-83.

As part of the FY 2009-10 county-wide reorganization, Tourism and Business Relations was consolidated into the new Department of Public Resources (see page F-114).

Department: Tourism and Business Relations
Division: Lake County Arts and Cultural Alliance

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	4,135	5,000	28,008	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 4,135	\$ 5,000	\$ 28,008	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	4,800	6,000	6,000	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 8,935	\$ 11,000	\$ 34,008	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 8,935	\$ 11,000	\$ 34,008	\$ 0
Expenditures by Fund				
General	\$ 8,935	\$ 11,000	\$ 34,008	\$ 0
Total Expenditures	\$ 8,935	\$ 11,000	\$ 34,008	\$ 0
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Highlights:

The Lake County Arts and Cultural Alliance Section receives funds from the sale of Florida Arts License plates, donations, and grant funds which are in turn awarded to schools, cities and other organizations to help in creating programs, activities and festivals to promote the cultural arts.

As part of the FY 2009-10 county-wide reorganization, Tourism and Business Relations was consolidated into the new Department of Public Resources (see page F-114).

Department: Tourism and Business Relations
Division: Expo Center/Fairgrounds

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 149,847	\$ 155,746	\$ 155,746	\$ 0
Operating	60,680	94,099	106,359	0
Capital Outlay	4,727	0	0	0
Subtotal Operating Expenditures	\$ 215,254	\$ 249,845	\$ 262,105	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 215,254	\$ 249,845	\$ 262,105	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 215,254	\$ 249,845	\$ 262,105	\$ 0
Expenditures by Fund				
General	\$ 215,254	\$ 249,845	\$ 262,105	\$ 0
Total Expenditures	\$ 215,254	\$ 249,845	\$ 262,105	\$ 0
Number of Full Time Positions	2	2	2	0
Number of Part Time Positions	9	9	9	0
Number of Full Time Equivalent Positions	5.0	5.0	5.0	0.0

Highlights:

The Expo Center is the largest multi-purpose facility in Lake County and hosts various special events including a weekly Farmers' Market on Thursday mornings, excluding holidays. It is also the location of the annual Lake County Fair.

As part of the FY 2009-10 county-wide reorganization, Tourism and Business Relations was consolidated into the new Department of Public Resources (see page F-114).

Department: Tourism and Business Relations

Division: Historical Museum

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 89,679	\$ 89,167	\$ 89,167	\$ 0
Operating	24,823	27,950	27,950	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 114,503	\$ 117,117	\$ 117,117	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	20,544	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 135,047	\$ 117,117	\$ 117,117	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 135,047	\$ 117,117	\$ 117,117	\$ 0
Expenditures by Fund				
General	\$ 135,047	\$ 0	\$ 0	\$ 0
Resort/Development Tax	0	117,117	117,117	0
Total Expenditures	\$ 135,047	\$ 117,117	\$ 117,117	\$ 0
Number of Full Time Positions	1	1	1	0
Number of Part Time Positions	1	1	1	0
Number of Full Time Equivalent Positions	1.5	1.5	1.5	0.0

Highlights:

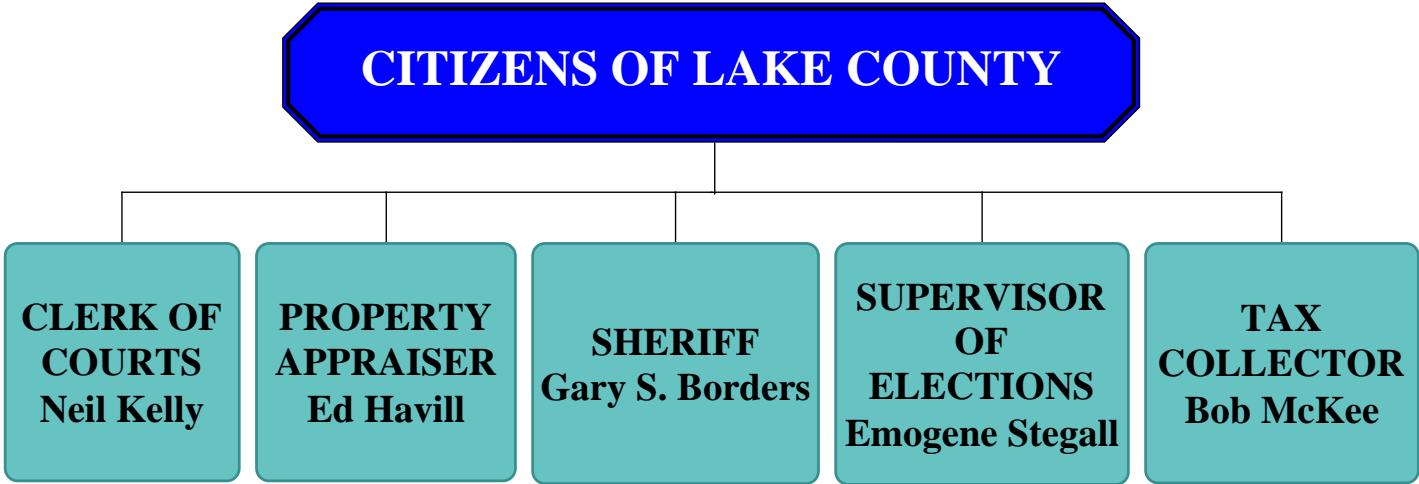
Funding for the Lake County Historical Museum was eliminated in FY 2009-10. In Non-Departmental, \$20,000 was budgeted for the Lake County Historical Society to manage exhibit materials and artifacts. See Non-Departmental, page F-177 for expenditures.

CONSTITUTIONAL
OFFICERS
AND
JUDICIAL SUPPORT

Constitutional Officers

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Officer				
Clerk of the Circuit Court	\$ 4,207,147	\$ 4,350,086	\$ 4,398,488	\$ 4,352,959
Property Appraiser	2,505,429	2,425,853	2,410,053	2,368,856
Office of the Sheriff	66,822,820	63,279,918	63,425,528	62,016,222
Supervisor of Elections	3,029,712	1,981,131	1,899,131	2,015,423
Tax Collector	5,279,894	5,034,828	5,031,298	5,022,132
Total Expenditures	<u>\$ 81,845,001</u>	<u>\$ 77,071,816</u>	<u>\$ 77,164,498</u>	<u>\$ 75,775,592</u>
Expenditures by Category				
Personal Services	\$ 1,489,531	\$ 1,286,223	\$ 1,369,683	\$ 1,254,579
Operating	3,919,128	3,941,296	3,729,705	3,893,839
Capital Outlay	6,815,996	133,268	52,950	96,142
Subtotal Operating Expenditures	<u>\$ 12,224,654</u>	<u>\$ 5,360,787</u>	<u>\$ 5,152,338</u>	<u>\$ 5,244,560</u>
Capital Improvements				
Debt Service				
Grants and Aids	29,065	127,500	428,631	247,028
Transfers	69,591,282	71,583,529	71,583,529	70,284,004
Reserves				
Total Operating Expenditures	<u>\$ 81,845,001</u>	<u>\$ 77,071,816</u>	<u>\$ 77,164,498</u>	<u>\$ 75,775,592</u>
Expenditures by Fund				
General	\$ 81,719,066	\$ 76,938,226	\$ 77,030,908	\$ 75,543,564
Law Enforcement Trust	125,935	133,590	133,590	102,028
Restricted Local Programs	0	0	0	130,000
Total Expenditures	<u>\$ 81,845,001</u>	<u>\$ 77,071,816</u>	<u>\$ 77,164,498</u>	<u>\$ 75,775,592</u>
Constitutional Officers Full Time Positions	1,119	1,128	1,128	1,109

**ORGANIZATIONAL CHART -
CONSTITUTIONAL OFFICERS
Fiscal Year 2009-10**



Department: Constitutional Officers
Officer: Clerk of the Circuit Court

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	262,400	311,207	359,609	404,368
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 262,400	\$ 311,207	\$ 359,609	\$ 404,368
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	3,944,747	4,038,879	4,038,879	3,948,591
Reserves	0	0	0	0
Total Operating Expenditures	\$ 4,207,147	\$ 4,350,086	\$ 4,398,488	\$ 4,352,959
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 4,207,147	\$ 4,350,086	\$ 4,398,488	\$ 4,352,959
Expenditures by Fund				
General	\$ 4,207,147	\$ 4,350,086	\$ 4,398,488	\$ 4,352,959
Total Expenditures	\$ 4,207,147	\$ 4,350,086	\$ 4,398,488	\$ 4,352,959
Clerk of Courts Full Time Positions	236	244	244	225

Highlights:

The Clerk of the Circuit Court is a constitutional officer who derives authority and responsibility from constitutional and statutory provisions. The Clerk's office performs a wide range of record keeping functions, manages information for the judicial system and provides a variety of services for the public.

The Clerk's office is responsible for processing all required paperwork associated with civil, criminal, juvenile, and traffic cases in the Circuit and County courts and is primarily funded by fees collected for these services in accordance with Florida Statutes. State Law requires the Clerk to return any excess of receipts over costs of operation to the Board of County Commissioners after year end.

The Clerk of Court is also elected to serve as the Chief Financial Officer of the Board of County Commissioners, and serves as recorder, internal auditor, and custodian of all county funds and all official records. In FY 2009-10 the County will provide \$404,368 as " In-House Support" to the Clerk to cover overhead expenditures such as utilities, communications, office leases, etc.

The FY 2009-10 budget request submitted by the Clerk of the Circuit Court was \$3,948,591 which is \$90,288 or 2.2% less than last year.

A summary of the FY 2009-10 transfer to the Clerk of Court is shown below:

BCC Accounting	\$ 1,446,081
BCC Support	181,919
Internal Audit	474,716
Records Storage Facility	1,033,046
(includes Mail Receiving Center)	
Indirect Cost	812,829
	<u>\$ 3,948,591</u>

**Department: Constitutional Officers
Officer: Property Appraiser**

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 28,063	\$ 30,000	\$ 25,000	\$ 25,000
Operating	151,738	148,998	138,198	159,425
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 179,801	\$ 178,998	\$ 163,198	\$ 184,425
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	2,325,627	2,246,855	2,246,855	2,184,431
Reserves	0	0	0	0
Total Operating Expenditures	\$ 2,505,429	\$ 2,425,853	\$ 2,410,053	\$ 2,368,856
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,505,429	\$ 2,425,853	\$ 2,410,053	\$ 2,368,856
Expenditures by Fund				
General	\$ 2,505,429	\$ 2,425,853	\$ 2,410,053	\$ 2,368,856
Total Expenditures	\$ 2,505,429	\$ 2,425,853	\$ 2,410,053	\$ 2,368,856
Property Appraiser Full Time Positions	39	39	39	39

Highlights:

The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Lake County. This involves the annual review of sales, deeds and related documents as well as building permits. The Department also conducts damage assessment after natural disasters to receive disaster relief declaration and funding, investigates fraudulent homestead applications, and maintains a web site for use by real estate professionals as well as citizens to access property data including descriptions and maps.

Pursuant to Florida Statute 192.091, the Property Appraiser is authorized to charge commission fees for services rendered to taxing authorities, excluding the School Board and municipalities, to offset some of their operating costs. State Law requires the Property Appraiser to return any excess of receipts over costs of operation to the Board of County Commissioners after year end.

In FY 2007-08 excess fees received from the Property Appraiser totaled \$177,425. In FY 2008-09 and FY 2009-10, projected excess fees total \$50,000, respectively.

In August, 2009, the Property Appraiser moved into the new two-story office building adjacent to the new parking garage.

**Department: Constitutional Officers
Officer: Office of the Sheriff**

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	2,340,195	2,594,923	2,439,402	2,373,664
Capital Outlay	6,174,580	50,000	50,000	0
Subtotal Operating Expenditures	\$ 8,514,775	\$ 2,644,923	\$ 2,489,402	\$ 2,373,664
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	29,065	127,500	428,631	247,028
Transfers	58,278,980	60,507,495	60,507,495	59,395,530
Reserves	0	0	0	0
Total Operating Expenditures	\$ 66,822,820	\$ 63,279,918	\$ 63,425,528	\$ 62,016,222
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 66,822,820	\$ 63,279,918	\$ 63,425,528	\$ 62,016,222
Expenditures by Fund				
General	\$ 66,696,885	\$ 63,146,328	\$ 63,291,938	\$ 61,784,194
Law Enforcement Trust	125,935	133,590	133,590	102,028
Restricted Local Programs	0	0	0	130,000
Total Expenditures	\$ 66,822,820	\$ 63,279,918	\$ 63,425,528	\$ 62,016,222
Sheriff Full Time Positions	766	766	766	766

Highlights:

The Sheriff's Office serves the citizens of Lake County by enforcing the laws, providing for the safety and protection of the public and property, providing court security and civil process while maintaining cost effective, professional and proactive law enforcement services. This is accomplished through the use of the latest technological advances, community policing techniques, school-based youth intervention, crime prevention, and volunteer services. The Sheriff's Office is responsible for the operation of the Lake County Detention Center, a 960-bed facility, housing maximum, medium, and minimum custody inmates.

For FY 2009-10, \$130,000 in revenue and operating expenditures associated with statutorily authorized Police Education funds have been moved from the General Fund to the new Restricted Local Programs Fund.

The FY 2009-10 budget provides \$2,388,664 as "In-House Support" to the Sheriff to cover overhead expenditures such as utilities, communications, office leases, etc. An additional \$247,028 is provided through Grants and Aids to cover the Sheriff's portion of the shared network service, and crime prevention dollars primarily used to fund DARE activities.

The attached list identifies the transfer to the Sheriff from the Board of County Commissioners. As a result of lower revenues for FY 2009-10, the Sheriff reduced his requested transfer by approximately \$1.0 million.

Summary of FY 2009-10 transfer to the Sheriff:

Law Enforcement	\$ 30,962,346
Jail Operations	22,678,175
Bailiff Office	2,051,866
Juvenile Court	17,180
Byrne Grant	55,836
City of Minneola Contract	1,450,379
Town of Montverde Contract	79,309
School Resource Officers (SROs)	2,100,439
	\$ 59,395,530

Department: Constitutional Officers
Officer: Supervisor of Elections

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 1,449,917	\$ 1,243,223	\$ 1,335,183	\$ 1,220,339
Operating	938,379	654,640	560,998	698,942
Capital Outlay	641,416	83,268	2,950	96,142
Subtotal Operating Expenditures	\$ 3,029,712	\$ 1,981,131	\$ 1,899,131	\$ 2,015,423
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 3,029,712	\$ 1,981,131	\$ 1,899,131	\$ 2,015,423
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 3,029,712	\$ 1,981,131	\$ 1,899,131	\$ 2,015,423
Expenditures by Fund				
General	\$ 3,029,712	\$ 1,981,131	\$ 1,899,131	\$ 2,015,423
Total Expenditures	\$ 3,029,712	\$ 1,981,131	\$ 1,899,131	\$ 2,015,423
Supervisor of Elections Full Time Positions	10	11	11	11

Highlights:

The Supervisor of Elections (SOE) is responsible for providing all eligible citizens of Lake County convenient access to voter registration, as well as accessible voting locations and equipment. The Supervisor of Elections also is responsible for promoting fair, equitable and accurate elections, maintaining records of registrations, campaign finance reports and other election-related data accurately and in a form that is accessible to the public.

Operating expenditures associated with the August 25, 2010 Primary Election (State and County candidates) are included in the FY 2009-10 budget. This includes sample and absentee ballots as well as ballot envelopes. Additionally, immediately following the Primary, some of the purchases for the November 2, 2010 General Election will need to be made. Although the actual General Election will occur in FY 2010-11, those purchases will need to be made during FY 2009-10. Postage, a significant expense for the General Election must also be purchased during FY 2009-10.

Operating expenditures associated with building leases, software and equipment maintenance contracts have significantly increased. The first year free maintenance contracts on election equipment purchased during FY 08-09 are set to expire soon. Funding for the continuation of those maintenance contracts are included in the FY 2009-10 operating budget.

Capital Outlay for FY 2009-10 includes the reappropriation of \$96,142 from the Help America Vote Act (HAVA) grant, received for State Ballot on Demand equipment.

Department: Constitutional Officers
Officer: Tax Collector

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 11,550	\$ 13,000	\$ 9,500	\$ 9,240
Operating	226,416	231,528	231,498	257,440
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 237,966	\$ 244,528	\$ 240,998	\$ 266,680
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	5,041,927	4,790,300	4,790,300	4,755,452
Reserves	0	0	0	0
Total Operating Expenditures	\$ 5,279,894	\$ 5,034,828	\$ 5,031,298	\$ 5,022,132
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 5,279,894	\$ 5,034,828	\$ 5,031,298	\$ 5,022,132
Expenditures by Fund				
General	\$ 5,279,894	\$ 5,034,828	\$ 5,031,298	\$ 5,022,132
Total Expenditures	\$ 5,279,894	\$ 5,034,828	\$ 5,031,298	\$ 5,022,132
Tax Collector Full Time Positions	68	68	68	68

Highlights:

The Tax Collector's Office is responsible for providing a wide range of services to the citizens and taxpayers of Lake County on behalf of other governmental units, including but not limited to; the Florida Department of Revenue, the Florida Department of Highway Safety and Motor Vehicles, the Florida Fish and Wildlife Conservation Commission, the Board of County Commissioners, the School Board, fourteen municipalities, two hospital districts and numerous special taxing districts. These services consist primarily of the collection and administration of ad valorem taxes, non ad valorem assessments, motor vehicle and vessel registration and title fees, occupational license taxes, tourist development taxes and hunting and fishing license fees.

Although the budget of the Tax Collector is statutorily based on approximately 2% of taxes and assessments collected, the Tax Collector's budget for FY 2009-10 was estimated by the Budget Office based on the prior year's adopted budget.

State Law requires the Tax Collector to return any excess of receipts over costs of operation to the Board of County Commission after year end. In FY 2007-08 excess fees received from the Tax Collector totaled \$5,093,019. In FY 2008-09 and FY 2009-10 estimated excess fees are \$4,592,000 and \$4,742,000, respectively.

In August, 2009, the Tax Collector moved into the new two-story office building adjacent to the new parking garage.

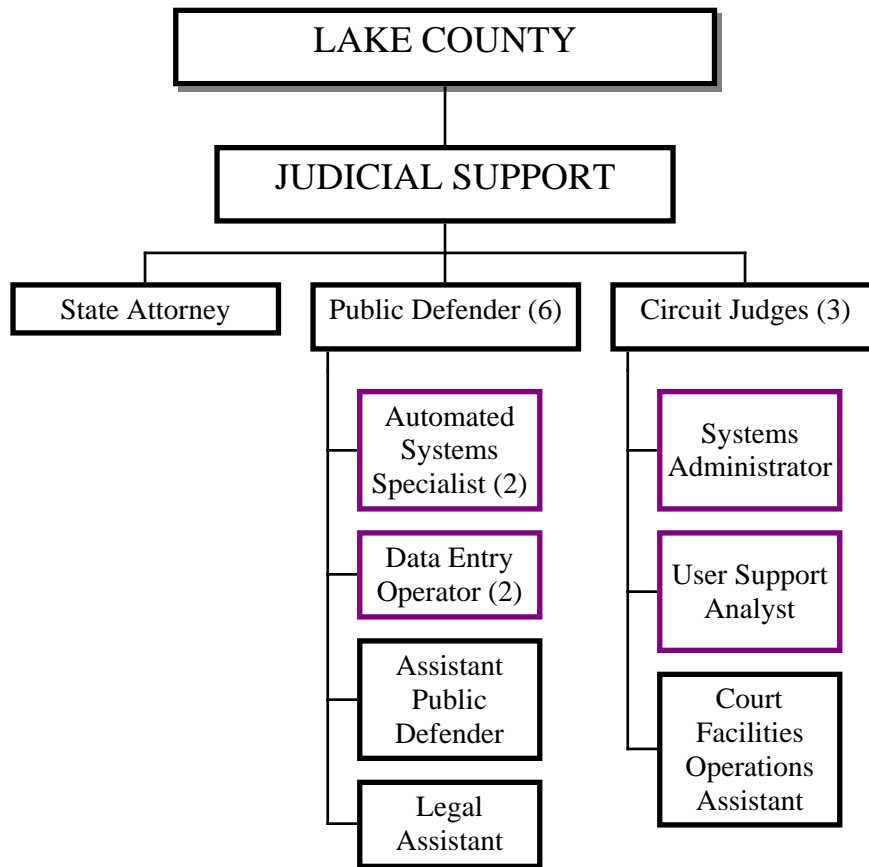
**Detail of Capital Outlay by Fund
FY 2009-10**

Fund/Department/Division/Section	Org code	CRC	New	Replacement	Total Cost
<u>General - Fund 0010</u>					
Supervisor of Elections					
<u>Elections</u>					
6 Ballot on Demand Voting Machines	8081200	N/A	\$ 83,268	\$ 0	\$ 83,268
			\$ 83,268	\$ 0	\$ 83,268
Total General			\$ 83,268	\$ 0	\$ 83,268
<u>Law Enforcement Trust - Fund 1330</u>					
Sheriff					
<u>County Sheriff Law Enforcement</u>					
1 Capital	7073400	LE-0901	\$ 50,000	\$ 0	\$ 50,000
			\$ 50,000	\$ 0	\$ 50,000
Total Law Enforcement Trust			\$ 50,000	\$ 0	\$ 50,000
<u>Renewal Sales Tax Cap Project - Fund 3030</u>					
Non Departmental					
<u>Non-Departmental - Other</u>					
1 Sheriff's Vehicles	9092303	SO-0901	\$ 0	\$ 1,203,025	\$ 1,203,025
			\$ 0	\$ 1,203,025	\$ 1,203,025
Total Renewal Sales Tax Cap Project			\$ 0	\$ 1,203,025	\$ 1,203,025
Total ALL FUNDS			\$ 133,268	\$ 1,203,025	\$ 1,336,293

Judicial Support

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Circuit Judges	\$ 682,963	\$ 751,829	\$ 758,741	\$ 729,990
Guardian Ad Litem	60,583	63,256	64,106	62,707
Juvenile Justice	1,291,495	1,229,000	894,221	955,466
Law Library	562,234	0	0	0
Legal Aid	115,070	115,070	115,070	115,070
Public Defender	339,413	459,133	489,840	426,509
State Attorney	204,065	525,259	495,259	506,441
Total Expenditures	\$ 3,255,823	\$ 3,143,547	\$ 2,817,237	\$ 2,796,183
Expenditures by Category				
Personal Services	\$ 424,344	\$ 502,828	\$ 513,408	\$ 495,853
Operating	937,890	836,509	814,398	746,254
Capital Outlay	89,801	104,300	124,300	103,700
Subtotal Operating Expenditures	\$ 1,452,036	\$ 1,443,637	\$ 1,452,106	\$ 1,345,807
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	1,493,565	1,699,910	1,365,131	1,450,376
Transfers	310,222	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 3,255,823	\$ 3,143,547	\$ 2,817,237	\$ 2,796,183
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 3,255,823	\$ 3,143,547	\$ 2,817,237	\$ 2,796,183
General	\$ 2,936,829	\$ 3,143,547	\$ 2,817,237	\$ 2,796,183
Law Library	318,994	0	0	0
Total Expenditures	\$ 3,255,823	\$ 3,143,547	\$ 2,817,237	\$ 2,796,183
Number of Full Time Positions	8	9	9	9
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	8.0	9.0	9.0	9.0

Judicial Support Organization Chart Fiscal Year 2009-10



Legend:

() Current number of full-time positions

Funding Sources:



General Fund



Article V Technology Fees

Department: Judicial Support
Division: Circuit Judges

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 178,556	\$ 189,048	\$ 192,010	190,821
Operating	477,106	486,481	490,431	459,469
Capital Outlay	27,302	76,300	76,300	79,700
Subtotal Operating Expenditures	\$ 682,963	\$ 751,829	\$ 758,741	\$ 729,990
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 682,963	\$ 751,829	\$ 758,741	\$ 729,990
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 682,963	\$ 751,829	\$ 758,741	\$ 729,990
Expenditures by Fund				
General	\$ 682,963	\$ 751,829	\$ 758,741	\$ 729,990
Total Expenditures	\$ 682,963	\$ 751,829	\$ 758,741	\$ 729,990
Number of Full Time Positions	3	3	3	3
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	3.0	3.0	3.0	3.0

Highlights:

Located in the heart of central Florida, the Fifth Judicial Circuit covers a geographical area approaching the size of Connecticut. The circuit is comprised of the following five counties, with main administrative offices in Ocala: Citrus, Hernando, Lake, Marion and Sumter. The circuit has in excess of 149,000 court filings per year, and serves a total population exceeding 925,000. The Fifth Judicial Circuit currently has thirty-two Circuit Court Judges and eleven County Court Judges. The circuit is part of the Fifth District Court of Appeal, located in Daytona Beach. Lake County has seven Circuit Court Judges and an Administrative Circuit Court Judge.

The FY 2009-10 Circuit Judges Technology budget request included \$69,700 in Capital Outlay (machinery and equipment) and \$10,000 in Building Improvements (technology wiring).

Department: Judicial Support
Division: Guardian Ad Litem

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	60,583	63,256	64,106	62,707
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 60,583	\$ 63,256	\$ 64,106	\$ 62,707
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 60,583	\$ 63,256	\$ 64,106	\$ 62,707
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 60,583	\$ 63,256	\$ 64,106	\$ 62,707
Expenditures by Fund				
General	\$ 60,583	\$ 63,256	\$ 64,106	\$ 62,707
Total Expenditures	\$ 60,583	\$ 63,256	\$ 64,106	\$ 62,707
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Highlights:

The State of Florida Guardian ad Litem Program is a network of professional staff and community advocates, partnering to provide a strong voice in court and positive systemic change on behalf of Florida's abused and neglected children. There are 21 local Guardian Ad Litem programs in 20 judicial circuits in Florida. Lake County is part of the Fifth Judicial Circuit of Florida.

Department: Judicial Support
Division: Juvenile Justice

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	1,291,495	1,229,000	894,221	955,466
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 1,291,495	\$ 1,229,000	\$ 894,221	\$ 955,466
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 1,291,495	\$ 1,229,000	\$ 894,221	\$ 955,466
Expenditures by Fund				
General	\$ 1,291,495	\$ 1,229,000	\$ 894,221	\$ 955,466
Total Expenditures	\$ 1,291,495	\$ 1,229,000	\$ 894,221	\$ 955,466
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Positions	0.0	0.0	0.0	0.0

Highlights:

Juvenile detention in Florida is a short-term temporary program. Juvenile offenders who require long-term sanctions and rehabilitation are placed into non-residential or residential correctional programs. Two types of detention are available: Secure Detention and Home Detention. Youths placed in Secure Detention have been assessed as risks to public safety and must remain in a physically secure detention center while awaiting court proceedings. Each individual county throughout Florida shares in the cost of the Department of Juvenile Justice's total detention budget based upon the county's prior annual usage.

Department: Judicial Support
Division: Law Library

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	192,148	0	0	0
Capital Outlay	59,864	0	0	0
Subtotal Operating Expenditures	\$ 252,012	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	310,222	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 562,234	\$ 0	\$ 0	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 562,234	\$ 0	\$ 0	\$ 0
Expenditures by Fund				
General	\$ 243,240	\$ 0	\$ 0	\$ 0
Law Library	318,994	0	0	0
Total Expenditures	\$ 562,234	\$ 0	\$ 0	\$ 0
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Positions	0.0	0.0	0.0	0.0

Highlights:

On July 1, 2008 the Lake County Law Library was closed and the legal services provided by the facility were expanded to the 15 libraries within the Lake County Library System. Funding for the Law Library was also transferred to the Lake County Library System. Cooper Memorial Library in South Lake County, will serve as the principal depository and access for Law Library materials.

Department: Judicial Support
Division: Legal Aid

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	115,070	115,070	115,070	115,070
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 115,070	\$ 115,070	\$ 115,070	\$ 115,070
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 115,070	\$ 115,070	\$ 115,070	\$ 115,070
Expenditures by Fund				
General	\$ 115,070	\$ 115,070	\$ 115,070	\$ 115,070
Total Expenditures	\$ 115,070	\$ 115,070	\$ 115,070	\$ 115,070
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Highlights:

Civil legal aid – free legal assistance for low-income people – began in the United States in the late 1870’s. The creation of civil legal aid gives those who can not afford attorneys access to justice. Legal aid agencies became common in the United States in the 1960’s. Through Community Legal Service of Mid Florida, Inc, clients are offered civil legal advice, assistance, and representation. Legal assistance in criminal, personal injury or traffic matters is not offered.

Department: Judicial Support
Division: Public Defender

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 234,869	\$ 313,780	\$ 321,398	\$ 305,032
Operating	101,908	145,353	148,442	111,477
Capital Outlay	2,636	0	20,000	10,000
Subtotal Operating Expenditures	\$ 339,413	\$ 459,133	\$ 489,840	\$ 426,509
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 339,413	\$ 459,133	\$ 489,840	\$ 426,509
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 339,413	\$ 459,133	\$ 489,840	\$ 426,509
Expenditures by Fund				
General	\$ 339,413	\$ 459,133	\$ 489,840	\$ 426,509
Total Expenditures	\$ 339,413	\$ 459,133	\$ 489,840	\$ 426,509
Number of Full Time Positions	4	6	6	6
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	4.0	6.0	6.0	6.0

Highlights:

The United States Constitution requires states to provide lawyers for those criminal defendants who can not afford to hire counsel. The Public Defender is responsible for representing indigent citizens charged with a crime, felony or misdemeanor, in the Circuit and County courts in any case that involves the possibility of incarceration. The Public Defender is also responsible for representing indigent persons in civil commitment proceedings, civil commitment proceedings involving alleged sexually violent predators, persons who are appealing their convictions, involuntary commitments or delinquency adjudications. The Public Defender is elected for a term of four years and runs for office in presidential election years.

The FY 2009-10 Public Defender Technology budget includes \$10,000 in Capital Outlay (machinery and equipment) for emergency/critical needs such as replacement of laptop computers and the Public Defender's prorata share of a case tracking file server.

Department: Judicial Support
Division: State Attorney

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 10,920	\$ 0	\$ 0	\$ 0
Operating	106,145	141,419	111,419	112,601
Capital Outlay	0	28,000	28,000	14,000
Subtotal Operating Expenditures	\$ 117,065	\$ 169,419	\$ 139,419	\$ 126,601
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	87,000	355,840	355,840	379,840
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 204,065	\$ 525,259	\$ 495,259	\$ 506,441
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 204,065	\$ 525,259	\$ 495,259	\$ 506,441
Expenditures by Fund				
General	\$ 204,065	\$ 525,259	\$ 495,259	\$ 506,441
Total Expenditures	\$ 204,065	\$ 525,259	\$ 495,259	\$ 506,441
Number of Full Time Positions	1	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	1.0	0.0	0.0	0.0

Highlights:

The Constitution of the State of Florida empowers the State Attorney as the prosecuting officer of all circuit and county trial courts. The State Attorney processes all criminal cases presented by law enforcement officers who have charged persons with felonies, misdemeanors, traffic crimes such as DUI or reckless driving, acts of juvenile delinquency, and certain violations of county or municipal ordinances.

The FY 2009-10 State Attorney Technology budget includes \$14,000 in Capital Outlay (machinery and equipment).

**Detail of Capital Outlay by Fund
FY 2009-10**

Fund/Department/Division/Section	Org code	CRC	New	Replacement	Total Cost
<u>General - Fund 0010</u>					
Judicial Support					
<u>Public Defender-Technology</u>					
Emergency/Critical Needs Replacements	6062200		\$ 0	\$ 10,000	\$ 10,000
			<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<u>State Attorney-Technology</u>					
Computers, printers and scanners	6062100		\$ 14,000	\$ 0	\$ 14,000
			<u>\$ 14,000</u>	<u>\$ 0</u>	<u>\$ 14,000</u>
<u>Judges-Technology</u>					
Computers, workstations, equipment, etc.	6062300		69,700	0	69,700
Technology Wiring	6062300		0	10,000	10,000
			<u>\$ 69,700</u>	<u>\$ 10,000</u>	<u>\$ 79,700</u>
Total General			\$ 83,700	\$ 20,000	\$ 103,700
Total ALL FUNDS			\$ 83,700	\$ 20,000	\$ 103,700

**OTHER OPERATING
BUDGETS**

DEBT SERVICE

NON-DEPARTMENTAL

Debt Service

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
General Obligation Bonds				
Limited General Obligation Bonds, Series 2007	\$ 2,814,596	\$ 6,113,962	\$ 2,835,317	\$ 5,436,125
Amount of Issue: \$34,720,000				
Remaining Principal as of 9/30/2010: \$29,820,000				
Maturity Date: April 1, 2026				
Subtotal General Obligation Bonds	<u>\$ 2,814,596</u>	<u>\$ 6,113,962</u>	<u>\$ 2,835,317</u>	<u>\$ 5,436,125</u>
Special Obligation Bonds				
Pari-Mutuel Revenues Replacement Bonds, Series 2000	\$ 295,247	\$ 380,636	\$ 296,573	\$ 381,684
Amount of Issue: \$4,400,000				
Remaining Principal as of 9/30/2010: \$3,545,000				
Maturity Date: October 1, 2030				
Capital Improvement Revenue Bonds, Series 2007	4,596,841	6,820,916	5,194,445	7,721,299
Amount of Issue: \$87,455,000				
Remaining Principal as of 9/30/2010: \$84,740,000				
Maturity Date: June 1, 2037				
Subtotal Special Obligation Bonds	<u>\$ 4,892,088</u>	<u>\$ 7,201,552</u>	<u>\$ 5,491,018</u>	<u>\$ 8,102,983</u>
Commercial Loan				
Hancock Bank of Florida, 2008	\$ 526,996	\$ 1,238,538	\$ 1,209,899	\$ 1,266,797
Amount of Issue: \$10,000,000				
Remaining Principal as of 9/30/2010: \$7,420,780				
Maturity Date: June 1, 2017				
Subtotal Commercial Loan	<u>\$ 526,996</u>	<u>\$ 1,238,538</u>	<u>\$ 1,209,899</u>	<u>\$ 1,266,797</u>
Total Debt Service	<u><u>\$ 8,233,680</u></u>	<u><u>\$ 14,554,052</u></u>	<u><u>\$ 9,536,234</u></u>	<u><u>\$ 14,805,905</u></u>
Expenditures by Category				
Debt Service	\$ 8,122,487	\$ 9,400,105	\$ 9,400,105	\$ 9,946,310
Other Fees and Reserves	111,193	5,153,947	136,129	4,859,595
Total Expenditures	<u><u>\$ 8,233,680</u></u>	<u><u>\$ 14,554,052</u></u>	<u><u>\$ 9,536,234</u></u>	<u><u>\$ 14,805,905</u></u>

Highlights:

Four debt service funds totaling \$14,805,905 have been established to repay the principal and interest expenses related to long-term debt on various revenue and general obligation bond issues.

Two additional debt instruments are paid from the Landfill Enterprise Fund. First is a \$10 million Solid Waste Line of Credit issued on November 20, 2002 that refinanced previously outstanding debt for a ten year period at a fixed interest rate of 3.69% with Sun Trust Bank. Principal payments of \$1 million are payable annually on December 1 and interest is payable semi-annually on June 1 and December 1, with the final payment due on December 1, 2012. The note is secured by solid waste system net revenues and a covenant by the county to budget and appropriate a sufficient amount to pay the debt service when due.

Debt Service - continued

The second debt instrument paid from the Landfill Enterprise Fund is the Lake County Resource Recovery Industrial Development Refunding Revenue Bond issued on December 14, 2004 in the amount of \$51,515,196 . The Series 2004 Bonds bear an interest rate of 4.16 per annum and mature on October 1, 2013.

In April 2007, the County issued \$34.7 million in general obligation bonds for the purpose of acquiring and improving lands within the County to protect drinking water resources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality. The principal, interest and reserve budget totals \$5,436,125 and is supported by a county-wide millage rate of .1101 mills, a reduction of .0899 mills from the FY 2007-08 millage rate of .2000 mills. The anticipated ad valorem revenue of \$2 million along with approximately \$707,000 in reserves will be sufficient to pay the FY 2009-10 debt service, leaving a reserve balance of \$2.6 million.

The County has sold three other revenue bond/bank issues backed by sales tax revenues. A \$4.4 million revenue bond issue backed by state sales tax revenues (used to replace racing tax revenues previously distributed by the state) for land acquisition and construction of a regional park and various walking and biking trails. The principal, interest and reserve budget for FY 2009-10 totals \$381,684.

An \$87.4 million revenue bond issue backed by the County's half-cent sales tax revenues for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations and Judicial Center, as well as the South Tavares Government Complex for Public Works, Public Safety, Fleet Operations and Health Department Administration/Clinic. Current plans have been pared down to include only the Downtown Tavares Center and the Judicial Center. A minimal principle payment was made in the year of issuance and consequently lowered FY 2007-08 expenditures; a \$1.9 million reserve adds to the variance between FY 2008-09 estimated and FY 2009-10 budgeted expenditures. The principal, interest and reserve budget for FY 2009-10 totals \$7,721,299.

A \$10 million commercial bank loan was approved by in April 2008 to help fund the \$34.4 million 800 MHz radio system backed by the County's share of a 1% local option infrastructure sales tax. Because of the timing of the loan pro-rated debt service payments were made in FY 2007-08 of only \$526,996. The principal, interest and reserve budget for FY 2009-10 totals \$1,266,797.

Debt Management Policy:

The objective of Lake County's Debt Management Policy (LCC-57) is to establish guidelines and requirements for the development of a debt management system. The policy includes the following directives:

When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed 90% of the useful life of the project.

Where possible, the County will use self-supporting revenue, special assessment, or other self-supporting bonds, instead of general obligation bonds to fund capital projects.

The County will not use long term debt to finance current operations.

The County will seek to maintain and, if applicable, improve its current bond rating.

The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Comprehensive Annual Financial Report will be forwarded by April 30 to all nationally recognized Municipal Securities Information Repositories approved by the Securities and Exchange Commission.

Lake County has not adopted legal debt limits within its financial policies. However, debt ratios such as direct and over all debt per capita and debt per taxable property value are tracked and compared with those recommended by Moody's Investors.

Schedule of Debt Service Requirements

	<u>Principal Payment FY 2009-10</u>	<u>Interest Payment FY 2009-10</u>	<u>Other Fees and Reserves FY 2009-10</u>	<u>Total FY 2009-10</u>
General Obligation Bonds				
Limited General Obligation Bonds Series 2007	\$ 1,270,000	\$ 1,435,588	\$ 2,730,537	\$ 5,436,125
Subtotal General Obligation Bonds	\$ 1,270,000	\$ 1,435,588	\$ 2,730,537	\$ 5,436,125
Special Obligation Bonds				
Pari-Mutuel Revenues Replacement Bonds Series 2000	\$ 100,000	\$ 194,979	\$ 86,705	\$ 381,684
Capital Improvement Revenue Bonds Series 2007	1,600,000	4,137,345	1,983,954	7,721,299
Subtotal Special Obligation Bonds	\$ 1,700,000	\$ 4,332,324	\$ 2,070,659	\$ 8,102,983
Commercial Loan				
Hancock Bank of Florida 2008	\$ 965,315	\$ 243,083	\$ 58,399	\$ 1,266,797
Subtotal Commercial Loan	\$ 965,315	\$ 243,083	\$ 58,399	\$ 1,266,797
Total Debt Service	\$ 3,935,315	\$ 6,010,995	\$ 4,859,595	\$ 14,805,905

Highlights:

The Limited General Obligation Bonds are secured by a pledge of not more than one third of a mill of ad valorem taxes pursuant to a referendum approved by the voters in 2004. These funds are used to acquire and manage environmentally sensitive public lands in the County. The FY 2009-10 funding requirement for this bond series is supported by a county-wide millage rate of .1101. Principal payments are due in annual installments beginning on June 1, 2007 continuing until April 1, 2026. Interest on the bonds is payable semi-annually on June 1 and December 1 each year, commencing on June 1, 2007. The serial bonds bear interest at rates ranging from 4-5% and matures on April 1, 2026.

Pari-Mutuel Revenue Replacement Bonds are financed by sales tax revenues collected by the State pursuant to Chapter 212, Part 1, Florida Statutes. Beginning July 1, 2000, the State began using sales tax revenues to replace revenues formerly distributed to counties from racetrack and jai alai fronton monies. Bond proceeds were used to fund the acquisition of park lands and associated improvements. This bond matures on October 1, 2030.

The Capital Improvement Revenue Bonds are secured by a pledge of the half-cent sales tax distributed to the County by the State of Florida and were issued to construct the Downtown Tavares Center for Governmental Operations. This bond matures on June 1, 2037.

The Commercial loan with Hancock Bank of Florida is secured by a pledge of the County's share of a 1% local option infrastructure sales tax and matures on June 1, 2017. This loan completes the funding required for the Countywide 800MHz Radio System.

Non-Departmental

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
General Fund	\$ 17,004,617	\$ 50,991,678	\$ 22,631,325	\$ 47,542,611
Infrastructure Sales Tax	9,752,239	9,718,500	10,465,537	9,504,750
Lake County Ambulance	11,616,203	11,009,101	9,413,503	10,063,171
Special Assessments	0	819,863	613,528	906,236
Total Expenditures	\$ 38,373,059	\$ 72,539,142	\$ 43,123,893	\$ 68,016,768
Expenditures by Category				
Personal Services	\$ 94,595	\$ 0	\$ (1,311,222)	\$ 0
Operating	2,518,350	2,526,948	2,803,285	1,949,394
Capital Outlay	23,684	0	0	0
Subtotal Operating Expenditures	\$ 2,636,629	\$ 2,526,948	\$ 1,492,063	\$ 1,949,394
Capital Improvements	9,000,168	0	0	2,000,000
Debt Service	0	0	0	0
Grants and Aids	11,773,941	12,143,006	11,826,614	11,084,260
Transfers	14,962,321	38,793,152	28,269,632	32,240,932
Reserves	0	19,076,036	1,535,584	20,742,182
Total Operating Expenditures	\$ 38,373,059	\$ 72,539,142	\$ 43,123,893	\$ 68,016,768
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 38,373,059	\$ 72,539,142	\$ 43,123,893	\$ 68,016,768
Expenditures by Fund				
General	\$ 17,004,617	\$ 50,991,678	\$ 22,631,325	\$ 47,542,611
Infrastructure Sales Tax	9,752,239	9,718,500	10,465,537	9,504,750
Lake County Ambulance	11,616,203	11,009,101	9,413,503	10,063,171
Special Assessments:				
Greater Groves MSBU	0	236,578	176,896	256,971
Greater Hills MSBU	0	284,105	211,465	312,377
Greater Pines Municipal Services	0	268,991	202,304	302,380
Picciola Island Street Lighting	0	4,384	3,581	5,195
Valencia Terrace Street Lighting	0	8,490	6,222	9,403
Village Green Street Lighting	0	17,315	13,060	19,910
Total Expenditures	\$ 38,373,059	\$ 72,539,142	\$ 43,123,893	\$ 68,016,768

General Fund Non-Departmental

Expenditures	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 94,595	\$ 0	\$ (1,311,222)	\$ 0
Operating	2,518,350	1,983,157	2,259,494	1,341,513
Capital Outlay	23,684	0	0	0
Subtotal Operating Expenditures	\$ 2,636,629	\$ 1,983,157	\$ 948,272	\$ 1,341,513
Capital Improvements	6,500,168	0	0	2,000,000
Debt Service	0	0	0	0
Grants and Aids	2,926,294	3,285,000	2,977,187	2,598,091
Transfers	4,941,526	28,439,666	17,170,282	22,139,921
Reserves	0	17,283,855	1,535,584	19,463,086
Total Operating Expenditures	\$ 17,004,617	\$ 50,991,678	\$ 22,631,325	\$ 47,542,611
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 17,004,617	\$ 50,991,678	\$ 22,631,325	\$ 47,542,611
Expenditures by Fund				
General Fund	\$ 17,004,617	\$ 50,991,678	\$ 22,631,325	\$ 47,542,611
Total Expenditures	\$ 17,004,617	\$ 50,991,678	\$ 22,631,325	\$ 47,542,611

Highlights:

The General Fund non-operating expenditures have a county-wide impact and do not fall under the responsibility of a single department.

Personal Services expenditures in FY 2007-08 reflect disaster recovery efforts associated with the "Groundhog Day" tornado that struck in February of 2007. The reduction in Personal Services of (\$1,311,222) estimated in FY 2008-09 is the result of the suspension of Life and Health insurance charges for six months of the fiscal year.

The increase in Estimated Operating expenditures in FY 2008-09 is due primarily to the cost of disaster recovery efforts associated with Tropical Storm Fay and consists mainly of leachate disposal costs and road repair.

Lake County appropriated \$500,000 in FY 2008-09 to challenge the Niagara Bottling Company's Conditional Use Permit to remove 484,000 gallons of water per day from the Florida Aquifer and filed a joint lawsuit with the City of Groveland in 2008. During the board meeting on 3/3/09 the Board of County Commissioners determined that Lake County could no longer afford to continue the litigation and chose to pursue other less costly alternatives to force the St. Johns River Water Management District (SJRWMD) to recognize its responsibilities and create a plan to deal with water allocation that would emphasize conservation. Litigation expenses in 2008 totaled \$286,551. The City of Clermont contributed \$15,000 in FY 2008-09 to defray legal expenses and a private citizen donated \$25 in FY 2007-08.

Capital Outlay in FY 2007-08 was for a phone system and fiber connection necessary for the Clerk of the Court's Internal Audit and Mail and Receiving to move into new office space at 418 W. Alfred Street. The Capital Improvement expenses that same year were for the purchase of the K & M Prestige Block Plant.

The \$2 million earmarked for regional park development in south Lake County will be re-budgeted in FY 2009-10 and is reflected in Capital Improvements.

General Fund Non-Departmental - *continued*

The Grants and Aids budget for FY 2009-10 is composed of \$2.5 million payment to the Community Redevelopment Areas, \$55,000 for the Trout Lake Naturalist position, \$10,000 for MyRegion.org, \$20,000 for the Lake County Historical Society and \$30,000 for the Youth Recreation Assistance Program.

Prior to FY 2008-09 operating transfers to other funds were budgeted under the Department receiving the funds which overstated Departmental expenses. Beginning in FY 2008-09 all transfers from the General Fund to other funds were budgeted in Non-Departmental.

The FY 2008-09 budget reflects an \$11 million transfer to the Facilities Expansion Capital Projects Fund for the Judicial Center Expansion. This transfer was deferred and is budgeted again in FY 2009-10 in the amount of \$6 million; \$5 million was redesignated to the Economic Stabilization Reserve. Also included is an estimated \$550,000 transfer to the Fire Rescue Fund to offset the 50% Fire Assessment discount for governmental and non-profit agencies. A summary of FY 2009-10 interfund transfers are shown below:

County Fire Rescue Fund	\$	550,000
Public Transportation Fund		1,124,512
Lake County Library Fund		4,247,155
Solid Waste Fund		4,480,909
Facility Expansion Projects Debt Service		5,737,345
Facility Expansion Capital Projects		6,000,000
	\$	<u>22,139,921</u>

**General Fund Non-Departmental
Expenditure Detail**

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Tornado February 2007	\$ 128,314	\$ 50,000	\$ 0	\$ 0
Tropical Storm Fay	329,558	0	289,512	0
Deerhaven Wildfire	9,922	0	0	0
Hurricane Frances	517,314	0	3,500	0
Medical Examiner	742,445	757,263	757,263	768,353
Personal Services	0	0	(1,311,222)	0
Operating Expenditures	64,708 *			
Financial Advisor	15,000	15,000	12,500	12,000
Special Master - Value Adjustment Board	10,125	40,000	40,000	40,000
Appraisal Services - Value Adjustment Board	10,496	25,000	25,000	25,000
Legal Services - Value Adjustment Board	0	0	20,000	20,000
Professional Services - Countywide	2,925	25,000	57,829	8,444
Legal Services - Niagara Litigation	74,680	500,000	394,124	0
Federal Lobbyist	72,202	84,000	73,000	84,000
Grant Writing Services	12,500	0	0	0
Plant Services Contract	5,196	6,300	6,300	6,300
Contractual Services - Countywide	3,266	25,000	50,000	20,000
Financial Software Consulting Services	213,950	36,000	109,046	32,500
Property and Liability Insurance	122,199	0	0	0
Financial Software Maintenance	212,745	222,500	223,476	222,000
Maintenance - BCC Finance Equipment	595	625	625	2,100
Maintenance - Countywide	0	100,000	100,000	10,000
US Census	0	0	0	5,000
Citizen's Academy	404	4,000	0	0
Tax Deed Certificates	0	5,000	5,000	5,000
Legal Advertisements	10	1,000	1,000	1,000
Impact Fee and Assessment Refunds/Credits	7,271	0	10,000	10,000
FHP Radar Certification	3,785	5,000	5,000	5,000
Miscellaneous Fees and Bank Service Charges	5,157	27,000	27,000	23,000
Employee Picnic	6,595	5,000	0	0
Lake County League of Cities	801	775	822	822
National Association of Counties	3,803	4,000	3,803	3,803
Florida Association of Counties	26,694	26,694	26,694	26,694
Municipal Code Service	10,285	18,000	18,000	10,497
Capital Outlay - South Lake Community Park	6,523,852	0	0	2,000,000
Grants and Aids				
Trout Lake Nature Center	0	55,000	55,000	55,000
Youth Recreation Assistance Program	0	0	0	30,000
Lake County Historical Society	0	0	0	20,000
MyRegion.org	0	30,000	30,000	10,000
Community Redevelopment Areas	2,926,294	3,200,000	2,892,187	2,483,091
Interfund Transfers	4,941,526	28,439,666	17,170,282	22,139,921
Reserves	0	17,283,855	1,535,584	19,463,086
Total Expenditures	<u>\$ 17,004,617</u>	<u>\$ 50,991,678</u>	<u>\$ 22,631,325</u>	<u>\$ 47,542,611</u>

* All actual expenditures for FY 2007-08 are not readily available and may be shown in the aggregate under Operating Expenditures.

Infrastructure Sales Tax Non-Departmental

Expenditures	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	9,752,239	9,718,500	10,465,537	9,504,750
Reserves	0	0	0	0
Total Operating Expenditures	\$ 9,752,239	\$ 9,718,500	\$ 10,465,537	\$ 9,504,750
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 9,752,239	\$ 9,718,500	\$ 10,465,537	\$ 9,504,750
Expenditures by Fund				
Infrastructure Sales Tax	\$ 9,752,239	\$ 9,718,500	\$ 10,465,537	\$ 9,504,750
Total Expenditures	\$ 9,752,239	\$ 9,718,500	\$ 10,465,537	\$ 9,504,750

Highlights:

The County's share of the one-cent sales tax is collected in the Infrastructure Sales Tax Revenue fund and subsequently transferred to other funds for allowable expenditures. FY 2009-10 appropriations include funding for debt service payments for the county-wide radio system transferred to the Renewal Sales Tax Debt Service Fund (2610), final repayment for accelerated road construction projects to Road Impact Fee District 2 Fund (1152), funding for park improvements to the Parks Capital Project Fund (3020), and the administrative service fee to the General Fund (0010). The balance will be transferred to the Renewal Sales Tax Capital Project Funds (3030 and 3040) fifty percent of which must be used for transportation purposes and fifty percent for purposes allowed by F.S. 212.055(2).

Sales tax revenues are estimated at \$9,500,000 and interest income at \$4,750 for a total FY 2009-10 budget of \$9,504,750. Of this amount, \$500,250 is allocated to administrative costs; the balance of \$9,004,500 is divided equally for transportation and other uses and is shown on the table below.

The levy of the one-cent surtax began on January 1, 2003 and will remain in effect for fifteen years until December 31, 2017.

FY 2009-10 Infrastructure Sales Tax Transfers

\$ 160,000	Sheriff's Eustis Substation Retrofit - Renewal Sales Tax Fund-PW
350,000	Parks projects - Parks Capital Projects Fund
376,219	Repayment of accelerated project funding - Road Impact Fee Dist. 2 Fund
500,250	Administrative Service Fee - General Fund
700,000	Sheriff's vehicles - Renewal Sales Tax Fund
2,083,852	Facility capital projects - Renewal Sales Tax Fund
4,126,031	Transportation funding - Renewal Sales Tax Fund-PW
<u>1,208,398</u>	Debt Service for \$10 million commercial loan for county-wide radio system - Renewal Sales Tax Debt Service Fund
<u>\$9,504,750</u>	

Lake County Ambulance

Expenditures	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	2,500,000	0	0	0
Debt Service	0	0	0	0
Grants and Aids	8,847,647	8,858,006	8,849,427	8,486,169
Transfers	268,556	564,076	564,076	516,724
Reserves	0	1,587,019	0	1,060,278
Total Operating Expenditures	\$ 11,616,203	\$ 11,009,101	\$ 9,413,503	\$ 10,063,171
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 11,616,203	\$ 11,009,101	\$ 9,413,503	\$ 10,063,171
Expenditures by Fund				
Lake County Ambulance	\$ 11,616,203	\$ 11,009,101	\$ 9,413,503	\$ 10,063,171
Total Expenditures	\$ 11,616,203	\$ 11,009,101	\$ 9,413,503	\$ 10,063,171

Highlights:

The Lake County Ambulance fund was established to account for the ad valorem tax subsidy provided to Lake Sumter Emergency Medical Services, Inc. (LSEMS) which is a governmental corporation created by Lake and Sumter Counties pursuant to Chapter 163, Florida Statutes. It is governed by a Board of Directors representing county government, municipalities, hospitals and citizens. The Medical Director oversees the medical protocol and guidelines for emergency medical response, patient care and quality development programs. The FY 2009-10 budget of \$10,063,171 is supported by a .4651 millage rate, which is equal to the current millage rate and is expected to generate \$8.4 million.

The \$2.5 million in FY 2007-08 Capital Improvements reflect the contribution by the Lake County Ambulance fund toward the county-wide radio system.

Grants and Aids in FY 2009-10 is a combination of the \$248,303 estimated tax increment payment to the Community Redevelopment Areas, \$509,121 to municipalities providing ASL emergency response within their jurisdictions, and the \$7.7 million contribution to Lake-Sumter EMS, Inc. for the provision of emergency medical and transportation services.

The customary administrative transfer to the Property Appraiser and Tax Collector is shown under Transfers. Beginning in FY 2008-09 a \$250,000 transfer to the Lake County Fire Rescue Fund was also budgeted to be used for the purchase of advanced life support equipment (ALS) by the Lake County Department of Public Safety.

To provide advanced life support (ALS) emergency response to City and County residents in the best and most efficient way possible LSEMS has entered into inter-local agreements with municipalities that operate a fire department and wish to offer ALS emergency response within their jurisdictions. These agreements stipulate that an amount equaling 0.1 mill ad valorem levy on each City's assessment roll shall be paid to the participating municipalities. The amount due in FY 2009-10 is shown below:

Clermont	\$ 220,417
Leesburg	142,681
Minneola	46,351
Mount Dora	99,672
	<u>\$ 509,121</u>

Special Assessments

Expenditures	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	543,791	543,791	607,881
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 543,791	\$ 543,791	\$ 607,881
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	70,910	69,737	79,537
Reserves	0	205,162	0	218,818
Total Operating Expenditures	\$ 0	\$ 819,863	\$ 613,528	\$ 906,236
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 819,863	\$ 613,528	\$ 906,236
Expenditures by Fund				
Greater Groves MSBU	\$ 0	\$ 236,578	\$ 176,896	\$ 256,971
Greater Hills MSBU	0	284,105	211,465	312,377
Greater Pines Municipal Services	0	268,991	202,304	302,380
Picciola Island Street Lighting	0	4,384	3,581	5,195
Valencia Terrace Street Lighting	0	8,490	6,222	9,403
Village Green Street Lighting	0	17,315	13,060	19,910
Total Expenditures	\$ 0	\$ 819,863	\$ 613,528	\$ 906,236

Highlights:

Lake County receives a 3% administrative fee based on the anticipated revenues for each of the six funds above. The funds for each of these non-ad valorem assessments are retained in a separate fund within the Lake County financial accounting system. Any interest that accumulates from the assessment funds are prorated and posted to each fund monthly. The non-ad valorem assessments apply to parcels in the associated subdivisions only (named above).

The assessments for Greater Hills, Greater Groves and Greater Pines are for the provision of maintenance services for the common areas within each subdivision. The annual budget for these services is established by the homeowners' association (HOA) within each subdivision for the sole benefit of the individuals in each subdivision.

Lake County establishes the budgets for the three subdivisions associated with street lighting (Village Green, Picciola Island, and Valencia Terrace) based on the current electric invoices, plus any inflationary factor. The County remits the payments to the associated electric company monthly.

Prior to FY 2008-09 Special Assessments were shown under the Department of Budget and can be found on page F-10. Beginning in FY 2008-09 Special Assessments were reported as a Non-Departmental Expense.

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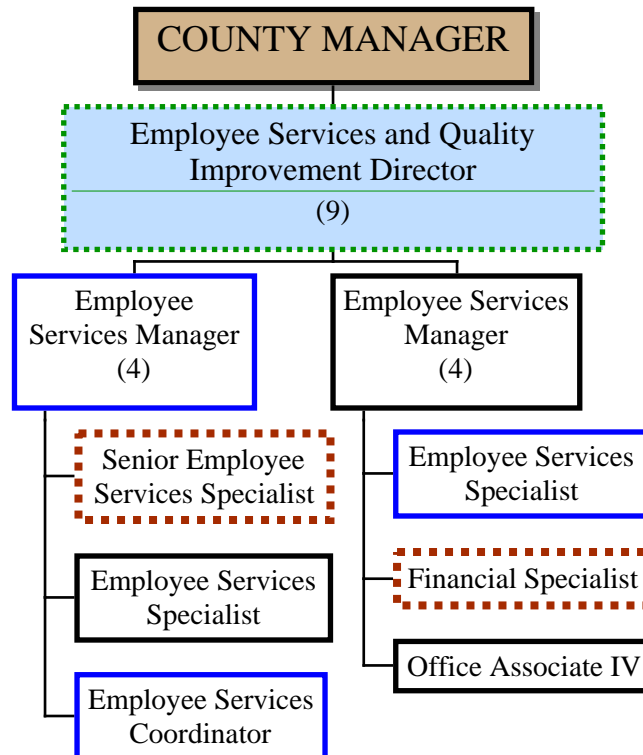
Employee Services and Quality Improvement

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Program				
Property and Casualty	\$ 2,684,072	\$ 7,342,040	\$ 2,403,023	\$ 6,953,841
Employee Group Benefits	7,039,799	18,579,057	8,062,023	16,596,531
Total Expenditures	\$ 9,723,871	\$ 25,921,097	\$ 10,465,046	\$ 23,550,372
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	9,292,929	10,955,000	10,089,000	11,187,069
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 9,292,929	\$ 10,955,000	\$ 10,089,000	\$ 11,187,069
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	430,942	376,046	376,046	361,583
Reserves	0	14,590,051	0	12,001,720
Total Operating Expenditures	\$ 9,723,871	\$ 25,921,097	\$ 10,465,046	\$ 23,550,372
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 9,723,871	\$ 25,921,097	\$ 10,465,046	\$ 23,550,372
Expenditures by Fund				
Property and Casualty	\$ 2,684,072	\$ 7,342,040	\$ 2,403,023	\$ 6,953,841
Employee Group Benefits	7,039,799	18,579,057	8,062,023	16,596,531
Total Expenditures	\$ 9,723,871	\$ 25,921,097	\$ 10,465,046	\$ 23,550,372
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Mission:

To develop and administer the employee benefits, workers' compensation, property and liability, and other loss prevention and loss control programs.

Employee Services and Quality Improvement Organization Chart Fiscal Year 2009-10



Legend:

() Current number of full-time positions

Funding Sources:



General Fund



Property & Casualty Fund (50%),
Employee Group Benefits Fund (50%)



General Fund (50%), Property & Casualty Fund (25%),
Employee Group Benefits Fund (25%)



General Fund (25%), Property and Casualty (37.5%)
Employee Group Benefits (37.5%)

Department: Employee Services and Quality Improvement
Division: Property and Casualty

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	2,468,601	2,215,000	2,215,000	2,477,600
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 2,468,601	\$ 2,215,000	\$ 2,215,000	\$ 2,477,600
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	215,471	188,023	188,023	152,035
Reserves	0	4,939,017	0	4,324,206
Total Operating Expenditures	\$ 2,684,072	\$ 7,342,040	\$ 2,403,023	\$ 6,953,841
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,684,072	\$ 7,342,040	\$ 2,403,023	\$ 6,953,841
Expenditures by Fund				
Property and Casualty	\$ 2,684,072	\$ 7,342,040	\$ 2,403,023	\$ 6,953,841
Total Expenditures	\$ 2,684,072	\$ 7,342,040	\$ 2,403,023	\$ 6,953,841
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Highlights:

The Property and Casualty program provides funding for the Workers' Compensation and Property and Liability Insurance. Charges for Services include insurance contributions for Property and Liability that are pre-determined by Employee Services and Quality Improvement and are budgeted accordingly by each BCC department, the Clerk of Court, the Tax Collector and the Property Appraiser. In addition, Workers' Compensation insurance contributions are included in this account.

FY 2009-10 Operating Expenditures increased \$262,600 due to an increase in insurance premiums for county assets (\$249,100), administration costs (\$15,000), and bank fees (\$1,000). This increase was offset by a \$2,500 decrease in costs associated with actuarial review and consulting services.

Transfers from the Property and Casualty fund, and the Employee Group Benefits fund provide 100% of the funding for the Risk and Benefits Administration. In prior years, the transfers consisted of equal shares from each fund. Salaries were realigned in accordance with staff responsibilities in FY 2009-10, which resulted in a \$35,988 reduction in the transfer from the Property and Casualty fund.

The actuarial report dated September 30, 2008 concluded that \$2,300,000 is an actuarially sufficient reserve for the Property and Casualty insurance fund. Due to the favorable reserves position, the charges to the departments for property and liability premiums were reduced \$637,500, or 50% during the FY 2008-09 budget preparation process, and are again budgeted at a 50% reduction (\$794,339) for FY 2009-10. The reserve balance for FY 2009-10 is \$4,324,206.

Department: Employee Services and Quality Improvement
Division: Employee Group Benefits

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	6,824,328	8,740,000	7,874,000	8,709,469
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 6,824,328	\$ 8,740,000	\$ 7,874,000	\$ 8,709,469
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	215,471	188,023	188,023	209,548
Reserves	0	9,651,034	0	7,677,514
Total Operating Expenditures	\$ 7,039,799	\$ 18,579,057	\$ 8,062,023	\$ 16,596,531
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 7,039,799	\$ 18,579,057	\$ 8,062,023	\$ 16,596,531
Expenditures by Fund				
Employee Group Benefits	\$ 7,039,799	\$ 18,579,057	\$ 8,062,023	\$ 16,596,531
Total Expenditures	\$ 7,039,799	\$ 18,579,057	\$ 8,062,023	\$ 16,596,531
Number of Full Time Positions	0	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	0.0	0.0	0.0

Highlights:

The Employee Group Benefits program provides funding for the County's self-insured health plan. Blue Cross Blue Shield of Florida administers medical and pharmacy benefits to employees.

Funding is provided through employer and employee contributions to the County's self funded insurance plan. Employer contributions for FY 2008-09 were \$8,734 per position. This has been reduced to \$8,200 for FY 2009-10 due to a county-wide reduction in the health insurance premium as a result of costs savings realized through the contract with Blue Cross Blue Shield of Florida (BCBS), and lower than actuarially-projected medical claims.

An estimated \$866,000 reduction in operating expenditures for FY 2008-09 is a result of a decrease in claims.

Transfers from the Employee Group Benefits fund, and the Property and Casualty fund provide 100% of the funding for the Risk and Benefits Administration. In prior years, the transfers consisted of equal shares from each fund. Salaries were realigned in accordance with staff responsibilities in FY 2009-10, which resulted in a \$21,525 increase in the transfer from the Employee Group Benefits fund.

The actuarial report dated September 30, 2008 concluded that reserve funding would be actuarially adequate at \$1,738,000. Due to the favorable reserves position, employer insurance premiums were suspended for six months for all departments in FY 2008-09, which resulted in a \$1,973,520 reduction in reserves. The reserve balance for FY 2009-10 is \$7,677,514.

Employee Services and Quality Improvement

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Property and Casualty:</u>			
Workers' Compensation, Property and Liability claims received	98	85	80
Workers' Compensation, Property and Liability claims paid	78	70	65
<u>Employee Group Benefits:</u>			
New Employee Orientation (NEO) sessions offered	9	11	11
New employees oriented	98	41	25
Training hours	893.8	287	175
Employees assisted with Retirement, Disability, Sick Leave Bank, and Deferred Comp benefits	201	323	397
Employee benefit briefings	41	35	26
Benefit briefing participants	415	363	334
Additions and changes made to employee insurance elections	808	690	676

Procurement Services

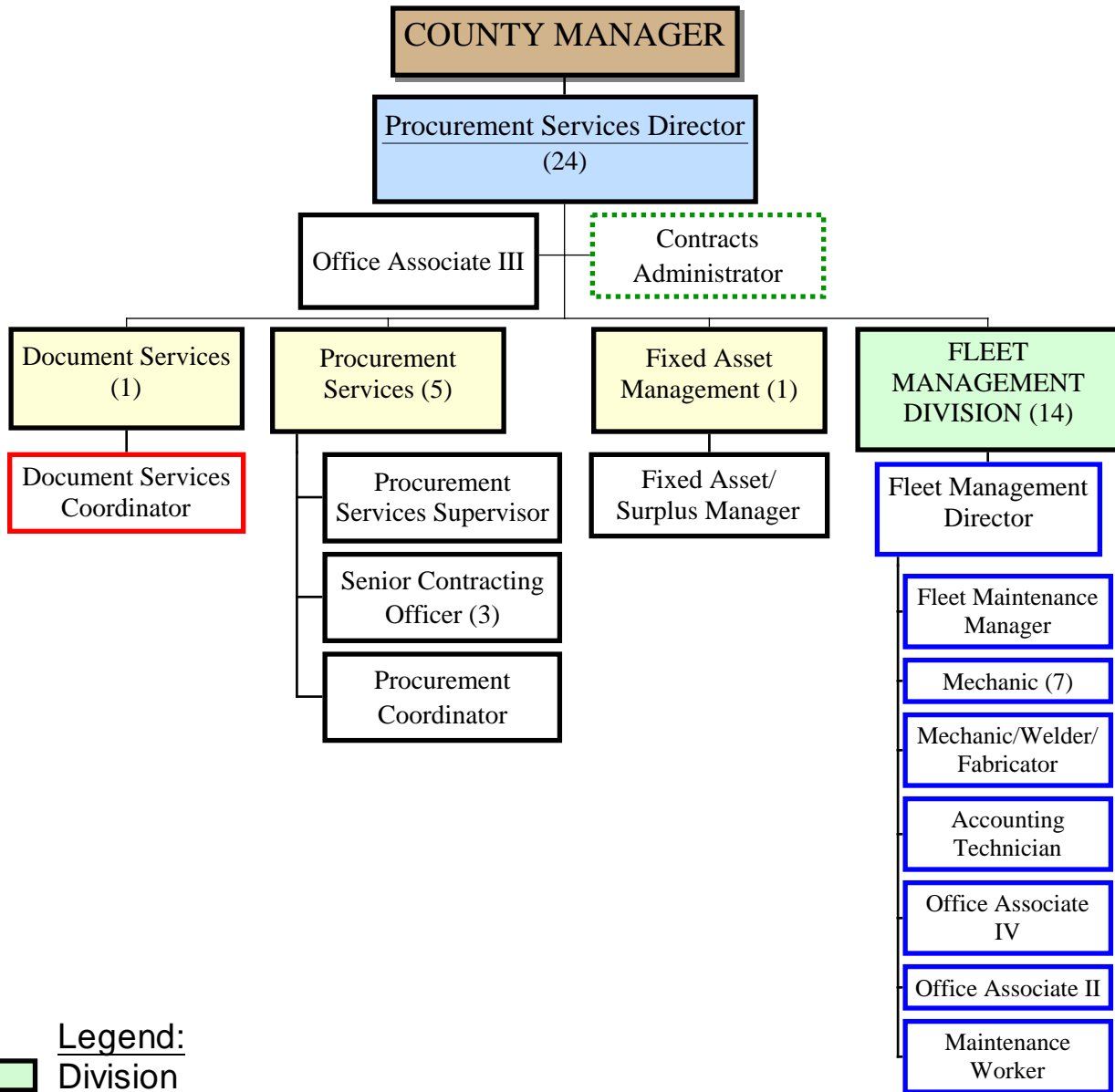
	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Division				
Document Services	0	0	0	338,400
Fleet Management	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,489,632
Total Expenditures	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,828,032
Expenditures by Category				
Personal Services	\$ 0	\$ 741,051	\$ 694,917	\$ 768,064
Operating	0	3,070,368	2,205,200	2,995,954
Capital Outlay	0	31,500	31,500	0
Subtotal Operating Expenditures	\$ 0	\$ 3,842,919	\$ 2,931,617	\$ 3,764,018
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	8,734	0	64,014
Total Operating Expenditures	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,828,032
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,828,032
Expenditures by Fund				
Administrative Services	0	0	0	338,400
Fleet Management	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,489,632
Total Expenditures	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,828,032
Number of Full Time Positions	0	14	14	15
Number of Part Time Positions	0	0	0	0.7
Number of Full Time Equivalent Positions	0.0	14.0	14.0	15.7

Mission:

To support County operations by providing fuel, maintenance inspections, and repairs to County vehicles and equipment, and to ensure that the County's document service function is performed efficiently and effectively.

In FY 2009-10, Document Services was moved to Administrative Services Internal Service fund and budgeted as a self-supporting operation. In prior years, Document Services was budgeted in the General Fund and the operating revenue generated was shown as a "contra" charge against expenditures. See page F-104 for additional information.

Procurement Services Organization Chart Fiscal Year 2009-10



Legend:



Division



Section

() Current number of full-time positions

Funding Sources:



General Fund



All Funds Combined



General Fund (50%), Landfill Enterprise (50%)



Fleet Maintenance

Department: Procurement Services
Division: Document Services

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 72,765
Operating	0	0	0	261,621
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 334,386
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	4,014
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 338,400
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 338,400
Expenditures by Fund				
Administrative Services	\$ 0	\$ 0	\$ 0	\$ 338,400
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 338,400
Number of Full Time Positions	0	0	0	1
Number of Part Time Positions	0.0	0.0	0.0	0.7
Number of Full Time Equivalent Positions	0.0	0.0	0.0	1.7

Highlights:

Document Services provides high quality and responsive document services to all Lake County BCC departments on a cost reimbursement basis. A "cost-per-copy" pricing structure was implemented in FY 2006-07, which lowered overall costs for the County's centralized and departmental copying functions.

The Digital Multifunctional Device (MFD) contract was renegotiated in FY 2008-09 to reflect a significant reduction in volume within the County's overall reprographics function. Cost savings intended to offset volume reductions were negotiated into the contract.

In FY 2009-10, Document Services was moved to Administrative Services Internal Service fund and budgeted as a self-supporting operation. In prior years, Document Services was budgeted in the General Fund and the operating revenue generated was shown as a "contra" charge against expenditures. See page F-104 for additional information.

Department: Procurement Services
Division: Fleet Management

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 0	\$ 741,051	\$ 694,917	\$ 695,299
Operating	0	3,070,368	2,205,200	2,734,333
Capital Outlay	0	31,500	31,500	0
Subtotal Operating Expenditures	\$ 0	\$ 3,842,919	\$ 2,931,617	\$ 3,429,632
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	8,734	0	60,000
Total Operating Expenditures	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,489,632
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,489,632
Expenditures by Fund				
Fleet Management	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,489,632
Total Expenditures	\$ 0	\$ 3,851,653	\$ 2,931,617	\$ 3,489,632
Number of Full Time Positions	0	14	14	14
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	0.0	14.0	14.0	14.0

Highlights:

The Fleet Management Division is responsible for comprehensive Fleet operations, including the review and approval of all new and replacement vehicles for all County Departments and provision of fuel, maintenance inspections, and repairs for County vehicles and equipment.

Three mechanic positions remained vacant during the first quarter of FY 2008-09, which provided \$46,134 in salary savings. In FY 2009-10, Personal Services decreased \$45,752 due to a reduction in health insurance costs, elimination of the Post Employment Health Plan contributions, and reclassification of (1) Chief Mechanic position to a Mechanic.

The \$865,168 savings in operating expenditures for FY 2008-09 is attributed to fuel prices being lower than projected. Fuel was budgeted at \$3.75 per gallon in FY 2008-09, and if current trends continue fuel is estimated at \$2.50 per gallon by the end of this fiscal year.

Operating expenses decreased \$336,035 in FY 2009-10 due to a reduction in fuel costs, and eliminating \$84,000 for a new fleet facility lease. The reduction in fuel is a result of a county-wide vehicle program modification, and an estimated \$0.25 per gallon reduction in fuel prices. Fuel is budgeted at \$3.50 per gallon in FY 2009-10.

Training expenses are related to Cummins Engine and Hydraulic training, and various management and maintenance training classes.

In FY 2007-08, this program was part of the Public Works department. See page G-17 for historical expenditures related to this program.

Procurement Services

Workload Measurements			
Work Activity	Actual FY 2007-08	Estimated FY 2008-09	Adopted FY 2009-10
<u>Document Services:</u>			
Reproduction pages produced in support of user department requirements	2,076,194	1,972,385	1,951,623
<u>Fleet Management:</u>			
Work Orders Generated	2,500	2,500	2,500
Preventative Maintenance and Safety Inspections performed	919	876	900
Expenses Generated	\$2,664,641	\$2,931,617	\$3,489,632
Revenues Generated	\$2,450,779	\$2,931,617	\$3,489,632

Public Works

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Adopted</u> <u>FY 2009-10</u>
Expenditures by Program				
Fleet Management	\$ 2,970,816	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 2,970,816</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures by Category				
Personal Services	\$ 671,747	\$ 0	\$ 0	\$ 0
Operating	2,288,770	0	0	0
Capital Outlay	10,300	0	0	0
Subtotal Operating Expenditures	<u>\$ 2,970,816</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	<u>\$ 2,970,816</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 2,970,816</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures by Fund				
Fleet Management	\$ 2,970,816	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 2,970,816</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Number of Full Time Positions	14	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	14.0	0.0	0.0	0.0

Department: Public Works
Program: Fleet Management

Expenditures/Positions	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Category				
Personal Services	\$ 671,747	\$ 0	\$ 0	\$ 0
Operating	2,288,770	0	0	0
Capital Outlay	10,300	0	0	0
Subtotal Operating Expenditures	\$ 2,970,816	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 2,970,816	\$ 0	\$ 0	\$ 0
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 2,970,816	\$ 0	\$ 0	\$ 0
Expenditures by Fund				
Fleet Management	\$ 2,970,816	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 2,970,816	\$ 0	\$ 0	\$ 0
Number of Full Time Positions	14	0	0	0
Number of Part Time Positions	0	0	0	0
Number of Full Time Equivalent Positions	14.0	0.0	0.0	0.0

Highlights:

The Fleet Management Division is responsible for comprehensive Fleet operations, including the review and approval of all new and replacement vehicles for all County Departments and provision of fuel, maintenance inspections, and repairs for County vehicles and equipment

In prior years this program was part of the Public Works Department. A mid-year FY 2007-08 reorganization moved Fleet Management from the Public Works Department to the Department of Procurement Services. FY 2008-09 and FY 2009-10 expenditures related to this program can be found on page G-12.

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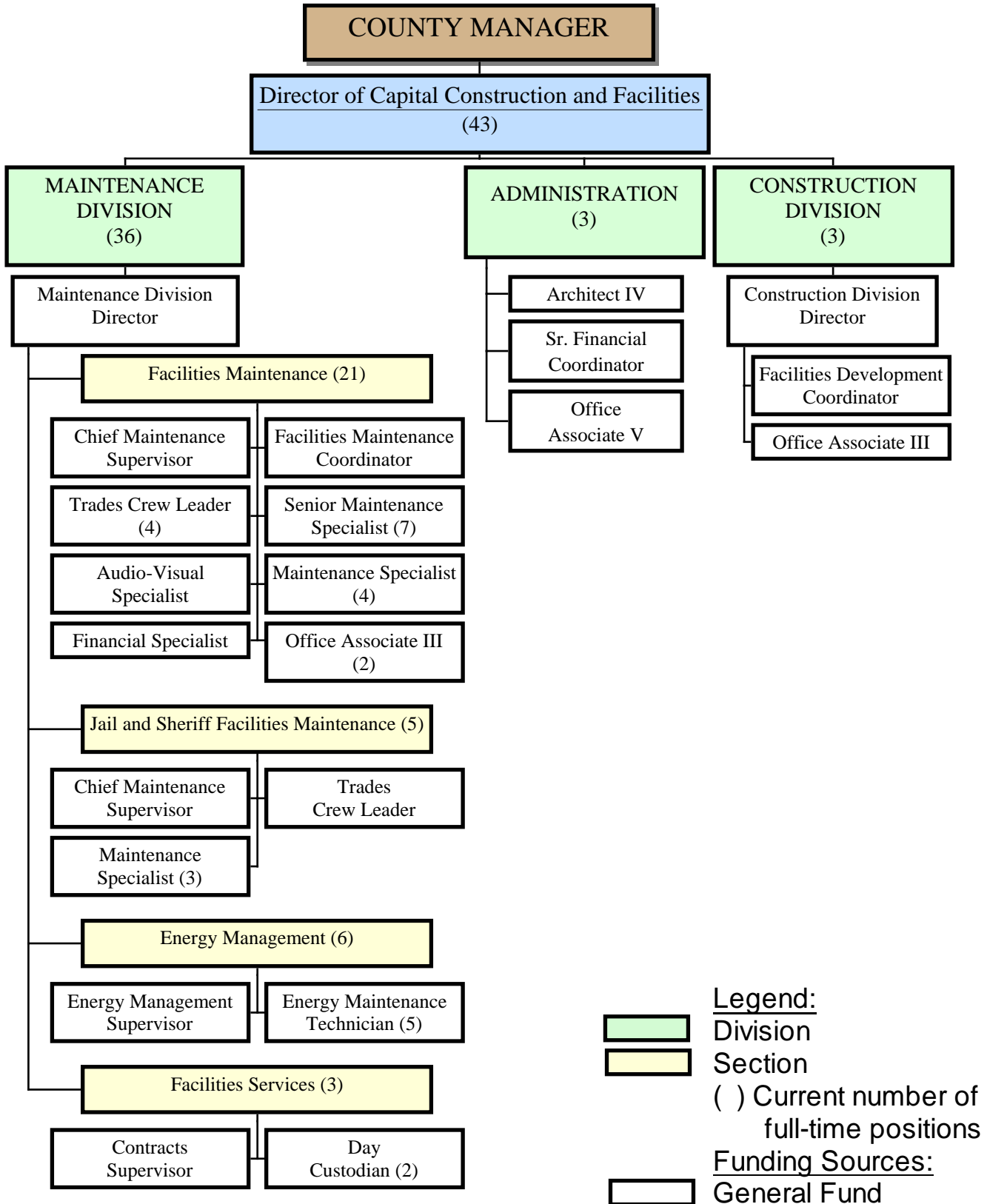
Capital Improvement Funds

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Facilities Development and Management

	Actual FY 2007-08	Adopted FY 2008-09	Estimated FY 2008-09	Adopted FY 2009-10
Expenditures by Capital Project				
Renewal Sales Tax Capital Projects	\$ 5,677,369	\$ 3,593,698	\$ 5,390,969	\$ 3,246,434
Facilities Expansion Capital Projects	18,502,629	35,588,990	34,851,774	43,402,500
Total Expenditures	\$ 24,179,998	\$ 39,182,688	\$ 40,242,743	\$ 46,648,934
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	23,179,998	38,468,990	39,720,929	46,637,419
Debt Service	0	0	0	0
Grants and Aids	1,000,000	0	0	0
Transfers	0	0	0	0
Reserves	0	713,698	0	11,515
Total Operating Expenditures	\$ 24,179,998	\$ 39,182,688	\$ 39,720,929	\$ 46,648,934
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 24,179,998	\$ 39,182,688	\$ 39,720,929	\$ 46,648,934
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 5,677,369	\$ 3,593,698	\$ 5,390,969	\$ 3,246,434
Facilities Expansion Capital Projects	18,502,629	35,588,990	34,851,774	43,402,500
Total Expenditures	\$ 24,179,998	\$ 39,182,688	\$ 40,242,743	\$ 46,648,934

Facilities Development and Management Organization Chart Fiscal Year 2009-10



**Department: Facilities Development and Management
Renewal Sales Tax Capital Projects**

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	4,677,369	2,880,000	5,390,969	3,234,919
Debt Service	0	0	0	0
Grants and Aids	1,000,000	0	0	0
Transfers	0	0	0	0
Reserves	0	713,698	0	11,515
Total Operating Expenditures	\$ 5,677,369	\$ 3,593,698	\$ 5,390,969	\$ 3,246,434
Service Charge Reimbursements				
Net Expenditures	\$ 5,677,369	\$ 3,593,698	\$ 5,390,969	\$ 3,246,434
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 5,677,369	\$ 3,593,698	\$ 5,390,969	\$ 3,246,434
Total Expenditures	\$ 5,677,369	\$ 3,593,698	\$ 5,390,969	\$ 3,246,434

Highlights:

Prior to FY 2009-10 Public Works was combined with Facilities in Renewal Sales Tax Capital Projects - Fund 3030. Public Works now has its own Renewal Sales Tax Capital Projects - Fund 3040.

Reserves for FY 2008-09 totaling \$ 1,427,396 were split between Facilities and Public Works.

FY 2009-10 Facilities Capital Projects:

Judicial Center Expansion	\$ 3,134,919
Special Project Facility (PW)	<u>100,000</u>
	<u>\$ 3,234,919</u>

Department: Facilities Development and Management
Facilities Expansion Capital Projects

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	18,502,629	35,588,990	34,851,774	43,402,500
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 18,502,629	\$ 35,588,990	\$ 34,851,774	\$ 43,402,500
Service Charge Reimbursements				
Net Expenditures	\$ 18,502,629	\$ 35,588,990	\$ 34,851,774	\$ 43,402,500
Expenditures by Fund				
Facilities Expansion Capital Projects	\$ 18,502,629	\$ 35,588,990	\$ 34,851,774	\$ 43,402,500
Total Expenditures	\$ 18,502,629	\$ 35,588,990	\$ 34,851,774	\$ 43,402,500

Highlights:

Bond issued funds, and their interest earnings are used to support Facilities Expansion Projects that are within the covenants of the bond issue.

FY 2009-10 Capital Improvements has been designated for the Judicial Center Expansion.

Growth Management

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Capital Project				
Public Lands Capital Program	\$ 13,470,640	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 13,470,640</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Capital Improvements	10,970,640	0	0	0
Debt Service	0	0	0	0
Grants and Aids	2,500,000	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	<u>\$ 13,470,640</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 13,470,640</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures by Fund				
Public Lands Capital Program	\$ 13,470,640	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 13,470,640</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Department: Growth Management
Public Lands Capital Program**

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	10,970,640	0	0	0
Debt Service	0	0	0	0
Grants and Aids	2,500,000	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 13,470,640	\$ 0	\$ 0	\$ 0
Service Charge Reimbursements				
Net Expenditures	\$ 13,470,640	\$ 0	\$ 0	\$ 0
Expenditures by Fund				
Public Lands Capital Program	\$ 13,470,640	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 13,470,640	\$ 0	\$ 0	\$ 0

Highlights:

For FY 2008-09 the Public Lands Program is under the Department of Public Works. For FY 2008-09 information, see page H-23. For FY 2009-10, the Public Lands Program will be under the new Department of Public Resources. For FY 2009-10 information, see page H-18.

Non-Departmental

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Capital Project				
Renewal Sales Tax Capital Projects	989,475	1,203,025	1,703,025	900,000
Total Expenditures	<u>\$ 989,475</u>	<u>\$ 1,203,025</u>	<u>\$ 1,703,025</u>	<u>\$ 900,000</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	989,475	1,203,025	1,203,025	700,000
Subtotal Operating Expenditures	<u>\$ 989,475</u>	<u>\$ 1,203,025</u>	<u>\$ 1,203,025</u>	<u>\$ 700,000</u>
Capital Improvements	0	0	500,000	200,000
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	<u>\$ 989,475</u>	<u>\$ 1,203,025</u>	<u>\$ 1,703,025</u>	<u>\$ 900,000</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 989,475</u>	<u>\$ 1,203,025</u>	<u>\$ 1,703,025</u>	<u>\$ 900,000</u>
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 989,475	\$ 1,203,025	\$ 1,703,025	\$ 900,000
Total Expenditures	<u>\$ 989,475</u>	<u>\$ 1,203,025</u>	<u>\$ 1,703,025</u>	<u>\$ 900,000</u>

**Department: Non-Departmental
Renewal Sales Tax Capital Projects**

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	989,475	1,203,025	1,203,025	700,000
Subtotal Operating Expenditures	\$ 989,475	\$ 1,203,025	\$ 1,203,025	\$ 700,000
Capital Improvements	0	0	500,000	200,000
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 989,475	\$ 1,203,025	\$ 1,703,025	\$ 900,000
Service Charge Reimbursements				
Net Expenditures	\$ 989,475	\$ 1,203,025	\$ 1,703,025	\$ 900,000
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 989,475	\$ 1,203,025	\$ 1,703,025	\$ 900,000
Total Expenditures	\$ 989,475	\$ 1,203,025	\$ 1,703,025	\$ 900,000

Highlights:

For FY 2008-09, \$ 1,023,025 was budgeted for Sheriff's vehicles, and \$ 500,000 for the South Lake Community Park.

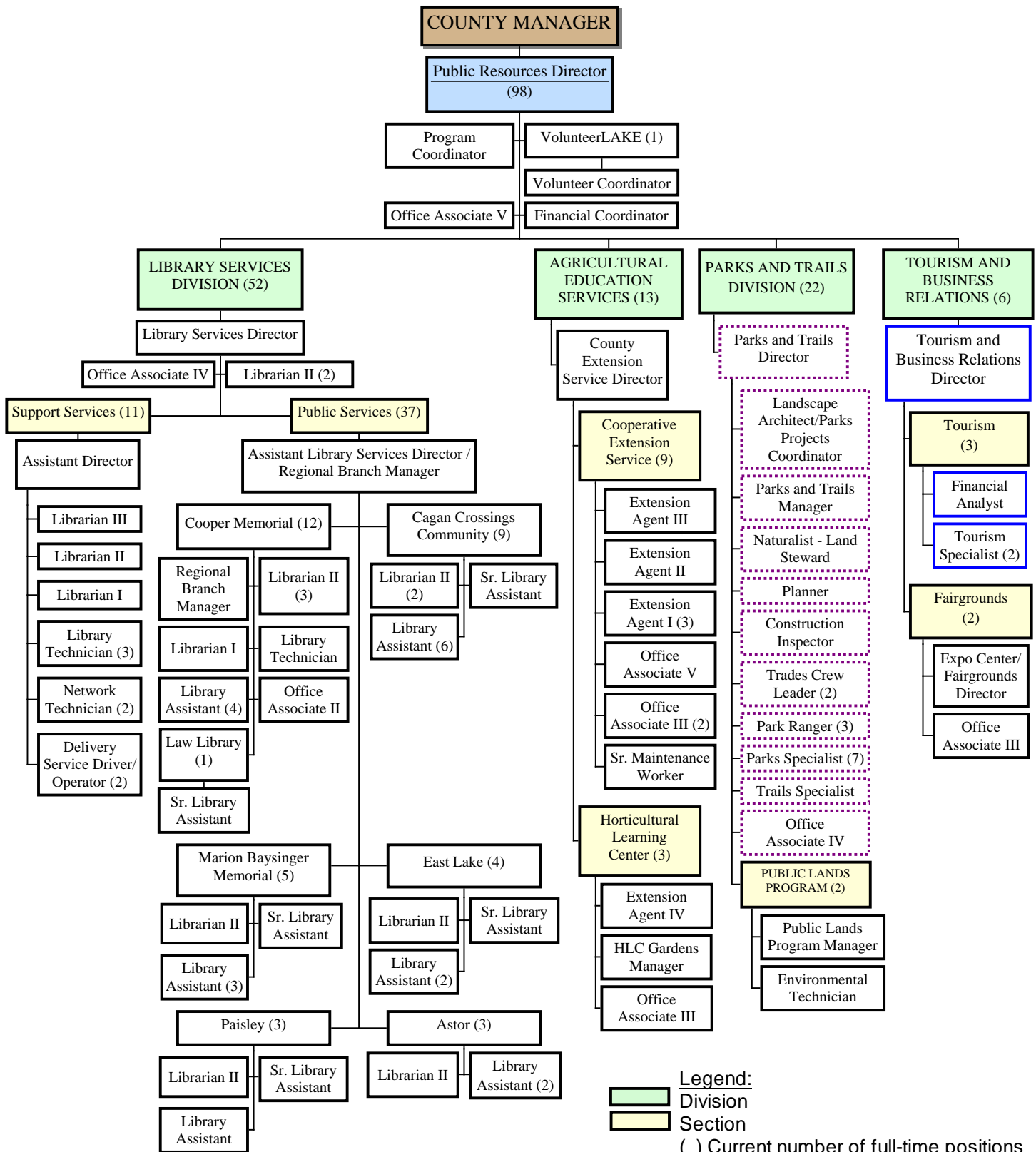
The FY 2009-10 budget provides \$ 700,000 for Sheriff's vehicles, and \$ 200,000 for an entryway road to P.E.A.R. Park.

Public Resources

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Adopted</u> <u>FY 2009-10</u>
Expenditures by Capital Project				
Parks Capital Projects	\$ 0	\$ 0	\$ 0	\$ 874,038
Public Lands Capital Program	0	0	0	1,000,000
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,874,038</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Capital Improvements	0	0	0	1,849,038
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	25,000
Total Operating Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,874,038</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,874,038</u>
Expenditures by Fund				
Parks Capital Projects	\$ 0	\$ 0	\$ 0	\$ 874,038
Public Lands Capital Program	0	0	0	1,000,000
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,874,038</u>

Public Resources - Organization Chart

Fiscal Year 2009-10



Advisory Committees:
Public Lands Program: Public Land Acquisition Advisory Council
Parks and Trails: Parks, Recreation and Trails Advisory Board
Library Services: Library Services Advisory Board
Tourism and Business Relations: Arts and Cultural Alliance
 Historical Museum Advisory Committee
 Tourist Development Council

Legend:
 Division
 Section
 () Current number of full-time positions
Funding Sources:
 General Fund
 Parks MSTU Fund
 Resort Development Tax Fund

Department: Public Resources
Parks Capital Projects

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Adopted</u> <u>FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	849,038
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	25,000
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 874,038
Service Charge Reimbursements				
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 874,038
Expenditures by Fund				
Parks Capital Projects	\$ 0	\$ 0	\$ 0	\$ 874,038
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 874,038

Highlights:

Prior to FY 2009-10, the Parks and Trails Division was part of the Department of Public Works. For historical data, see page H-21.

FY 2009-10 Park Improvements include:

Lake Jem Park and Boat Ramp	\$ 20,000
Lake Idamere	45,000
Sorrento Park	35,000
East Lake Community Park	499,038
Woodlea Sports Complex	250,000
	<u>\$ 849,038</u>

**Department: Public Resources
Public Lands Capital Program**

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	0	0	0	1,000,000
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Service Charge Reimbursements	0	0	0	0
Net Expenditures	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Expenditures by Fund				
Public Lands Capital Program	\$ 0	\$ 0	\$ 0	\$ 1,000,000
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 1,000,000

Highlights:

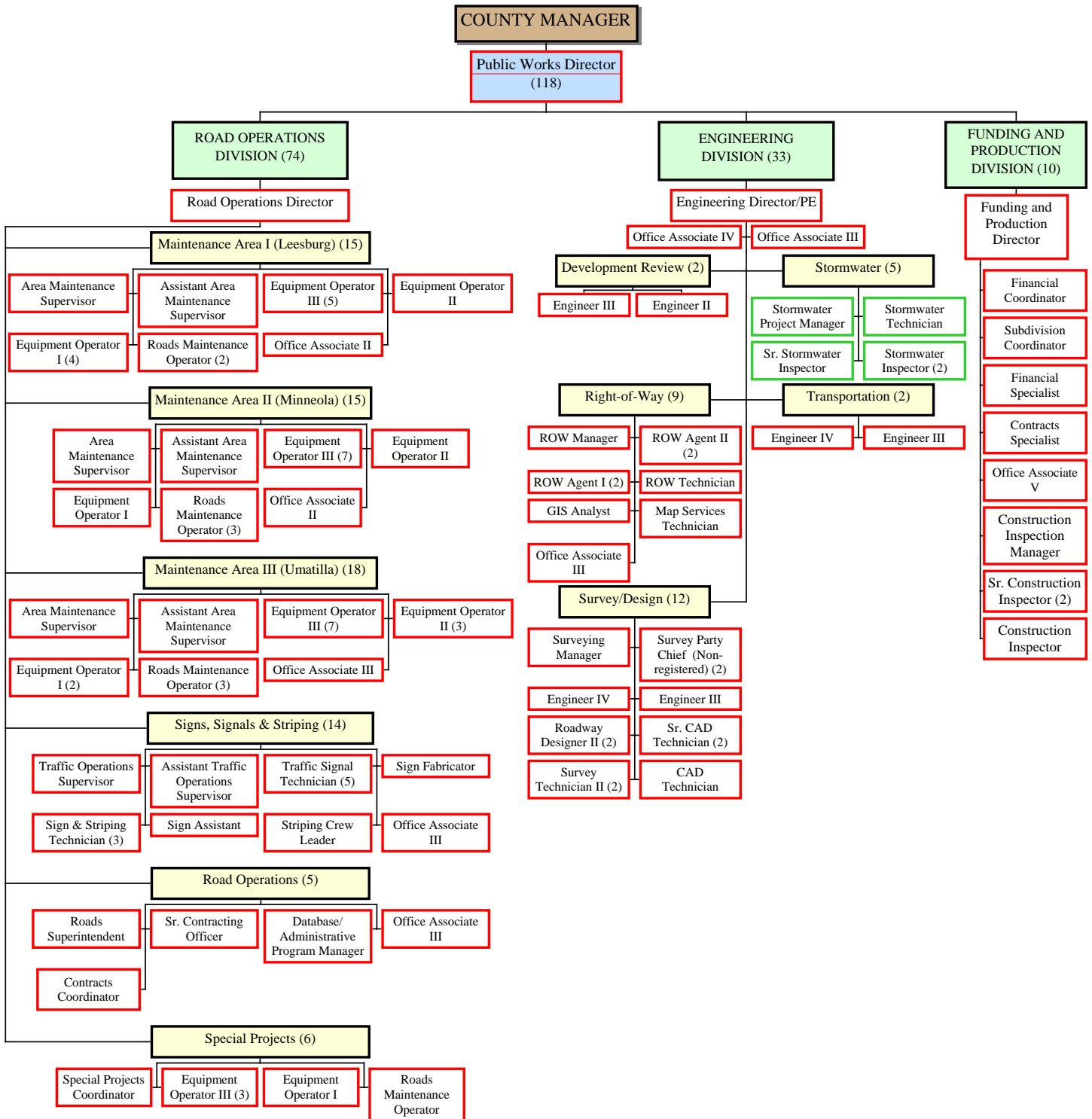
For FY 2007-08 the Public Lands Program was under the Department of Growth Management. For FY 2007-08 historical information, see page H-9. For FY 2008-09, the Public Lands Program was under the Department of Public Works. For FY 2008-09 information, see page H-23. For FY 2009-10 the Public Lands Program is under the Department of Public Resources.

For FY 2009-10, \$ 1,000,000 has been budgeted for improvements to the land acquisitions made in prior fiscal years.

Public Works

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Capital Project				
Parks Capital Projects	\$ 6,669,340	\$ 1,217,031	\$ 2,211,253	\$ 0
Renewal Sales Tax Capital Projects	3,435,115	5,762,098	6,785,246	6,408,109
Public Lands Capital Program	0	790,525	3,639,232	0
Total Expenditures	<u>\$ 10,104,455</u>	<u>\$ 7,769,654</u>	<u>\$ 12,635,731</u>	<u>\$ 6,408,109</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	9,301	20,000	0	0
Capital Outlay	0	1,069,346	1,069,346	581,049
Subtotal Operating Expenditures	<u>\$ 9,301</u>	<u>\$ 1,089,346</u>	<u>\$ 1,069,346</u>	<u>\$ 581,049</u>
Capital Improvements	10,095,154	5,206,984	10,963,360	4,483,000
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	603,025	603,025	0
Reserves	0	870,299	0	1,344,060
Total Operating Expenditures	<u>\$ 10,104,455</u>	<u>\$ 7,769,654</u>	<u>\$ 12,635,731</u>	<u>\$ 6,408,109</u>
Service Charge Reimbursements	0	0	0	0
Net Expenditures	<u>\$ 10,104,455</u>	<u>\$ 7,769,654</u>	<u>\$ 12,635,731</u>	<u>\$ 6,408,109</u>
Expenditures by Fund				
Parks Capital Projects	\$ 6,669,340	\$ 1,217,031	\$ 2,211,253	\$ 0
Renewal Sales Tax Capital Projects	3,435,115	5,762,098	6,785,246	0
Renewal Sales Tax Capital Projects - PW	0	0	0	6,408,109
Public Lands Capital Program	0	790,525	3,639,232	0
Total Expenditures	<u>\$ 10,104,455</u>	<u>\$ 7,769,654</u>	<u>\$ 12,635,731</u>	<u>\$ 6,408,109</u>

Public Works Organization Chart Fiscal Year 2009-10



- Legend:**
- Division
 - Section
 - () Current number of full-time positions
- Funding Sources:**
- County Transportation Trust
 - MSTU - Stormwater Section

Department: Public Works
Parks Capital Projects

	<u>Actual</u> <u>FY 2007-08</u>	<u>Adopted</u> <u>FY 2008-09</u>	<u>Estimated</u> <u>FY 2008-09</u>	<u>Adopted</u> <u>FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	9,301	20,000	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 9,301	\$ 20,000	\$ 0	\$ 0
Capital Improvements	6,660,039	1,040,430	2,211,253	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	156,601	0	0
Total Operating Expenditures	\$ 6,669,340	\$ 1,217,031	\$ 2,211,253	\$ 0
Service Charge Reimbursements				
Net Expenditures	\$ 6,669,340	\$ 1,217,031	\$ 2,211,253	\$ 0
Expenditures by Fund				
Parks Capital Projects	\$ 6,669,340	\$ 1,217,031	\$ 2,211,253	\$ 0
Total Expenditures	\$ 6,669,340	\$ 1,217,031	\$ 2,211,253	\$ 0

Highlights:

FY 2008-09 Park Improvements include:

P.E.A.R. Park	\$ 210,295
Pine Forest Park	56,711
Astor Lions Club Park	13,703
Haynes Creek Park	3,975
Lake Idamere	6,075
Sorrento Park	45,800
North Lake Community Park	1,851,197
Other Improvements	23,497
	<u>\$ 2,211,253</u>

For FY 2009-10 the Parks and Trails Division is being moved to the Department of Public Resources. For FY 2009-10 expenditures, see page H-17.

Department: Public Works
Renewal Sales Tax Capital Projects

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	1,069,346	1,069,346	581,049
Subtotal Operating Expenditures	\$ 0	\$ 1,069,346	\$ 1,069,346	\$ 581,049
Capital Improvements	3,435,115	3,979,054	5,715,900	4,483,000
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	0	0	0
Reserves	0	713,698	0	1,344,060
Total Operating Expenditures	\$ 3,435,115	\$ 5,762,098	\$ 6,785,246	\$ 6,408,109
Service Charge Reimbursements				
Net Expenditures	\$ 3,435,115	\$ 5,762,098	\$ 6,785,246	\$ 6,408,109
Expenditures by Fund				
Renewal Sales Tax Capital Projects	\$ 3,435,115	\$ 5,762,098	\$ 6,785,246	\$ 0
Renewal Sales Tax Capital Projects - PW	0	0	0	6,408,109
Total Expenditures	\$ 3,435,115	\$ 5,762,098	\$ 6,785,246	\$ 6,408,109

Highlights:

Prior to FY 2009-10, Public Works was combined with Facilities in Renewal Sales Tax Capital Projects - Fund 3030. Public Works now has its own Renewal Sales Tax Capital Projects - Fund 3040.

FY 2009-10 Public Works Capital Outlay includes the purchase of replacement tractors, mowers, a pick-up truck, a dump truck, steel drum roller, and a semi for a low boy along with other machinery and equipment.

FY 2009-10 Public Works Capital Improvement Projects

Sheriff's Office Eustis Facility Retrofit	\$ 160,000
Sidewalk Improvements	1,651,000
Infrastructure Improvements	420,000
Resurfacing Improvements	2,252,000
	<u>\$ 4,483,000</u>

**Department: Public Works
Public Lands Capital Program**

	<u>Actual FY 2007-08</u>	<u>Adopted FY 2008-09</u>	<u>Estimated FY 2008-09</u>	<u>Adopted FY 2009-10</u>
Expenditures by Category				
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Operating	0	0	0	0
Capital Outlay	0	0	0	0
Subtotal Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvements	0	187,500	3,036,207	0
Debt Service	0	0	0	0
Grants and Aids	0	0	0	0
Transfers	0	603,025	603,025	0
Reserves	0	0	0	0
Total Operating Expenditures	\$ 0	\$ 790,525	\$ 3,639,232	\$ 0
Service Charge Reimbursements				
Net Expenditures	\$ 0	\$ 790,525	\$ 3,639,232	\$ 0
Expenditures by Fund				
Public Lands Capital Program	\$ 0	\$ 790,525	\$ 3,639,232	\$ 0
Total Expenditures	\$ 0	\$ 790,525	\$ 3,639,232	\$ 0

Highlights:

The creation of the Public Lands Program was a direct result of Lake County voters approving a public land referendum on Nov. 2, 2004. The referendum approved a one-third millage for the County to issue \$36 million in bonds for the acquisition and improvement of land to protect drinking water, improve water quality of rivers and lakes, protect open space and provide recreation areas.

For FY 2007-08 the Public Lands Program was under the Department of Growth Management. For historical information, see page H-9.

For FY 2008-09, a \$ 603,025 transfer was made from the Public Lands Capital Program to reimburse the Renewal Sales Tax Capital Project Fund for the County's portion of the Ferndale Preserve Acquisition made in FY 2004-05.

For FY 2009-10 the Public Lands Program will be under the Department of Public Resources. For FY 2009-10 information, see page H-18.

**FISCAL YEAR 2009-10
CAPITAL IMPROVEMENTS
BY FUND**

Summary of Capital Improvements by Fund FY 2009-10

	Total
<u>Countywide Funds</u>	
General	\$ 2,000,000
County Transportation	505,165
Total Countywide Funds	\$ 2,505,165
<u>Special Revenue Funds</u>	
Parks Impact Fee Trust - Central District	\$ 7,410
Parks Impact Fee Trust - North District	17,385
Parks Impact Fee Trust - South District	12,825
Road Impact Fees - District 1	1,940,000
Road Impact Fees - District 2	9,378,223
Road Impact Fees - District 3	9,162,000
Road Impact Fees - District 4	1,209,284
Road Impact Fees - District 5	1,446,002
Road Impact Fees - District 6	4,090,000
MSTU - Stormwater Section	1,005,000
MSTU - Parks Section	288,379
MSTU - Roads Section	1,656,189
Federal/State Grants	8,391,660
Restricted Local Programs	115,000
Fire Services Impact Fee Trust	200,000
Total Special Revenue Funds	\$ 38,919,357
<u>Grant Funds</u>	
Community Development Block Grant	175,000
Total Grant Funds	\$ 175,000
<u>Enterprise Funds</u>	
S W Closures and L T Care	262,886
Total Enterprise Funds	\$ 262,886
Total Operating Budget	\$ 41,862,408
<u>Capital Projects Funds</u>	
Parks Capital Projects	\$ 849,038
Renewal Sales Tax Capital Projects	7,917,919
Public Lands Capital Program	1,000,000
Facilities Expansion Capital	43,402,500
Total Capital Projects Funds	\$ 53,169,457
Total Non-Operating Budget	\$ 53,169,457
Total Capital Improvement Program	\$ 95,031,865

**Detail of Capital Improvements by Fund and Department
FY 2009-10**

Fund/Department/Division	Project	Total
Countywide Funds		
<u>General</u>		
<u>Non-Departmental</u>		
South Lake Community Park Construction	40003	\$ 2,000,000
Total Non-Departmental		\$ 2,000,000
Total General		\$ 2,000,000
<u>County Transportation</u>		
<u>Public Works</u>		
Road Operations		
Road System Improvements (DST Roads) - 3rd Street		\$ 257,250
Road System Improvements (DST Roads) - Punkin Center Road		\$ 84,713
Road System Improvements (DST Roads) - North Babb Road		\$ 163,202
Total Public Works		\$ 505,165
Total County Transportation		\$ 505,165
Total Countywide Funds		\$ 2,505,165
Special Revenue Funds		
<u>Parks Impact Fee Trust - Central District</u>		
<u>Public Resources</u>		
Park Impact Fees		
P.E.A.R. Park - Continued Improvements	40006	\$ 7,410
Total Public Resources		\$ 7,410
Total Parks Impact Fee Trust - Central District		\$ 7,410
<u>Parks Impact Fee Trust - North District</u>		
<u>Public Resources</u>		
Park Impact Fees		
North Lake Community Park - Phase II of Master Plan	40002	\$ 17,385
Total Public Resources		\$ 17,385
Total Parks Impact Fee Trust - North District		\$ 17,385
<u>Parks Impact Fee Trust - South District</u>		
<u>Public Resources</u>		
Park Impact Fees		

**Detail of Capital Improvements by Fund and Department
FY 2009-10**

Fund/Department/Division	Project	Total
Ferndale Preserve - Continued Improvements	40004	\$ 12,825
Total Public Resources		\$ 12,825
Total Parks Impact Fee Trust - South District		\$ 12,825

Road Impact Fees - District 1

Public Works

Road Impact Fees

CR-42 Intersection with SR-19	INT 03012	1,940,000
Total Public Works		\$ 1,940,000

Total Road Impact Fees - District 1		\$ 1,940,000
--------------------------------------------	--	---------------------

Road Impact Fees - District 2

Public Works

Road Impact Fees

Old 441 from SR-19 to Dora Avenue	SDY 04039	1,000,000
Britt Road from Wolf Branch Road to SR-44	W&R 04002	400,000
Buckhill Road, North from Lakeshore Drive to Bald Eagle Drive	C2P97026	100,000
CR-437 Intersection with Wolf Branch Road	INT 08021	976,000
Old 441 Intersection with C-46	INT 08017	450,000
CR-448 Intersection with Lois Drive	W&R 06015	700,000
Road Infrastructure - Undesignated		5,752,223
Total Public Works		\$ 9,378,223

Total Road Impact Fees - District 2		\$ 9,378,223
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Road Impact Fees - District 3

Public Works

Road Impact Fees

CR-470 from Sumter County to CR-33/CR-48	SDY 01003	250,000
Lake Ella Road from April Hills Blvd. to US-27/441	NRD 02006	300,000
Radio Road from Treadway School Road to Jackson Road	W&R 98029	400,000
Radio Road from US-441 to Treadway School Road	W&R 98029	1,100,000
CR-44 Intersection with CR-44 (Leg A)	INT 06043	600,000
CR-473 Intersection with Treadway School Road	INT 06007	550,000
CR-466A from Sumter County to US-27/441	50000	3,000,000
Road Infrastructure - Undesignated		2,962,000
Total Public Works		\$ 9,162,000

Total Road Impact Fees - District 3		\$ 9,162,000
--------------------------------------------	--	---------------------

**Detail of Capital Improvements by Fund and Department
FY 2009-10**

Fund/Department/Division	Project	Total
Road Impact Fees - District 4		
<u>Public Works</u>		
Road Impact Fees		
Number Two Road from CR-48 to SR-19	W&R 08034	200,000
Revels Road, East and Lakeshore Blvd. from SR-19 to Central Avenue	W&R 08033	100,000
CR-470 from Sumter County to CR-33/CR-48	SDY 01003	250,000
CR-48 (Part) from CR-470/CR-33/CR-48 to 1.320 feet east of US-27	SDY 01003	250,000
Buckhill Road, North from Lakeshore Blvd. to Bald Eagle Drive	C2P97026	100,000
Road Infrastructure - Undesignated		309,284
Total Public Works		\$ 1,209,284
Total Road Impact Fees - District 4		\$ 1,209,284
Road Impact Fees - District 5		
<u>Public Works</u>		
Road Impact Fees		
Hancock Road, North Extension from CR-50 to Fosgate Road	W&R 08042	310,000
Hartwood Marsh Road Phase I from US-27 to Hancock Road	W&R 01010	150,000
Citrus Tower Blvd. Intersection with Steves Road		120,000
Road Infrastructure - Undesignated		866,002
Total Public Works		\$ 1,446,002
Total Road Impact Fees - District 5		\$ 1,446,002
Road Impact Fees - District 6		
<u>Public Works</u>		
Road Impact Fees		
SR-50 from CR-565 to SR-33	SDY 08052	900,000
Mt. Pleasant Road from Mascotte-Empire Road to SR-50	W&R 08055	250,000
Mascotte-Empire Road from Mt. Pleasant Road to Pearl Street	W&R 08008	200,000
CR-565A from SR-50 to Lake Minneola Shores	W&R 05030	100,000
CR-565 from Bible Camp Road to Simon Brown Road	W&R 08037	100,000
Bible Camp Road from CR-565 to SR-19	W&R 08051	250,000
Sunset Avenue and South Sunset Avenue from Mascotte City Limit to CR-33	SDY 07015	1,000,000
Road Infrastructure - Undesignated		1,290,000
Total Public Works		\$ 4,090,000
Total Road Impact Fees - District 6		\$ 4,090,000

**Detail of Capital Improvements by Fund and Department
FY 2009-10**

Fund/Department/Division	Project	Total
MSTU - Stormwater Section		
<u>Public Works</u>		
Stormwater Management		
Astor Flood Study (Hazelnut Rd and Wild Hog Rd)	37000	\$ 100,000
Harbor Oaks Retrofit	30009	100,000
Upper Palatlahaha Basin - Hooks Street in-house design and permitting	30007	5,000
Lower Palatlahaha Basin - Basin Study Priority Projects	30006	300,000
Lake Eustis/Lakeshore Drive Retrofit	34002	300,000
Royal Trails Flood Study	37003	100,000
Wolfbranch Road Retrofit	34004	100,000
Total Public Works		\$ 1,005,000
Total MSTU - Stormwater Section		\$ 1,005,000
MSTU - Parks Section		
<u>Public Resources</u>		
Parks Services		
P.E.A.R. Park building renovations	70025	\$ 100,000
Ferndale Preserve - Restoration per FCT Grant and continued improvements	40004	50,000
P.E.A.R. Park - Continued Improvements	40006	63,087
Lake Idamere Park	40011	55,292
Pine Forest Park - Restoration per Management Plan	40015	10,000
Palatlahaha River Park	40019	10,000
Total Public Resources		\$ 288,379
Total MSTU - Parks Section		\$ 288,379
MSTU - Roads Section		
<u>Public Works</u>		
Roads Services		
CR-474 from SR-33 to US-27 (County's portion of ARRA Project)	99003	12,000
Countywide Resurfacing		\$ 1,644,189
Total Public Works		\$ 1,656,189
Total MSTU - Roads Section		\$ 1,656,189
Federal/State Grants		
<u>Public Safety</u>		
Public Safety Grants		
EOC State EM Mgmt Mitigation Grant	21004	\$ 1,000,000
EOC Grant	21005	176,815
Total Public Safety		\$ 1,176,815

**Detail of Capital Improvements by Fund and Department
FY 2009-10**

Fund/Department/Division	Project	Total
<u>Public Works</u>		
LAP Projects		
CR-42 from Marion County to Maggie Jones Road C-8190	50002	\$ 1,350,000
CR-44 Intersection with CR-19A	50003	347,000
Mount Homer Road C-4956 Intersection with David Walker Drive C-4756	50004	260,000
Lake Griffin Road (American Recovery and Reinvestment Act (ARRA) of 2009)	99001	266,529
CR-455 (ARRA)	99002	428,214
CR-474 (ARRA)	99003	2,854,217
Lakeshore Drive (ARRA)	99004	19,030
CR-466A (ARRA)	99005	177,437
CR-19A (ARRA)	99006	18,837
CR-448 (ARRA)	99007	264,416
CR-42 (ARRA)	99008	783,000
Eagles Nest Road (ARRA)	99009	241,165
Goose Prairie Road (ARRA)	99010	205,000
Total Public Works		\$ 7,214,845
Total Federal/State Grants		\$ 8,391,660
Restricted Local Programs		
<u>Public Works</u>		
Boating Improvements		
Lake Jem Park and Boat Ramp Phase II - Prefab Restroom	40005	\$ 47,250
Marsh Park and Boat Ramp - Construction of parking lot, road repairs and fencing	40013	67,750
Total Public Works		\$ 115,000
Total Restricted Local Programs		\$ 115,000
Fire Services Impact Fee Trust		
<u>Public Safety</u>		
Fire Impact Fee		
Astatula Fire Station No. 77		\$ 200,000
Total Public Safety		\$ 200,000
Total Fire Services Impact Fee Trust		\$ 200,000
Total Special Revenue Funds		\$ 38,919,357
<u>Community Development Block Grant</u>		
<u>CEA Programs</u>		
South Side Umatilla Community Center Improvements		\$ 35,000
Total CEA Programs		\$ 35,000

**Detail of Capital Improvements by Fund and Department
FY 2009-10**

Fund/Department/Division	Project	Total
<u>CDBG-R (ARRA Grants)</u>		
Remodeling the Leesburg building for The Women's Wellness Center		\$ 100,000
Paving of street in Astor		40,000
Total CDBG-R (ARRA Grants)		\$ 140,000
Total Community Development Block Grant		\$ 175,000
Total Grant Funds		\$ 175,000
<u>S W Closures and L T Care</u>		
<u>Environmental Utilities</u>		
Post Closures		
Umatilla - Landfill Post Closure, Long Term Care		\$ 15,671
Lady Lake - Landfill Post Closure, Long Term Care		22,055
Astatula - Central Landfill Phase 1 Post Closure, Long Term Care		53,966
Astatula - Central Landfill Phase II - Landfill Closure		71,698
Astatula - Central Landfill Phase II - Landfill Post Closure, Long Term Care		72,716
Loghouse - Landfill Post Closure, Long Term Care		16,247
C & D Landfill - Post Closure, Long Term Care		10,533
Total Environmental Utilities		\$ 262,886
Total S W Closures and L T Care		\$ 262,886
Total Enterprise Funds		\$ 262,886
Total Operating Budget		\$ 41,862,408
Capital Projects Funds		
<u>Parks Capital Projects</u>		
<u>Public Resources</u>		
General Parks Projects		
Lake Jem Park Phase II - Prefab restroom	40005	\$ 20,000
Lake Idamere Park - Playground Pavilion	40011	45,000
Sorrento Park - Renovate restroom, replace septic system	40016	35,000
East Lake Community Park - ball fields, restrooms, pavilions, playground and park amenities	40018	499,038
Woodlea Sports Complex	40020	250,000
Total Public Resources		\$ 849,038
Total Parks Capital Projects		\$ 849,038

**Detail of Capital Improvements by Fund and Department
FY 2009-10**

Fund/Department/Division	Project	Total
<u>Renewal Sales Tax Capital Projects</u>		
<u>Facilities</u>		
Capital Projects		
Special Projects Facility (PW) Renovations	70020	\$ 100,000
Judicial Center Expansion	80023	3,134,919
Total Facilities		\$ 3,234,919
<u>Non-Departmental</u>		
Capital Projects		
P.E.A.R. Park Entryway	40006	\$ 200,000
Total Non-Departmental		\$ 200,000
<u>Public Works</u>		
Capital Projects		
Sheriff's Office Eustis Facility Retrofit	35000	160,000
Countywide Resurfacing		2,252,000
Countywide Sidewalks and Trails		1,651,000
Countywide Infrastructure		420,000
Total Public Works		\$ 4,483,000
Total Renewal Sales Tax		\$ 7,917,919
<u>Public Lands Capital Program</u>		
<u>Public Resources</u>		
Capital Projects		
Public Lands Program - Land Acquisition	10001	\$ 1,000,000
Total Public Resources		\$ 1,000,000
Total Public Lands		\$ 1,000,000
<u>Facilities Expansion Capital</u>		
<u>Facilities</u>		
Expansion Capital		
Judicial Center Expansion	80023	\$ 43,402,500
Total Facilities		\$ 43,402,500
Total Facilities Expansion		\$ 43,402,500
Total Capital Projects Funds		\$ 53,169,457
Total Non-operating Budget		\$ 53,169,457
Total Capital Improvement Program		\$ 95,031,865

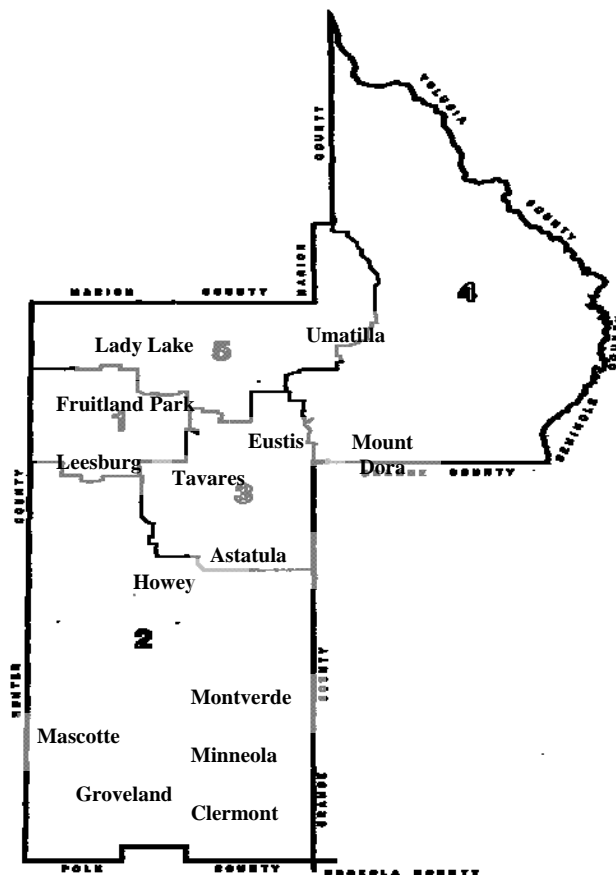
Supplemental Information and Demographics

GOVERNMENT

- Created by the Florida Legislature on May 27, 1887.
- Named for its 647 named lakes. Also has two named rivers, 37 springs, a number of smaller unnamed lakes and a few small named streams.
- Within the boundaries of Lake County are 14 cities or towns, each of which is governed by a mayor and a city/town council or commission:

Astatula	Howey-in-the-Hills	Montverde
Clermont	Lady Lake	Mount Dora
Eustis	Leesburg	Tavares
Fruitland Park	Mascotte	Umatilla
Groveland	Minneola	

- Lake County is governed by a five-member Board of County Commissioners. The five members are elected countywide, but each represents one district of the County. Each year, the commissioners elect a chairman and vice-chairman.
- A County Manager, who is appointed by and responsible to the Board of County Commissioners, leads the daily operations of the County.



Supplemental Information and Demographics

GEOGRAPHIC CHARACTERISTICS

The following table provides an overview of the geographic characteristics of Lake County.

Geographic Characteristics of Lake County			
	Land Area	Climate	Topography
Square Miles	1,156.5		
Acres	740,160		
Average Annual Temperature		71°	
Average Annual Rainfall		51"	
Mean Elevation			120 ft.
Highest Point (Sugarloaf Mountain)			300 ft.
Lowest Point (St. Johns River near Astor)			10 ft.

DEMOGRAPHICS

The following tables depict information related to the population of Lake County.

Population by Gender					
(rounded to thousands)					
	2003	2004	2005	2006	2007
Male	116.6	122.4	127.9	134.7	139.6
Female	<u>124.1</u>	<u>129.5</u>	<u>135.1</u>	<u>142.1</u>	<u>146.9</u>
Total	240.7	251.9	263.0	276.8	286.5

Population by Race/Ethnicity					
(rounded to thousands)					
	2003	2004	2005	2006	2007
White	203.5	208.9	216.2	225.4	227.2
Black	19.4	20.8	21.6	23.2	25.2
Hispanic	14.8	19.0	21.8	24.4	30.2
Other	<u>3.0</u>	<u>3.2</u>	<u>3.4</u>	<u>3.8</u>	<u>3.9</u>
Total	240.7	251.9	263.0	276.8	286.5



Supplemental Information and Demographics

Population by Age					
	2003	2004	2005	2006	2007
0 to 17	47,909	50,537	52,808	55,302	57,624
18 to 34	38,483	39,610	41,344	43,475	45,579
35 to 54	61,700	64,043	67,027	70,061	72,141
55 to 64	32,209	32,776	34,604	37,154	38,802
65 to 79	44,511	47,889	49,190	51,496	52,401
80+	<u>15,904</u>	<u>17,023</u>	<u>18,044</u>	<u>19,295</u>	<u>19,952</u>
Total	240,716	251,878	263,017	276,783	286,499

Source: Florida Statistical Abstract 2008, 2007, 2006, 2005, 2004
(Detail may not add to totals because of rounding)

Top Ten Employers in Lake County	
Company	Employees
1. Lake County Public Schools	4,353
2. Villages of Lake-Sumter	2,220
3. Leesburg Regional Medical	1,870
4. Florida Hospital Waterman	1,400
5. Embarq (formerly Sprint)	811
6. Casmin Incorporated	800
7. Lake County Government	690
8. Lake County Sheriff's Office	585
9. G & T Conveyor Company	550
10. Bailey Industries	509

Source: 2008 Lake County Comprehensive Annual Financial Report



Supplemental Information and Demographics

Principal Taxpayers in Lake County		
Taxpayer	2008 Assessed Taxable Value	% of Total Assessed Taxable Valuation
Summer Bay Partnership	\$ 202,858,388	.91%
Embarq - Florida, Inc.	126,675,001	.57%
Florida Power Corporation	117,321,120	.53%
Sumter Electric Co-op, Inc.	111,748,355	.50%
Lowes Home Centers Inc.	44,823,862	.20%
Villages Operating Company	41,369,725	.19%
Centex Homes	40,058,155	.18%
Cutrale Citrus Juices USA	33,439,045	.15%
John P. Adams & Ann D. Adams Family, LP	34,051,244	.15%
SDG Macerich Properties, LP	27,503,290	.12%
Totals	\$779,848,185	3.50%

Source: 2008 Lake County Comprehensive Annual Financial Report

Library System	
Member Libraries	9
Branch Libraries	6
Library Materials	637,983
Circulation:	
FY 2007-08	2,036,133
FY 2008-09	2,098,266
Patrons	126,004

Source: Lake County Library Services

Public Educational System	
Elementary Schools	24
District Charter Elementary	4
Middle Schools	10
High Schools	7
Special Needs	1
Regular Charter Schools	6
Higher Education	1

Source: Lake County School Board

RESOLUTION NO. 2009 – 139

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 2009-10, 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 2009-10.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2009, 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 19, 2009, 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 22, 2009, 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 4.6511 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2009-10, and shall be effective October 1, 2009. In addition, a final millage rate of 0.1101 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 2009-10, and shall be effective October 1, 2009.

Section 2. The Countywide millage rate of 4.6511 does not exceed the rolled-back rate of 5.2029 mills. The Countywide millage rate of 4.6511 mills is 10.61% less than the rolled-back rate of 5.2029 mills.

Section 3. The aggregate rate of 5.5589 mills per \$1,000 valuation is 10.88% less than the aggregate rolled-back rate of 6.2374 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 2009-10.

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

PASSED AND ADOPTED at a public hearing this 22nd day of September 2009 by the following vote:

- | | | |
|-------------------------------------|-----|----------------------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Hill |
| <input type="checkbox"/> | No | Commissioner Hill |
| <input checked="" type="checkbox"/> | Yes | Commissioner Renick |
| <input type="checkbox"/> | No | Commissioner Renick |
| <input checked="" type="checkbox"/> | Yes | Commissioner Conner |
| <input type="checkbox"/> | No | Commissioner Conner |
| <input checked="" type="checkbox"/> | Yes | Commissioner Stewart |
| <input type="checkbox"/> | No | Commissioner Stewart |
| <input checked="" type="checkbox"/> | Yes | Commissioner Cadwell |
| <input type="checkbox"/> | No | Commissioner Cadwell |

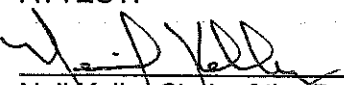
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

This 22 day of September 2009.

ATTEST:



Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2009 – 140

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 2009-10, 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 2009-10.

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 15, 2009, 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 19, 2009, 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 22, 2008, 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 2009-10, and shall be effective October 1, 2009.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2009-10.

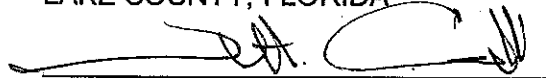
Section 2. The millage rate of 0.4651 does not exceed the rolled-back rate of 0.5203 mills. The millage rate of 0.4651 is 10.61% less than the rolled-back rate of 0.5203 mills.

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

PASSED AND ADOPTED at a public hearing this 22nd day of September 2009 by the following vote:

- | | | |
|-------------------------------------|-----|----------------------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Hill |
| <input type="checkbox"/> | No | Commissioner Hill |
| <input checked="" type="checkbox"/> | Yes | Commissioner Renick |
| <input type="checkbox"/> | No | Commissioner Renick |
| <input checked="" type="checkbox"/> | Yes | Commissioner Conner |
| <input type="checkbox"/> | No | Commissioner Conner |
| <input checked="" type="checkbox"/> | Yes | Commissioner Stewart |
| <input type="checkbox"/> | No | Commissioner Stewart |
| <input checked="" type="checkbox"/> | Yes | Commissioner Cadwell |
| <input type="checkbox"/> | No | Commissioner Cadwell |


BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

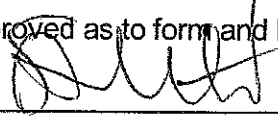
This 22 day of September 2009.

ATTEST:



Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2009 - 141

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 2009-10, 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 2009-10.

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 15, 2009, 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 19, 2009, 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 22, 2009, 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 2009-10, and shall be effective October 1, 2009.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2009-10.

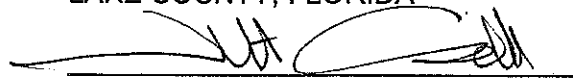
Section 2. The millage rate of 0.4984 mills does not exceed the rolled-back rate of 0.5603 mills. The millage rate of 0.4984 is 11.05% less than the rolled-back rate of 0.5603 mills.

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

PASSED AND ADOPTED at a public hearing this 22nd day of September 2009 by the following vote:

- | | | |
|-------------------------------------|-----|----------------------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Hill |
| <input type="checkbox"/> | No | Commissioner Hill |
| <input checked="" type="checkbox"/> | Yes | Commissioner Renick |
| <input type="checkbox"/> | No | Commissioner Renick |
| <input checked="" type="checkbox"/> | Yes | Commissioner Conner |
| <input type="checkbox"/> | No | Commissioner Conner |
| <input checked="" type="checkbox"/> | Yes | Commissioner Stewart |
| <input type="checkbox"/> | No | Commissioner Stewart |
| <input checked="" type="checkbox"/> | Yes | Commissioner Cadwell |
| <input type="checkbox"/> | No | Commissioner Cadwell |


BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

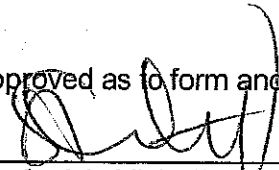
This 22 day of September 2009.

ATTEST:



Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2009 – 142

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 FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2009-10, 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 19, 2006 the Board of County Commissioners adopted Resolution No. 2006-115, which established the Lake County Municipal Service Taxing Unit For Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services (MSTU) for a portion of unincorporated Lake County, for the Towns of Astatula and Howey-in-the-Hills and a portion of the Town of Lady Lake for Fire Protection ; 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 Fire Protection Number Two a/k/a Fire Rescue/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 FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2009-10.

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 15, 2009, 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 Fire Protection Number Two a/k/a Fire Rescue/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 Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services; and

WHEREAS, on September 19, 2009, 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 22, 2009, 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 0.3222 mills is hereby levied on all property within the Lake County Municipal Services Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services and is to be used for the Fire Rescue/Emergency Medical Services MSTU for Fiscal Year 2009-10, and shall be effective October 1, 2009.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2009-10.

Section 2. The millage rate of 0.3222 does not exceed the rolled-back rate of 0.3628 mills. The millage rate of 0.3222 is 11.19% less than the rolled-back rate of 0.3628 mills.

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

PASSED AND ADOPTED at a public hearing this 22nd day of September 2009 by the following vote:

- Yes Commissioner Hill
- No Commissioner Hill

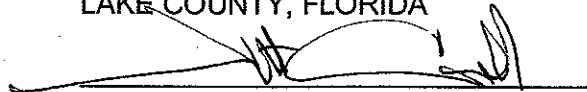
- Yes Commissioner Renick
- No Commissioner Renick

- Yes Commissioner Conner
- No Commissioner Conner

- Yes Commissioner Stewart
- No Commissioner Stewart

- Yes Commissioner Cadwell
- No Commissioner Cadwell

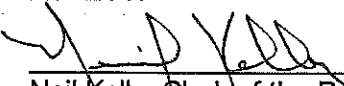
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

This 22 day of September 2009.

ATTEST:



Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

RESOLUTION NO. 2009 - 143

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2009-10, 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 15, 2009, 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 19, 2009, 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 2009-10.

WHEREAS, the Board of County Commissioners of Lake County, Florida, met on September 22, 2009, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

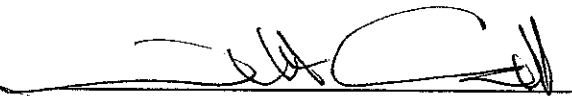
NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida:

Section 1. That the Board of County Commissioners of Lake County, Florida, hereby adopts a Final Budget in the amount of \$416,239,886 for the Fiscal Year 2009-10, 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 22nd day of September 2009.

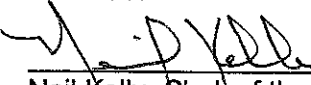
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Welton G. Cadwell, Chairman

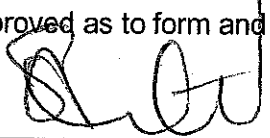
This 22 day of September 2009

ATTEST:



Neil Kelly, Clerk of the Board of County
Commissioners of Lake County, Florida

Approved as to form and legality:



Sanford A. Minkoff
County Attorney

Exhibit A
FY 2009-10 Budget by Fund

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2009-10</u>
<u>Countywide Funds</u>				
0010	General	\$ 157,099,807	21,688	\$ 157,121,495
1120	County Transportation Trust	14,281,987	-	14,281,987
1220	Lake County Ambulance	10,063,171	-	10,063,171
1900	County Library System	5,397,852	-	5,397,852
Total Countywide Funds		\$ 186,842,817	\$ 21,688	\$ 186,864,505
<u>Special Revenue Funds</u>				
1070	Library Impact Fee Trust	\$ 99,750	\$ -	\$ 99,750
1081	Parks Impact Fee Trust - Central District	7,410	-	7,410
1082	Parks Impact Fee Trust - North District	17,385	-	17,385
1083	Parks Impact Fee Trust - South	12,825	-	12,825
1140	Christopher C. Ford Commerce Park	982,546	-	982,546
1151	Road Impact Fees - District 1	1,940,000	-	1,940,000
1152	Road Impact Fees - District 2	9,378,223	-	9,378,223
1153	Road Impact Fees - District 3	9,162,000	-	9,162,000
1154	Road Impact Fees - District 4	1,209,284	-	1,209,284
1155	Road Impact Fees - District 5	1,446,002	-	1,446,002
1156	Road Impact Fees - District 6	4,090,000	-	4,090,000
1190	Fish Conservation	10,203	-	10,203
1230	MSTU - Stormwater Management	1,639,852	-	1,639,852
1231	MSTU - Parks Services	3,087,895	-	3,087,895
1232	MSTU - Roads Services	1,741,346	-	1,741,346
1240	Emergency 911	4,216,569	-	4,216,569
1250	Resort/Development Tax	2,799,144	-	2,799,144
1290	Greater Hills MSBU	312,377	-	312,377
1330	Law Enforcement Trust	102,028	-	102,028
1370	Greater Groves MSBU	256,971	-	256,971
1410	Infrastructure Sales Tax Revenue	9,504,750	-	9,504,750
1430	Village Green Street Lighting	19,910	-	19,910
1450	Greater Pines Municipal Services	302,380	-	302,380
1460	Picciola Island Street Lighting	5,195	-	5,195
1470	Valencia Terrace Street Lighting	9,403	-	9,403
1500	Lake County Environmental	116,253	-	116,253
1510	Lake County Code Enforcement	192,699	-	192,699
1520	Building Services	1,522,437	-	1,522,437
1680	County Fire Rescue	21,879,005	-	21,879,005
1690	Fire Services Impact Fee Trust	800,668	-	800,668
1800	Employees Benefit	486	-	486
1850	Animal Shelter Sterilization Trust	192,534	-	192,534
Total Special Revenue Funds		\$ 77,057,530	\$ 0	\$ 77,057,530

Exhibit A
FY 2009-10 Budget by Fund

<u>Fund</u>	<u>Fund Name</u>	<u>Tentative Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2009-10</u>
<u>Grant Funds</u>				
1200	Community Development Block	\$ 4,432,322	\$ -	\$ 4,432,322
1210	Public Transportation	7,058,960	-	7,058,960
1260	Affordable Housing Assist Trust	2,402,343	-	2,402,343
1270	Section 8	2,949,874	-	2,949,874
1300	Federal/State Grants	8,486,720	-	8,486,720
1310	Restricted Local Programs	1,425,750	-	1,425,750
Total Grant Funds		\$ 26,755,969	\$ -	\$ 26,755,969
<u>Debt Service Funds</u>				
2510	Pari-Mutuel Revenue Replacement	\$ 381,684	\$ -	\$ 381,684
2610	Renewal Sales Tax LOC	1,266,797	-	1,266,797
2710	Public Lands Program	5,436,125	-	5,436,125
2810	Expansion Projects Debt Service	7,721,299	-	7,721,299
Total Debt Service Funds		\$ 14,805,905	\$ 0	\$ 14,805,905
<u>Enterprise Funds</u>				
4200	Landfill Enterprise	\$ 22,068,345	\$ 554,638	\$ 22,622,983
4220	Solid Waste Closures and Long	4,923,509	-	4,923,509
Total Enterprise Funds		\$ 26,991,854	\$ 554,638	\$ 27,546,492
Subtotal Operating Budget		\$ 332,454,075	\$ 576,326	\$ 333,030,401
Less Operating Transfers		\$ (18,388,339)	\$ -	\$ (18,388,339)
Total Operating Budget		\$ 314,065,736	\$ 576,326	\$ 314,642,062
<u>Capital Projects Funds</u>				
3020	Parks Capital Projects	\$ 874,038	\$ -	\$ 874,038
3030	Renewal Sales Tax Capital Projects	4,146,434	-	4,146,434
3040	Renewal Sales Tax - Public Works	6,408,109	-	6,408,109
3710	Public Lands Capital Program	1,000,000	-	1,000,000
3810	Facilities Expansion Capital	43,402,500	-	43,402,500
Total Capital Projects Funds		\$ 55,831,081	\$ -	\$ 55,831,081
<u>Internal Service Funds</u>				
5200	Property and Casualty	\$ 6,953,841	\$ -	\$ 6,953,841
5300	Employee Group Benefits	16,596,531	-	16,596,531
5400	Fleet Management	3,489,632	-	3,489,632
5500	Administrative Services	338,400	-	338,400
Total Internal Service Funds		\$ 27,378,404	\$ -	\$ 27,378,404

Exhibit A
Presentation Reconciliation Summary
FY 2009-10 Budget by Fund

Operating Budget Presentation				
<u>Funds</u>	<u>Tentative Budget FY 2009-10</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2009-10</u>	
Countywide Funds	\$ 186,842,817	\$ 21,688	\$ 186,864,505	
Special Revenue Funds	77,057,530	-	77,057,530	
Grant Funds	26,755,969	-	26,755,969	
Debt Service Funds	14,805,905	-	14,805,905	
Enterprise Funds	26,991,854	554,638	27,546,492	
Sub-Total Operating Budget	\$ 332,454,075	\$ 576,326	\$ 333,030,401	
Less: Operating Transfers	(18,388,339)	-	(18,388,339)	
Total Operating Budget	\$ 314,065,736	\$ 576,326	\$ 314,642,062	
Capital Project Funds	\$ 55,831,081	\$ -	\$ 55,831,081	
Internal Service Funds	\$ 27,378,404	\$ -	\$ 27,378,404	
 Total Budget Presentation				
Countywide Funds	\$ 186,842,817	\$ 21,688	\$ 186,864,505	
Special Revenue Funds	77,057,530	-	77,057,530	
Grant Funds	26,755,969	-	26,755,969	
Debt Service Funds	14,805,905	-	14,805,905	
Enterprise Funds	26,991,854	554,638	27,546,492	
Capital Project Funds	55,831,081	-	55,831,081	
Internal Service Funds	27,378,404	-	27,378,404	
Total All Funds	\$ 415,663,560	\$ 576,326	\$ 416,239,886	

Discussion:

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

Glossary of Terms

Accrual Basis Accounting: The basis of accounting in which revenues are recorded at the time they are incurred as opposed to when cash is actually received or spent.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Lake County Board of County Commissioners.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax”.

Agency: A principal unit of the county government or a governmental unit outside county government receiving county funding.

Aggregate Millage Rate: The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or a municipality to \$10 per \$1,000 of assessed taxable value.

Ali System (Automatic Location Identification System): The database used with the Emergency 911 that is capable of locating customers upon their access of the Lake County E-911 system.

Amendment: A change to an adopted budget that has been approved by the Lake County Board of County Commissioners which may increase or decrease a fund total.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Article V Costs: Expenditures mandated by State Legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

Assessed Valuation: A value established by the County Property Appraiser for all real or personal property which is used as a basis for levying property taxes.

Basis of Budgeting: Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

BCC (Board of County Commissioners): Lake County is governed by a five-member board. The five members are elected countywide, but each represents one district of the county.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Budget: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Adjustment: A revision to the adopted budget occurring during the affected fiscal year as approved by the Lake County Board of County Commissioners by an amendment or a transfer.

Budget Calendar: The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document: The official written statement of the annual fiscal year financial plan for the County.

Budget Hearing: The public hearing conducted by the Lake County Board of County Commissioners to consider and adopt the annual budget.

Budget Message: A written statement presented by the County Manager to explain principal budget issues and to provide recommendations to the Lake County Board of County Commissioners.

Budget Preparation Manual: The set of instructions and forms sent by the Budget Department to the departments, offices, and agencies of the County to assist them in preparing their operating budget requests for the upcoming years.

Capital Outlay: Purchases of fixed assets that have a value of \$1,000 or more, and a useful life of more than one year.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Glossary of Terms

CDBG: Community Development Block Grant

CIP (Capital Improvement Program): A five-year plan developed to meet the future needs of Lake County, such as road construction and long-range capital projects.

CO (Certificate of Occupancy): The approval for a structure to be occupied after complying with all the state and local building and fire codes.

Contingency Funds: Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

CPI (Consumer Price Index): The measure of average change in prices over time in a fixed market basket of goods and services.

CRA (Community Redevelopment Agency): An agency established by a local government for the elimination and prevention of the development or spread of slums and blight or for the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income in a community redevelopment area.

D.A.R.E. (Drug Awareness Resistance Education): A drug prevention program directed at school age persons.

DCA: Florida Department of Community Affairs

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Proceeds: The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance cost, such as underwriters' fees, are withheld by the underwriter.

Debt Ratio: Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population.

Debt Service Fund Requirements: The resources which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.

Deficit: The excess of expenditures over revenues.

Department: An organizational unit of the County responsible for carrying out a major governmental function.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division: A basic organizational unit of the County that is functionally unique in its service delivery.

DRS (Development Review Staff): Staff that conduct presubmittal reviews and Subdivision/ Planned Unit Development reviews.

DVA (Department of Veterans Affairs): Agency that assists war veterans and their families with benefits which includes monetary and health benefits.

EAR (Evaluation and Appraisal Report): A plan document for Lake County's long-range growth based on adopted Land Development Regulations (LDR).

Effectiveness: Results (including quality) of the program.

Efficiency: Cost (whether in dollars or employee hours) per unit of output.

EMS (Emergency Medical Services): EMS is responsible for the health, welfare and safety of the citizens of and visitors to Lake County from the effects of natural, technological and manmade disasters.

Encumbrance: The commitment and setting aside, but not yet expending, of appropriated funds to purchase an item or service.

Enterprise Fund: A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

EOC (Emergency Operations Center): A central location utilizing personnel for initial activation and assistance to citizens before, during and after disasters.

Glossary of Terms

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A January 2008 amendment to the Florida Constitution sets the exemptions for homesteads at \$50,000.

Expenditure: Decreases in fund financial resources, through actual payments or transfers for the procurement of assets or the cost of goods and/or services received.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

Final Millage: The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Policy: The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Lake County is October 1 through September 30.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Focus Areas: Key policy issues that will provide the direction and framework of the budget.

Fringe Benefits: These employee benefits include social security, retirement, group health, dental and life insurance.

Function: A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida, and financial reports must be grouped according to those established functions.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities in governmental funds. The unreserved and undesignated fund balance is available for appropriation in the following year's budget.

GAAP (Generally Accepted Accounting Principles): Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

GASB (Governmental Accounting Standards Board): It is the highest source of accounting and financial reporting guidance for state and local governments.

GDP: Gross Domestic Product

General Fund: The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

General Obligation Bonds: Bonds backed by the full faith and credit of government.

GFOA (Government Financial Officers' Association): The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

GIS: Geographic Information Services

Goal: The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of the Departments.

GPS (Global Positioning Satellite): A system of satellites and receiving devices used to compute and store positions on the Earth.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

Glossary of Terms

Homestead Exemption: Refer to definition for Exempt, Exemption, Non-Exempt.

HUD: Housing and Urban Development

Impact Fees: Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Infrastructure: The physical assets of the County, i.e., streets, buildings, and parks.

Interfund Transfers: Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. Because these transfers represent duplicate expenditures, these amounts are deducted from the total County operating budget to calculate the “net” budget.

Intergovernmental Revenue: Revenue received from another government unit for a specific purpose.

IT: Information Technology

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

JGI (Jobs Growth Investment Trust Fund): Funds available to help businesses defray upfront costs, such as permit, development review, and impact fees.

Key Action Steps: The strategies or methods that County departments, programs or teams will use to accomplish some aspect of a particular goal.

Lake County Board of County Commissioners: The governing body of Lake County composed of five persons elected countywide to represent designated districts.

LCLS: Lake County Library System

LDR (Land Development Regulations): Adopted regulations to implement measures to improve the development review process and to implement the goals and objectives of the Comprehensive Plan.

Leachate: The result of rainwater soaking through the solid waste and the liquids produced by the decomposition of waste materials.

Level Of Service: The existing or current services, programs, and facilities provided by government for its citizens. Level of service is dependent upon needs, alternatives, and available resources.

Levy: To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-Item Budget: A budget that lists each account category separately along with the dollar amount budgeted for each account.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

LUPA (Land Use Plan Amendment): A change to the adopted Land Use Plan done on a bi-annual cycle.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage: One one-thousandth of one dollar; used in computing property taxes by multiplying the rate times assessed taxable value of property divided by 1,000.

Mission Statement: A broad statement of purpose that is derived from organizational and/or community values and goals.

Modified Accrual Basis of Accounting: A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

MSBU (Municipal Service Benefits Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non-ad valorem taxes) to provide municipal-type services.

Glossary of Terms

MSTU (Municipal Service Taxing Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

MSW (Municipal Solid Waste): Solid waste collected from the County drop-off facilities.

Non-Operating Expenditures: Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out, transfers to Constitutional Offices, and reserves for contingency.

Non-Operating Revenues: Financial support for funds that are classified separately from revenues; includes transfers in and internal service fund receipts.

NRCS (National Resource Conservation Service): A national organization that develops agricultural conservation plans.

Object Code: An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

Objective: Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.

Operating Budget: A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a.) the services, activities and subactivities comprising the County's operation; b.) the resultant expenditure requirements; and c.) the resources available for the support.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance: A formal legislative enactment by a local governing body. If not in conflict with a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

Organization Code (Org Code): An account code number within a Department used to differentiate various programs and functions.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the Department.

Personal Services: The cost of wages, salaries, and other fringe benefits such as retirement contributions, social security, health care and other employee benefits and stipends.

Personal Property: Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

Program: A single project or activity or a group of projects or activities related to a single purpose which are to be carried out in a specified timeframe.

Property Appraiser: The elected County official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: See ad valorem tax.

Proposed Budget: The recommended County budget submitted by the County Manager to the Board of County Commissioners for adoption.

Proposed Millage: The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

PSAP: Public Safety Answering Points

PTI (Pre-Trial Intervention): A service provided, by the Probation Services division, to clients identified by the Court as an alternative to regular judicial proceedings.

Glossary of Terms

QA (Quality Assurance): A method to insure those quality standards for the county are met. To insure that data created meets the accuracy standards for the task.

Real Property: Land and buildings and/or other structures attached to it that are taxable under state law.

Rebudget: A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Reserve for Contingencies: An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue: Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Rolled-Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of increases in assessments, the rolled-back rate would be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction and/or annexations added to the tax roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

SBA (Florida State Board of Administration): This is the State oversight group administering the pooled cash investments.

SERT (Special Emergency Response Team): A group of specialty trained personnel for emergency response.

SHIP (State Housing Initiatives Partnership): A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds: Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

Special Revenue Fund: A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Roll: The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2009 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2009-10 budget.

TDC (Tourist Development Council): The Tourist Development Council establishes projects, with BCC approval, to promote tourism in Lake County.

Tentative Budget: At its first of two public hearings in September, the Board of County Commissioners sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

Tentative Millage: The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM (Truth in Millage): see Truth in Millage Law.

Truth In Millage Law: Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Glossary of Terms

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered.

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fees: The fees charged for direct receipt of public services.

VMT: Vehicle Miles of Travel

Voted Millage: Property tax levies authorized by voters within a taxing authority. Bond issues, called general obligation bonds, that are backed by property taxes are a common form of voted millage in the State of Florida.

WTE: Waste-To-Energy Facility where solid waste is delivered and disposed by use of the incinerator.

Workload: The amount of units produced or services provided for a specific program.



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FLORIDA

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