

MINUTES OF THE FINAL BUDGET HEARING
of the
LAKE COUNTY WATER AUTHORITY
September 25, 2019

The Final Budget Hearing of the Board of Trustees of the Lake County Water Authority was held at 5:05 p.m. on Wednesday, September 25, 2019 in the Lake County Administration Building, County Commissioners Chambers at 315 West Main Street, Tavares, Florida.

Members Present-District #

Amy Stone, Chairman (#5)
Carolyn Maimone, Vice Chair (#3)
Trampis BonJorn (#2)
Peggy Cox (#1)
Keith Farner (At-Large)
Butch Hendrick (#4)
Courtney Stokes (At-Large)

Staff Present

Michael J. Perry, Executive Director
Ron Hart, Water Resources Director
Dr. Jason Danaher, Water Res. Project Manager
Biago Gugliotti, Land Resources Director
Ben Garcia, IT Manager
Christina Rider,
Anna Ely, Recording Secretary
Kevin Stone, Attorney

1. CALL TO ORDER / PLEDGE OF ALLEGIANCE

Chairman Stone called the Final Budget Hearing to order at 5:06 p.m.

Chairman Stone: *“The Final Budget Hearing for the Lake County Water Authority is now called to order.”*

2. FY 2018-2019 FINAL BUDGET AND MILLAGE ADOPTION

- a. Announce Tentative Millage Rate – 0.3557

Chairman Stone: *“The tentative millage rate is 0.3557 mills.”*

- b. Announce Proposed Millage Rate is 23.69% below the rolled-back rate of 0.4661 Mills

Chairman Stone: *The proposed millage rate of 0.3557 is 27.41% below last year’s rate and 23.69% below the Rolled-Back Rate of 0.4661 mills*

- c. Purposes for Which Ad Valorem Tax Revenues are Being Decreased

Chairman Stone: *“The millage has been decreased due to the Hydrilla control project and the Lake Denham Acquisition being completed, and FEMA reimbursement revenue received.”*

- d. Public Comments and Questions

None

- e. Consider Amendments to the FY 2019-2020 Tentative Budget

Director Perry stated that there have been no amendments made to the agenda sent they last met at the Tentative Budget Hearing.

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Acct.	Description	Final FY 18-19	Final FY 19-20	Change	Percent Change
100	FINANCIAL AND ADMINISTRATION				
	Financial & Administrative - Personnel	642,504	682,040	39,536	6.15%
	Financial & Administrative - Operating Exp.				
100-310	Professional Services (legal, arch., eng. survey.)	110,000	80,000	(30,000)	-27.27%
100-320	Accounting & Auditing	15,000	18,925	3,925	26.17%
100-340	Other Contractual Services	4,200	4,200	-	0.00%
100-364	Commissions - Property Appraiser	47,341	96,455	49,114	103.75%
100-365	Commissions - Tax Collector (plus prop. taxes)	206,468	161,690	(44,778)	-21.69%
100-400	Travel & Per Diem	3,385	2,655	(730)	-21.57%
100-420	Postage & Express Mail	1,700	1,200	(500)	-29.41%
100-430	Utility Services (electric & water) incl. new bldgs.	15,500	16,500	1,000	6.45%
100-450	Insurance	33,400	32,600	(800)	-2.40%
100-460	Repair & Maintenance	2,550	6,575	4,025	157.84%
100-470	Printing & Binding	500	500	-	0.00%
100-490	Other Current Charges & Obligations	7,200	7,425	225	3.13%
100-510	Office Supplies	3,600	3,600	-	0.00%
100-520	Operating Supplies	4,150	3,200	(950)	-22.89%
100-540	Books, Publications & Dues	1,245	1,600	355	28.51%
100-550	Training	6,400	2,900	(3,500)	-54.69%
	<i>SUB TOTAL - Financial & Administrative - Operating Exp.</i>	462,639	440,025	(21,814)	-4.72%
	TOTAL FINANCIAL & ADMINISTRATIVE	1,105,143	1,122,065	(15,678)	-1.42%
200	INFORMATION TECHNOLOGY				
200-340	Other Contractual Services	38,500	35,200	(3,300)	-8.57%
200-400	Travel & Per Diem	1,650	1,650	-	0.00%
200-410	Communications Services	12,500	11,900	(600)	-4.80%
200-460	Repair & Maintenance (field veh. and site maint.)	11,200	11,900	700	6.25%
200-510	Office Supplies	2,900	2,200	(700)	-24.14%
200-520	Operating Supplies	2,375	2,375	-	0.00%
200-540	Professional Development and Publications	250	250	-	0.00%
200-550	Training	2,700	2,750	50	1.85%
200-640	Machinery & Equip.	15,000	18,500	3,500	23.33%
200	TOTAL INFORMATION TECHNOLOGY	87,075	86,725	(350)	-0.40%

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400 HICKORY POINT RECREATIONAL FACILITY					
400-340	Other Contractual Services	1,020	1,020	-	0.00%
400-430	Utility Services	85,110	89,260	4,150	4.88%
400-440	Rentals & Leases	1,000	1,000	-	0.00%
400-460	Maintenance & Repair (bldgs. and grounds)	5,700	5,700	-	0.00%
400-490	Other Current Charges & Obligations	370	370	-	0.00%
400-540	Books, Publications & Memberships	250	-	(250)	-100.00%
400-630	Site Improvements	5,650	-	(5,650)	-100.00%
TOTAL HICKORY POINT RECREATIONAL FACILITY		99,100	97,350	(1,750)	-1.77%
500 EDUCATION					
Education - 3.5% of ad valorem collected = \$268,140					
500-340	Other Contractual Services	43,171	48,171	5,000	11.58%
500-420	Freight and Postage	100	100	-	0.00%
500-440	Rentals	500	500	-	0.00%
500-470	Printing & Binding	1,000	1,000	-	0.00%
500-480	Promotional Activities	2,200	2,200	-	0.00%
500-490	Other Current Charges	350	350	-	0.00%
500-520	Operating Supplies	650	650	-	0.00%
500-810	Aids to Government Agencies	5,000	5,000	-	0.00%
500-820	Aids to Private Entities	16,000	16,000	-	0.00%
500	TOTAL EDUCATION	68,971	73,971	5,000	7.25%
600 RESOURCE COMMUNICATION					
600-340	Other Contractual Services	3,500	3,500	-	0.00%
600-420	Freight and Postage	500	250	(250)	-50.00%
600-440	Rentals (porta-potties, tour vans)	500	500	-	0.00%
600-470	Printing & Binding	5,000	5,000	-	0.00%
600-480	Promotional Activities	1,700	1,700	-	0.00%
600-490	Other Current Charges	500	500	-	0.00%
600-520	Operating Supplies	250	250	-	0.00%
600-540	Professional Development & Publications	125	100	(25)	-20.00%
600	TOTAL RESOURCE COMMUNICATION	12,075	11,800	(275)	-2.28%

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710	WATER RESOURCES				
	Water Resources - Personnel	301,107	377,723	76,616	25.44%
	Water Resources - Operating Exp.				
710-310	Professional Services	3,000	193,000	190,000	6333.33%
710-340	Other Contractual Services	2,731,106	4,586,289	1,855,183	67.93%
710-349	Harris Chain Restoration Council	9,850	8,367	(1,483)	-15.06%
710-400	Travel & Per Diem	1,900	1,900	-	0.00%
710-430	Utility Services (electric and water)	60,000	60,000	-	0.00%
710-440	Rental & Leases	25,000	25,000	-	0.00%
710-460	Repair & Maintenance	439,384	883,158	443,774	101.00%
710-490	Other Current Charges & Obligations	10,000	15,000	5,000	50.00%
710-520	Operating Supplies	1,516,100	22,200	(1,493,900)	-98.54%
710-522	Alum and Polymer Supplies	2,100,000	3,077,489	977,489	46.55%
710-530	Road Materials and Supplies	-	15,000	15,000	100.00%
710-540	Professional Development and Publications	525	725	200	38.10%
710-550	Training	3,410	2,930	(480)	-14.08%
710-610	Land Acquisition	1,522,185	-	(1,522,185)	-100.00%
710-630	Site Improvements (at Pres. & Struc.)	653,593	1,475,871	822,278	125.81%
710-640	Machinery & Equip.	77,100	6,500	(70,600)	-91.57%
710-810	Aid to Government Agencies	760,000	1,424,497	664,497	87.43%
	<i>Sub Total Water Resources - Operating Exp.</i>	9,913,153	11,797,926	1,884,773	19.01%
710	TOTAL WATER RESOURCES	10,214,260	12,175,649	1,961,389	19.20%
730	FIELD SERVICES				
	Field Services - Personnel	300,444	363,366	62,922	20.94%
	Field Services - Operating Exp.				
730-400	Travel & Per Diem	600	600	-	0.00%
730-440	Rentals & Leases	1,000	2,500	1,500	150.00%
730-460	Repair & Maintenance (field veh. and site maint.)	74,100	66,450	(7,650)	-10.32%
730-490	Other Current Charges & Obligations	48	48	-	0.00%
730-520	Operating Supplies	39,200	41,200	2,000	5.10%
730-540	Professional Development and Publications	100	100	-	0.00%
730-550	Training	1,200	1,200	-	0.00%
730-630	Site Improvements	1,000	-	(1,000)	-100.00%
730-640	Machinery & Equip.	42,000	10,000	(32,000)	-76.19%
	<i>Sub Total Field Services - Operating Exp.</i>	159,248	122,098	(37,150)	-23.33%
730	TOTAL FIELD SERVICES	459,692	485,464	25,772	5.61%

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720	LAND RESOURCES				
	Land Resources - Personnel	329,525	259,954	(69,571)	-21.11%
	Land Resources - Operating Exp.				
720-310	Professional Services	3,000	3,000	-	0.00%
720-340	Other Contractual Services	29,500	24,500	(5,000)	-16.95%
720-400	Travel & Per Diem	2,000	900	(1,100)	-55.00%
720-430	Utility Services (electric and water at Pres.)	250	250	-	0.00%
720-440	Rentals	5,000	5,000	-	0.00%
720-460	Repair & Maintenance (field veh. and site maint.)	187,500	193,000	5,500	2.93%
720-490	Other Current Charges & Obligations	3,500	3,500	-	0.00%
720-520	Operating Supplies	9,450	9,550	100	1.06%
720-540	Professional Development and Publications	325	425	100	30.77%
720-550	Training	2,000	2,000	-	0.00%
	<i>SUB TOTAL Land Resources - Operating Exp.</i>	242,525	242,125	(400)	-50.00%
	Land Resources - Capital Outlay				
720-610	Conservation Lands Acquisition	225,000	-	(225,000)	-100.00%
720-620	Buildings	17,000	-	(17,000)	-100.00%
720-630	Site Improvements	26,000	99,000	73,000	280.77%
	<i>SUB TOTAL Land Resources - Capital Outlay</i>	268,000	99,000	(169,000)	-63.06%
720	TOTAL LAND RESOURCES	840,050	601,079	(238,971)	-28.45%

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FUND BALANCE & CONTINGENCY					
992	Fund Balance - End of Year	150,000	150,000	-	0.00%
996	NuRF Closure Reserve	850,000	850,000	-	0.00%
995	Alum Reserve	2,100,000	2,100,000	-	0.00%
998	Surplus of Water Authority Property	315,000	315,000	-	0.00%
997	Self-Insurance Reserve	240,000	250,000	10,000	4.17%
998	Water Authority Building Maintenance Fund	25,000	25,000	-	0.00%
999	Contingency Reserve	100,000	100,000	-	0.00%
TOTAL FUND BALANCE & CONTINGENCY		3,780,000	3,790,000	10,000	0.26%
100-813 Comm. Redev. Trust Fund Reimbursement					
	Clermont (2)	14,322	13,626	(696)	-4.86%
	Eustis	20,239	17,777	(2,462)	-12.16%
	Fruitland Park (2)	16,808	16,718	(90)	-0.54%
	Groveland	22,873	18,988	(3,885)	-16.99%
	Leesburg (4)	60,044	53,786	(6,258)	-10.42%
	Minneola (2)	74,118	68,179	(5,939)	-8.01%
	Mt. Dora (2)	63,772	52,688	(11,084)	-17.38%
	Mt Plymouth-Sorrento	3,149	3,461	312	9.91%
	Tavares (2)	11,109	9,836	(1,273)	-11.46%
	Umatilla (2)	7,581	5,690	(1,891)	-24.94%
	Mascotte	4,446	7,307	2,861	64.35%
TOTAL COMM. REDEV TRUST FUND REIMBURSEMENTS		298,461	268,056	(30,405)	-10.19%
Summary of Expenditures					
100	Financial & Administrative	1,105,143	1,122,065	16,922	1.53%
400	Hickory Point Recreational Facility	99,100	97,350	(1,750)	-1.77%
500	Education	68,971	73,971	5,000	7.25%
600	Resource Communication	12,075	11,800	(275)	-2.28%
710	Water Resources	10,214,260	12,175,649	1,961,389	19.20%
730	Field Services	459,692	485,464	25,772	5.61%
200	Information Technology	87,075	86,725	(350)	-0.40%
720	Land Resources	840,050	601,079	(238,971)	-28.45%
100	Fund Balance & Contingency	3,780,000	3,790,000	10,000	0.26%
100	Comm. Redev. Trust Fund Reimbursement	298,461	268,056	(30,405)	-10.19%
TOTAL EXPENDITURES		16,964,827	18,712,159	1,747,332	10.30%

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	CASH BROUGHT FORWARD	7,149,792	10,995,663	3,845,871	53.79%
	REVENUES				
	TAXES LEVIED				
	Existing Millage Rate/\$1,000	0.4900	0.3557	(0.1343)	-27.41%
	Ad Valorem Taxes Levied \$22,671,764,897/1000	10,261,142	8,064,347	(2,196,795)	-21.41%
	Less 5 Percent (uncollectable)	(513,057)	(403,217)	109,840	-21.41%
	TOTAL TAXES (95% OF LEVY)	9,748,085	7,661,129	(2,086,956)	-21.41%
	OTHER REVENUES				
	County Volleyball Annual Revenue	5,000	5,000	-	0.00%
	Hickory Point Revenue	16,000	16,000	-	0.00%
	Florida Legislature - Harris Chain Restoration Council	9,850	8,367	(1,483)	-15.06%
	Interest (and other)	26,000	26,000	-	0.00%
	Insurance Proceeds - mower	10,100	-	(10,100)	-100.00%
	TOTAL OTHER REVENUES	66,950	55,367	(11,583)	-17.30%
	TOTAL REVENUES	9,815,035	7,716,496	(2,098,539)	-21.38%
	TOTAL CASH FORWARD & REVENUES	16,964,827	18,712,159	1,747,332	10.30%
	EXCESS OF REVENUES OVER EXPENSES	-	-	-	

f. Resolution for the Adoption of Millage Levy

MS. COX MADE A MOTION TO APPROVE RESOLUTION 2019-03, ADOPTING A FINAL MILLAGE RATE OF 0.3557. Mr. Farner seconded the motion.

Motion approved 7-0.

**RESOLUTION 2019-03
A RESOLUTION ADOPTING THE FINAL MILLAGE RATE FOR
THE LAKE COUNTY WATER AUTHORITY OF LAKE COUNTY, FLORIDA
FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2019
AND ENDING ON SEPTEMBER 30, 2020**

WHEREAS, Florida Statute 200.065 provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Florida Statutes 200.065 provides that no final millage shall be adopted until a resolution or ordinance has been approved by the governing Board of the taxing authority; and

WHEREAS, the Board of Trustees is the governing body of the Lake County Water Authority pursuant to law; and

WHEREAS, pursuant to Florida Statute 200.065(2)(a)(1&4), the Board of Trustees of the Lake County Water Authority, Lake County, Florida, prepared a tentative budget and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Water Authority; and

WHEREAS, within thirty-five (35) days of the certification of value of the ad valorem tax roll of the Lake County Water Authority, Lake County, Florida, the Board of Trustees caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and of the date, time, and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for the Lake County Water Authority; and

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

WHEREAS, pursuant to Florida Statute 200.065(2)(c), on September 11, 2019, the Board of Trustees of the Lake County Water Authority, of Lake County, Florida, held a public hearing on the proposed millage rate and tentative budget for the Lake County Water Authority, and at said public hearing the Board of Trustees of the Lake County Water Authority, Lake County, Florida, publicly announced the proposed millage rate, and adopted the tentative budget and;

WHEREAS, Florida Statute 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the proposed millage rate and tentative budget, the Board of Trustees shall advertise its intent to adopt a final millage rate and final budget for the Lake County Water Authority, of Lake County, Florida; and

Final Budget Hearing – September 25, 2019

WHEREAS, on the 20th of September 2019, the Board of Trustees caused such advertisement to be made in The Daily Commercial a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of Trustees of the Lake County Water Authority of Lake County, Florida, met on September 25, 2019, at 5:05 pm 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 Trustees of the Lake County Water Authority, of Lake County, Florida, that:

1. The Board of Trustees does hereby adopt its final millage rate of 0.3557 mills to be levied for the general fund upon all property located within the boundaries of the above-named taxing authority, for Fiscal Year 2019-2020 and shall be effective October 1, 2019.
2. Said new millage rate of 0.3557 is 23.69% below the rolled-back rate of 0.4661 mills
3. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 25th day of September 2019.

g. Resolution for the Adoption of FY 2019-2020 Final Budget

VICE CHAIR MAIMONE MADE A MOTION TO APPROVE RESOLUTION 2019-03, ADOPTING A FINAL BUDGET OF \$18.712.159 FOR THE LAKE COUNTY WATER AUTHORITY FOR FISCAL YEAR 2019-2020. Mr. Hendrick seconded

Motion approved 7-0.

**RESOLUTION 2019-04
A RESOLUTION ADOPTING THE FINAL BUDGET FOR THE
LAKE COUNTY WATER AUTHORITY OF LAKE COUNTY, FLORIDA
FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2019
AND ENDING ON SEPTEMBER 30, 2020**

WHEREAS, Florida Statute 200.065 provides the method for adopting annual budgets by the taxing authorities in Lake County, Florida; and

WHEREAS, the Board of Trustees is the governing body of the Lake County Water Authority, Lake County, Florida pursuant to law; and

WHEREAS, pursuant to Florida Statute 200.065(2)(a)(1&4), the Board of Trustees of the Lake County Water Authority, Lake County, Florida, prepared a tentative budget and computed the proposed millage rate necessary to fund said tentative budget for the Lake County Water Authority, Lake County, Florida; and

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WHEREAS, pursuant to Florida Statute 200.065(2)(c), on September 11, 2019, the Board of Trustees of the Lake County Water Authority, Lake County, Florida, held a public hearing on the proposed millage rate and tentative budget for the Lake County Water Authority, and at said public hearing the Board of Trustees of the Lake County Water Authority, Lake County, Florida, publicly announced the proposed millage rate, and adopted the tentative budget; and

WHEREAS, Florida Statute 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the proposed millage rate and tentative budget, the Board of Trustees of the Lake County Water Authority, Lake County, Florida, shall advertise its intent to adopt a final millage rate and final budget for the Lake County Water Authority; and

WHEREAS, on the 20th of September 2019, the Board of Trustees caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of Trustees met on the 25th of September 2019, at 5:05 pm 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 Trustees of the Lake County Water Authority, Lake County, Florida:

1. That the Board of Trustees of the Lake County Water Authority, Lake County, Florida, hereby adopts a Final Budget in the amount of \$18,712,159 for the Fiscal Year 2019-2020.
2. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED THIS 25th day of September 2019.

Chairman Stone: *“The Final Budget Hearing for the Lake County Water Authority is now adjourned.”*

The Final Budget Hearing was adjourned at 5:08 pm.