

BUDGET WORKSHOP

May 12, 2009

Lake County

Board of County Commissioners

Budget Workshop Agenda

May 12, 2009

1. Welcome – Welton Cadwell, Chairman of the Board of County Commissioners
2. Opening Remarks – Cindy Hall, County Manager
3. Budget Status Update – Doug Krueger, Budget Director
 - (a) Tax Base
 - (b) Fund Balance and Reserves
 - (c) Public Lands Management Funding
4. Program Priorities – Board of County Commissioners' Input
5. Rates for FY 2009-10 – Cindy Hall, County Manager
 - (a) Millage Rates
 - (b) Solid Waste Assessment
 - (c) Fire Rescue Assessment

**Lake County
Chart of Taxable Values**

Taxing District	Taxable Value 2006-07	Taxable Value 2007-08	Taxable Value 2008-09	Estimated Taxable Value 2009-10
<u>Countywide Funds</u>				
General	\$18,932,677,632	\$22,280,949,952	\$20,965,796,687	\$19,519,016,145
Change in Tax Base		\$3,348,272,320	(\$1,315,153,265)	(\$1,446,780,542)
Percent Change		17.7%	-5.9%	-6.9%
Change in Tax Revenues		\$15,080,451	(\$5,810,939)	(\$6,392,527)
Lake County Ambulance	\$19,029,256,195	\$22,446,035,870	\$20,965,796,687	\$19,519,016,145
Change in Tax Base		\$3,416,779,675	(\$1,480,239,183)	(\$1,446,780,542)
Percent Change		18.0%	-6.6%	-6.9%
Change in Tax Revenues		\$1,509,687	(\$654,036)	(\$639,253)
Public Lands Program-Voted Debt	\$18,932,677,632	\$22,280,949,952	\$20,965,796,687	\$19,519,016,145
Change in Tax Base		\$3,348,272,320	(\$1,315,153,265)	(\$1,446,780,542)
Percent Change		17.7%	-5.9%	-6.9%
Change in Tax Revenues		\$636,172	(\$137,558)	(\$151,326)
<u>Special Taxing Districts</u>				
Stormwater, Roads and Parks MSTU	\$10,660,020,430	\$12,211,839,572	\$11,195,781,209	\$10,423,196,812
Change in Tax Base		\$1,551,819,142	(\$1,016,058,363)	(\$772,584,397)
Percent Change		14.6%	-8.3%	-6.9%
Change in Tax Revenues		\$734,755	(\$481,083)	(\$365,803)
Fire Emergency Medical Svc. MSTU			\$11,706,041,846	\$10,898,246,372
Change in Tax Base				(\$807,795,474)
Percent Change				-6.9%
Change in Tax Revenues				(\$247,258)

**General Fund
Fund Balance and Reserve Analysis**

	Actual FY 2003-04	Actual FY 2004-05	Actual FY 2005-06	Actual FY 2006-07	Actual FY 2007-08	Adopted FY 2008-09	Preliminary FY 2009-10
<u>General Fund</u>							
Expenditures	\$ 95,953,312	\$ 120,686,800	\$ 113,030,123	\$ 136,860,922	\$ 178,804,653	\$ 169,637,039	\$ 147,155,282
Percent Change		25.8%	-6.3%	21.1%	30.6%	-5.1%	-13.3%
Fund Balance							
Reserved (PO's and inventory)	\$ 1,553,687	\$ 2,279,471	\$ 2,469,250	\$ 3,083,692	\$ 10,591,207	\$ -	\$ -
Unreserved	<u>22,862,698</u>	<u>37,495,636</u>	<u>51,896,117</u>	<u>71,543,432</u>	<u>42,207,598</u>	<u>34,901,895</u>	<u>23,000,000</u>
Total Fund Balance	\$ 24,416,385	\$ 39,775,107	\$ 54,365,367	\$ 74,627,124	\$ 52,798,805	\$ 34,901,895	\$ 23,000,000
Unreserved Fund Balance as a Percent of Expenditures at Year End							
	23.8%	31.1%	45.9%	52.3%	23.6%	20.6%	15.6%
Adopted Reserves and Contingency							
	\$ 13.2	\$ 11.7	\$ 15.2	\$ 26.2	\$ 20.7	\$ 17.3	\$ 15.2
Percent of Expenditures	13.8%	9.7%	13.5%	19.1%	11.6%	10.2%	10.3%

Budget Workshop - May 12, 2009
Program Priority Survey

	<u>Low</u>	<u>Medium</u>	<u>High</u>	
Agricultural Education Services		X		Extension Office, education programs, Horticultural Learning Center, 4-H
Animal Services		X		Ordinance enforcement, animal receiving facility
Code Enforcement		X		Code violations
Elder Affairs		X		Assists in the coordination of resources and serves as an information source on elder and aging topics
Emergency Management		X		Coordinate disaster planning, incident/event activation, education/awareness
Engineering - Stormwater		X		Drainage and flood management
Expo Center/Fairgrounds		X		Maintenance and operations
Historical Museum		X		Museum operations (currently resort tax funded)
Human Service Grants:				
Children Services		X		Funding support for community-based children service organizations
Human Services		X		Funding support for community-based human service organizations
Lifestream Behavioral Center		X		Provides services related to criminal justice, mental health and substance abuse programs
We Care		X		Provides primary and specialty healthcare services to medically indigent residents
Information Outreach		X		Internal and external communications with public and media, including graphic design
Judicial Center		X		Judicial Center Construction

Budget Workshop - May 12, 2009

Program Priority Survey

Low Medium High

	<u>Low</u>	<u>Medium</u>	<u>High</u>	
Lake Soil and Water		X		Water conservation, soil erosion, irrigation systems
Library Services		X		6 branch, 9 member libraries, Law Library
Memberships:				
Central Florida Sports Commission		X		Promotes/brings sporting events to Lake County to boost tourism
Economic Development Council		X		
East Central Florida Regional Planning Council		X		One of eleven Florida regional planning councils mandated by Chapter 186 of the Florida Statutes.
Florida Association of Counties (FAC)		X		Promote legislative program; provide education, training, and technical assistance to appointed and elected county officials.
Lake County League of Cities		X		
Lake-Sumter MPO		X		Lead agency for regional transportation planning
myregion.org		X		Lead agency to create a coordinated, comprehensive plan for Central Florida's future
National Association of Counties (NACO)		x		Provides legislative, research, technical, and public affairs assistance, as well as enterprise services to its members.
Mosquito and Aquatic Plant Management		X		Abatement activities
Parks and Trails		X		Develop and maintain County park i.e. North Lake, South Lake, Woodlea
Public Transportation - Fixed Route		X		Fixed route bus transportation

Budget Workshop - May 12, 2009

Program Priority Survey

Low Medium High

	<u>Low</u>	<u>Medium</u>	<u>High</u>	
Public Transportation - Transportation Disadvantaged		X		Special needs bus transportation
Road Maintenance		X		Responsible for maintenance and signage for all Lake County roads
Solid Waste Operations/Programs		X		Residential hazard material drop-off, recycling
South Lake Park		X		New regional park in south Lake County
Veterans Services		X		Assistance for veterans and their families in accordance with the U.S. Dept. of Veteran's Affairs
Water Quality Services		X		Inspection of storage tanks, surface water, lab services, water testing, site plan reviews

Budget Workshop - May 12, 2009

Program Priority Survey

Low Medium High

Advisory Committees:				
Affordable Housing Advisory Committee		X		
Arts and Cultural Alliance		X		
Board of Adjustment		X		
Board of Building Examiners		X		
Children's Services Council		X		
Elder Affairs Coordinating Council		X		
Historical Museum Advisory Committee		X		
Human Services Grant Advisory Committee		X		
Impact Fee Committee		X		
Library Advisory Board		X		
Local Planning Agency		X		
Parks, Recreation and Trails Advisory Board		X		
Public Land Acquisition Advisory Council		X		
Public Safety Coordinating Council		X		
Sales Surtax Oversight Advisory Committee		X		
Solid Waste Advisory Committee		X		
Substance Abuse Policy Advisory Board		X		
Tourist Development Council		X		
Women's Hall of Fame Selection Committee		X		
Zoning Board		X		

MONTHLY BOARD AND COMMITTEE COSTS

<u>Committee</u>	<u>Staff Hours</u>	<u>Co. Attorney Attendance</u>	<u>Advertising</u>	<u>Postage Printing</u>	<u>FY 2007-08 Stipend</u>	<u>Comments</u>	<u>Authorization</u>
Affordable Housing Advisory Committee	20	x	\$ 2	\$ 10		Statute	Ch. 420
Arts and Cultural Alliance	30		14	85		Discretionary	Ord. 2007-21
Board of Adjustment	120	x	201	139	180	Mandated	Sec. 13.13.03 LCLDR
Board of Building Examiners	218	x	18	30	270	Discretionary	Ch. 6, Art. III, LCC
Childrens Services Council	100		1	160		Discretionary	Div. 8 of Art. IV, LCC Ch. 2
Elder Affairs Coordinating Council	10			9		Discretionary	Div. 12 of Art. IV, Ch. 2
Historical Museum Advisory Committee	2					Mandated by contract	Div. 9 of Art. IV, LCC, Ch. 2
Human Services Grant Advisory Council	1		1	2		Discretionary	Reso 1997-45
Impact Fee Committee	5	x	1	1		Discretionary	Sec. 22-6 LCC
Library Advisory Board	11		9	67		Mandated by contract	Sec. 12.37 LCC
Local Planning Agency	200	x	65	244	663	Discretionary	Sec. 13.14, LCLDR
Parks, Recreation and Trails Advisory Board	7					Mandated - Comp Plan	Ord. 1995-5, 1996-14, 1997-2
Public Land Acquisition Advisory Council	16	x	40	40		Discretionary	Div. 13 of Art. IV, LCC, Ch 2
Public Safety Coordinating Council	10	x	15	10		Mandated by FS	Ord. 2007-56
Sales Surtax Oversight Advisory Committee	2	x	6	5		Referendum-Ordinance	Div. 11 of Art. IV, LCC, Ch. 2
Solid Waste Advisory Committee	9	x	16	20		Discretionary	Div. 15 of Art. IV, LCC, Ch. 2
Substance Abuse Policy Advisory Board	2		1	4		Mandated by Resolution	Resolution 1990-60
Tourist Development Council	6	x	5	23		Statute	FS 125.0104
Women's Hall of Fame	1		30	6		Discretionary	LC Policy LCC-32
Zoning Board	422	x	244	251	155	Statute	Sec. 13.14, LCLDR
TOTALS PER MONTH (AVERAGE)	1192		\$ 669	\$ 1,106	\$ 1,268		

* Some committees have their monthly/quarterly meetings noticed in a group legal ad done by the Procurement Office at a cost of approximately \$145.00.

** County Attorney's Office provides an attorney for the committees noted above. Actually hours would be hard to assess and vary month to month.

*** Jodi Hanson spends approximately 37.5 hours a month on Boards and Committees. Advertisements placed for vacancies through the Board Office average \$1434.00 a year.

\$3043 total monthly costs plus 1192 staff hours

Lake County
FY 2009-10 Property Tax Projections

<u>Rate Category</u>	<u>Revenues</u> <u>(Millions)</u>	<u>Change From</u> <u>FY 2008-09</u> <u>(Millions)</u>	<u>Tax</u> <u>Rate</u>	<u>Change From</u> <u>FY 2008-09</u>	<u>Tax</u> <u>Base</u>	<u>Percent</u> <u>Change</u>
General - Fund 0010						
FY 2008-09	\$ 92,638,316	-	4.6511	-	\$ 20,965,796,687	
FY 2009-10 - Current Millage	\$ 86,245,789	\$ (6,392,527)	4.6511	0.0000	\$ 19,519,016,145	-6.90%
FY 2009-10 - Rollback	\$ 94,786,587	\$ 2,148,271	5.1117	0.4606		
Ambulance - MSTU - Fund 1220						
FY 2008-09	\$ 9,263,632	-	0.4651	-	\$ 20,965,796,687	
FY 2009-10 - Current Millage	\$ 8,624,380	\$ (639,253)	0.4651	0.0000	\$ 19,519,016,145	-6.90%
FY 2009-10 - Rollback	\$ 9,479,215	\$ 215,583	0.5112	0.0461		
Fire Rescue/EMS - MSTU Fund 1680						
FY 2008-09	\$ 3,583,102	-	0.3222	-	\$ 11,706,041,846	
FY 2009-10 - Current Millage	\$ 3,335,844	\$ (247,258)	0.3222	0.0000	\$ 10,898,246,372	-6.90%
FY 2009-10 - Rollback	\$ 3,646,444	\$ 63,342	0.3522	0.0300		

**Lake County
FY 2009-10 Property Tax Projections**

<u>Rate Category</u>	<u>Revenues</u> <u>(Millions)</u>	<u>Change From</u> <u>FY 2008-09</u> <u>(Millions)</u>	<u>Tax</u> <u>Rate</u>	<u>Change From</u> <u>FY 2008-09</u>	<u>Tax</u> <u>Base</u>	<u>Percent</u> <u>Change</u>
Stormwater, Parks and Roads - MSTU						
Funds 1230,1231,1232						
FY 2008-09	\$ 5,300,978	-	0.4984	-	\$ 11,195,781,209	
FY 2009-10 - Current Millage	\$ 4,935,175	\$ (365,803)	0.4984	0.0000	\$ 10,423,196,812	-6.90%
FY 2009-10 - Rollback	\$ 5,399,581	\$ 98,602	0.5453	0.0469		

Public Lands Debt Service - Fund 2710

FY 2008-09	\$ 2,192,918	-	0.1101	-	\$ 20,965,796,687	
FY 2009-10	\$ 2,041,591	\$ (151,326)	0.1101	0.0000	\$ 19,519,016,145	-6.90%

County-wide Assumptions:

New Construction - \$367,903,758

CRA Value - \$643,850,000

Prior-Year CRA Payments - General: \$2,909,589

Prior-Year CRA Payments - Ambulance MSTU: \$290,953

MSTU Assumptions:

New Construction - \$190,246,794

**Environmental Utilities
Fund 4200**

**Assessment Rate - \$184.00
(\$15.33 monthly)**

	FY 2008-09	FY 2009-10
<u>Revenues</u>		
Solid Waste Assessment	\$ 11,930,000	\$ 11,768,640
General Fund Subsidy	4,887,000	4,887,000
Landfill Charges	4,300,000	3,780,000
Recyclables	1,808,770	717,182
Fund Balance	2,881,632	658,123
Other Revenues	153,130	76,500
 Total Revenues	 \$ 25,960,532	 \$ 21,887,445
 <u>Expenditures</u>	 \$ 25,960,532	 \$ 23,070,702
 Projected Shortfall	 \$ -	 \$ 1,183,257

**Assessment Rate = \$202 (\$16.83
monthly)**

	FY 2008-09	FY 2009-10
<u>Revenues</u>		
Solid Waste Assessment	\$ 11,930,000	\$ 12,951,897
General Fund Subsidy	4,887,000	4,887,000
Landfill Charges	4,300,000	3,780,000
Recyclables	1,808,770	717,182
Fund Balance	2,881,632	658,123
Other Revenues	153,130	76,500
 Total Revenues	 \$ 25,960,532	 \$ 23,070,702
 <u>Expenditures</u>	 \$ 25,960,532	 \$ 23,070,702
 Projected Shortfall	 \$ -	 \$ -

**Fire Rescue
Fund 1680**

**Assessment Rate - \$175.00 (\$14.58
monthly)**

FY 2008-09

FY 2009-10

Revenues

Ad Valorem Taxes	\$	3,784,473	\$	3,511,415
Fire Rescue Assessments		16,881,938		16,900,000
General Fund Transfer		630,279		651,000
Lake County Ambulance Transfer		250,000		250,000
Fund Balance		902,652		957,628
Other Revenues		631,000		163,050
5% Revenue Adjustment		(1,064,871)		(1,028,429)

Total Revenues	\$	22,015,471	\$	21,404,664
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Expenditures

	\$	22,015,471	\$	21,404,664
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Projected Shortfall

	\$	-	\$	-
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