



**FINAL  
PUBLIC HEARING**

**Fiscal Year 2015**

**September 23, 2014**



Lake County Board of County Commissioners



LAKE COUNTY  

---

FLORIDA



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lake County  
Florida**

For the Fiscal Year Beginning

**October 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Lake County, Florida** for the Annual Budget beginning **October 1, 2013**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



LAKE COUNTY  

---

FLORIDA

**LAKE COUNTY, FLORIDA**  
**FINAL BUDGET**  
**FISCAL YEAR 2015**

**BOARD OF COUNTY COMMISSIONERS**

Jimmy Conner, District Three, Chairman  
Sean Parks, District Two, Vice Chairman  
Timothy I. Sullivan, District One  
Leslie Campione, District Four  
Welton G. Cadwell, District Five

**COUNTY MANAGER**

David C. Heath

**COUNTY ATTORNEY**

Sanford A. Minkoff

**Prepared by the Fiscal and Administrative Services Department | Budget**

Steve Koontz, *Fiscal and Administrative Services Director*

Binh Nguyen, *Budget Manager*

Todd Thornton  
*Sr. Financial Coordinator*

Linda Lorentz  
*Office Associate V*

Richard Varner  
*Senior Budget Analyst*

Carol Boyle  
*Assessment Specialist*



LAKE COUNTY  

---

FLORIDA



	<u>Page</u>
<b>GFOA Distinguished Budget Award – Fiscal Year 2014</b>	
Table of Contents	
<b>FINAL PUBLIC HEARING.....Tab</b>	
<b>Fiscal Year 2015 Final Budget:</b>	
Final Budget Hearing Agenda .....	A - 1
Comparison of Adopted Millages to Rollback Rate .....	A - 2
Presentation Reconciliation Summary – Proposed Adjustments to Fiscal Year 2015 Adopted Budget.....	A - 3
Proposed Adjustments to Fiscal Year 2015 Adopted Budget.....	A - 4
Personnel Authorization Summary .....	A - 6
Lake County Countywide Levy Resolution.....	A - 7
Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services Resolution .....	A - 10
Stormwater Management, Parks and Roads Municipal Services Taxing Unit Resolution .....	A - 13
Lake County Municipal Service Taxing Unit for Fire Protection Number Two A/K/A Fire Rescue/Emergency Medical Services Resolution .....	A - 16
Lake County Voter Approved Debt Service Levy for Environmentally Sensitive Lands .....	A - 19
Final Budget Resolution .....	A - 22
Detail Adjustments to Fiscal Year 2015 Tentative Budget by Fund .....	A - 27
Open Purchase Orders by Fund as of September 2, 2014 (Excluding Blanket Purchase Orders).....	A - 34

*Table of Contents (continued)*

**FIRST PUBLIC HEARING.....Tab**  
**Fiscal Year 2015 Tentative Budget:**

First Public Hearing Agenda.....B - 1

Comparison of Proposed Millages to Rollback Rate.....B - 3

Proposed Adjustment – Fiscal Year 2015 Tentative Budget .....B - 4

Presentation Reconciliation Summary – Proposed Adjustments –  
Fiscal Year 2015 Tentative Budget.....B - 6

Personnel Authorization Summary .....B - 7

Detail Adjustments to Fiscal Year 2015 Recommended Budget by Fund .....B - 8

Open Purchase Orders Detail by Fund as of August 4, 2014  
(Excluding Blanket Purchase Orders).....B - 19

**RECOMMENDED BUDGET.....Tab**  
**Fiscal Year 2015 Recommended Budget:**

Budget Message .....C - 1

Lake County Organization Chart Fiscal Year 2015.....C - 5

Lake County Commission Members, Elected Officials and Appointed Officials.....C - 6

Comparison of Operating Budget to Total Budget.....C - 7

Expenditures by Fund .....C - 8





FINAL  
PUBLIC HEARING

Lake County Board of County Commissioners



LAKE COUNTY  

---

FLORIDA

**BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA  
FINAL BUDGET HEARING**

**AGENDA**

**TUESDAY, SEPTEMBER 23, 2014**

**TIME:** 5:05 P.M.

**PLACE:** Board of County Commission Chambers, 315 West Main Street, Tavares, Florida

- I. Meeting Called to Order** – Jimmy Conner, Chairman
- II. Purpose of Public Hearing** – David C. Heath, County Manager
- III. Presentation of Tentative Budget** – Steve Koontz, Fiscal and Administrative Services Director
  - A. Millage Rates
- IV. Public Comment**
- V. Discussion by Board of County Commissioners**
- VI. Board of County Commissioners' Action**

**A. Adopt Millage Resolutions**

**Recommended Motion:**

Adopt Millage Resolutions for Fiscal Year 2015 as follows:

- Lake County Countywide Final Millage Rate **Resolution 2014 -112** of 5.3856 mills
- Lake County Municipal Services Taxing Unit for Ambulance and Emergency Medical Services Final Millage Rate **Resolution 2014 -113** of 0.4629 mills
- Lake County Municipal Services Taxing Unit for Stormwater Management, Parks and Roads Final Millage Rate **Resolution 2014 -114** of 0.4957 mills
- Lake County Municipal Services Taxing Unit for Fire Rescue/Emergency Medical Services Final Millage Rate **Resolution 2014 -115** of 0.4704 mills
- Lake County Voter Approved Debt Service Final Millage Rate **Resolution 2014 -116** of 0.1600 mills

**B. Adopt Changes to the Fiscal Year 2015 Tentative Budget**

**Recommended Motion:**

Adopt changes to the Fiscal Year 2015 Tentative Budget totaling \$(165,615).

**C. Adopt Budget Resolution**

**Recommended Motion:**

Adopt Final Budget **Resolution 2014 -117** for Fiscal Year 2015 totaling \$349,993,906.

**Lake County**  
**Comparison of Adopted Millages to Rollback Rate**

<b>Taxing District</b>	<b>FY 2014 Millage Rate</b>	<b>FY 2015 Rollback Rate</b>	<b>FY 2015 Adopted Millage Rate</b>	<b>Adopted Millage as a % Change of Rollback Rate**</b>
<b>Countywide Funds</b>				
General	4.7309	4.6337	5.3856	16.23%
Lake County Ambulance MSTU	0.3853	0.3774	0.4629	22.66%
<b>Special Taxing Districts</b>				
Stormwater, Parks and Roads MSTU	0.4984	0.4903	0.4957	1.10%
Fire Rescue/Emergency Medical Services MSTU	0.3222	0.3167	0.4704	48.53%
<b>Total All Funds</b>	<b>5.9368</b>	<b>5.8181</b>	<b>6.8146</b>	<b>17.13%</b>
Public Lands - Voted Debt*	0.1900		0.1600	

\* Lake County voters approved a public-lands referendum on November 2, 2004 for up to an additional one-third millage for the acquisition and improvement of public lands

\*\* Total % change has been calculated using the current year proposed aggregate millage rate divided by the current year aggregate rolled-back rate

**Presentation Reconciliation Summary**  
**Proposed Adjustments**  
**FY 2015 Adopted Budget**

<b>Operating Budget</b>			
<b>Funds</b>	<b>Tentative Budget FY 2015</b>	<b>Adjustment</b>	<b>Adopted Budget FY 2015</b>
Countywide Funds	\$ 161,158,846	\$ (119,995)	\$ 161,038,851
Special Revenue Funds	75,741,409	(887,887)	74,853,522
Grant Funds	28,733,080	(303,840)	28,429,240
Debt Service Funds	10,595,468	-	10,595,468
Enterprise Funds	18,559,251	(28,679)	18,530,572
<b>Sub-Total Operating Budget</b>	<b>\$ 294,788,054</b>	<b>\$ (1,340,401)</b>	<b>\$ 293,447,653</b>
Less: Operating Transfers	(19,308,897)	-	(19,308,897)
<b>Total Operating Budget</b>	<b>\$ 275,479,157</b>	<b>\$ (1,340,401)</b>	<b>\$ 274,138,756</b>
<b>Capital Project Funds</b>	<b>\$ 28,150,918</b>	<b>\$ 1,125,404</b>	<b>\$ 29,276,322</b>
<b>Internal Service Funds</b>	<b>\$ 27,220,549</b>	<b>\$ 49,382</b>	<b>\$ 27,269,931</b>
 <b>Total Budget</b>			
Countywide Funds	\$ 161,158,846	\$ (119,995)	\$ 161,038,851
Special Revenue Funds	75,741,409	(887,887)	74,853,522
Grant Funds	28,733,080	(303,840)	28,429,240
Debt Service Funds	10,595,468	-	10,595,468
Enterprise Funds	18,559,251	(28,679)	18,530,572
Capital Project Funds	28,150,918	1,125,404	29,276,322
Internal Service Funds	27,220,549	49,382	27,269,931
<b>Total All Funds</b>	<b>\$ 350,159,521</b>	<b>\$ (165,615)</b>	<b>\$ 349,993,906</b>

**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.

## Proposed Adjustments to FY 2015 Adopted Budget

Fund No.	Fund Name	Tentative Budget FY 2015	Adjustment	Adopted Budget FY 2015
<b>Countywide Funds</b>				
0010	General	\$ 131,572,456	\$ 86,626	\$ 131,659,082
1120	County Transportation Trust	17,573,250	(206,621)	17,366,629
1220	Lake County Ambulance	7,492,673	-	7,492,673
1900	County Library System	4,520,467	-	4,520,467
	<b>Total Countywide Funds</b>	<b>\$ 161,158,846</b>	<b>\$ (119,995)</b>	<b>\$ 161,038,851</b>
<b>Special Revenue Funds</b>				
1070	Library Impact Fee Trust	\$ 1,554,143	\$ -	\$ 1,554,143
1081	Parks Impact Fee Trust - Central District	51,585	-	51,585
1082	Parks Impact Fee Trust - North District	37,410	-	37,410
1083	Parks Impact Fee Trust - South District	368,248	17,956	386,204
1152	Road Impact Fees - District 2	3,131,963	(584,524)	2,547,439
1153	Road Impact Fees - District 3	1,778,876	(24,253)	1,754,623
1155	Road Impact Fees - District 5	2,724,080	(23,903)	2,700,177
1156	Road Impact Fees - District 6	1,593,901	(14,323)	1,579,578
1157	South Transportation Benefit District	842,473	-	842,473
1158	Central Transportation Benefit District	58,520	-	58,520
1159	North Transportation Benefit District	115,813	-	115,813
1190	Fish Conservation	172,030	-	172,030
1230	MSTU - Stormwater Management	4,395,194	(25,570)	4,369,624
1231	MSTU - Parks Services	5,181,312	9,592	5,190,904
1240	Emergency 911	2,551,682	(50,390)	2,501,292
1250	Resort/Development Tax	6,973,007	(98,151)	6,874,856
1290	Greater Hills MSBU	299,823	-	299,823
1330	Law Enforcement Trust	153,080	-	153,080
1340	Mt. Plymouth/Sorrento CRA Trust	6,095	720	6,815
1370	Greater Groves MSBU	294,823	-	294,823
1410	Infrastructure Sales Tax Revenue	13,032,500	-	13,032,500
1430	Village Green Street Lighting	26,592	-	26,592
1450	Greater Pines Municipal Services	310,262	-	310,262
1460	Picciola Island Street Lighting	7,494	-	7,494
1470	Valencia Terrace Street Lighting	12,856	-	12,856
1520	Building Services	3,958,526	(75,206)	3,883,320
1680	County Fire Rescue	23,818,961	(7,692)	23,811,269
1690	Fire Services Impact Fee Trust	2,290,160	(12,143)	2,278,017
	<b>Total Special Revenue Funds</b>	<b>\$ 75,741,409</b>	<b>\$ (887,887)</b>	<b>\$ 74,853,522</b>

## Proposed Adjustments to FY 2015 Adopted Budget

Fund No.	Fund Name	Tentative Budget FY 2015	Adjustment	Adopted Budget FY 2015
<b>Grant Funds</b>				
1200	Community Development Block Grant	\$ 2,323,776	\$ (18,738)	\$ 2,305,038
1210	Public Transportation	10,012,814	46,752	10,059,566
1260	Affordable Housing Assist Trust	1,708,503	-	1,708,503
1270	Section 8	3,415,132	-	3,415,132
1300	Federal/State Grants	10,050,719	(331,854)	9,718,865
1310	Restricted Local Programs	1,222,136	-	1,222,136
	<b>Total Grant Funds</b>	<b>\$ 28,733,080</b>	<b>\$ (303,840)</b>	<b>\$ 28,429,240</b>
<b>Debt Service Funds</b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 304,973	\$ -	\$ 304,973
2610	Renewal Sales Tax Debt Service	1,218,108	-	1,218,108
2710	Public Lands Program	3,290,146	-	3,290,146
2810	Expansion Projects Debt Service	5,782,241	-	5,782,241
	<b>Total Debt Service Funds</b>	<b>\$ 10,595,468</b>	<b>\$ -</b>	<b>\$ 10,595,468</b>
<b>Enterprise Funds</b>				
4200	Landfill Enterprise	\$ 17,041,816	\$ (21,712)	\$ 17,020,104
4220	Solid Waste Closures and Long Term Care	1,517,435	(6,967)	1,510,468
	<b>Total Enterprise Funds</b>	<b>\$ 18,559,251</b>	<b>\$ (28,679)</b>	<b>\$ 18,530,572</b>
	<b>Subtotal Operating Budget</b>	<b>\$ 294,788,054</b>	<b>\$ (1,340,401)</b>	<b>\$ 293,447,653</b>
	<b>Less Operating Transfers</b>	<b>\$ (19,308,897)</b>	<b>\$ -</b>	<b>\$ (19,308,897)</b>
	<b>Total Operating Budget</b>	<b>\$ 275,479,157</b>	<b>\$ (1,340,401)</b>	<b>\$ 274,138,756</b>
<b>Capital Projects Funds</b>				
3020	Parks Capital Projects	\$ 826,851	\$ 24,900	\$ 851,751
3030	Renewal Sales Tax Capital Projects	12,161,532	(442,298)	11,719,234
3040	Renewal Sales Tax Capital Projects - PW	11,536,672	1,508,611	13,045,283
3710	Public Lands Capital Program	665,743	-	665,743
3810	Facilities Expansion Capital	2,960,120	34,191	2,994,311
	<b>Total Capital Projects Funds</b>	<b>\$ 28,150,918</b>	<b>\$ 1,125,404</b>	<b>\$ 29,276,322</b>
<b>Internal Service Funds</b>				
5200	Property and Casualty	\$ 4,906,169	\$ 49,382	\$ 4,955,551
5300	Employee Group Benefits	18,038,282	-	18,038,282
5400	Fleet Management	4,276,098	-	4,276,098
	<b>Total Internal Service Funds</b>	<b>\$ 27,220,549</b>	<b>\$ 49,382</b>	<b>\$ 27,269,931</b>

**Personnel Authorization Summary**  
**Lake County BCC and Constitutional Officers**  
**Full Time Positions by Department**

	<u>Actual</u> <b>FY 2013</b>	<u>Adopted</u> <b>FY 2014</b>	<u>Estimated</u> <b>FY 2014</b>	<u>Tentative</u> <b>FY 2015</b>	<b>Personnel Actions AFTER</b> <b>Tentative Budget</b>			<u>Adopted</u> <b>FY 2015</b>
					<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<b><u>Lake County BCC</u></b>								
Communications	7.00	6.00	6.00	6.00	0.00	0.00	0.00	6.00
Community Safety and Compliance	51.00	53.00	55.00	55.00	0.00	(26.00)	0.00	29.00
Community Services	22.00	22.00	22.00	23.00	0.00	0.00	0.00	23.00
County Attorney	7.00	6.00	6.00	6.00	0.00	0.00	0.00	6.00
County Manager	4.00	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Facilities and Fleet Management	25.00	26.00	26.00	26.00	0.00	0.00	0.00	26.00
Fiscal and Administrative Services	14.00	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Growth Management	32.00	30.00	33.00	37.00	0.00	0.00	0.00	37.00
Human Resources	8.00	9.00	9.00	9.00	0.00	0.00	0.00	9.00
Information Technology	25.00	22.00	22.00	22.00	0.00	0.00	0.00	22.00
Judicial Support	10.00	10.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	100.00	97.00	97.00	96.00	0.00	0.00	0.00	96.00
Public Safety	213.00	213.00	213.00	214.00	0.00	0.00	0.00	214.00
Public Works	184.00	183.00	183.00	181.00	0.00	0.00	0.00	181.00
<b>TOTAL - BCC Operating Funds</b>	<b>718.00</b>	<b>710.00</b>	<b>715.00</b>	<b>718.00</b>	<b>0.00</b>	<b>(26.00)</b>	<b>0.00</b>	<b>692.00</b>
County Manager	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities and Fleet Management	0.00	19.00	19.00	19.00	0.00	0.00	0.00	19.00
<b>TOTAL - BCC Non-Operating Fund</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19.00</b>
<b>TOTAL - Board of County Commiss</b>	<b>737.00</b>	<b>729.00</b>	<b>734.00</b>	<b>737.00</b>	<b>0.00</b>	<b>(26.00)</b>	<b>0.00</b>	<b>711.00</b>
<b><u>Lake County Constitutional Officers</u></b>								
Clerk of the Circuit Court	208.00	212.00	212.00	209.00	0.00	0.00	0.00	209.00
Property Appraiser	36.00	39.00	39.00	39.00	0.00	0.00	0.00	39.00
Sheriff's Office	711.00	700.00	700.00	700.00	0.00	0.00	26.00	726.00
Supervisor of Elections	13.00	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Tax Collector	67.00	68.00	84.00	84.00	0.00	0.00	0.00	84.00
<b>TOTAL - Constitutional Officers</b>	<b>1,035.00</b>	<b>1,032.00</b>	<b>1,048.00</b>	<b>1,045.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26.00</b>	<b>1,071.00</b>
<b>TOTAL - Lake County</b>	<b>1,772.00</b>	<b>1,761.00</b>	<b>1,782.00</b>	<b>1,782.00</b>	<b>0.00</b>	<b>(26.00)</b>	<b>26.00</b>	<b>1,782.00</b>



**RESOLUTION NO. 2014 – 112**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2015, 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), 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**, 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 FOR FISCAL YEAR 2015.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2014, 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, 2014, 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 23, 2014, 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 5.3856 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2015, and shall be effective October 1, 2014.

**Section 2.** The Countywide millage rate of 5.3856 does exceed the rolled-back rate of 4.6337 mills. The Countywide millage rate of 5.3856 mills is 16.23% more than the rolled-back rate of 4.6337 mills.

**Section 3.** The aggregate rate of 6.3609 mills per \$1,000 valuation is 16.77% more than the aggregate rolled-back rate of 5.4474 mills.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2015.**

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

**PASSED AND ADOPTED** at a public hearing this 23rd day of September 2014 by the following vote:

- Yes    Commissioner Sullivan
- No     Commissioner Sullivan
  
- Yes    Commissioner Parks
- No     Commissioner Parks
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- Yes    Commissioner Campione
- No     Commissioner Campione
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Jimmy Conner, Chairman

This \_\_\_\_\_ day of September 2014.

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. 2014 – 113**

**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 2015, 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), 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 2015.**

**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 9, 2014, 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, 2014, 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 23, 2014, 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 0.4629 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 2015, and shall be effective October 1, 2014.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2015.**

**Section 2.** The millage rate of 0.4629 does exceed the rolled-back rate of 0.3774 mills. The millage rate of 0.4629 is 22.66% more than the rolled-back rate of 0.3774 mills.

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

**PASSED AND ADOPTED** at a public hearing this 23rd day of September 2014 by the following vote:

- Yes    Commissioner Sullivan
- No     Commissioner Sullivan
  
- Yes    Commissioner Parks
- No     Commissioner Parks
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- Yes    Commissioner Campione
- No     Commissioner Campione
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Jimmy Conner, Chairman

This \_\_\_\_\_ day of September 2014.

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. 2014 - 114**

**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 2015, 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), 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 2015.**

**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 9, 2014, 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, 2014, 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 23, 2014, 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 0.4957 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 2015, and shall be effective October 1, 2014.



**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2015.**

**Section 2.** The millage rate of 0.4957 mills does exceed the rolled-back rate of 0.4903 mills. The millage rate of 0.4957 is 1.10% more than the rolled-back rate of 0.4903 mills.

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

**PASSED AND ADOPTED** at a public hearing this 23rd day of September 2014 by the following vote:

- Yes    Commissioner Sullivan
- No     Commissioner Sullivan
  
- Yes    Commissioner Parks
- No     Commissioner Parks
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- Yes    Commissioner Campione
- No     Commissioner Campione
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Jimmy Conner, Chairman

This \_\_\_\_\_ day of September 2014.

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. 2014 – 115**

**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 2015, 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), 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 2015.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2), 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 9, 2014, 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, 2014, 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 23, 2014, 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 0.4704 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 2015, and shall be effective October 1, 2014.

**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 2015.**

**Section 2.** The millage rate of 0.4704 does exceed the rolled-back rate of 0.3167 mills. The millage rate of 0.4704 is 48.53% more than the rolled-back rate of 0.3167 mills.

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

**PASSED AND ADOPTED** at a public hearing this 23rd day of September 2014 by the following vote:

- Yes    Commissioner Sullivan
- No     Commissioner Sullivan
  
- Yes    Commissioner Parks
- No     Commissioner Parks
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- Yes    Commissioner Campione
- No     Commissioner Campione
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Jimmy Conner, Chairman

This \_\_\_\_\_ day of September 2014.

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. 2014 – 116**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2015, 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), 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 VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2015.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2014, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate 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, 2014, 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 23, 2014, 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 final millage rate of 0.1600 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 2015, and shall be effective October 1, 2014.

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

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2015.**

**PASSED AND ADOPTED** at a public hearing this 23rd day of September 2014 by the following vote:

- Yes    Commissioner Sullivan
- No     Commissioner Sullivan
  
- Yes    Commissioner Parks
- No     Commissioner Parks
  
- Yes    Commissioner Conner
- No     Commissioner Conner
  
- Yes    Commissioner Campione
- No     Commissioner Campione
  
- Yes    Commissioner Cadwell
- No     Commissioner Cadwell

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Jimmy Conner, Chairman

This \_\_\_\_\_ day of September 2014.

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. 2014 - 117**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2015, 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 the 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 9, 2014, 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, 2014, 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 2015.**

**WHEREAS**, the Board of County Commissioners of Lake County, Florida, met on September 23, 2014, 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 \$349,993,906 for the Fiscal Year 2015, 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 23rd day of September 2014.

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

\_\_\_\_\_  
Jimmy Conner, Chairman

This \_\_\_\_\_ day of September 2014

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 2015 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2015	Adjustment	Adopted Budget FY 2015
<b>Countywide Funds</b>				
0010	General	\$ 131,572,456	\$ 86,626	\$ 131,659,082
1120	County Transportation Trust	17,573,250	(206,621)	17,366,629
1220	Lake County Ambulance	7,492,673	-	7,492,673
1900	County Library System	4,520,467	-	4,520,467
	<b>Total Countywide Funds</b>	<b>\$ 161,158,846</b>	<b>\$ (119,995)</b>	<b>\$ 161,038,851</b>
<b>Special Revenue Funds</b>				
1070	Library Impact Fee Trust	\$ 1,554,143	\$ -	\$ 1,554,143
1081	Parks Impact Fee Trust - Central District	51,585	-	51,585
1082	Parks Impact Fee Trust - North District	37,410	-	37,410
1083	Parks Impact Fee Trust - South District	368,248	17,956	386,204
1152	Road Impact Fees - District 2	3,131,963	(584,524)	2,547,439
1153	Road Impact Fees - District 3	1,778,876	(24,253)	1,754,623
1155	Road Impact Fees - District 5	2,724,080	(23,903)	2,700,177
1156	Road Impact Fees - District 6	1,593,901	(14,323)	1,579,578
1157	South Transportation Benefit District	842,473	-	842,473
1158	Central Transportation Benefit District	58,520	-	58,520
1159	North Transportation Benefit District	115,813	-	115,813
1190	Fish Conservation	172,030	-	172,030
1230	MSTU - Stormwater Management	4,395,194	(25,570)	4,369,624
1231	MSTU - Parks Services	5,181,312	9,592	5,190,904
1240	Emergency 911	2,551,682	(50,390)	2,501,292
1250	Resort/Development Tax	6,973,007	(98,151)	6,874,856
1290	Greater Hills MSBU	299,823	-	299,823
1330	Law Enforcement Trust	153,080	-	153,080
1340	Mt. Plymouth/Sorrento CRA Trust	6,095	720	6,815
1370	Greater Groves MSBU	294,823	-	294,823
1410	Infrastructure Sales Tax Revenue	13,032,500	-	13,032,500
1430	Village Green Street Lighting	26,592	-	26,592
1450	Greater Pines Municipal Services	310,262	-	310,262
1460	Picciola Island Street Lighting	7,494	-	7,494
1470	Valencia Terrace Street Lighting	12,856	-	12,856
1520	Building Services	3,958,526	(75,206)	3,883,320
1680	County Fire Rescue	23,818,961	(7,692)	23,811,269
1690	Fire Services Impact Fee Trust	2,290,160	(12,143)	2,278,017
	<b>Total Special Revenue Funds</b>	<b>\$ 75,741,409</b>	<b>\$ (887,887)</b>	<b>\$ 74,853,522</b>

## Exhibit A

### FY 2015 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2015	Adjustment	Adopted Budget FY 2015
<b>Grant Funds</b>				
1200	Community Development Block Grant	\$ 2,323,776	\$ (18,738)	\$ 2,305,038
1210	Public Transportation	10,012,814	46,752	10,059,566
1260	Affordable Housing Assist Trust	1,708,503	-	1,708,503
1270	Section 8	3,415,132	-	3,415,132
1300	Federal/State Grants	10,050,719	(331,854)	9,718,865
1310	Restricted Local Programs	1,222,136	-	1,222,136
	<b>Total Grant Funds</b>	<b>\$ 28,733,080</b>	<b>\$ (303,840)</b>	<b>\$ 28,429,240</b>
<b>Debt Service Funds</b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 304,973	\$ -	\$ 304,973
2610	Renewal Sales Tax Debt Service	1,218,108	-	1,218,108
2710	Public Lands Program	3,290,146	-	3,290,146
2810	Expansion Projects Debt Service	5,782,241	-	5,782,241
	<b>Total Debt Service Funds</b>	<b>\$ 10,595,468</b>	<b>\$ -</b>	<b>\$ 10,595,468</b>
<b>Enterprise Funds</b>				
4200	Landfill Enterprise	\$ 17,041,816	\$ (21,712)	\$ 17,020,104
4220	Solid Waste Closures and Long Term Care	1,517,435	(6,967)	1,510,468
	<b>Total Enterprise Funds</b>	<b>\$ 18,559,251</b>	<b>\$ (28,679)</b>	<b>\$ 18,530,572</b>
	<b>Subtotal Operating Budget</b>	<b>\$ 294,788,054</b>	<b>\$ (1,340,401)</b>	<b>\$ 293,447,653</b>
	<b>Less Operating Transfers</b>	<b>\$ (19,308,897)</b>	<b>\$ -</b>	<b>\$ (19,308,897)</b>
	<b>Total Operating Budget</b>	<b>\$ 275,479,157</b>	<b>\$ (1,340,401)</b>	<b>\$ 274,138,756</b>
<b>Capital Projects Funds</b>				
3020	Parks Capital Projects	\$ 826,851	\$ 24,900	\$ 851,751
3030	Renewal Sales Tax Capital Projects	12,161,532	(442,298)	11,719,234
3040	Renewal Sales Tax Capital Projects - PW	11,536,672	1,508,611	13,045,283
3710	Public Lands Capital Program	665,743	-	665,743
3810	Facilities Expansion Capital	2,960,120	34,191	2,994,311
	<b>Total Capital Projects Funds</b>	<b>\$ 28,150,918</b>	<b>\$ 1,125,404</b>	<b>\$ 29,276,322</b>
<b>Internal Service Funds</b>				
5200	Property and Casualty	\$ 4,906,169	\$ 49,382	\$ 4,955,551
5300	Employee Group Benefits	18,038,282	-	18,038,282
5400	Fleet Management	4,276,098	-	4,276,098
	<b>Total Internal Service Funds</b>	<b>\$ 27,220,549</b>	<b>\$ 49,382</b>	<b>\$ 27,269,931</b>

**Exhibit A**  
**Presentation Reconciliation Summary**  
**Proposed Adjustments**  
**FY 2015 Adopted Budget**

<b>Operating Budget</b>	<b>Tentative</b>		<b>Adopted</b>
<b>Funds</b>	<b>Budget</b>	<b>Adjustment</b>	<b>Budget</b>
	<b>FY 2015</b>		<b>FY 2015</b>
Countywide Funds	\$ 161,158,846	\$ (119,995)	\$ 161,038,851
Special Revenue Funds	75,741,409	(887,887)	74,853,522
Grant Funds	28,733,080	(303,840)	28,429,240
Debt Service Funds	10,595,468	-	10,595,468
Enterprise Funds	18,559,251	(28,679)	18,530,572
<b>Sub-Total Operating Budget</b>	<b>\$ 294,788,054</b>	<b>\$ (1,340,401)</b>	<b>\$ 293,447,653</b>
Less: Operating Transfers	(19,308,897)	-	(19,308,897)
<b>Total Operating Budget</b>	<b>\$ 275,479,157</b>	<b>\$ (1,340,401)</b>	<b>\$ 274,138,756</b>
<b>Capital Project Funds</b>	<b>\$ 28,150,918</b>	<b>\$ 1,125,404</b>	<b>\$ 29,276,322</b>
<b>Internal Service Funds</b>	<b>\$ 27,220,549</b>	<b>\$ 49,382</b>	<b>\$ 27,269,931</b>
<b>Total Budget</b>			
Countywide Funds	\$ 161,158,846	\$ (119,995)	\$ 161,038,851
Special Revenue Funds	75,741,409	(887,887)	74,853,522
Grant Funds	28,733,080	(303,840)	28,429,240
Debt Service Funds	10,595,468	-	10,595,468
Enterprise Funds	18,559,251	(28,679)	18,530,572
Capital Project Funds	28,150,918	1,125,404	29,276,322
Internal Service Funds	27,220,549	49,382	27,269,931
<b>Total All Funds</b>	<b>\$ 350,159,521</b>	<b>\$ (165,615)</b>	<b>\$ 349,993,906</b>

**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.

**Revenue Budget Adjustments - FY 2015**  
**Including Changes Since Tentative Budget (September 9, 2014)**



Account Description		General Fund - 0010	
<b>Constitutional Offices:</b>			
SRO	Adjust revenues for SRO and Spring Creek based on the updated contracts	\$	(72,650)
SRO	Estimated additional funding from Spring Creek Charter School		
<b>Total Constitutional Offices</b>		<b>\$</b>	<b>(72,650)</b>
<b>Non- Departmental:</b>			
Less:5% Est Receipts	Adjustment to balance fund	\$	3,633
Fund Balance - PO	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14		155,643
Carryforward			
<b>Total Non-Departmental</b>		<b>\$</b>	<b>159,276</b>
<b>Total Revenue General Fund</b>		<b>\$</b>	<b>86,626</b>

**Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Tentative Budget (September 9, 2014)**



Account Description		General Fund - 0010	
<b>Constitutional Offices:</b>			
<u>In-house Support for Animal Services</u>			
Utility Services	Adjust for the payment of Power and Water at the Animal Services building	\$	19,000
Other Current Chgs & Obs	Adjust contingency for payment of sick leave under Interlocal Agreement for Animal Services		(14,000)
<u>Transfer - Tax Collector</u>			
TSF - SRO	Adjust transfers for the SRO based on the updated contracts		2,400
<b>Total Constitutional Offices</b>		<b>\$</b>	<b>7,400</b>
<b>Non- Departmental:</b>			
Ad Valorem Taxes to Cities	Adjust for 9/9/14 change in General Fund millage rate	\$	45,081
Economic Stabilization Reserve	Adjust reserves for entries to balance fund		(121,498)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14		155,643
<b>Total Non-Departmental</b>		<b>\$</b>	<b>79,226</b>
<b>Total Expenditures General Fund</b>		<b>\$</b>	<b>86,626</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Tentative Budget (September 9, 2014)**



<b>Account Description</b>		<b>County Transportation Trust Fund - 1120</b>	
		<b>Revenues</b>	
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(206,621)
	<b>Total Revenues</b>	\$	<b>(206,621)</b>
		<b>Expenditures</b>	
Repair and Maintenance	Adjustment to move Traffic Signal projects to Road Repair and Maintenance.	\$	(312,000)
Road Repair and Maintenance			312,000
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14		(206,621)
	<b>Total Expenditures</b>	\$	<b>(206,621)</b>

<b>Account Description</b>		<b>Parks Impact Fee Trust - South District Fund - 1083</b>	
		<b>Revenues</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	17,956
	<b>Total Revenues</b>	\$	<b>17,956</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	17,956
	<b>Total Expenditures</b>	\$	<b>17,956</b>

<b>Account Description</b>		<b>Road Impact Fees - District 2 Fund - 1152</b>	
		<b>Revenues</b>	
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(584,524)
	<b>Total Revenues</b>	\$	<b>(584,524)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(584,524)
	<b>Total Expenditures</b>	\$	<b>(584,524)</b>

<b>Account Description</b>		<b>Road Impact Fees - District 3 Fund - 1153</b>	
		<b>Revenues</b>	
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(24,253)
	<b>Total Revenues</b>	\$	<b>(24,253)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(24,253)
	<b>Total Expenditures</b>	\$	<b>(24,253)</b>

<b>Account Description</b>		<b>Road Impact Fees - District 5 Fund - 1155</b>	
		<b>Revenues</b>	
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(23,903)
	<b>Total Revenues</b>	\$	<b>(23,903)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(23,903)
	<b>Total Expenditures</b>	\$	<b>(23,903)</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Tentative Budget (September 9, 2014)**



Account Description	Road Impact Fees - District 6 Fund - 1156		
	<b>Revenues</b>		
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(14,323)
	<b>Total Revenues</b>	\$	<b>(14,323)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(14,323)
	<b>Total Expenditures</b>	\$	<b>(14,323)</b>

Account Description	MSTU - Stormwater Fund - 1230		
	<b>Revenues</b>		
	<b>Public Works:</b>		
	<b>Stormwater Management:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(25,570)
	<b>Total Revenues</b>	\$	<b>(25,570)</b>
	<b>Expenditures</b>		
	<b>Stormwater Management:</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(25,570)
	<b>Total Expenditures</b>	\$	<b>(25,570)</b>

Account Description	MSTU Parks Fund - 1231		
	<b>Revenues</b>		
	<b>Public Resources:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	9,592
	<b>Total Revenues</b>	\$	<b>9,592</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	9,592
	<b>Total Expenditures</b>	\$	<b>9,592</b>

Account Description	Emergency 911 Fund - 1240		
	<b>Revenues</b>		
	<b>Public Safety:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(50,390)
	<b>Total Revenues</b>	\$	<b>(50,390)</b>
	<b>Expenditures</b>		
Reserve for Operations	Adjust reserve for net adjustments including employee incentive pay to balance fund	\$	(50,390)
	<b>Total Expenditures</b>	\$	<b>(50,390)</b>

Account Description	Resort/Development Tax Fund - 1250		
	<b>Revenues</b>		
	<b>County Manager:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(98,151)
	<b>Total Revenues</b>	\$	<b>(98,151)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(98,151)
	<b>Total Expenditures</b>	\$	<b>(98,151)</b>



**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Tentative Budget (September 9, 2014)**



Account Description	Mount Plymouth/Sorrento CRA Trust Fund - 1340		
	<b>Revenues</b>		
Ad Valorem Taxes - Current	Adjust for effect of General Fund millage approved 9/9/14	\$	758
Less 5% Estimated Receipts	Adjust for effect of General Fund millage approved 9/9/14		(38)
	<b>Total Revenues</b>	\$	<b>720</b>
	<b>Expenditures</b>		
Other Current Charges & Obligations	Adjust for effect of General Fund millage approved 9/9/14	\$	720
	<b>Total Expenditures</b>	\$	<b>720</b>

Account Description	Building Services Fund - 1520		
	<b>Revenues</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(75,206)
	<b>Total Revenues</b>	\$	<b>(75,206)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(75,206)
	<b>Total Expenditures</b>	\$	<b>(75,206)</b>

Account Description	County Fire Rescue Fund - 1680		
	<b>Revenues</b>		
	<b>Public Safety:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(7,692)
	<b>Total Revenues</b>	\$	<b>(7,692)</b>
	<b>Expenditures</b>		
Reserve for Operations	Adjust reserve for NET to compensate for changes after entry of employee incentive costs and other changes by HR	\$	(7,692)
	<b>Total Expenditures</b>	\$	<b>(7,692)</b>

Account Description	Fire Services Impact Fee Trust Fund - 1690		
	<b>Revenues</b>		
	<b>Public Safety:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(12,143)
	<b>Total Revenues</b>	\$	<b>(12,143)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(12,143)
	<b>Total Expenditures</b>	\$	<b>(12,143)</b>

Account Description	Community Development Block Grant Fund - 1200		
	<b>Revenues</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(18,738)
	<b>Total Revenues</b>	\$	<b>(18,738)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(18,738)
	<b>Total Expenditures</b>	\$	<b>(18,738)</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Tentative Budget (September 9, 2014)**



<b>Account Description</b>		<b>Public Transportation Fund - 1210</b>	
		<b>Revenues</b>	
		<b>Community Services:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	46,752
	<b>Total Revenues</b>	\$	<b>46,752</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	46,752
	<b>Total Expenditures</b>	\$	<b>46,752</b>
<b>Account Description</b>		<b>Federal/State Grants Fund - 1300</b>	
		<b>Revenues</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(331,854)
	<b>Total Revenues</b>	\$	<b>(331,854)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$	(331,854)
	<b>Total Expenditures</b>	\$	<b>(331,854)</b>
<b>Account Description</b>		<b>Landfill Enterprise Fund - 4200</b>	
		<b>Revenues</b>	
		<b>Public Works:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(21,712)
	<b>Total Revenues</b>	\$	<b>(21,712)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(21,712)
	<b>Total Expenditures</b>	\$	<b>(21,712)</b>
<b>Account Description</b>		<b>S W Closures and L T Care Fund - 4220</b>	
		<b>Revenues</b>	
		<b>Public Works:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(6,967)
	<b>Total Revenues</b>	\$	<b>(6,967)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(6,967)
	<b>Total Expenditures</b>	\$	<b>(6,967)</b>
<b>Account Description</b>		<b>Parks Capital Projects Fund - 3020</b>	
		<b>Revenues</b>	
		<b>Public Resources:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	24,900
	<b>Total Revenues</b>	\$	<b>24,900</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	24,900
	<b>Total Expenditures</b>	\$	<b>24,900</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Tentative Budget (September 9, 2014)**



**Account Description                      Renewal Sales Tax Capital Projects Fund - 3030**

	<b>Revenues</b>		
	<b>Facilities:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	(442,298)
	<b>Total Revenues</b>	<b>\$</b>	<b>(442,298)</b>
	<b>Expenditures</b>		
Capital Projects Facilities - Other: Land Parks and Trails Capital - Land	Adjustment to realign project funding to new Org Code.	\$	(800,000)
Capital Projects Facilities - Other: Imp Other Than Bldgs			800,000
Parks and Trails Capital - Aids to Government Agencies - Woodlea Park	Adjustment to realign project funding to new Org Codes.		(400,000)
Parks and Trails Capital - Imp Other Than Bldgs - Lake Idamere Park			200,000
Non-Departmental Other - Machinery and Equipment	Adjustment to realign project funding to new Org Codes.		200,000
Non-Departmental Other - Machinery and Equipment - LEMS			(1,500,000)
Sheriffs Office - Capital - Machinery and Equipment - LCSO			600,000
Sheriffs Office - Capital - Machinery and Equipment - LCSO-A/S			700,000
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14		200,000
	<b>Total Expenditures</b>	<b>\$</b>	<b>(442,298)</b>

**Account Description                      Renewal Sales Tax Capital Projects - PW Fund - 3040**

	<b>Revenues</b>		
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	1,508,611
	<b>Total Revenues</b>	<b>\$</b>	<b>1,508,611</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	1,508,611
	<b>Total Expenditures</b>	<b>\$</b>	<b>1,508,611</b>

**Account Description                      Facilities Expansion Capital Fund - 3810**

	<b>Revenues</b>		
	<b>Facilities Expansion Capital:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	34,191
	<b>Total Revenues</b>	<b>\$</b>	<b>34,191</b>
	<b>Expenditures</b>		
	<b>Facilities Expansion Capital:</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	34,191
	<b>Total Expenditures</b>	<b>\$</b>	<b>34,191</b>

**Account Description                      Property and Casualty Fund - 5200**

	<b>Revenues</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	49,382
	<b>Total Revenues</b>	<b>\$</b>	<b>49,382</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 9/10/14	\$	49,382
	<b>Total Expenditures</b>	<b>\$</b>	<b>49,382</b>

**Open Purchase Orders by Fund as of 9/10/14**  
**Excluding Blanket POs**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Tentative PO Amount FY 2014</b>	<b>Adjustment</b>	<b>Adopted PO Amount FY 2014</b>
<b><u>Countywide Funds</u></b>				
0010	General	\$ 714,584	\$ 155,643	\$ 870,227
1120	County Transportation Trust	598,002	(206,621)	391,381
1220	Lake County Ambulance	-	-	-
1900	County Library System	25,000	-	25,000
<b>Total Countywide Funds</b>		<b>\$ 1,337,586</b>	<b>\$ (50,978)</b>	<b>\$ 1,286,608</b>
<b><u>Special Revenue Funds</u></b>				
1070	Library Impact Fee Trust	\$ 763,054	\$ -	\$ 763,054
1081	Park Impact Fee Trust-Central District	-	-	-
1082	Park Impact Fee Trust-North District	-	-	-
1083	Park Impact Fee Trust-South District	-	17,956	17,956
1151	Road Impact Fees-District 1	-	-	-
1152	Road Impact Fees-District 2	2,717,418	(584,524)	2,132,894
1153	Road Impact Fees-District 3	42,479	(24,253)	18,226
1154	Road Impact Fees-District 4	-	-	-
1155	Road Impact Fees-District 5	84,080	(23,903)	60,177
1156	Road Impact Fees-District 6	47,255	(14,323)	32,932
1190	Fish Conservation	-	-	-
1230	MSTU - Stormwater Management	1,411,720	(25,570)	1,386,150
1231	MSTU - Parks Services	600	9,592	10,192
1232	MSTU - Roads Services	-	-	-
1240	Emergency 911	50,390	(50,390)	-
1250	Resort/Development Tax	821,769	(98,151)	723,618
1290	Greater Hills MSBU	-	-	-
1330	Law Enforcement Trust	-	-	-
1340	Mt. Plymouth/Sorrento CRA Trust	-	-	-
1370	Greater Groves MSBU	-	-	-
1410	Infrastructure Sales Tax Revenue	-	-	-
1430	Village Green Street Lighting	-	-	-
1450	Greater Pines Municipal Services	-	-	-
1460	Picciola Island Street Lighting	-	-	-
1470	Valencia Terrace Street Lighting	-	-	-
1500	Lake County Environmental Recovery	-	-	-
1520	Building Services	90,206	(75,206)	15,000
1680	County Fire Rescue	8,766	(7,692)	1,074
1690	Fire Services Impact Fee Trust	168,978	(12,143)	156,835
1800	Employees Benefit	-	-	-
1850	Animal Services Trust	-	-	-
<b>Total Special Revenue Funds</b>		<b>\$ 6,206,715</b>	<b>\$ (888,607)</b>	<b>\$ 5,318,108</b>

**Open Purchase Orders by Fund as of 9/10/14**  
**Excluding Blanket POs**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Tentative PO Amount FY 2014</b>	<b>Adjustment</b>	<b>Adopted PO Amount FY 2014</b>
<b><u>Grant Funds</u></b>				
1200	Community Development Block Grant	\$ 122,049	\$ (18,738)	\$ 103,311
1210	Public Transportation	1,237,796	46,752	1,284,548
1260	Affordable Housing Assistance Trust	11,976	-	11,976
1270	Section 8	-	-	-
1300	Federal / State Grants	1,805,009	(331,854)	1,473,155
1310	Restricted Local Programs	-	-	-
1320	Energy Efficiency and Conserv Block Grant	-	-	-
	<b>Total Grant Funds</b>	<b>\$ 3,176,830</b>	<b>\$ (303,840)</b>	<b>\$ 2,872,990</b>
<b><u>Debt Service Funds</u></b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ -	\$ -	\$ -
2610	Renewal Sales Tax Debt Service	-	-	-
2710	Public Lands Program	-	-	-
2810	Expansion Projects Debt Service	-	-	-
	<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Enterprise Funds</u></b>				
4200	Landfill Enterprise	\$ 58,137	\$ (21,712)	\$ 36,425
4220	Solid Waste Closures and Long Term Care	43,340	(6,967)	36,373
	<b>Total Enterprise Funds</b>	<b>\$ 101,477</b>	<b>\$ (28,679)</b>	<b>\$ 72,798</b>
	<b>Total Operating Budget</b>	<b>\$ 10,822,608</b>	<b>\$ (1,272,104)</b>	<b>\$ 9,550,504</b>
<b><u>Capital Projects Funds</u></b>				
3020	Parks Capital Projects	\$ 150,930	\$ 24,900	\$ 175,830
3030	Renewal Sales Tax Capital Projects	1,230,298	(442,298)	788,000
3040	Renewal Sales Tax Capital Projects-PW	1,088,688	1,508,611	2,597,299
3100	Emerg Comm Ops Center	-	-	-
3710	Public Lands Capital Program	665,743	-	665,743
3810	Facilities Expansion Capital Projects	2,850,027	34,191	2,884,218
	<b>Total Capital Projects Funds</b>	<b>\$ 5,985,686</b>	<b>\$ 1,125,404</b>	<b>\$ 7,111,090</b>
<b><u>Internal Service Funds</u></b>				
5200	Property and Casualty	\$ 13,358	\$ 49,382	\$ 62,740
5300	Employee Group Benefits	3,500	-	3,500
5400	Fleet Management	-	-	-
	<b>Total Internal Service Funds</b>	<b>\$ 16,858</b>	<b>\$ 49,382</b>	<b>\$ 66,240</b>
	<b>Total All Funds</b>	<b>\$ 16,825,152</b>	<b>\$ (97,318)</b>	<b>\$ 16,727,834</b>



LAKE COUNTY  

---

FLORIDA



# FIRST PUBLIC HEARING

Lake County Board of County Commissioners



LAKE COUNTY  

---

FLORIDA



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

**First Budget Hearing – Fiscal Year 2015**

**AGENDA**

**Tuesday, September 9, 2014**

**TIME:** 5:05 P.M.

**PLACE:** Board of County Commission Chambers, 315 West Main Street, Tavares, Florida

- I. **Meeting Called to Order** – Jimmy Conner, Chairman
- II. **Purpose of Public Hearing** – David C. Heath, County Manager
- III. **Review of Statutory Requirements** – Sanford A. Minkoff, County Attorney
- IV. **Presentation of Tentative Budget** – Steve Koontz, Fiscal and Administrative Services Director  
Millage Rates
- V. **Public Participation**
- VI. **Board of County Commissioners Action**
  - A. **Tentative Tax Rates**

**Motion(s):**

Approval to adopt tentative millage rates for Fiscal Year 2015 as follows:

Lake County General Fund Countywide Millage – 5.2307 mills

Lake County Ambulance MSTU – 0.4629 mills

Lake County Public Lands – Voted Debt – 0.1600 mills

Lake County Stormwater, Roads and Parks MSTU – 0.4957 mills

Lake County Fire Rescue MSTU – 0.4704 mills

**B. Changes to the Fiscal Year 2015 Recommended Budget**

**Recommended Motion:**

Approval to adopt changes to the Fiscal Year 2015 Recommended Budget totaling (\$7,508,243).

**C. Tentative Budget**

**Recommended Motion:**

Approval to adopt the Fiscal Year 2015 Tentative Budget totaling \$347,498,635.

**D. Final Public Hearing**

**Recommended Motion:**

Approval of the public hearing for final adoption of the Fiscal Year 2015 millage rates and budget on September 23, 2014 at 5:05 p.m., or as soon thereafter as possible, in the Board of County Commissioners' Chambers, 315 West Main Street, Tavares, Florida.



LAKE COUNTY  

---

FLORIDA

**Lake County**  
**Comparison of Proposed Millages to Rollback Rate**

<b>Taxing District</b>	<b>FY 2014 Millage Rate</b>	<b>FY 2015 Rollback Rate</b>	<b>FY 2015 Proposed Millage Rate</b>	<b>Proposed Millage as a % Change of Rollback Rate**</b>
<b>Countywide Funds</b>				
General	4.7309	4.6337	5.2307	12.88%
Lake County Ambulance MSTU	0.3853	0.3774	0.4629	22.66%
<b>Special Taxing Districts</b>				
Stormwater, Parks and Roads MSTU	0.4984	0.4903	0.4957	1.10%
Fire Rescue/Emergency Medical Services MSTU	0.3222	0.3167	0.4704	48.53%
<b>Total All Funds</b>	<b>5.9368</b>	<b>5.8181</b>	<b>6.6597</b>	<b>14.47%</b>
Public Lands - Voted Debt*	0.1900		0.1600	

\* Lake County voters approved a public-lands referendum on November 2, 2004 for up to an additional one-third millage for the acquisition and improvement of public lands

\*\* Total % change has been calculated using the current year proposed aggregate millage rate divided by the current year aggregate rolled-back rate

## Proposed Adjustment FY 2015 Tentative Budget

Fund No.	Fund Name	Recommended Budget FY 2015	Adjustment	Tentative Budget FY 2015
<b>Countywide Funds</b>				
0010	General	\$ 134,542,727	\$ (5,241,157)	\$ 129,301,570
1120	County Transportation	17,582,790	(9,540)	17,573,250
1220	Lake County Ambulance	7,777,047	(284,374)	7,492,673
1900	County Library System	4,434,799	85,668	4,520,467
	<b>Total Countywide Funds</b>	<b>\$ 164,337,363</b>	<b>\$ (5,449,403)</b>	<b>\$ 158,887,960</b>
<b>Special Revenue Funds</b>				
1070	Library Impact Fee Trust	\$ 1,124,639	\$ 429,504	\$ 1,554,143
1081	Parks Impact Fee Trust - Central District	16,850	34,735	51,585
1082	Parks Impact Fee Trust - North District	37,410	-	37,410
1083	Parks Impact Fee Trust - South District	312,269	55,979	368,248
1151	Road Impact Fees - District 1	-	-	-
1152	Road Impact Fees - District 2	4,231,955	(1,099,992)	3,131,963
1153	Road Impact Fees - District 3	1,803,879	(25,003)	1,778,876
1154	Road Impact Fees - District 4	-	-	-
1155	Road Impact Fees - District 5	2,759,459	(35,379)	2,724,080
1156	Road Impact Fees - District 6	8,633	1,585,268	1,593,901
1157	South Transportation Benefit District	842,473	-	842,473
1158	Central Transportation Benefit District	58,520	-	58,520
1159	North Transportation Benefit District	115,813	-	115,813
1190	Fish Conservation	12,700	159,330	172,030
1230	MSTU - Stormwater Management	3,026,639	1,368,555	4,395,194
1231	MSTU - Parks Services	5,343,755	737,557	6,081,312
1240	Emergency 911	2,554,344	(2,662)	2,551,682
1250	Resort / Development Tax	7,280,283	(307,276)	6,973,007
1290	Greater Hills MSBU	299,823	-	299,823
1330	Law Enforcement Trust	153,080	-	153,080
1340	Mt. Plymouth/Sorrento CRA Trust	-	6,095	6,095
1370	Greater Groves MSBU	294,823	-	294,823
1410	Infrastructure Sales Tax Revenue	12,668,692	363,808	13,032,500
1430	Village Green Street Lighting	26,592	-	26,592
1450	Greater Pines Municipal Services	310,262	-	310,262
1460	Picciola Island Street Lighting	7,494	-	7,494
1470	Valencia Terrace Street Lighting	12,856	-	12,856
1520	Building Services	3,950,286	8,240	3,958,526
1680	County Fire Rescue	23,831,677	(12,716)	23,818,961
1690	Fire Services Impact Fee Trust	2,337,681	(47,521)	2,290,160
1850	Animal Services Trust	346,853	(346,853)	-
	<b>Total Special Revenue Funds</b>	<b>\$ 73,769,740</b>	<b>\$ 2,871,669</b>	<b>\$ 76,641,409</b>

## Proposed Adjustment FY 2015 Tentative Budget

Fund No.	Fund Name	Recommended Budget FY 2015	Adjustment	Tentative Budget FY 2015
<b>Grant Funds</b>				
1200	Community Development Block Grant	\$ 2,257,575	\$ 66,201	\$ 2,323,776
1210	Public Transportation	10,124,807	(111,993)	10,012,814
1260	Affordable Housing Assist Trust	151,286	1,557,217	1,708,503
1270	Section 8	4,291,097	(875,965)	3,415,132
1300	Federal / State Grants	11,446,483	(1,395,764)	10,050,719
1310	Restricted Local Programs	1,003,899	218,237	1,222,136
	<b>Total Grant Funds</b>	<b>\$ 29,275,147</b>	<b>\$ (542,067)</b>	<b>\$ 28,733,080</b>
<b>Debt Service Funds</b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 304,973	\$ -	\$ 304,973
2610	Renewal Sales Tax LOC	1,218,108	-	1,218,108
2710	Public Lands Program	3,290,146	-	3,290,146
2810	Expansion Projects Debt Service	5,782,241	-	5,782,241
	<b>Total Debt Service Funds</b>	<b>\$ 10,595,468</b>	<b>\$ -</b>	<b>\$ 10,595,468</b>
<b>Enterprise Funds</b>				
4200	Landfill Enterprise	\$ 16,253,090	\$ 788,726	\$ 17,041,816
4220	Solid Waste Closures and Long Term Care	1,489,603	27,832	1,517,435
	<b>Total Enterprise Funds</b>	<b>\$ 17,742,693</b>	<b>\$ 816,558</b>	<b>\$ 18,559,251</b>
	<b>Subtotal Operating Budget</b>	<b>\$ 295,720,411</b>	<b>\$ (2,303,243)</b>	<b>\$ 293,417,168</b>
	<b>Less Operating Transfers</b>	<b>\$ (18,774,520)</b>	<b>\$ (1,434,377)</b>	<b>\$ (20,208,897)</b>
	<b>Total Operating Budget</b>	<b>\$ 276,945,891</b>	<b>\$ (3,737,620)</b>	<b>\$ 273,208,271</b>
<b>Capital Projects Funds</b>				
3020	Parks Capital Projects	\$ 655,058	\$ 171,793	\$ 826,851
3030	Renewal Sales Tax Capital Projects	14,571,101	(3,699,569)	10,871,532
3040	Renewal Sales Tax Capital Projects - PW	12,367,031	(830,359)	11,536,672
3710	Public Lands Capital Program	1,441,462	(775,719)	665,743
3810	Facilities Expansion Capital	3,016,717	(56,597)	2,960,120
	<b>Total Capital Projects Funds</b>	<b>\$ 32,051,369</b>	<b>\$ (5,190,451)</b>	<b>\$ 26,860,918</b>
<b>Internal Service Funds</b>				
5200	Property and Casualty	\$ 4,915,650	\$ (9,481)	\$ 4,906,169
5300	Employee Group Benefits	18,038,282	-	18,038,282
5400	Fleet Management	4,281,166	(5,068)	4,276,098
	<b>Total Internal Service Funds</b>	<b>\$ 27,235,098</b>	<b>\$ (14,549)</b>	<b>\$ 27,220,549</b>

**Presentation Reconciliation Summary**  
**Proposed Adjustments**  
**FY 2015 Tentative Budget**

<b>Operating Budget</b>	<b>Recommended Budget</b>		<b>Tentative Budget</b>
<b><u>Funds</u></b>	<b><u>FY 2015</u></b>	<b><u>Adjustment</u></b>	<b><u>FY 2015</u></b>
Countywide Funds	\$ 164,337,363	\$ (5,449,403)	\$ 158,887,960
Special Revenue Funds	73,769,740	2,871,669	76,641,409
Grant Funds	29,275,147	(542,067)	28,733,080
Debt Service Funds	10,595,468	-	10,595,468
Enterprise Funds	17,742,693	816,558	18,559,251
<b>Sub-Total Operating Budget</b>	<b>\$ 295,720,411</b>	<b>\$ (2,303,243)</b>	<b>\$ 293,417,168</b>
Less: Operating Transfers	(18,774,520)	(1,434,377)	(20,208,897)
<b>Total Operating Budget</b>	<b>\$ 276,945,891</b>	<b>\$ (3,737,620)</b>	<b>\$ 273,208,271</b>
<b>Capital Project Funds</b>	<b>\$ 32,051,369</b>	<b>\$ (5,190,451)</b>	<b>\$ 26,860,918</b>
<b>Internal Service Funds</b>	<b>\$ 27,235,098</b>	<b>\$ (14,549)</b>	<b>\$ 27,220,549</b>
 <b>Total Budget</b>			
Countywide Funds	\$ 164,337,363	\$ (5,449,403)	\$ 158,887,960
Special Revenue Funds	73,769,740	2,871,669	76,641,409
Grant Funds	29,275,147	(542,067)	28,733,080
Debt Service Funds	10,595,468	-	10,595,468
Enterprise Funds	17,742,693	816,558	18,559,251
Capital Project Funds	32,051,369	(5,190,451)	26,860,918
Internal Service Funds	27,235,098	(14,549)	27,220,549
<b>Total All Funds</b>	<b>\$ 355,006,878</b>	<b>\$ (7,508,243)</b>	<b>\$ 347,498,635</b>

**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.

**Personnel Authorization Summary**  
**Lake County BCC and Constitutional Officers**  
**Full Time Positions by Department**

	<u>Actual</u> <u>FY 2013</u>	<u>Adopted</u> <u>FY 2014</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Recommended</u> <u>FY 2015</u>	<b>Personnel Actions AFTER</b> <b>Recommended Budget Book</b>			<b>1st Public</b> <b>Hearing</b> <b>FY 2015</b>
					<u>Transfers</u>	<u>Deletions</u>	<u>Additions</u>	
<b><u>Lake County BCC</u></b>								
Communications	7.00	6.00	6.00	6.00	0.00	0.00	0.00	6.00
Community Safety and Compliance	51.00	53.00	55.00	55.00	0.00	(26.00)	0.00	29.00
Community Services	22.00	22.00	22.00	23.00	0.00	0.00	0.00	23.00
County Attorney	7.00	6.00	6.00	6.00	0.00	0.00	0.00	6.00
County Manager	4.00	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Economic Development and Tourism	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Facilities and Fleet Management	25.00	26.00	26.00	26.00	0.00	0.00	0.00	26.00
Fiscal and Administrative Services	14.00	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Growth Management	32.00	30.00	33.00	37.00	0.00	0.00	0.00	37.00
Human Resources	8.00	9.00	9.00	9.00	0.00	0.00	0.00	9.00
Information Technology	25.00	22.00	22.00	22.00	0.00	0.00	0.00	22.00
Judicial Support	10.00	10.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	8.00	8.00	8.00	8.00	0.00	0.00	0.00	8.00
Public Resources	100.00	97.00	97.00	96.00	0.00	0.00	0.00	96.00
Public Safety	213.00	213.00	213.00	214.00	0.00	0.00	0.00	214.00
Public Works	184.00	183.00	183.00	180.00	0.00	0.00	0.00	180.00
<b>TOTAL - BCC Operating Funds</b>	<b>718.00</b>	<b>710.00</b>	<b>715.00</b>	<b>717.00</b>	<b>0.00</b>	<b>(26.00)</b>	<b>0.00</b>	<b>691.00</b>
County Manager	19.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities and Fleet Management	0.00	19.00	19.00	19.00	0.00	0.00	0.00	19.00
<b>TOTAL - BCC Non-Operating Funds</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19.00</b>
<b>TOTAL - Board of County Commission</b>	<b>737.00</b>	<b>729.00</b>	<b>734.00</b>	<b>736.00</b>	<b>0.00</b>	<b>(26.00)</b>	<b>0.00</b>	<b>710.00</b>
<b><u>Lake County Constitutional Officers</u></b>								
Clerk of the Circuit Court	208.00	212.00	212.00	209.00	0.00	0.00	0.00	209.00
Property Appraiser	36.00	39.00	39.00	39.00	0.00	0.00	0.00	39.00
Sheriff's Office	711.00	700.00	700.00	700.00	0.00	0.00	26.00	726.00
Supervisor of Elections	13.00	13.00	13.00	13.00	0.00	0.00	0.00	13.00
Tax Collector	67.00	68.00	84.00	84.00	0.00	0.00	0.00	84.00
<b>TOTAL - Constitutional Officers</b>	<b>1,035.00</b>	<b>1,032.00</b>	<b>1,048.00</b>	<b>1,045.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26.00</b>	<b>1,071.00</b>
<b>TOTAL - Lake County</b>	<b>1,772.00</b>	<b>1,761.00</b>	<b>1,782.00</b>	<b>1,781.00</b>	<b>0.00</b>	<b>(26.00)</b>	<b>26.00</b>	<b>1,781.00</b>

**Revenue Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



<b>Account Description</b>		<b>General Fund - 0010</b>	
<b>Community Safety and Compliance</b>			
<u>Animal Services Division</u>			
Penalty/Impound Fees			\$ (25,000)
Boarding Fees			(16,000)
Rabies Vaccinations			(15,000)
Vet Transport			(500)
Adoption Fees			(87,000)
Pet Licenses	Adjust budget due to transfer of Animal Services function to Sheriff's Office		(207,000)
Disposals			(3,000)
Animal Ctrl Violations			(5,000)
Surplus Furn/Fix/Equip			(100)
Donations			(10,000)
<b>Total Community Safety and Compliance</b>			<b>\$ (368,600)</b>
<b>Constitutional Offices:</b>			
<u>In-house Support - Animal Services</u>			
Penalty/Impound Fees			\$ 25,000
Boarding Fees			16,000
Rabies Vaccinations			15,000
Vet Transport			500
Adoption Fees			87,000
Pet Licenses	Adjust budget due to transfer of Animal Services function to Sheriff's Office		207,000
Disposals			3,000
Animal Ctrl Violations			25,000
Surplus Furn/Fix/Equip			100
Impound/Sale-Livestock			10,000
Excess Fees TC	Update Tax Collector Excess Fees per TC budget submission		344,179
SRO	Estimated additional funding from Spring Creek Charter School		
<b>Total Constitutional Offices</b>			<b>\$ 732,779</b>
<b>Public Works</b>			
<u>Astatula Fuel Cleanup</u>			
Interfund Transfer - Solid Waste	Adjustment to reflect transfer from the SW Closures and LT Care Fund to fund the Astatula Fuel Cleanup project. Approved by the BCC at the 08.26.2014 Budget Workshop. Agenda Item# 1625, Tab 22		\$ 500,000
<b>Total Public Works</b>			<b>\$ 500,000</b>
<b>Non- Departmental:</b>			
Ad Valorem	Adjust to reflect General Fund millage of 5.2307 per 8/26/14 Board Meeting		\$ (5,890,368)
CST Taxes	Adj CST Revenue Estimate		(198)
Interfund Transfer	Adjust for updated total Administrative Fees budgeted for transfer to General Fund		30,959
5% Receipt	Adj 5% to balance fund		291,529
5% Receipt	Adj 5% to balance fund		2,000
Fund Balance	Adj fund balance		163,504
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(702,762)
<b>Total Non-Departmental</b>			<b>\$ (6,105,336)</b>
<b>Total Revenue General Fund</b>			<b>\$ (5,241,157)</b>



**Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



Account Description		General Fund - 0010	
<b>Community Services:</b>			
<u>Health and Human Services</u>			
IT Repair & Maintenance		\$	671
Reprographic Charges	Reallocation of funds per Community Services		200
Utilities Services			(871)
<b>Total Community Services</b>		<b>\$</b>	<b>-</b>
<b>Community Safety and Compliance</b>			
<u>Administration Division</u>			
Contractual Services	Adjust for addition of contracted services for South Lake Regional Water Initiative	\$	25,000
<u>Animal Services Division</u>			
Regular Salaries			(730,314)
Overtime			(30,585)
Social Security Matching			(58,237)
Retirement			(58,302)
Life & Health Insurance			(179,400)
Workers Comp			(19,840)
Professional Services			(45,000)
Contractual Services			(98,000)
Travel and Per Diem			(1,500)
Communications			(18,200)
Freight and Postage			(3,000)
Utility Services			(32,600)
Rentals and Leases	Adjust budget due to transfer of Animal Services function to Sheriff's Office		(1,800)
Insurance			(19,032)
Repair & Maintenance			(38,100)
IT Repair & Maintenance			(2,622)
Printing & Binding			(3,500)
Reprographic Charges			(5,800)
Promotional Activities			(1,000)
Other Current Charges			(3,000)
Office Supplies			(7,500)
Info Tech Supplies			(500)
Operating Supplies			(138,400)
Motor Fuel			(55,000)
Books, Publications, Dues			(1,000)
Training			(1,600)
<b>Total Community Safety and Compliance</b>		<b>\$</b>	<b>(1,528,832)</b>
<b>Economic Development and Tourism</b>			
Other Current Charges	Adjustment to Economic Incentives per 8/26/14 Board Meeting	\$	(400,000)
<b>Total Economic Development and Tourism</b>		<b>\$</b>	<b>(400,000)</b>
<b>Fiscal and Administrative Services:</b>			
<u>Budget Office</u>			
Training	Adjustment to increase budget to add additional staff member for Crystal Report 2-Day Training.	\$	400
<b>Total Fiscal and Administrative Services</b>		<b>\$</b>	<b>400</b>
<b>Information Technology:</b>			
<u>County Technology</u>			
Machinery & Equipment	Move budget to project account	\$	(86,812)
Machinery & Equipment			86,812
<b>Total Information Technology</b>		<b>\$</b>	<b>-</b>

**Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



Account Description	General Fund - 0010 (continued)		
	<b>Constitutional Offices:</b>		
	<u>Transfer - Tax Collector</u>		
Rentals & Leases	Adjust rentals since the Tax Collector will budget for this line item in their budget		
Transfer-Tax Collector	Adjust Fiscal Year 2015 Tax Collector transfer per Tax Collector's budget	\$	183,584
	<u>In-house Support - Animal Services</u>		
Contractual Services			94,000
Communications			10,896
Utility Services			6,600
Insurance	Adjust budget due to transfer of Animal Services function to Sheriff's Office		5,017
Repair & Maintenance			4,000
IT Repair/Maintenance			4,730
Other Current Charges			22,000
Office Supplies			118,713
Machinery & Equipment			120,000
Other Grants & Aids - Spay/Neuter Rebate Program	Adjust budget due to transfer of Animal Services function to Sheriff's Office		
			50,000
	<u>Transfer - Property Appraiser</u>		
Transfer-Property Appraiser	Adjustment for Personal Services to bring budget in line with other Constitutional Officers budget.		39,174
	<u>Transfer - Sheriff</u>		
Police Education - Sheriff			(42,159)
Police Education - Sheriff			(88,000)
Aids to Governmt Agencies	Adjust object codes per Finance		42,159
Aids to Governmt Agencies			88,000
Tfr-Law Enf-Deputies/Assts	Adjust due to transfer of Animal Services function to Sheriff's Office		1,500,000
Transfer-Sheriff-Bailiffs	Adjust the transfer to fund a security officer at the Public Defender Building		37,580
Utility Services	Adjust for utility cost for lease at Lake Square Mall, moved to larger space		6,200
	<b>Total Constitutional Offices</b>	\$	<b>2,202,494</b>
	<b>Non- Departmental:</b>		
Ad Valorem Taxes to Cities	Reduce total payment for amount being sent directly to the Mt Plymouth/Sorrento CRA Trust Fund (Fund 1340)	\$	(117,973)
Transfer to Other Funds	Adjustment for transfer to the MSTU-Parks Section Fund 1231		(1,100,000)
Transfer-Countywide Fire	Adjust transfer for institutional assessment waivers based on 7/25/14 TRIM information		3,418
Economic Stabilization Reserve	Adjust reserves for entries to balance fund		(3,599,902)
Economic Stabilization Reserve	Adjust reserves for entries to balance fund		2,000
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(702,762)
	<b>Total Non-Departmental</b>	\$	<b>(5,515,219)</b>
	<b>Total Expenditures General Fund</b>	\$	<b>(5,241,157)</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



<b>Account Description</b>		<b>County Transportation Trust Fund - 1120</b>	
<b>Revenues</b>			
<b>Public Works:</b>			
Local Option Gas Tax	Adjustment based on revised figures from the FDOR Office of Tax Research.	\$	226,220
Less: 5% Estimated Receipts	Adjustment based on revised revenue figures		(11,311)
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(224,449)
<b>Total Revenues</b>		<b>\$</b>	<b>(9,540)</b>
<b>Expenditures</b>			
Infrastructure Construction - Other Government Infrastructure	Adjustment for water line upgrades for the CR50 (Washington) project.	\$	25,445
9th Cent Gas Tax - Cities	Adjustment based on revised ninth-cent fuel tax revenue		6,224
Administration Costs	Adjustment based on revised revenue figures		11,311
Reserve for Operations			(22,622)
Reserve for Operations	Adjustment based on revised figures from the FDOR Office of Tax Research.		226,220
Reserve for Operations	Adjustment based on revised ninth-cent fuel tax revenue		(6,224)
Reserve for Operations	Adjustment based on water line upgrades for the CR50 (Washington) project.		(25,445)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(224,449)
<b>Total Expenditures</b>		<b>\$</b>	<b>(9,540)</b>

<b>Account Description</b>		<b>Lake County Ambulance Fund - 1220</b>	
<b>Revenues</b>			
Ad Valorem Tax - Current	Adjust Ad Valorem Revenues	\$	(299,341)
Less 5% Estimated Receipts	Adjust for changes in Ad Valorem Revenues		14,967
<b>Total Revenues</b>		<b>\$</b>	<b>(284,374)</b>
<b>Expenditures</b>			
Ad Valorem Taxes to Cities	Adjust transfer to Cities for change in Ad Valorem Revenues	\$	(7,114)
Aids to Other Organizations	Adjust transfer to Lake EMS		(300,000)
Transfer Tax Collector	Adjust Transfer to Tax Collector based on 8/1/14 Tax Collector Budget		5,863
Reserve for Operations	Adjust reserve to balance the fund		16,877
<b>Total Expenditures</b>		<b>\$</b>	<b>(284,374)</b>

<b>Account Description</b>		<b>County Library System Fund - 1900</b>	
<b>Revenues</b>			
<b>Public Resources:</b>			
Fund Balance - Beginning of Year	Adjustment for Carryover Grant Funds	\$	60,668
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		25,000
<b>Total Revenues</b>		<b>\$</b>	<b>85,668</b>
<b>Expenditures</b>			
<b>Library Services</b>			
Promotions/Special Events - Adult Literacy Program (ALP)	Adjustment for Carryover Grant Funds: Unexpended donation funds	\$	1,294
Promotions/Special Events - Library Event Programming (LEP)	Adjustment for Carryover Grant Funds: Unexpended donation funds		5,725
<b>State Aid to Libraries - FY2014</b>			
Travel and Per Diem	Adjustment for Carryover Grant Funds: Automation System Training Travel Expenses		1,200
Printing and Binding	Adjustment for Carryover Grant Funds: Printing including patron and registration cards		4,500
Reprographic Charges	Adjustment for Carryover Grant Funds: Brochures, E-Book guides, etc.		3,774
Information Technology Supplies	Adjustment for Carryover Grant Funds: Computer peripherals for the automation system		4,295
Books, Publications and Dues	Adjustment for Carryover Grant Funds: Baker & Taylor Title Source, ALA membership, FLA membership and TBLC membership		10,755
Training	Adjustment for Carryover Grant Funds: Automation System Training		400

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



Account Description	County Library System Fund - 1900 (continued)	
Travel and Per Diem - Adult Literacy Program (ALP)		2,000
Freight and Postage - Adult Literacy Program (ALP)		100
Repair & Maintenance - Adult Literacy Program (ALP)		350
Reprographic Charges - Adult Literacy Program (ALP)		800
Office Supplies - Adult Literacy Program (ALP)		1,500
Information Technology Supplies - Adult Literacy Program (ALP)		3,500
Operating Supplies - Adult Literacy Program (ALP)		500
Books, Publications and Dues - Adult Literacy Program (ALP)		5,000
Training - Adult Literacy Program (ALP)		500
Books, Publications & Library Materials - Adult Literacy Program (ALP)		1,200
Travel and Per Diem - Library Youth Programming (LYP)		150
Rentals and Leases - Library Youth Programming (LYP)		50
Reprographic Charges - Library Youth Programming (LYP)	Adjustment for Carryover Grant Funds	300
Promotional Activities - Library Youth Programming (LYP)		500
Office Supplies - Library Youth Programming (LYP)		25
Operating Supplies - Library Youth Programming (LYP)		2,200
Books, Publications & Library Materials - Library Youth Programming (LYP)		300
Contractual Services - Library Event Programming (LEP)		6,000
Travel and Per Diem - Library Event Programming (LEP)		250
Freight and Postage - Library Event Programming (LEP)		50
Repair & Maintenance - Library Event Programming (LEP)		350
Reprographic Charges - Library Event Programming (LEP)		2,500
Office Supplies - Library Event Programming (LEP)		100
Books, Publications & Library Materials - Library Event Programming (LEP)		250
Library Materials Not Inventoried - Library Event Programming (LEP)		250
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	25,000
<b>Total Expenditures</b>		<b>\$ 85,668</b>

Account Description	Library Impact Fee Trust Fund - 1070	
<b>Revenues</b>		
<b>Public Resources:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$ 429,504
<b>Total Revenues</b>		<b>\$ 429,504</b>
<b>Expenditures</b>		
Aids to Governmental Agencies Land - Marion Baysinger Library	Adjustment to transfer funding to Cagan Crossings Community Library for 2nd floor build-out and Marion Baysinger Library for adjacent land purchase. BCC Approved 06.10.2014 (Agenda Item#1474, Tab 32)	\$ (450,000)
Buildings - Cagan Crossings Community Library		250,000
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	200,000
<b>Total Expenditures</b>		<b>\$ 429,504</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



Account Description	Parks Impact Fee Trust - Central District Fund - 1081		
	<b>Revenues</b>		
Fund Balance - Beginning of Year	Adjust fund balance for Project Rebudget from FY2014.	\$	34,735
	<b>Total Revenues</b>	\$	<b>34,735</b>
	<b>Expenditures</b>		
Imp Other Than Buildings - P.E.A.R. Park	Adjustment for Project Rebudget from FY2014: Bird Watching Blind Project	\$	14,638
Imp Other Than Buildings - P.E.A.R. Park	Adjustment for Project Rebudget from FY 2014 resulting from delays in the bidding process.		20,097
	<b>Total Expenditures</b>	\$	<b>34,735</b>

Account Description	Parks Impact Fee Trust - South District Fund - 1083		
	<b>Revenues</b>		
Fund Balance - Beginning of Year	Adjust fund balance for Project Rebudget from FY2014.	\$	140,524
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(84,545)
	<b>Total Revenues</b>	\$	<b>55,979</b>
	<b>Expenditures</b>		
Imp Other Than Buildings - Ferndale Park	Adjustment for Project Rebudget from FY2014: Observation Tower, Boardwalk, Trails and other Amenities; Design and Construction documents.	\$	140,524
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(84,545)
	<b>Total Expenditures</b>	\$	<b>55,979</b>

Account Description	Road Impact Fees - District 2 Fund - 1152		
	<b>Revenues</b>		
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(1,099,992)
	<b>Total Revenues</b>	\$	<b>(1,099,992)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(1,099,992)
	<b>Total Expenditures</b>	\$	<b>(1,099,992)</b>

Account Description	Road Impact Fees - District 3 Fund - 1153		
	<b>Revenues</b>		
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(25,003)
	<b>Total Revenues</b>	\$	<b>(25,003)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(25,003)
	<b>Total Expenditures</b>	\$	<b>(25,003)</b>

Account Description	Road Impact Fees - District 5 Fund - 1155		
	<b>Revenues</b>		
	<b>Public Works:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(35,379)
	<b>Total Revenues</b>	\$	<b>(35,379)</b>
	<b>Expenditures</b>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(35,379)
	<b>Total Expenditures</b>	\$	<b>(35,379)</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



<b>Account Description</b>		<b>Road Impact Fees - District 6 Fund - 1156</b>	
		<b>Revenues</b>	
		<b>Public Works:</b>	
Beginning Fund Balance	Adjust fund balance for project rebudget.	\$	1,546,646
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		38,622
		<b>Total Revenues</b>	<b>\$ 1,585,268</b>
		<b>Expenditures</b>	
		<b>Stormwater Management:</b>	
Infrastructure - Construction	Adjustment for project rebudget.	\$	1,546,646
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		38,622
		<b>Total Expenditures</b>	<b>\$ 1,585,268</b>
<b>Account Description</b>		<b>Fish Conservation - 1190</b>	
		<b>Revenues</b>	
		<b>Public Resources:</b>	
Fund Balance - Beginning of Year	Adjust fund balance for Project Rebudget from FY2014.	\$	159,330
		<b>Total Revenues</b>	<b>\$ 159,330</b>
		<b>Expenditures</b>	
Improvements Other Than Buildings - Ferndale Preserve	Adjustment for Project Rebudget from FY2014: Habitat and Wetland Restoration, Improvements for canoe launch, fishing pier and observation tower.	\$	159,330
		<b>Total Expenditures</b>	<b>\$ 159,330</b>
<b>Account Description</b>		<b>MSTU - Stormwater Fund - 1230</b>	
		<b>Revenues</b>	
		<b>Public Works:</b>	
		<b>Stormwater Management:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	1,368,555
		<b>Total Revenues</b>	<b>\$ 1,368,555</b>
		<b>Expenditures</b>	
		<b>Stormwater Management:</b>	
		<b>Expenditures</b>	
Infrastructure - Construction: WolfBranch Road Retrofit	Adjustment to reflect the postponement of the WolfBranch Road Retrofit Project, and transfer \$2M to Fund 1231 - MSTU Parks Section. Approved by the BCC at the 08.26.2014 Budget Workshop - Agenda Item# 1625, Tab 22.	\$	(2,007,000)
Transfer to Other Funds			2,000,000
Reserve for Operations			7,000
Transfer - Tax Collector	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.		(294)
		<b>Contingency &amp; Cash Carried Forward:</b>	
Reserve for Operations	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures. Balance in Reserves is \$31,487.		294
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		1,368,555
		<b>Total Expenditures</b>	<b>\$ 1,368,555</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



Account Description		MSTU Parks Fund - 1231	
		<b>Revenues</b>	
		<b>Public Resources:</b>	
Tree Mitigation Fee - P.E.A.R. Park	Adjustment for project rebudget: Bird Watching Blind at P.E.A.R. Park. Funding for the placement	\$	34,299
Interfund Transfer	Adjustment to allocate the \$2M transfer from MSTU - Stormwater Section to Parks & Trails and		1,790,000
Interfund Transfer	Public Lands. Approved by the BCC at the 08.26.2014 Budget Workshop - Agenda Item# 1625,		210,000
Interfund Transfer	Tab 22.		(1,100,000)
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(196,742)
		<b>Total Revenues</b>	<b>\$ 737,557</b>
		<b>Expenditures</b>	
		<b>Parks and Trails:</b>	
Repair & Maintenance	Adjustments to reallocate funds to Public Lands Program.	\$	(210,000)
Repair & Maintenance	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.		1,988
		<b>Public Lands Program:</b>	
Professional Services			25,000
Repair & Maintenance			50,000
Repair & Maintenance - NorthShore Trailhead & Overlook	Adjustments to reallocate funds from Parks & Trails.		60,000
Repair & Maintenance - Pine Meadows Conservation Area			25,000
Imp Other than Buildings			50,000
Improvements Other Than Buildings - P.E.A.R. Park	Adjustment for project rebudget: Placement of trees in the proposed Bird Blind at P.E.A.R. Park.		34,299
Transfer - Tax Collector	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.		(1,988)
Reserve for Operations	Adjust reserve for balance of transfer from MSTU - Stormwater Section. Approved by the BCC at the 08.26.2014 Budget Workshop - Agenda Item# 1625, Tab 22.		900,000
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(196,742)
		<b>Total Expenditures</b>	<b>\$ 737,557</b>
Account Description		Emergency 911 Fund - 1240	
		<b>Revenues</b>	
		<b>Public Safety:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(2,662)
		<b>Total Revenues</b>	<b>\$ (2,662)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(2,662)
		<b>Total Expenditures</b>	<b>\$ (2,662)</b>
Account Description		Resort/Development Tax Fund - 1250	
		<b>Revenues</b>	
		<b>County Manager:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(307,276)
		<b>Total Revenues</b>	<b>\$ (307,276)</b>
		<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(307,276)
		<b>Total Expenditures</b>	<b>\$ (307,276)</b>
Account Description		Mount Plymouth/Sorrento CRA Trust Fund - 1340	
		<b>Revenues</b>	
		<b>County Manager:</b>	
Ad Valorem Taxes - Current	Add revenues for new CRA Trust Fund	\$	6,416
Less 5% Estimated Receipts	Adjust based on 5% of revenues added		(321)
		<b>Total Revenues</b>	<b>\$ 6,095</b>
		<b>Expenditures</b>	
Other Current Charges & Obligations	Add expenditures for new CRA Trust Fund	\$	6,095
		<b>Total Expenditures</b>	<b>\$ 6,095</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



<b>Account Description</b>		<b>Infrastructure Sales Tax Fund - 1410</b>	
<b>Revenues</b>			
Infrastr Tax - Renew	Adjustment based on the estimated Local Discretionary Sales Surtax figure.	\$	382,956
Less: 5% Estimated Receipts	Adjustment based on revised revenues		(19,148)
<b>Total Revenues</b>		<b>\$</b>	<b>363,808</b>
<b>Expenditures</b>			
Transfer to Other Funds	Adjustment to transfer funding to the Expansion Projects Debt Service Fund. Approved by the BCC at the 08.26.2014 Budget Workshop, Agenda Item# 1625, Tab 22.	\$	3,890,000
Administration Costs	Adjustment based on revised revenues		19,148
Transfer - Capital Projects	Adjustment to the Facilities portion of the Ad Valorem revenue to transfer funding to the Expansion Projects Debt Service Fund. Approved by the BCC at the 08.26.2014 Budget Workshop, Agenda Item# 1625, Tab 22.		(3,890,000)
Transfer - Capital Projects	Adjustment to the allocation to Fund 3030 (Facilities Capital Projects) and Fund 3040 (Public Works Capital Projects) for increase in revenue figure.		344,660
<b>Total Expenditures</b>		<b>\$</b>	<b>363,808</b>

<b>Account Description</b>		<b>Building Services Fund - 1520</b>	
<b>Revenues</b>			
	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$	8,240
<b>Total Revenues</b>		<b>\$</b>	<b>8,240</b>
<b>Expenditures</b>			
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8/5/13	\$	8,240
<b>Total Expenditures</b>		<b>\$</b>	<b>8,240</b>

<b>Account Description</b>		<b>County Fire Rescue Fund - 1680</b>	
<b>Revenues</b>			
<b>Public Safety:</b>			
Interfund Transfer from General Fund	Adjust transfer from General Fund to reimburse Institutional Fire Assessment Waivers based on 7/25/14 TRIM notice information.	\$	3,418
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(16,134)
<b>Total Revenues</b>		<b>\$</b>	<b>(12,716)</b>
<b>Expenditures</b>			
Transfer - Tax Collector	Adjust Transfer to Tax Collector based on 8/1/14 Tax Collector Budget	\$	3,802
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(16,134)
Reserve for Operations	Adjust reserve for NET to compensate for changes		(384)
<b>Total Expenditures</b>		<b>\$</b>	<b>(12,716)</b>

<b>Account Description</b>		<b>Fire Services Impact Fee Trust Fund - 1690</b>	
<b>Revenues</b>			
<b>Public Safety:</b>			
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(47,521)
<b>Total Revenues</b>		<b>\$</b>	<b>(47,521)</b>
<b>Expenditures</b>			
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(47,521)
<b>Total Expenditures</b>		<b>\$</b>	<b>(47,521)</b>



**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



<b>Account Description</b>		<b>Animal Services Trust Fund - 1850</b>	
<b><u>Revenues</u></b>			
Animal Control Violations		\$	(20,000)
Donations			(30,000)
Impoundment/Sale of Livestock			(10,000)
Interest	Adjust budget due to transfer of Animal Services Function to Sheriff's Office		(1,200)
Fund Balance - Beginning			(288,713)
Less 5% Estimated Receipt			3,060
<b>Total Revenues</b>		<b>\$</b>	<b>(346,853)</b>
<b><u>Expenditures</u></b>			
Regular Salaries		\$	(21,103)
Overtime			(21,680)
Social Security Matching			(3,273)
Retirement			(3,277)
Workers Comp	Adjust budget due to transfer of Animal Services Function to Sheriff's Office		(667)
Promotional Activities			(30,000)
Operating Supplies			(15,000)
Other Grants & Aids - Spay/Neuter Rebate Program			(70,000)
Reserve for Operations			(181,853)
<b>Total Expenditures</b>		<b>\$</b>	<b>(346,853)</b>

<b>Account Description</b>		<b>Community Development Block Grant Fund - 1200</b>	
<b><u>Revenues</u></b>			
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	66,201
<b>Total Revenues</b>		<b>\$</b>	<b>66,201</b>
<b><u>Expenditures</u></b>			
Regular Salary		\$	(50,468)
Social Security			(3,867)
Retirement	Salary and Benefit Adjustments		(3,993)
Life & Health			(7,935)
Workers Compensation			(965)
Travel and Per Diem			(401)
Other Current Chgs & Obli			(908)
Travel and Per Diem			(100)
Communications			(212)
Freight and Postage			(25)
Repair and Maintenance	Reallocation of funds per Community Services		(200)
IT Repair and Maintenance			(671)
Reprographic Charges			(101)
Office Supplies			(200)
Motor Fuel			(200)
Training			(200)
Moble Home Replacement	Remove artificially balancing entries		106,518
Regular Salary			632
Social Security	Salary and Benefit Adjustments		50
Retirement			48
Workers Compensation			3
Other Current Chgs & Obli	Reallocation of funds per Community Services		(36,805)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		66,201
<b>Total Expenditures</b>		<b>\$</b>	<b>66,201</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



**Account Description                      Public Transportation Fund - 1210**

	<b>Revenues</b>		
	<b>Community Services:</b>		
Fed Transit Formula Grant	Removed the fixed route buses since PO was issued in FY-14	\$	(1,150,524)
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 08/05/2013.		1,038,531
	<b>Total Revenues</b>	<b>\$</b>	<b>(111,993)</b>
	<b>Expenditures</b>		
Other Current Chg & Obli	Remove artificially balancing entries	\$	(58,219)
Workers Compensation	Benefit adjustment		(1)
Professional Services	Reallocation of funds per Community Services		(20,000)
Contractual Services	Reallocation of funds per Community Services		78,220
Machinery & Equipment	Removed the fixed route buses since PO was issued in FY-14		(1,150,524)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		1,038,531
	<b>Total Expenditures</b>	<b>\$</b>	<b>(111,993)</b>

**Account Description                      Affordable Housing Assistance Trust Fund - 1260**

	<b>Revenues</b>		
	<b>Community Services:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	11,976
Fund Balance	New SHIP allocation from the State		1,545,241
	<b>Total Revenues</b>	<b>\$</b>	<b>1,557,217</b>
	<b>Expenditures</b>		
Other Grants and Aids	New SHIP allocations from the State	\$	1,406,284
Regular Salary			38,375
Social Security			2,941
Retirement	Salary and Benefit Adjustments		3,067
Life & Health			5,865
Workers Compensation			234
Other Current Chg & Obli	Reallocation of funds per Community Services		88,475
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		11,976
	<b>Total Expenditures</b>	<b>\$</b>	<b>1,557,217</b>

**Account Description                      Section 8 - 1270**

	<b>Revenues</b>		
	<b>Community Services:</b>		
HUD - HAP Disbursement	Adjust Section 8 budget per HUD	\$	(360,000)
Fund Balance	Adjust Section 8 budget per HUD		(515,965)
	<b>Total Revenues</b>	<b>\$</b>	<b>(875,965)</b>
	<b>Expenditures</b>		
Regular Salary		\$	11,463
Social Security			878
Retirement	Salary and Benefit Adjustments		876
Life & Health			2,070
Workers Compensation			729
Operating Supplies	Remove artificially balancing entries		(35,389)
Housing Assistant Payment	Adjust Section 8 budget per HUD		(456,598)
Reserve for Operating	Adjust Reserve for Operating per Community Services		2,441
Reserve for Operating	Adjust Reserve for Operating per Community Services		(402,435)
	<b>Total Expenditures</b>	<b>\$</b>	<b>(875,965)</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



Account Description	Federal/State Grants Fund - 1300		
	<b>Revenues</b>		
	<b>Public Works Grants:</b>		
Urban Areas Security Initiative	Adjust for work to be completed in FY14	\$	(35,503)
Lap Project - Thomas Avenue Sidewalk Construction	Adjustment to project construction costs for included CEI expenditures as approved on Agenda Item#1599 on 07.22.2014		27,719
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(1,387,980)
	<b>Total Revenues</b>	\$	<b>(1,395,764)</b>
	<b>Expenditures</b>		
	<b>Public Works Grants:</b>		
Urban Areas Security Initiative	Adjust for work to be completed in FY14	\$	(35,503)
Lap Project - Thomas Avenue Sidewalk Construction	Adjustment to project construction costs for included CEI expenditures as approved on Agenda Item#1599 on 07.22.2014		27,719
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014		(1,387,980)
	<b>Total Expenditures</b>	\$	<b>(1,395,764)</b>
Account Description	Restricted Local Programs - 1310		
	<b>Revenues</b>		
Fund Balance - Beginning of Year	Adjustment for project rebudget from FY2014: John's Lake Boat Ramp	\$	178,237
Animal Shelter Donations	Adjust to move Animal Services Donations from General Fund to Restricted Local Programs Fund		40,000
	<b>Total Revenues</b>	\$	<b>218,237</b>
	<b>Expenditures</b>		
Improvements Other Than Buildings - John's Lake Boat Ramp	Adjustment for project rebudget from FY2014: John's Lake Boat Ramp	\$	178,237
Aids to Government Agencies	Adjust to move Animal Services Donations from General Fund to Restricted Local Programs Fund		40,000
	<b>Total Expenditures</b>	\$	<b>218,237</b>
Account Description	Public Lands Program - 2710		
	<b>Revenues</b>		
	<b>Total Revenues</b>	\$	-
	<b>Expenditures</b>		
Transfer - Tax Collector Debt Service Reserve	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures.	\$	7,259
	<b>Total Expenditures</b>	\$	-

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



**Account Description      Landfill Enterprise Fund - 4200**

<u>Revenues</u>	
<b>Public Works:</b>	
Commercial Collection Franchise	Adjustment to reflect Commercial Collection Franchise Fees. \$ 10,000
Fund Balance - Beginning	Adjustment resulting from changes to the FY2014 Projected estimates. 848,383
Less:5% Estimated Receipts	Adjustment resulting from additional revenue for Commercial Franchise Fees. (500)
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014 (69,157)
<b>Total Revenues \$ 788,726</b>	
<u>Expenditures</u>	
<b>Solid Waste Assessment:</b>	
Astatula Outside Disposal	Landfill Disposal at Heart of Florida Landfill for haulers. \$ 1,177,818
<b>Contingency &amp; Cash Fwd:</b>	
Transfer - Tax Collector	Adjustment for estimated commissions to be paid to the Lake County Tax Collectors Office based on their projected figures. (6,335)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014 (69,157)
Administration Costs	Adjustment resulting from additional revenue for Commercial Franchise Fees. 500
Reserve for Operations	Adjustment resulting from additional revenue for Commercial Franchise Fees. (1,000)
Reserve for Operations	Adjustment resulting from additional revenue (BFB) offset by SW Assessment expenditure. (329,435)
Reserve for Operations	Adjustment resulting from additional revenue from Commercial Collection Franchise Fees. 10,000
Reserve for Operations	Adjustment to Reserves resulting from increase in the transfer to Tax Collector estimate. Balance in Reserve for Operations after all adjustments is \$390,187. 6,335
<b>Total Expenditures \$ 788,726</b>	

**Account Description      Solid Waste Closures and Long Term Care - 4220**

<u>Revenues</u>	
<b>Public Works:</b>	
Fund Balance - Beginning	Adjustment resulting from changes to the FY2014 Projected estimates. \$ 28,005
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014 (173)
<b>Total Revenues \$ 27,832</b>	
<u>Expenditures</u>	
Transfer - General Fund	Adjustment to transfer funding to the General Fund to budget for the Astatula Fuel Cleanup costs. \$ 500,000
Reserve for Operations	Approved by the BCC at the 08.26.2014 Budget Workshop, Agenda Item# 1625, Tab 22. (500,000)
Reserve for Operations	Adjustment resulting from changes to the FY2014 Projected estimates. Balance in Reserve for Operations after all adjustments is \$808,795. 28,005
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014 (173)
<b>Total Expenditures \$ 27,832</b>	

**Account Description      Parks Capital Projects Fund - 3020**

<u>Revenues</u>	
<b>Public Resources:</b>	
Fund Balance - Beginning	Adjustment resulting from project rebudget from FY 2014 - P.E.A.R. Park Bird Watching Blind \$ 136,063
Fund Balance - Beginning	Adjustment resulting from project rebudget from FY 2014 - Minneola Athletic Complex 163,808
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014 (128,078)
<b>Total Revenues \$ 171,793</b>	
<u>Expenditures</u>	
Improvements Other Than Buildings - P.E.A.R. Park	Adjustment resulting from project rebudget from FY 2014 - Bird Watching Blind Project \$ 136,063
Improvements Other Than Buildings - Minneola Athletic Complex	Adjustment resulting from project rebudget from FY 2014 - Minneola Athletic Complex 163,808
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014 (128,078)
<b>Total Expenditures \$ 171,793</b>	

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



**Account Description                      Renewal Sales Tax Capital Projects Fund - 3030**

	<b>Revenues</b>	
	<b>Facilities:</b>	
Interfund Transfer	Adjustment to reflect reduction in the transfer from the Infrastructure Sales Tax Fund resulting from the dealy of the South Lake Regional Park and Judicial Center Renovation projects. Approved by the BCC at the 08.26.2014 Budget Workshop, Agenda# 1625, Tab 22.	\$ (3,890,000)
Interfund Transfer	Adjustment increasing the Facilities portion of the Ad Valorem allocation.	172,330
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	18,101
	<b>Total Revenues</b>	<b>\$ (3,699,569)</b>
	<b>Expenditures</b>	
Buildings - Judicial Center Renovation	Adjustment to reflect the postponement of the Judicial Center Renovation project. Approved by the BCC at the 08.26.2014 Budget Workshop, Agenda Item# 1625, Tab 22.	\$ (2,600,000)
Buildings - Umatilla Health Center		(150,000)
Reserve for Operations	Adjustment based on decision to postpone construction.	150,000
Reserve for Operations	Adjustment to Reserves for Ad Valorem revenue increase.	172,330
Improvements Other Than Buildings - South Lake Regional Park	Adjustment to postpone the South Lake Regional Park project. Approved by the BCC at the 08.26.2014 Budget Workshop, Agenda Item# 1625, Tab 22.	(1,282,688)
Reserve for Operations	Adjustment to Reserves to round up the \$1,282,688 South Lake Regional Park project which was postponed. Balance in Reserve for Operations after all adjustments is \$647,859.	(7,312)
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	18,101
	<b>Total Expenditures</b>	<b>\$ (3,699,569)</b>

**Account Description                      Renewal Sales Tax Capital Projects - PW Fund - 3040**

	<b>Revenues</b>	
	<b>Public Works:</b>	
Interfund Transfer	Adjustment increasing the Roads portion of the Ad Valorem allocation.	\$ 172,330
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	(1,002,689)
	<b>Total Revenues</b>	<b>\$ (830,359)</b>
	<b>Expenditures</b>	
Sidewalks		\$ 17,233
Infrastructure	Adjustment resulting from increase in the Ad Valorem allocation.	86,165
Resurfacing		68,932
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	(1,002,689)
	<b>Total Expenditures</b>	<b>\$ (830,359)</b>

**Account Description                      Public Lands Capital Program Fund - 3710**

	<b>Revenues</b>	
	<b>Public Resources:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$ (775,719)
	<b>Total Revenues</b>	<b>\$ (775,719)</b>
	<b>Expenditures</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$ (775,719)
	<b>Total Expenditures</b>	<b>\$ (775,719)</b>

**Account Description                      Facilities Expansion Capital Fund - 3810**

	<b>Revenues</b>	
	<b>Facilities Expansion Capital:</b>	
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$ (56,597)
	<b>Total Revenues</b>	<b>\$ (56,597)</b>
	<b>Expenditures</b>	
	<b>Facilities Expansion Capital:</b>	
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$ (56,597)
	<b>Total Expenditures</b>	<b>\$ (56,597)</b>

**Revenue and Expenditure Budget Adjustments - FY 2015**  
**Including Changes Since Recommended Budget (July 2014)**



<b>Account Description</b>		<b>Property and Casualty Fund - 5200</b>	
	<u>Revenues</u>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(9,481)
	<b>Total Revenues</b>	\$	<b>(9,481)</b>
	<u>Expenditures</u>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(9,481)
	<b>Total Expenditures</b>	\$	<b>(9,481)</b>
<b>Account Description</b>		<b>Fleet Maintenance Fund - 5400</b>	
	<u>Revenues</u>		
	<b>County Manager:</b>		
Fund Balance - PO Carryforward	Adjust fund balance for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(5,068)
	<b>Total Revenues</b>	\$	<b>(5,068)</b>
	<u>Expenditures</u>		
Reserve for PO Carryforward	Adjust reserve for purchase order (PO) carryforward to reflect open PO's as of 8.04.2014	\$	(5,068)
	<b>Total Expenditures</b>	\$	<b>(5,068)</b>

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>0010</b>		<b>GENERAL FUND</b>			
<b>0160300</b>		<b><u>ECONOMIC DEVELOPMENT</u></b>			
20130356	1	14,437.00	-14,437.00		0.00 ECONOMIC DEVELOPMENT COMMISSION
20130704	1	2,387.00	0.00		2,387.00 LPG URBAN & REGIONAL PLANNERS INC
20131072	1	15,000.00	-15,000.00		0.00 OSPREY LODGE LLC
20131129	1	36,623.04	0.00		36,623.04 LITTLEJOHN ENGINEERING ASSOC INC
20131157	1	3,000.00	-3,000.00		0.00 NEULIFE NEUROLOGICAL SERVICES LLC
20140591	1	76,345.43	0.00		76,345.43 FL CENTRAL RAILROAD CO INC
20140670	1	3,000.00	-3,000.00		0.00 CAPTIVE AIRE SYSTEMS INC
20140681	1	4,230.00	0.00		4,230.00 SMALLWOOD SIGN CO INC
20140831	1	250.00	-250.00		0.00 SOUTH LAKE TABLET INC
20140841	1	390.41	-390.41		0.00 ENVIRONMENTAL SYSTEMS RESEARCH
20140847	1	1,000.00	-1,000.00		0.00 DIRECTORIES INK
20140954	1	1,500.00	-1,500.00		0.00 GRAPHICS DIRECT INC
20141010	1	25,000.00	0.00		25,000.00 MEDICAL VENTURES OF AMERICA PLLC
20141190	1	29,000.00	0.00		29,000.00 RAD SYSTEMS LLC
		<b>212,162.88</b>	<b>-38,577.41</b>	<b>173,585.47</b>	
<b>0160410</b>		<b><u>SO LK BUSINESS OPPORTUNITY CTR</u></b>			
20140771	1	12,333.50	-12,333.50		0.00 UNIVERSITY OF CENTRAL FL
		<b>12,333.50</b>	<b>-12,333.50</b>	<b>0.00</b>	
<b>0160420</b>		<b><u>NE LK BUSINESS OPPORTUNITY CTR</u></b>			
20140771	2	12,583.25	-12,583.25		0.00 UNIVERSITY OF CENTRAL FL
		<b>12,583.25</b>	<b>-12,583.25</b>	<b>0.00</b>	
<b>0160430</b>		<b><u>NW LK/LSBG BUSINESS OPPOR CTR</u></b>			
20140771	3	12,583.25	-12,583.25		0.00 UNIVERSITY OF CENTRAL FL
		<b>12,583.25</b>	<b>-12,583.25</b>	<b>0.00</b>	
<b>0819100</b>		<b><u>FACILITIES DEV &amp; MGT ADMIN</u></b>			
20131073	1	1,900.00	0.00		1,900.00 SIMPLEXGRINNELL LP
20131128	1	14,661.36	0.00		14,661.36 RHODES & BRITO ARCHITECTS INC
20140893	1	70.00	0.00		70.00 GRIFFEY ENGINEERING INC
20140945	1	3,787.00	0.00		3,787.00 TLC ENGINEERING FOR ARCHITECTURE
20141066	1	13,280.00	0.00		13,280.00 SOUTHEASTERN SURVEYING & MAPPING
20141074	1	3,447.90	0.00		3,447.90 TLC ENGINEERING FOR ARCHITECTURE
		<b>37,146.26</b>	<b>0.00</b>	<b>37,146.26</b>	
<b>0851110</b>		<b><u>FACILITIES MAINTENANCE</u></b>			
20140923	1	6,000.00	0.00		6,000.00 RBH USA INC
20140931	1	1,508.77	0.00		1,508.77 BEE SAF TEE FIRE EQUIP INC
20140933	1	2,124.30	0.00		2,124.30 BEE SAF TEE FIRE EQUIP INC
20141177	1	334.98	0.00		334.98 AMERICAN JANITORIAL INC
20141177	2	127.51	0.00		127.51 AMERICAN JANITORIAL INC
20141177	3	41.06	0.00		41.06 AMERICAN JANITORIAL INC
20141177	4	86.45	0.00		86.45 AMERICAN JANITORIAL INC
20141180	2	9,994.00	0.00		9,994.00 HONEYWELL INTERNATIONAL INC
20141193	1	1,800.00	-1,800.00		0.00 ELITE CUSTOM PAINTING
20141219	1	6,513.75	0.00		6,513.75 POWER & SYSTEMS INNOVATIONS INC
20141222	1	19,906.00	0.00		19,906.00 RUBY BUILDERS INC
20141245	1	9,115.00	0.00		9,115.00 MID FL PAVING & SEALCOATING INC
20141249	1	5,087.00	0.00		5,087.00 SUZANNE JONES
20141250	1	16,512.00	0.00		16,512.00 SUZANNE JONES
		<b>79,150.82</b>	<b>-1,800.00</b>	<b>77,350.82</b>	

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>0851120</b>		<b><u>JAIL &amp; SHERIFF FAC MAINT</u></b>			
20131351	1	5,788.30	0.00	5,788.30	FL ROCK INDUSTRIES INC
20140872	1	3,282.00	0.00	3,282.00	SIEMENS INDUSTRY INC
20141025	1	1,400.00	0.00	1,400.00	JESSES TRI CITY GLASS & MIRROR INC
20141065	1	22,562.00	0.00	22,562.00	TLC ENGINEERING FOR ARCHITECTURE
20141099	1	400.00	0.00	400.00	INTL RESTAURANT DISTRIBUTORS INC
20141099	2	16,988.00	0.00	16,988.00	INTL RESTAURANT DISTRIBUTORS INC
20141099	3	17,988.00	0.00	17,988.00	INTL RESTAURANT DISTRIBUTORS INC
20141099	4	11,979.00	0.00	11,979.00	INTL RESTAURANT DISTRIBUTORS INC
		<b>80,387.30</b>	<b>0.00</b>	<b>80,387.30</b>	
<b>0851420</b>		<b><u>ENERGY MANAGEMENT</u></b>			
20131318	1	147.14	0.00	147.14	HONEYWELL INTERNATIONAL INC
20140615	1	1,013.70	0.00	1,013.70	HILL YORK SERVICE CORPORATION
20140615	2	826.95	0.00	826.95	HILL YORK SERVICE CORPORATION
20141027	1	19,679.98	0.00	19,679.98	HILL YORK SERVICE CORPORATION
20141176	1	1,464.72	0.00	1,464.72	HILL YORK SERVICE CORPORATION
20141176	2	1,779.85	0.00	1,779.85	HILL YORK SERVICE CORPORATION
20141221	1	4,941.31	0.00	4,941.31	HONEYWELL INTERNATIONAL INC
		<b>29,853.65</b>	<b>0.00</b>	<b>29,853.65</b>	
<b>1885120</b>		<b><u>COUNTY TECHNOLOGY</u></b>			
20141071	1	49,996.00	-49,996.00	0.00	SHI INTERNATIONAL CORP
20141081	1	695.00	-695.00	0.00	PCMG INC
20141088	1	55,870.00	-55,870.00	0.00	LMG LLC
20141088	2	83,730.00	-83,730.00	0.00	LMG LLC
20141088	3	400.00	-400.00	0.00	LMG LLC
20141111	1	3,430.00	-3,430.00	0.00	PCMG INC
20141111	2	796.00	-796.00	0.00	PCMG INC
20141111	3	660.00	-660.00	0.00	PCMG INC
20141111	4	840.00	-840.00	0.00	PCMG INC
20141111	5	2,250.00	-2,250.00	0.00	PCMG INC
		<b>198,667.00</b>	<b>-198,667.00</b>	<b>0.00</b>	
<b>2031000</b>		<b><u>SOCIAL SERVICES</u></b>			
20140691	1	2,000.00	-2,000.00	0.00	LAKE CARES INC
20140712	1	1,250.00	-1,250.00	0.00	HOUSING AUTHORITY CITY OF EUSTIS
		<b>3,250.00</b>	<b>-3,250.00</b>	<b>0.00</b>	
<b>3052600</b>		<b><u>PUBLIC LANDS PROGRAM</u></b>			
20140738	1	2,058.98	-2,058.98	0.00	HABITAT RESTORATION & WILDLIFE
20140738	2	2,357.00	-2,357.00	0.00	HABITAT RESTORATION & WILDLIFE
20140738	3	1,737.87	-1,737.87	0.00	HABITAT RESTORATION & WILDLIFE
20140808	1	1,673.04	-1,673.04	0.00	HABITAT RESTORATION & WILDLIFE
20140810	1	8,246.96	-8,246.96	0.00	HABITAT RESTORATION & WILDLIFE
20141050	1	9,958.85	-9,958.85	0.00	HABITAT RESTORATION & WILDLIFE
20141057	1	998.75	-998.75	0.00	HABITAT RESTORATION & WILDLIFE
		<b>27,031.45</b>	<b>-27,031.45</b>	<b>0.00</b>	
<b>5055102</b>		<b><u>ASTATULA FUEL CLEANUP</u></b>			
20140568	1	58,264.77	0.00	58,264.77	CB&I ENVIRONMENTAL & INFRASTRUCTURE
		<b>58,264.77</b>	<b>0.00</b>	<b>58,264.77</b>	
<b>5056204</b>		<b><u>LABORATORY</u></b>			
20140380	1	1,692.80	-1,692.80	0.00	PACE ANALYTICAL SERVICES INC
		<b>1,692.80</b>	<b>-1,692.80</b>	<b>0.00</b>	



**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>6062300</b>		<b><u>JUDGES - TECHNOLOGY</u></b>			
20141182	1	2,992.05	0.00	2,992.05	SOUTHERN COMPUTER WAREHOUSE
20141197	1	2,998.00	0.00	2,998.00	CBT NUGGETS LLC
20141223	1	1,154.00	0.00	1,154.00	GOVCONNECTION INC
20141224	1	11,859.76	0.00	11,859.76	DELL MARKETING LP
20141225	1	1,716.90	0.00	1,716.90	SHI INTERNATIONAL CORP
20141225	2	3,953.40	0.00	3,953.40	SHI INTERNATIONAL CORP
20141225	3	433.20	0.00	433.20	SHI INTERNATIONAL CORP
		<b>25,107.31</b>	<b>0.00</b>	<b>25,107.31</b>	
<b>6064700</b>		<b><u>JUVENILE JUSTICE</u></b>			
20140034	1	15,603.82	-15,603.82	0.00	STATE OF FL
		<b>15,603.82</b>	<b>-15,603.82</b>	<b>0.00</b>	
<b>7073210</b>		<b><u>IN HOUSE SUPPORT CORR</u></b>			
20140464	1	66,124.00	-66,124.00	0.00	ARMOR CORRECTIONAL HEALTH SVCS INC
20140465	1	50,006.50	-50,006.50	0.00	ARMOR CORRECTIONAL HEALTH SVCS INC
		<b>116,130.50</b>	<b>-116,130.50</b>	<b>0.00</b>	
<b>9092001</b>		<b><u>NON DEPARTMENTAL</u></b>			
20130153	2	2,310.00	0.00	2,310.00	TYLER TECHNOLOGIES INC
20130153	3	1,175.00	0.00	1,175.00	TYLER TECHNOLOGIES INC
20131185	1	6,000.00	0.00	6,000.00	TYLER TECHNOLOGIES INC
20131186	1	86,689.00	0.00	86,689.00	TYLER TECHNOLOGIES INC
20131186	2	20,574.00	0.00	20,574.00	TYLER TECHNOLOGIES INC
20131186	3	9.01	0.00	9.01	TYLER TECHNOLOGIES INC
20141194	1	37,824.00	-37,824.00	0.00	SHI INTERNATIONAL CORP
		<b>154,581.01</b>	<b>-37,824.00</b>	<b>116,757.01</b>	
<b>9094001</b>		<b><u>MEDICAL EXAMINER</u></b>			
20140567	1	193,566.07	-193,566.07	0.00	MARION CO BRD OF COUNTY COMM
		<b>193,566.07</b>	<b>-193,566.07</b>	<b>0.00</b>	
<b>FUND TOTAL</b>		<b>1,270,095.64</b>	<b>-671,643.05</b>	<b>598,452.59</b>	
<hr/>					
<b>1070</b>		<b><u>LIBRARY IMPACT FEE TRUST</u></b>			
<b>3038200</b>		<b><u>LIBRARY IMPACT FEE TRUST FUND</u></b>			
20110696	1	40,000.00	0.00	40,000.00	CITY OF TAVARES
20121174	1	1,500.00	0.00	1,500.00	CITY OF MINNEOLA
20121178	1	11,300.00	0.00	11,300.00	CITY OF MT DORA
20121178	3	24,610.00	0.00	24,610.00	CITY OF MT DORA
20140281	1	5,940.00	0.00	5,940.00	CITY OF MT DORA
20140287	1	242,000.00	0.00	242,000.00	CITY OF FRUITLAND PARK
20140287	2	8,200.00	0.00	8,200.00	CITY OF FRUITLAND PARK
20141134	1	322,500.00	0.00	322,500.00	CITY OF FRUITLAND PARK
20141135	1	75,000.00	0.00	75,000.00	TOWN OF HOWEY IN THE HILLS
20141136	1	2,500.00	0.00	2,500.00	CITY OF MINNEOLA
20141136	2	1,000.00	0.00	1,000.00	CITY OF MINNEOLA
20141137	1	8,472.00	0.00	8,472.00	CITY OF MT DORA
20141137	2	8,472.00	0.00	8,472.00	CITY OF MT DORA
20141139	1	11,560.00	0.00	11,560.00	CITY OF LEESBURG
		<b>763,054.00</b>	<b>0.00</b>	<b>763,054.00</b>	
<b>FUND TOTAL</b>		<b>763,054.00</b>	<b>0.00</b>	<b>763,054.00</b>	

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>1083</b>		<b>PARKS IMPACT FEE SOUTH DIST</b>			
<b>3052230</b>		<b><u>PARKS IMPACT FEE-SOUTH DIST</u></b>			
20131378	1	22,587.00	-22,587.00		0.00 NFC LANDSCAPE ARCHITECTS
20140540	1	61,861.88	-61,861.88		0.00 WAGNER 3 VENTURES INC
20140694	1	95.32	-95.32		0.00 BELLOMO HERBERT & COMPANY INC
		<b>84,544.20</b>	<b>-84,544.20</b>		<b>0.00</b>
<b>FUND TOTAL</b>		<b>84,544.20</b>	<b>-84,544.20</b>		<b>0.00</b>
<hr/>					
<b>1120</b>		<b>COUNTY TRANSP TRUST</b>			
<b>5053200</b>		<b><u>ROAD OPERATIONS</u></b>			
20140806	1	2,950.00	-2,950.00		0.00 DALTON & OWENS ELECTRICAL SVCS INC
20140941	1	11,166.00	0.00	11,166.00	SCOTT COMMUNICATIONS INC
20141043	1	59,523.52	0.00	59,523.52	ASPHALT PAVING SYSTEMS INC
20141044	1	250,629.52	0.00	250,629.52	ASPHALT PAVING SYSTEMS INC
20141226	1	840.00	0.00	840.00	H&E EQUIPMENT SERVICES INC
UPCOMING	2	61,425.00	0.00	61,425.00	H&E EQUIPMENT SERVICES INC
		<b>386,534.04</b>	<b>-2,950.00</b>	<b>383,584.04</b>	
<b>5055100</b>		<b><u>ENGINEERING OPERATIONS</u></b>			
20130905	1	913.00	0.00	913.00	TRAFFIC ENGINEERING DATA SOLUTIONS
20141058	1	7,897.50	0.00	7,897.50	BOOTH ERN STRAUGHAN & HIOTT INC
20141200	1	594.26	0.00	594.26	SHI INTERNATIONAL CORP
		<b>9,404.76</b>	<b>0.00</b>	<b>9,404.76</b>	
<b>5055200</b>		<b><u>TRAFFIC OPERATIONS</u></b>			
20140519	1	1,701.00	-1,701.00		0.00 FL CENTRAL RAILROAD CO INC
20140993	1	3,281.00	0.00	3,281.00	TRANSPORTATION CONTROL SYSTEMS INC
20141116	1	11,111.15	0.00	11,111.15	TRAFFIC CONTROL DEVICES INC
20141216	1	2,175.00	0.00	2,175.00	VULCAN INC
20141217	1	4,548.00	0.00	4,548.00	VULCAN INC
20141231	1	1,400.40	0.00	1,400.40	SAFETY ZONE SPECIALISTS INC
20141232	1	1,100.00	0.00	1,100.00	UNIVERSAL SIGNS & ACCESSORIES
20141240	1	9,600.00	0.00	9,600.00	TRAFFICWARE GROUP INC
20141252	1	15,754.00	0.00	15,754.00	FL TRANSCOR INC
20141254	1	2,419.00	0.00	2,419.00	DANA SAFETY SUPPLY INC
		<b>53,089.55</b>	<b>-1,701.00</b>	<b>51,388.55</b>	
<b>5056400</b>		<b><u>SPECIAL ASSESSMENTS</u></b>			
20130792	1	874.00	0.00	874.00	KLEINFELDER SOUTHEAST INC
UPCOMING	1	148,791.10	0.00	148,791.10	KLEINFELDER SOUTHEAST INC
UPCOMING	1	3,959.00	0.00	3,959.00	KLEINFELDER SOUTHEAST INC
		<b>153,624.10</b>	<b>0.00</b>	<b>153,624.10</b>	
<b>FUND TOTAL</b>		<b>602,652.45</b>	<b>-4,651.00</b>	<b>598,001.45</b>	
<hr/>					
<b>1152</b>		<b>ROAD IMPACT FEES DISTRICT 2</b>			
<b>5056620</b>		<b><u>ROAD IMPACT DISTRICT 2</u></b>			
20140509	1	2,557,076.07	22,473.00	2,579,549.07	DEWITT EXCAVATING INC
20140675	1	137,868.47	0.00	137,868.47	TIERRA INC
		<b>2,694,944.54</b>	<b>22,473.00</b>	<b>2,717,417.54</b>	
<b>FUND TOTAL</b>		<b>2,694,944.54</b>	<b>22,473.00</b>	<b>2,717,417.54</b>	





**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>1231</b>		<b>MSTU-PARKS SECTION</b>			
<b>3052200</b>		<b><u>PARKS SERVICES UNINCORPORATED</u></b>			
	20131106	1	600.00	0.00	600.00 POWELL STUDIO ARCHITECTURE LLC
	20140540	3	85,774.13	-85,774.13	0.00 WAGNER 3 VENTURES INC
	20140978	1	1,152.72	-1,152.72	0.00 HABITAT RESTORATION & WILDLIFE
	20141038	1	1,000.00	-1,000.00	0.00 NORATEK SOLUTIONS INC
	20141234	1	12,000.00	-12,000.00	0.00 LIRA SOD INC
	20141246	1	2,435.00	-2,435.00	0.00 ALLENS WELL DRILLING INC
			<b>102,961.85</b>	<b>-102,361.85</b>	<b>600.00</b>
<b>FUND TOTAL</b>			<b>102,961.85</b>	<b>-102,361.85</b>	<b>600.00</b>
<hr/>					
<b>1240</b>		<b>EMERGENCY 911</b>			
<b>2145310</b>		<b><u>E 911</u></b>			
	20130844	1	36,028.00	-36,028.00	0.00 CENTURYLINK
	20140560	1	2,732.78	-2,732.78	0.00 CENTURYLINK
	20140949	1	6,056.50	-6,056.50	0.00 CENTURYLINK
	20141255	1	5,572.25	-5,572.25	0.00 LAKE CO SHERIFF
			<b>50,389.53</b>	<b>-50,389.53</b>	<b>0.00</b>
<b>FUND TOTAL</b>			<b>50,389.53</b>	<b>-50,389.53</b>	<b>0.00</b>
<hr/>					
<b>1250</b>		<b>RESORT/DEVELOPMENT TAX</b>			
<b>0160100</b>		<b><u>TOURISM</u></b>			
	20140770	1	10,000.00	0.00	10,000.00 FL BLACK BEAR SCENIC BYWAY
	20140864	1	374,000.00	0.00	374,000.00 CITY OF CLERMONT
	20140865	1	248,000.00	0.00	248,000.00 CITY OF TAVARES
	20140914	1	2,031.50	-2,031.50	0.00 CORNELL LAB OF ORNITHOLOGY
	20140966	1	7,750.00	-7,750.00	0.00 HOW TO DO FL INC
	20140988	1	81,500.00	0.00	81,500.00 LAKE CO WATER AUTHORITY
	20141011	1	46,022.18	0.00	46,022.18 FL REGION OF USA VOLLEYBALL INC
	20141037	1	48,500.00	0.00	48,500.00 EDUCATIONAL FOUNDATION OF LK CO
	20141121	1	1,850.00	-1,850.00	0.00 MADAVOR MEDIA LLC
	20141169	1	2,115.00	-2,115.00	0.00 TIP TOPS OF AMERICA INC
			<b>821,768.68</b>	<b>-13,746.50</b>	<b>808,022.18</b>
<b>FUND TOTAL</b>			<b>821,768.68</b>	<b>-13,746.50</b>	<b>808,022.18</b>
<hr/>					
<b>1260</b>		<b>AFFORDABLE HOUSG ASSIST TRUST</b>			
<b>2082400</b>		<b><u>SHIP PROGRAM</u></b>			
	20141141	1	4,250.00		4,250.00 GLEN HOLT
	20141142	1	7,725.75		7,725.75 GLEN HOLT
			<b>11,975.75</b>	<b>0.00</b>	<b>11,975.75</b>
<b>FUND TOTAL</b>			<b>11,975.75</b>	<b>0.00</b>	<b>11,975.75</b>
<hr/>					
<b>1300</b>		<b>FEDERAL/STATE GRANTS</b>			
<b>2133155</b>		<b><u>EMER MGMT TR FD FY 14/15</u></b>			
	20141198	1	684.80	-684.80	0.00 AUDIO VISUAL INNOVATIONS INC
	20141198	2	4,718.14	-4,718.14	0.00 AUDIO VISUAL INNOVATIONS INC
	20141199	1	740.83	-740.83	0.00 AUDIO VISUAL INNOVATIONS INC
	20141199	2	5,066.03	-5,066.03	0.00 AUDIO VISUAL INNOVATIONS INC
			<b>11,209.80</b>	<b>-11,209.80</b>	<b>0.00</b>

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>5056150</b>		<b><u>PUBLIC WORKS GRANTS</u></b>			
20131276	1	128,452.00	0.00	128,452.00	TIERRA INC
20131356	1	1,556,359.95	0.00	1,556,359.95	COMMERCIAL INDUSTRIAL CORP
20140456	1	3,378.66	0.00	3,378.66	BOOTH ERN STRAUGHAN & HIOTT INC
20141046	1	116,817.58	0.00	116,817.58	BARRACUDA BUILDING CORPORATION
		<b>1,805,008.19</b>	<b>0.00</b>	<b>1,805,008.19</b>	
<b>FUND TOTAL</b>		<b>1,816,217.99</b>	<b>-11,209.80</b>	<b>1,805,008.19</b>	

<b>1520</b>		<b><u>BUILDING SERVICES</u></b>			
<b>1048310</b>		<b><u>BUILDING SERVICES</u></b>			
20140507	1	31,207.50	0.00	31,207.50	BOOTH ERN STRAUGHAN & HIOTT INC
20140986	1	43,998.00	0.00	43,998.00	DON REID FORD INC
20141101	1	15,000.00	0.00	15,000.00	PERCONTI DATA SYSTEMS INC
		<b>90,205.50</b>	<b>0.00</b>	<b>90,205.50</b>	
<b>FUND TOTAL</b>		<b>90,205.50</b>	<b>0.00</b>	<b>90,205.50</b>	

<b>1680</b>		<b><u>COUNTY FIRE RESCUE</u></b>			
<b>2136300</b>		<b><u>FIRE RESCUE</u></b>			
20131067	1	73.07	0.00	73.07	KTH ARCHITECTS INC
20131075	1	3,418.05	0.00	3,418.05	BOOTH ERN STRAUGHAN & HIOTT INC
20131076	1	2,259.65	0.00	2,259.65	BOOTH ERN STRAUGHAN & HIOTT INC
20131260	1	7,070.00	0.00	7,070.00	HEERY INTERNATIONAL INC
20141020	1	1,000.00	0.00	1,000.00	ZOLL DATA SYSTEMS INC
20141082	1	622.50	0.00	622.50	INSIGHT PUBLIC SECTOR INC
		<b>14,443.27</b>	<b>0.00</b>	<b>14,443.27</b>	
<b>FUND TOTAL</b>		<b>14,443.27</b>	<b>0.00</b>	<b>14,443.27</b>	

<b>1690</b>		<b><u>FIRE SERVICES IMPACT FEE TRUST</u></b>			
<b>2136280</b>		<b><u>FIRE IMPACT FEE</u></b>			
20131255	1	34,786.50	0.00	34,786.50	KTH ARCHITECTS INC
20131396	1	11,074.10	0.00	11,074.10	BOOTH ERN STRAUGHAN & HIOTT INC
20140740	1	29,829.80	0.00	29,829.80	COST MANAGEMENT INC
20140807	1	5,460.90	0.00	5,460.90	BOOTH ERN STRAUGHAN & HIOTT INC
20140811	1	50,755.00	0.00	50,755.00	KTH ARCHITECTS INC
20140811	2	5,802.78	0.00	5,802.78	KTH ARCHITECTS INC
20141053	1	28,236.00	0.00	28,236.00	GRIFFEY ENGINEERING INC
20141181	1	8,493.00	0.00	8,493.00	COST MANAGEMENT INC
		<b>174,438.08</b>	<b>0.00</b>	<b>174,438.08</b>	
<b>FUND TOTAL</b>		<b>174,438.08</b>	<b>0.00</b>	<b>174,438.08</b>	

<b>1900</b>		<b><u>COUNTY LIBRARY SYSTEM</u></b>			
<b>3038610</b>		<b><u>STATE AID TO LIBRARIES 12/13</u></b>			
20141164	1	21,900.00	0.00	21,900.00	BYWATER SOLUTIONS LLC
		<b>21,900.00</b>	<b>0.00</b>	<b>21,900.00</b>	
<b>3038620</b>		<b><u>STATE AID TO LIBRARIES-FY 2014</u></b>			
20141164	2	3,100.00	0.00	3,100.00	BYWATER SOLUTIONS LLC
		<b>3,100.00</b>	<b>0.00</b>	<b>3,100.00</b>	
<b>FUND TOTAL</b>		<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>3020</b>		<b>PARKS CAPITAL PROJECTS</b>			
<b>3052170</b>		<b>GENERAL PARKS PROJECTS</b>			
	20131326	1	2,970.50	-2,970.50	0.00 CRIBB PHILBECK WEAVER GROUP INC
	20140336	1	930.00	0.00	930.00 EVANS GROUP INC
	20140652	1	39,195.93	-39,195.93	0.00 CRIBB PHILBECK WEAVER GROUP INC
	20141005	1	75,000.00	0.00	75,000.00 WAGNER 3 VENTURES INC
	20141005	2	75,000.00	0.00	75,000.00 WAGNER 3 VENTURES INC
	20141084	2	4,256.00	-4,256.00	0.00 PEGS CANOPY CONNECTION INC
	20141084	3	1,064.00	-1,064.00	0.00 PEGS CANOPY CONNECTION INC
			<b>198,416.43</b>	<b>-47,486.43</b>	<b>150,930.00</b>
<b>FUND TOTAL</b>			<b>198,416.43</b>	<b>-47,486.43</b>	<b>150,930.00</b>
<hr/>					
<b>3030</b>		<b>RENEWAL SALES TAX CAP PROJ</b>			
<b>0857660</b>		<b>CAP PRJS FACILITIES-OTHER</b>			
	20100833	2	63,820.00	0.00	63,820.00 HEERY INTERNATIONAL INC
	20101347	3	204,123.81	0.00	204,123.81 PPI CONSTRUCTION MANAGEMENT INC
	20131107	1	2,717.64	0.00	2,717.64 FERRELLGAS LP
	20131395	1	4,688.52	0.00	4,688.52 JOHN S DICKERSON ARCHITECT INC
	20140649	1	255,686.20	0.00	255,686.20 RIEKER DULEY CONSTRUCTION COMPANY
	20140879	1	2,648.41	0.00	2,648.41 HANSON PROFESSIONAL SERVICES INC
	20140991	1	26,679.70	0.00	26,679.70 CDW GOVERNMENT INC
	20141062	1	1,152.56	0.00	1,152.56 FL DOOR SOLUTIONS INC
	20141069	1	4,995.00	0.00	4,995.00 BELTMANN GROUP INC
	20901360	1	2,222.55	0.00	2,222.55 MLM MARTIN ARCHITECTS INC
	20901360	2	519.04	0.00	519.04 MLM MARTIN ARCHITECTS INC
			<b>569,253.43</b>	<b>0.00</b>	<b>569,253.43</b>
<b>9092303</b>		<b>NON DEPARTMENTAL OTHER</b>			
	20140759	1	136,242.00	0.00	136,242.00 ETR, LLC
	20140799	1	3,750.00	0.00	3,750.00 PLAZA LINCOLN
	20140799	2	755.00	0.00	755.00 PLAZA LINCOLN
	20140800	1	1,925.00	0.00	1,925.00 CTI SIGNS
	20140866	1	25,542.00	0.00	25,542.00 ALAN JAY FORD LINCOLN MERCURY INC
	20140866	2	1,094.00	0.00	1,094.00 ALAN JAY FORD LINCOLN MERCURY INC
	20140866	7	398.00	0.00	398.00 ALAN JAY FORD LINCOLN MERCURY INC
	20140866	8	450.00	0.00	450.00 ALAN JAY FORD LINCOLN MERCURY INC
	20140866	9	457.00	0.00	457.00 ALAN JAY FORD LINCOLN MERCURY INC
	20140866	10	149.00	0.00	149.00 ALAN JAY FORD LINCOLN MERCURY INC
	20141067	1	98,348.00	0.00	98,348.00 DON REID FORD INC
	20141067	2	496.00	0.00	496.00 DON REID FORD INC
	20141067	3	976.00	0.00	976.00 DON REID FORD INC
	20141067	4	1,176.00	0.00	1,176.00 DON REID FORD INC
	20141067	5	476.00	0.00	476.00 DON REID FORD INC
	20141067	6	1,036.00	0.00	1,036.00 DON REID FORD INC
	20141067	7	136.00	0.00	136.00 DON REID FORD INC
	20141067	8	96.00	0.00	96.00 DON REID FORD INC
	20141068	1	165,072.00	0.00	165,072.00 STINGRAY CHEVROLET LLC
	20141068	2	432.00	0.00	432.00 STINGRAY CHEVROLET LLC
	20141068	3	272.00	0.00	272.00 STINGRAY CHEVROLET LLC
	20141068	4	680.00	0.00	680.00 STINGRAY CHEVROLET LLC
	20141105	1	46,578.92	0.00	46,578.92 ADVANCED COMMUNICATION SOLUTIONS
	20141128	1	16.58	0.00	16.58 DANA SAFETY SUPPLY INC
	20141128	2	13.50	0.00	13.50 DANA SAFETY SUPPLY INC
	20141128	3	18.68	0.00	18.68 DANA SAFETY SUPPLY INC
	20141128	4	12.03	0.00	12.03 DANA SAFETY SUPPLY INC
	20141129	1	145.00	0.00	145.00 AWESOME CAR STEREO
	20141129	2	350.00	0.00	350.00 AWESOME CAR STEREO

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
9092303	<b><u>NON DEPARTMENTAL OTHER (continued)</u></b>				
20141129	3	235.00	0.00		235.00 AWESOME CAR STEREO
20141129	4	75.00	0.00		75.00 AWESOME CAR STEREO
20141129	5	800.00	0.00		800.00 AWESOME CAR STEREO
20141129	6	175.00	0.00		175.00 AWESOME CAR STEREO
20141130	1	300.00	0.00		300.00 STERLING EQUIPMENT & MFG CO
20141131	1	345.00	0.00		345.00 CTI SIGNS
20141133	1	1,580.98	0.00		1,580.98 LAW ENFORCEMENT SUPPLY CO INC
20141133	6	772.30	0.00		772.30 LAW ENFORCEMENT SUPPLY CO INC
20141133	7	314.99	0.00		314.99 LAW ENFORCEMENT SUPPLY CO INC
20141133	8	55.99	0.00		55.99 LAW ENFORCEMENT SUPPLY CO INC
20141133	9	117.98	0.00		117.98 LAW ENFORCEMENT SUPPLY CO INC
20141133	10	199.96	0.00		199.96 LAW ENFORCEMENT SUPPLY CO INC
20141133	11	10.40	0.00		10.40 LAW ENFORCEMENT SUPPLY CO INC
20141133	12	103.98	0.00		103.98 LAW ENFORCEMENT SUPPLY CO INC
20141133	13	504.36	0.00		504.36 LAW ENFORCEMENT SUPPLY CO INC
20141133	14	72.68	0.00		72.68 LAW ENFORCEMENT SUPPLY CO INC
20141133	15	104.02	0.00		104.02 LAW ENFORCEMENT SUPPLY CO INC
20141133	16	116.67	0.00		116.67 LAW ENFORCEMENT SUPPLY CO INC
20141133	17	4,899.99	0.00		4,899.99 LAW ENFORCEMENT SUPPLY CO INC
20141149	1	632.04	0.00		632.04 DANA SAFETY SUPPLY INC
20141149	2	54.00	0.00		54.00 DANA SAFETY SUPPLY INC
20141149	3	74.72	0.00		74.72 DANA SAFETY SUPPLY INC
20141150	1	108.00	0.00		108.00 DANA SAFETY SUPPLY INC
20141150	2	1,610.00	0.00		1,610.00 DANA SAFETY SUPPLY INC
20141150	3	327.60	0.00		327.60 DANA SAFETY SUPPLY INC
20141150	4	1,264.08	0.00		1,264.08 DANA SAFETY SUPPLY INC
20141150	5	149.44	0.00		149.44 DANA SAFETY SUPPLY INC
20141151	1	4,400.00	0.00		4,400.00 AWESOME CAR STEREO
20141151	2	700.00	0.00		700.00 AWESOME CAR STEREO
20141152	1	1,680.00	0.00		1,680.00 AWESOME CAR STEREO
20141152	2	6,400.00	0.00		6,400.00 AWESOME CAR STEREO
20141152	3	1,400.00	0.00		1,400.00 AWESOME CAR STEREO
20141155	1	6,323.92	0.00		6,323.92 LAW ENFORCEMENT SUPPLY CO INC
20141155	6	2,834.44	0.00		2,834.44 LAW ENFORCEMENT SUPPLY CO INC
20141155	7	1,542.36	0.00		1,542.36 LAW ENFORCEMENT SUPPLY CO INC
20141155	8	3,154.28	0.00		3,154.28 LAW ENFORCEMENT SUPPLY CO INC
20141155	9	1,259.96	0.00		1,259.96 LAW ENFORCEMENT SUPPLY CO INC
20141155	10	590.48	0.00		590.48 LAW ENFORCEMENT SUPPLY CO INC
20141155	11	1,104.00	0.00		1,104.00 LAW ENFORCEMENT SUPPLY CO INC
20141155	12	415.92	0.00		415.92 LAW ENFORCEMENT SUPPLY CO INC
20141155	13	943.84	0.00		943.84 LAW ENFORCEMENT SUPPLY CO INC
20141155	14	41.60	0.00		41.60 LAW ENFORCEMENT SUPPLY CO INC
20141155	15	1,044.00	0.00		1,044.00 LAW ENFORCEMENT SUPPLY CO INC
20141155	16	3,133.44	0.00		3,133.44 LAW ENFORCEMENT SUPPLY CO INC
20141155	17	279.76	0.00		279.76 LAW ENFORCEMENT SUPPLY CO INC
20141155	18	290.72	0.00		290.72 LAW ENFORCEMENT SUPPLY CO INC
20141155	19	416.08	0.00		416.08 LAW ENFORCEMENT SUPPLY CO INC
20141155	20	223.96	0.00		223.96 LAW ENFORCEMENT SUPPLY CO INC
20141155	21	4,122.16	0.00		4,122.16 LAW ENFORCEMENT SUPPLY CO INC
20141155	22	19,599.96	0.00		19,599.96 LAW ENFORCEMENT SUPPLY CO INC
20141156	1	12,647.84	0.00		12,647.84 LAW ENFORCEMENT SUPPLY CO INC
20141156	6	4,809.60	0.00		4,809.60 LAW ENFORCEMENT SUPPLY CO INC
20141156	7	2,277.20	0.00		2,277.20 LAW ENFORCEMENT SUPPLY CO INC
20141156	8	943.84	0.00		943.84 LAW ENFORCEMENT SUPPLY CO INC
20141156	9	95.92	0.00		95.92 LAW ENFORCEMENT SUPPLY CO INC
20141156	10	1,599.68	0.00		1,599.68 LAW ENFORCEMENT SUPPLY CO INC
20141156	11	166.40	0.00		166.40 LAW ENFORCEMENT SUPPLY CO INC
20141156	12	6,399.92	0.00		6,399.92 LAW ENFORCEMENT SUPPLY CO INC
20141156	14	832.16	0.00		832.16 LAW ENFORCEMENT SUPPLY CO INC
20141156	15	581.44	0.00		581.44 LAW ENFORCEMENT SUPPLY CO INC
20141156	16	39,199.92	0.00		39,199.92 LAW ENFORCEMENT SUPPLY CO INC
20141156	17	447.92	0.00		447.92 LAW ENFORCEMENT SUPPLY CO INC



**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
9092303		<b><u>NON DEPARTMENTAL OTHER (continued)</u></b>			
20141161	1	1,180.00	0.00	1,180.00	CTI SIGNS
20141162	1	2,360.00	0.00	2,360.00	CTI SIGNS
20141171	1	19,383.00	0.00	19,383.00	CDW GOVERNMENT INC
20141171	2	1,417.00	0.00	1,417.00	CDW GOVERNMENT INC
20141171	3	2,704.00	0.00	2,704.00	CDW GOVERNMENT INC
		<b>661,043.61</b>	<b>0.00</b>	<b>661,043.61</b>	
<b>FUND TOTAL</b>		<b>1,230,297.04</b>	<b>0.00</b>	<b>1,230,297.04</b>	

3040		<b><u>RENEWAL SALES TAX CAP PROJ-PW</u></b>			
5056350		<b><u>CAPITAL PROJECTS-PUBLIC WORKS</u></b>			
20110757	1	719.96	0.00	719.96	NFC LANDSCAPE ARCHITECTS
20130791	1	371.00	0.00	371.00	KLEINFELDER SOUTHEAST INC
20130857	1	1,245.16	0.00	1,245.16	KLEINFELDER SOUTHEAST INC
20130966	1	1,139.89	0.00	1,139.89	KLEINFELDER SOUTHEAST INC
20131356	2	72,418.08	0.00	72,418.08	COMMERCIAL INDUSTRIAL CORP
20131399	1	490.00	0.00	490.00	KLEINFELDER SOUTHEAST INC
20131400	1	39,631.53	0.00	39,631.53	GRIFFEY ENGINEERING INC
20140385	1	33,468.65	-33,468.65	0.00	ESTEP CONSTRUCTION INC
20140663	1	1,993.00	0.00	1,993.00	AMEC ENVIR & INFRASTRUCTURE INC
20140688	1	2,646.00	0.00	2,646.00	CENTRAL TESTING LABORATORY INC
20140692	1	60,679.56	0.00	60,679.56	BEESEY CONSTRUCTION CO LLC
20140693	1	7,143.00	0.00	7,143.00	UNIVERSAL ENGINEERING SCIENCES INC
20140836	1	32,245.30	0.00	32,245.30	ALLSTATE PAVING INC
20140849	1	89,873.00	0.00	89,873.00	ORLANDO FREIGHTLINER INC
20140850	1	20,495.00	0.00	20,495.00	ROUNTREE MOORE MOTORS LLP
20140850	2	21,836.00	0.00	21,836.00	ROUNTREE MOORE MOTORS LLP
20140956	1	47,530.00	0.00	47,530.00	ROUNTREE MOORE MOTORS LLP
20141022	1	9,125.00	-1,495.00	7,630.00	CENTRAL TESTING LABORATORY INC
20141045	1	535,828.10	0.00	535,828.10	D A B CONSTRUCTORS INC
20141078	1	13,980.00	0.00	13,980.00	CRIBB PHILBECK WEAVER GROUP INC
20141187	1	57,045.84	0.00	57,045.84	ESTEP CONSTRUCTION INC
20141188	1	28,220.62	0.00	28,220.62	ESTEP CONSTRUCTION INC
20141209	1	25,972.34	0.00	25,972.34	ESTEP CONSTRUCTION INC
20141210	1	6,957.48	0.00	6,957.48	KLEINFELDER SOUTHEAST INC
20141214	1	12,597.00	0.00	12,597.00	UNIVERSAL ENGINEERING SCIENCES INC
		<b>1,123,651.51</b>	<b>-34,963.65</b>	<b>1,088,687.86</b>	
<b>FUND TOTAL</b>		<b>1,123,651.51</b>	<b>-34,963.65</b>	<b>1,088,687.86</b>	

3710		<b><u>PUBLIC LANDS CAPITAL PROGRAM</u></b>			
3052610		<b><u>PUBLIC LANDS CAPITAL PROJECTS</u></b>			
20101452	1	11,815.50	-11,815.50	0.00	NFC LANDSCAPE ARCHITECTS
20101453	1	1,288.00	-1,288.00	0.00	NFC LANDSCAPE ARCHITECTS
20140540	2	16,978.48	-16,978.48	0.00	WAGNER 3 VENTURES INC
20140540	4	14,699.00	-14,699.00	0.00	WAGNER 3 VENTURES INC
20140953	1	665,742.05	0.00	665,742.05	CITY OF CLERMONT
		<b>710,523.03</b>	<b>-44,780.98</b>	<b>665,742.05</b>	
<b>FUND TOTAL</b>		<b>710,523.03</b>	<b>-44,780.98</b>	<b>665,742.05</b>	

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>3810</b>		<b>FACILITIES EXPANSION CAPITAL</b>			
<b>0857680</b>		<b>FACILITIES EXPANSION CAPITAL</b>			
20100833	1	134,959.54	0.00	134,959.54	HEERY INTERNATIONAL INC
20101347	1	2,473,470.95	0.00	2,473,470.95	PPI CONSTRUCTION MANAGEMENT INC
20101347	2	0.00	0.00	0.00	PPI CONSTRUCTION MANAGEMENT INC
20110469	1	3.46	0.00	3.46	COASTAL CONSTRUCTION PRODUCTS INC
20110747	1	54.64	0.00	54.64	HD SUPPLY WHITE CAP CONST SUPPLY
20110984	1	2,054.50	0.00	2,054.50	FERGUSON ENTERPRISES INC
20111035	1	10,284.93	0.00	10,284.93	REXEL
20111072	1	2,362.50	0.00	2,362.50	WILLIAM M WOOD COMPANY
20111074	1	12,450.40	0.00	12,450.40	QUIKRETE COMPANIES INC
20111133	1	1,404.00	0.00	1,404.00	WILLIAM M WOOD COMPANY
20111134	1	6.54	0.00	6.54	ABC SUPPLY CO INC MBA #641
20111342	1	2,028.97	0.00	2,028.97	GRAYBAR ELECTRIC CO INC
20111423	1	8,176.69	0.00	8,176.69	GRAYBAR ELECTRIC CO INC
20121039	1	6,475.00	0.00	6,475.00	ADVANCED COMMUNICATION SOLUTIONS
20121211	1	290.55	0.00	290.55	OEC BUSINESS INTERIORS INC
20121238	1	13,303.88	0.00	13,303.88	CDW GOVERNMENT INC
20121357	1	15,388.47	0.00	15,388.47	D A B CONSTRUCTORS INC
20130637	1	18,132.09	0.00	18,132.09	OEC BUSINESS INTERIORS INC
20130788	1	63,707.84	0.00	63,707.84	MENTIS TECHNOLOGY SOLUTIONS LLC
20130897	1	67.50	0.00	67.50	ANIXTER INC
20131392	1	10.11	0.00	10.11	ARDAMAN & ASSOCIATES INC
20140719	1	5,099.80	0.00	5,099.80	BELTMANN GROUP INC
20141127	1	6,927.48	0.00	6,927.48	ANIXTER INC
20141191	1	2,866.79	0.00	2,866.79	PATTERSON POPE INC
20800975	1	59,355.88	0.00	59,355.88	HANSON PROFESSIONAL SERVICES INC
20900239	1	11,144.44	0.00	11,144.44	PPI CONSTRUCTION MANAGEMENT INC
		<b>2,850,026.95</b>	<b>0.00</b>	<b>2,850,026.95</b>	
<b>FUND TOTAL</b>		<b>2,850,026.95</b>	<b>0.00</b>	<b>2,850,026.95</b>	

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 8/4/2014**

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>4200</b>					
<b>4546460</b>		<b><u>LANDFILL ENTERPRISE</u></b>			
		<b><u>SOLID WASTE ADMINISTRATION</u></b>			
20140674	1	31,206.75	0.00	31,206.75	GLOBAL 5 INC
		<b>31,206.75</b>	<b>0.00</b>	<b>31,206.75</b>	
<b>4568100</b>		<b><u>RECYCLING</u></b>			
20131009	1	1,709.68	-1,709.68	0.00	HIGHLAND TRACTOR CO INC
		<b>1,709.68</b>	<b>-1,709.68</b>	<b>0.00</b>	
<b>4568600</b>		<b><u>HAZARDOUS WASTE</u></b>			
20130901	1	6,754.00	-6,754.00	0.00	INDUSTRIAL CONTAINER SVCS FL LLC
20131352	1	1,690.00	0.00	1,690.00	HEERY INTERNATIONAL INC
20141208	1	1,893.00	0.00	1,893.00	INDUSTRIAL CONTAINER SVCS FL LLC
		<b>10,337.00</b>	<b>-6,754.00</b>	<b>3,583.00</b>	
<b>4569100</b>		<b><u>LANDFILL OPERATIONS</u></b>			
20130518	4	920.00	0.00	920.00	ANDREYEV ENGINEERING INC
20130937	1	56.03	-56.03	0.00	S2L INCORPORATED
20131244	1	1,423.25	0.00	1,423.25	PC SCALE INC
20140739	1	1,578.00	0.00	1,578.00	ANDREYEV ENGINEERING INC
20140930	1	5,477.00	0.00	5,477.00	ANDREYEV ENGINEERING INC
20141215	1	9,500.00	0.00	9,500.00	RANDYS FENCE INC
20141237	1	1,356.00	0.00	1,356.00	LAMPHIER COMPANY
20141237	2	913.00	0.00	913.00	LAMPHIER COMPANY
20141243	1	545.00	0.00	545.00	INNTERNATIONAL HOSPITALITY SRVCS
20141243	2	562.00	0.00	562.00	INNTERNATIONAL HOSPITALITY SRVCS
20141243	3	313.00	0.00	313.00	INNTERNATIONAL HOSPITALITY SRVCS
20141243	4	760.00	0.00	760.00	INNTERNATIONAL HOSPITALITY SRVCS
		<b>23,403.28</b>	<b>-56.03</b>	<b>23,347.25</b>	
<b>FUND TOTAL</b>		<b>66,656.71</b>	<b>-8,519.71</b>	<b>58,137.00</b>	
<b>4220</b>		<b><u>S W CLOSURES AND L T CARE</u></b>			
<b>4546110</b>		<b><u>UMATILLA POST CLOSURE</u></b>			
20140739	4	1,280.00	0.00	1,280.00	ANDREYEV ENGINEERING INC
		<b>1,280.00</b>	<b>0.00</b>	<b>1,280.00</b>	
<b>4546120</b>		<b><u>LADY LAKE POST CLOSURE</u></b>			
20130518	3	1,280.00	0.00	1,280.00	ANDREYEV ENGINEERING INC
		<b>1,280.00</b>	<b>0.00</b>	<b>1,280.00</b>	
<b>4546130</b>		<b><u>CTRL LNDFL PH 1 POST CLOSURE</u></b>			
20140647	1	52.98	-52.98	0.00	S2L INCORPORATED
20140739	2	872.00	0.00	872.00	ANDREYEV ENGINEERING INC
20140930	2	4,228.00	0.00	4,228.00	ANDREYEV ENGINEERING INC
20141003	1	35,680.00	0.00	35,680.00	S2L INCORPORATED
		<b>40,832.98</b>	<b>-52.98</b>	<b>40,780.00</b>	
<b>4546160</b>		<b><u>LOGHOUSE POST CLOSURE</u></b>			
20131288	1	120.00	-120.00	0.00	S2L INCORPORATED
		<b>120.00</b>	<b>-120.00</b>	<b>0.00</b>	
<b>FUND TOTAL</b>		<b>43,512.98</b>	<b>-172.98</b>	<b>43,340.00</b>	

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
 OPEN PURCHASE ORDERS  
 EXCLUDING BLANKET PURCHASE ORDERS  
 AS OF 8/4/2014

<u>Purchase Order #</u>	<u>Line</u>	<u>Open Amount</u>	<u>Adjustment</u>	<u>Estimated</u>	<u>Vendor Name</u>
<b>5200</b>		<b>PROPERTY AND CASUALTY</b>			
<b>0713400</b>		<b><u>COMPREHENSIVE</u></b>			
20140637	1	11,419.27	0.00	11,419.27	FL DEPT OF FINANCIAL SERVICES
20141241	1	540.00	0.00	540.00	PRIME ELECTRIC LLC
20141241	2	1,398.56	0.00	1,398.56	PRIME ELECTRIC LLC
		<b>13,357.83</b>	<b>0.00</b>	<b>13,357.83</b>	
<b>FUND TOTAL</b>		<b>13,357.83</b>	<b>0.00</b>	<b>13,357.83</b>	
<hr/>					
<b>5300</b>		<b>EMPLOYEE GROUP BENEFITS</b>			
<b>0713450</b>		<b><u>EMPLOYEE GROUP BENEFITS</u></b>			
20140539	1	3,500.00	0.00	3,500.00	WAKELY CONSULTING GROUP INC
		<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>	
<b>FUND TOTAL</b>		<b>3,500.00</b>	<b>0.00</b>	<b>3,500.00</b>	
<b>GRAND TOTAL</b>		<b>17,766,145.07</b>	<b>-1,110,130.23</b>	<b>16,656,014.84</b>	



# RECOMMENDED BUDGET

Lake County Board of County Commissioners



LAKE COUNTY  

---

FLORIDA



July 15, 2014

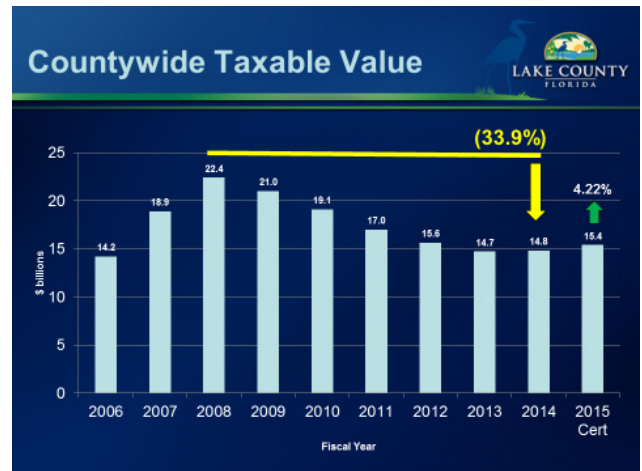
Honorable Members of the Board of County Commissioners:

I submit for your consideration the recommended budget for Fiscal Year 2015 totaling \$355,006,878 and an operating budget of \$276,945,891. The operating budget differs from the recommended budget, as it does not include inter-fund transfers, capital project funds and internal service funds.

The countywide property values have been certified with an increase of 4.22 percent. Stormwater and Fire values experienced an increase of 3.15 percent and 3.25 percent respectively.

Property values over the past two years are trending upward. While this is certainly a positive sign, the revenues generated are insufficient to maintain desired levels of service and adequate reserve fund balances. This budget maintains existing levels of service in priority areas such as libraries, parks, social services, veteran services and economic development.

**General Fund:** In order to balance the budget and maintain the seven percent reserve level, the recommended budget includes a proposed millage increase from 4.7309 to 5.6124 (an increase of 0.8815). This represents an increase in revenues of \$13.5 million to provide the immediate necessary funding for the Astatula Fuel Remediation Project, Constitutional Officer requests, Parks and Trails, County infrastructure improvements, information technology enhancements, a three percent salary adjustment and slight Florida Retirement System (FRS) contribution changes as mandated by the state. This budget also assumes that the operations of the Animal Services Division will be transferred to the Lake County Sheriff's Office.



**General Fund Reserves**

Economic Stabilization/Development Reserve	\$ 8.7 million
Reserve for Purchase Orders	<u>1.4</u>
Total	<u>\$ 10.1 million</u>

The economic stabilization/development reserve totals \$8.7 million, which equates to seven percent of operating expenditures for Fiscal Year 2015.

P.O. BOX 7800 • 315 W. MAIN ST. • SUITE 308 • TAVARES, FL 32778-7800 • P 352.343.9888 • F 352.343.9495  
 Board of County Commissioners • www.lakecountyfl.gov

TIMOTHY I. SULLIVAN  
 District 1

SEAN M. PARKS, AICP, QEP  
 District 2

JIMMY CONNER  
 District 3

LESLIE CAMPIONE  
 District 4

WELTON G. CADWELL  
 District 5

**Stormwater, Parks and Roads MSTU:** The recommended budget for the Stormwater, Parks and Roads MSTU includes a proposed millage decrease from 0.4984 to 0.4957 (a decrease of 0.0027). The funding for this special millage is currently split between Stormwater and Parks with no funding currently allocated to roads. The MSTU is the main funding source for operations and maintenance in Stormwater and Parks. In recent years, the Parks and Trails Division has been receiving an increasingly larger allocation due to the addition of new active recreation parks, leaving no funding for new stormwater projects. The recommended budget includes the reallocation of public lands' funding and the \$1.1 million transfer from the General Fund. This transfer addresses the immediate shortfall in the Parks and Trails Division's budget for maintenance activities at North Lake Community Park, East Lake Community Park, the Minneola Athletic Complex, PEAR Park and the South Lake Trail; however, this does not cover long-term capital maintenance such as trail resurfacing. The Stormwater Section is currently utilizing reserves to supplement three projects that are in various stages of development. These include Wolfbranch Road, Lake Yale Basin and the Royal Trails flood study.

**Fire Rescue MSTU:** The recommended budget for the Fire MSTU includes a proposed millage increase from 0.3222 to 0.4704 (an increase of 0.1482). This represents an increase in revenue of \$1.2 million, which will structurally balance the fire budget. The increased revenue is needed to fund expanded services that have accumulated over the past few years, such as staffing the volunteer stations, opening the Harbor Hills station in 2009 and opening the Astatula station in 2013. We are also facing increases to the state mandated contribution to the FRS again this year. FRS special risk rates have been increased significantly in the past two years.

**Ambulance MSTU:** The recommended budget for the Ambulance MSTU includes a proposed millage increase from 0.3853 to 0.4823 (an increase of 0.0970), representing an increase in revenue of \$1.5 million. The increased revenue provides the necessary funding needed for the operation of Lake EMS. A total of \$600K will be allocated from the Infrastructure Sales Tax to go towards a number of Lake EMS's capital needs, including replacing aging ambulances and medical equipment. The funding will enable them to maintain the same level of service for the citizens of Lake County.

**Public Lands Voted Debt Millage:** The recommended budget for Public Lands Voted Debt includes a proposed millage decrease from 0.1900 to 0.1600 (a decrease of 0.0300). The result will be a decrease in revenue of \$400K. The property values have risen above expectations, which will meet the annual debt obligations. The fund is structurally balanced with adequate reserves to mitigate any fluctuations in revenues.

**Infrastructure Sales Tax:** The following capital projects have been included in the Facilities portion of the Infrastructure Sales Tax budget: the 800 MHz debt service; funding for Parks and Trails; replacement of Sheriff vehicles; the Tax Collector building in Clermont; Lake EMS capital funding; Lake Idamere Miracle Field; lights for Woodlea Park; additional funding for Animal Services; purchase of East Lake Park adjacent property; Umatilla Health Clinic renovations; and the master plan and fencing for the South Lake Regional Park.



**Conclusion**

With property values stabilizing and trending upward, and the area's unemployment rate improving, Lake County's economic climate appears to be taking an upward turn.

However, there remains funding challenges for the future. As you are aware, we face a budget shortfall of nearly \$15 million for Fiscal Year 2015. To continue providing adequate levels of service for our citizens and maintain the reserves necessary to ensure stability, it is necessary to consider a millage increase.

I submit this proposal having given all options serious consideration. Like you, I believe that a conservative fiscal approach is prudent, and should be our path as we pursue both short-term and long-term goals.

I wish to thank the Board of County Commissioners for their input, direction and dedication. I would also like to thank the Constitutional Officers for their willingness to meet and work with me and the Board during this challenging budget process. In addition, the efforts of the Budget staff in compiling this document and reflecting the numerous funding changes are noteworthy and appreciated.

The staff and I are available to respond to questions and provide more in depth information as we present the Recommended Budget for Fiscal Year 2015.

Sincerely,

A handwritten signature in cursive script that reads "David C. Heath".

David C. Heath  
County Manager

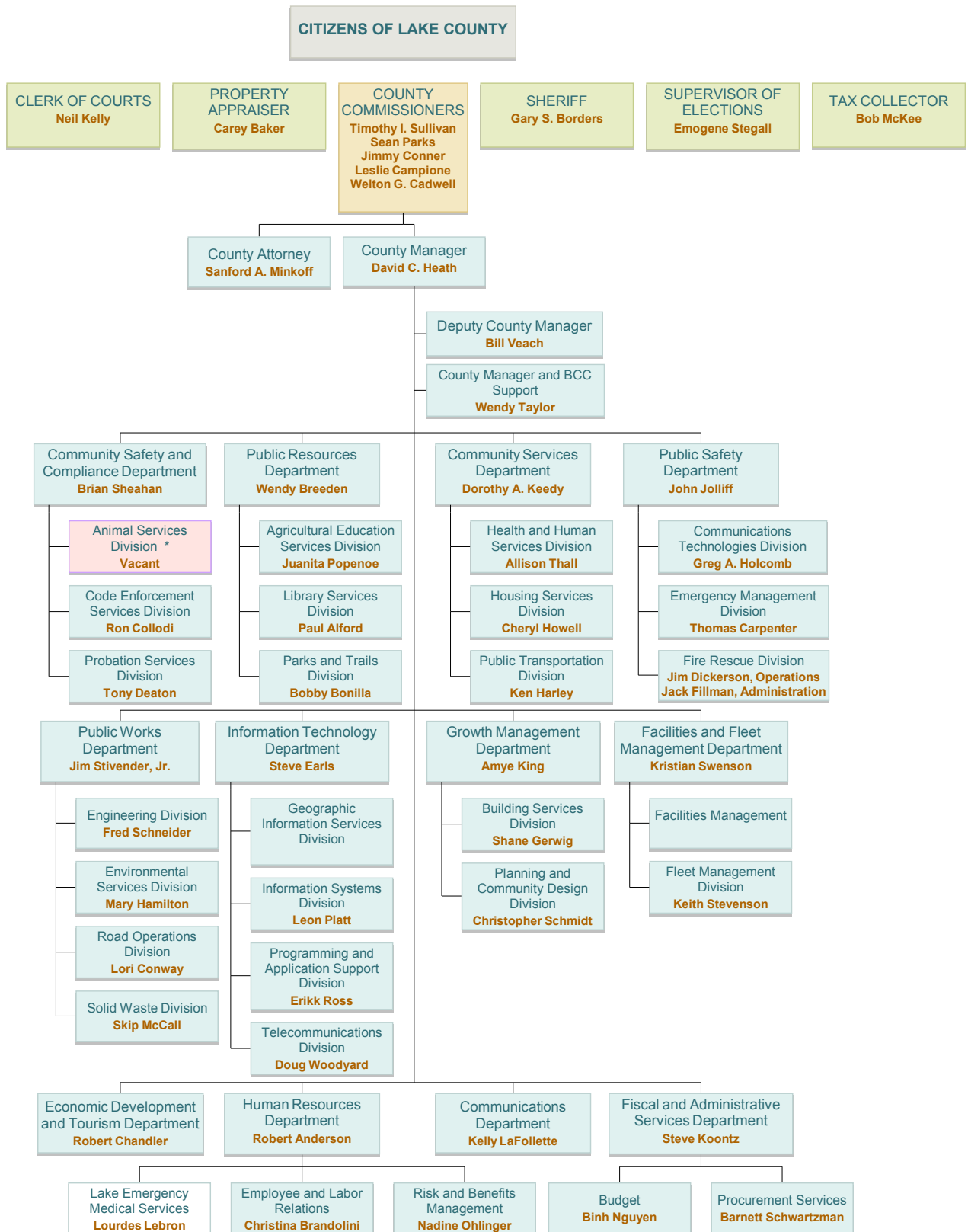


LAKE COUNTY  

---

FLORIDA

# Lake County Government Organization Chart Fiscal Year 2015



\* Animal Services will be transferred to the Sheriff's Office as of October 1, 2014



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

---

**Commission Chairman**

Jimmy Conner  
District Three

**Commission Vice-Chairman**

Sean Parks  
District Two

**Commission Member**

Timothy I. Sullivan  
District One

**Commission Member**

Leslie Campione  
District Four

**Commission Member**

Welton G. Cadwell  
District Five

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

Phone: (352) 343-9850

[www.lakecountyfl.gov](http://www.lakecountyfl.gov)

**ELECTED OFFICIALS**

**Clerk of Courts**

Neil Kelly  
Phone: (352) 742-4100  
[www.lakecountyclerk.org](http://www.lakecountyclerk.org)

**Property Appraiser**

Carey Baker  
Phone: (352) 253-2150  
[www.lakecopropappr.com](http://www.lakecopropappr.com)

**Sheriff**

Gary Borders  
Phone: (352) 343-9500  
[www.lcso.org](http://www.lcso.org)

**Supervisor of Elections**

Emogene Stegall  
Phone: (352) 343-9734  
[www.elections.lakecountyfl.gov](http://www.elections.lakecountyfl.gov)

**Tax Collector**

Bob McKee  
Phone: (352) 343-9602  
[www.laketax.com](http://www.laketax.com)

**APPOINTED OFFICIALS**

**County Manager**

David C. Heath  
Phone: (352) 343-9888  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)

**County Attorney**

Sanford A. Minkoff  
Phone: (352) 343-9787  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)

**Lake County, Florida**  
**FY 2015 Recommended Budget**  
**Comparison of Operating Budget to Total Budget**

**Operating Budget**

<b>Funds</b>	<b>Actual FY 2013</b>	<b>Adopted FY 2014</b>	<b>Revised FY 2014</b>	<b>Budget FY 2015</b>
Countywide Funds	\$ 137,287,049	\$ 152,186,650	\$ 158,579,118	\$ 164,337,363
Special Revenue Funds	49,799,869	77,326,390	79,957,749	73,769,740
Grant Funds	17,449,744	36,247,483	35,976,388	29,275,147
Debt Service Funds	10,085,659	11,174,601	10,966,966	10,595,468
Enterprise Funds	21,680,899	18,494,822	29,566,159	17,742,693
<b>Sub-Total Operating Budget</b>	<b>\$ 236,303,220</b>	<b>\$ 295,429,946</b>	<b>\$ 315,046,380</b>	<b>\$ 295,720,411</b>
Less: Operating Transfers	(20,497,530)	(17,509,437)	(17,558,477)	(18,774,520)
<b>Total Operating Budget</b>	<b>\$ 215,805,690</b>	<b>\$ 277,920,509</b>	<b>\$ 297,487,903</b>	<b>\$ 276,945,891</b>
<b>Capital Project Funds</b>	<b>\$ 13,283,022</b>	<b>\$ 28,607,347</b>	<b>\$ 29,973,999</b>	<b>\$ 32,051,369</b>
<b>Internal Service Funds</b>	<b>\$ 17,740,034</b>	<b>\$ 27,209,310</b>	<b>\$ 28,760,692</b>	<b>\$ 27,235,098</b>

**Total Budget**

Countywide Funds	\$ 137,287,049	\$ 152,186,650	\$ 158,579,118	\$ 164,337,363
Special Revenue Funds	49,799,869	77,326,390	79,957,749	73,769,740
Grant Funds	17,449,744	36,247,483	35,976,388	29,275,147
Debt Service Funds	10,085,659	11,174,601	10,966,966	10,595,468
Enterprise Funds	21,680,899	18,494,822	29,566,159	17,742,693
Capital Project Funds	13,283,022	28,607,347	29,973,999	32,051,369
Internal Service Funds	17,740,034	27,209,310	28,760,692	27,235,098
<b>Total All Funds</b>	<b>\$ 267,326,276</b>	<b>\$ 351,246,603</b>	<b>\$ 373,781,071</b>	<b>\$ 355,006,878</b>

**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.

Interfund transfers are deducted before calculating 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.

## Expenditures by Fund

Fund No.	Fund Name	Actual FY 2013	Adopted FY 2014	Revised FY 2014	Budget FY 2015
<b>Countywide Funds</b>					
0010	General	\$ 115,128,230	\$ 123,965,024	\$ 127,455,679	\$ 134,542,727
1120	County Transportation Trust	11,558,861	16,783,363	19,578,343	17,582,790
1220	Lake County Ambulance	6,284,980	6,818,201	6,811,094	7,777,047
1900	County Library System	4,314,978	4,620,062	4,734,002	4,434,799
<b>Total Countywide Funds</b>		<b>\$ 137,287,049</b>	<b>\$ 152,186,650</b>	<b>\$ 158,579,118</b>	<b>\$ 164,337,363</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$ 448,067	\$ 756,991	\$ 1,218,139	\$ 1,124,639
1081	Parks Impact Fee Trust - Central District	12,420	30,319	34,735	16,850
1082	Parks Impact Fee Trust - North District	18,408	33,355	48,250	37,410
1083	Parks Impact Fee Trust - South District	354,983	463,266	472,280	312,269
1151	Road Impact Fees - District 1	192,890	-	-	-
1152	Road Impact Fees - District 2	244,380	6,592,979	6,557,280	4,231,955
1153	Road Impact Fees - District 3	1,984,397	2,933,765	3,308,774	1,803,879
1154	Road Impact Fees - District 4	766,108	-	-	-
1155	Road Impact Fees - District 5	858,430	2,752,316	2,973,225	2,759,459
1156	Road Impact Fees - District 6	1,997,422	2,445,561	2,588,515	8,633
1157	South Transportation Benefit District	-	319,675	144,675	842,473
1158	Central Transportation Benefit District	-	197,600	32,600	58,520
1159	North Transportation Benefit District	-	198,550	44,590	115,813
1190	Fish Conservation	638	160,467	159,965	12,700
1230	MSTU - Stormwater Management	1,293,820	4,626,175	4,833,530	3,026,639
1231	MSTU - Parks Services	3,655,250	4,943,467	5,039,962	5,343,755
1240	Emergency 911	2,728,594	2,363,398	3,127,216	2,554,344
1250	Resort / Development Tax	1,179,818	5,697,964	6,608,110	7,280,283
1290	Greater Hills MSBU	240,299	299,342	303,028	299,823
1330	Law Enforcement Trust	127,905	195,980	297,317	153,080
1370	Greater Groves MSBU	200,745	292,392	296,346	294,823
1410	Infrastructure Sales Tax Revenue	10,877,856	11,444,066	12,308,275	12,668,692
1430	Village Green Street Lighting	11,125	26,802	27,957	26,592
1450	Greater Pines Municipal Services	235,945	295,125	298,092	310,262
1460	Picciola Island Street Lighting	2,834	8,134	8,764	7,494
1470	Valencia Terrace Street Lighting	5,270	13,453	13,981	12,856
1520	Building Services	1,192,164	2,114,735	2,903,458	3,950,286
1680	County Fire Rescue	20,501,315	25,721,746	23,767,111	23,831,677
1690	Fire Services Impact Fee Trust	602,458	2,001,319	2,179,144	2,337,681
1850	Animal Services Trust	66,328	397,448	362,430	346,853
<b>Total Special Revenue Funds</b>		<b>\$ 49,799,869</b>	<b>\$ 77,326,390</b>	<b>\$ 79,957,749</b>	<b>\$ 73,769,740</b>

## Expenditures by Fund

Fund No.	Fund Name	Actual FY 2013	Adopted FY 2014	Revised FY 2014	Budget FY 2015
<b>Grant Funds</b>					
1200	Community Development Block Grant	\$ 2,976,267	\$ 4,034,749	\$ 3,371,079	\$ 2,257,575
1210	Public Transportation	7,050,871	10,357,275	10,382,526	10,124,807
1260	Affordable Housing Assistance Trust	477,897	876,748	720,299	151,286
1270	Section 8	3,105,357	3,924,937	3,891,923	4,291,097
1300	Federal / State Grants	3,039,830	15,776,294	16,256,753	11,446,483
1310	Restricted Local Programs	699,053	1,277,480	1,353,808	1,003,899
1320	Energy Efficiency and Cons Block Grant	100,469	-	-	-
<b>Total Grant Funds</b>		<b>\$ 17,449,744</b>	<b>\$ 36,247,483</b>	<b>\$ 35,976,388</b>	<b>\$ 29,275,147</b>
<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 433,037	\$ 318,046	\$ 325,486	\$ 304,973
2610	Renewal Sales Tax Debt Service	1,141,563	1,315,359	1,174,975	1,218,108
2710	Public Lands Program	2,770,279	3,757,920	3,687,502	3,290,146
2810	Expansion Projects Debt Service	5,740,780	5,783,276	5,779,003	5,782,241
<b>Total Debt Service Funds</b>		<b>\$ 10,085,659</b>	<b>\$ 11,174,601</b>	<b>\$ 10,966,966</b>	<b>\$ 10,595,468</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$ 20,803,481	\$ 17,079,799	\$ 27,912,036	\$ 16,253,090
4220	Solid Waste Closures and Long-Term Care	877,418	1,415,023	1,654,123	1,489,603
<b>Total Enterprise Funds</b>		<b>\$ 21,680,899</b>	<b>\$ 18,494,822</b>	<b>\$ 29,566,159</b>	<b>\$ 17,742,693</b>
<b>Subtotal Operating Budget</b>		<b>\$ 236,303,220</b>	<b>\$ 295,429,946</b>	<b>\$ 315,046,380</b>	<b>\$ 295,720,411</b>
<b>Less Operating Transfers</b>		<b>\$ (20,497,530)</b>	<b>\$ (17,509,437)</b>	<b>\$ (17,558,477)</b>	<b>\$ (18,774,520)</b>
<b>Total Operating Budget</b>		<b>\$ 215,805,690</b>	<b>\$ 277,920,509</b>	<b>\$ 297,487,903</b>	<b>\$ 276,945,891</b>
<b>Capital Projects Funds</b>					
3020	Parks Capital Projects	\$ 481,296	\$ 776,345	\$ 1,061,452	\$ 655,058
3030	Renewal Sales Tax Capital Projects	1,460,430	10,631,381	11,661,824	14,571,101
3040	Renewal Sales Tax Capital Projects - PW	3,415,585	10,973,347	13,093,847	12,367,031
3100	Emerg Comm Ops Center	3,263,586	-	-	-
3710	Public Lands Capital Program	611,101	2,189,514	2,176,130	1,441,462
3810	Facilities Expansion Capital	4,051,024	4,036,760	1,980,746	3,016,717
<b>Total Capital Projects Funds</b>		<b>\$ 13,283,022</b>	<b>\$ 28,607,347</b>	<b>\$ 29,973,999</b>	<b>\$ 32,051,369</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$ 2,609,612	\$ 4,388,636	\$ 4,899,877	\$ 4,915,650
5300	Employee Group Benefits	11,382,459	18,453,352	19,654,960	18,038,282
5400	Fleet Management	3,747,963	4,367,322	4,205,855	4,281,166
<b>Total Internal Service Funds</b>		<b>\$ 17,740,034</b>	<b>\$ 27,209,310</b>	<b>\$ 28,760,692</b>	<b>\$ 27,235,098</b>



LAKE COUNTY  

---

FLORIDA