

LAKE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2021

ADOPTED BUDGET









Home to over 1,000 pristine lakes and rivers, Lake County embodies both the tranquility and adventure of “Real Florida. Real Close.” Rolling hills and boundless vistas comprise Lake County’s unique terrain, with acres of preserves full of flora and fauna attracting hikers, bird watchers and horseback riders to these undisturbed lands. From building sidewalks, roads and schools, to outfitting public safety personnel with modern equipment, to enhancing and promoting our county’s unique attractions, Lake County is committed to maintaining its high quality of life.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lake County

Florida

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Lake County, Florida,** for its Annual Budget for the fiscal year beginning **October 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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.

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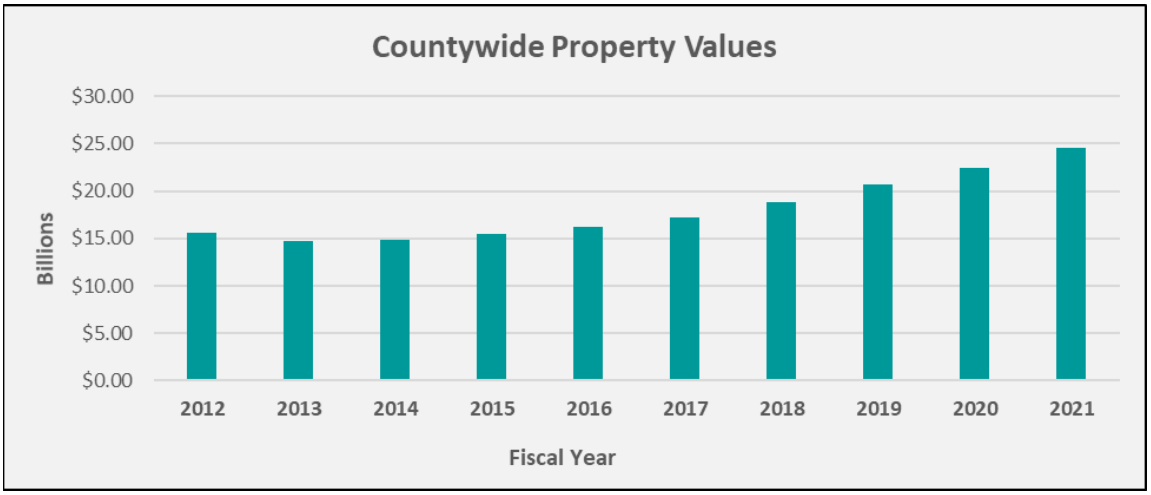
October 1, 2020

Honorable Chairman and Members of the Board of County Commissioners:

I submit to you the Adopted Budget for Fiscal Year (FY) 2021 totaling $503,240,970, which includes an operating budget of $407,494,903. The Operating Budget differs from the total Adopted Budget, as it does not include interfund transfers, capital project funds or internal service funds. By comparison, the FY 2020 adopted budget totaled $471,356,871, with $370,084,872 of that comprising the operating budget.

Property Values

Property values continue to trend upward, as we have seen over the past few years. The increased values, as well as new construction of both residential and commercial properties being added to the tax roll, is reflected in the 9.49 percent increase over the FY 2020 values as certified by the Lake County Property Appraiser.



The unincorporated property values for the Stormwater, Roads and Parks MSTU and the Fire Rescue MSTU experienced an increase of 8.70 percent and 8.87 percent respectively.

COVID-19 Pandemic

During the FY 2021 budgeting process, the COVID-19 pandemic created a nationwide economic slowdown that negatively impacted the financial stability of many Lake County households, as well as revenue collections for County government. As a result, the FY 2021 budget development focus shifted from continuing to grow the General Fund Reserves to be better prepared to respond to natural disasters, to providing financial relief to Lake County residents and maintaining daily operations at current service levels with reduced revenue.

General Fund

The 9.49 percent increase in property values provided the revenue required to fully fund County departments/offices, Judicial Support and Constitutional Offices while reducing the countywide millage rate from 5.0734, as adopted for FY 2020, to 5.0327 for FY 2021. General Fund Reserves remained status quo at 10 percent of the Operating Budget.

Funding increases for County departments/offices related to both mandatory and discretionary expenditures. The mandatory increases reflect adjustments to Florida Retirement System (FRS) contribution rates, inmate medical costs, utilities and state-mandated Medicaid costs. Discretionary increases include additional operational costs associated with the upcoming opening of the new animal shelter and the continuation of cybersecurity enhancements countywide.

Reserves were reduced significantly to support the recovery efforts associated with Hurricane Irma, which made landfall in September 2017. In subsequent years, increased property values and the implementation of operational efficiencies restored the Reserves level to 10 percent of the Operating Budget, 3 percent greater that the Board's policy minimum goal of 7 percent of the Operating Budget.

Going forward, allocating between 12 and 16 percent of the Operating Budget would enable the County to be better prepared for natural disasters and other emergency situations.

Lake Emergency Medical Services

In February 2018, the Board approved transitioning Lake Emergency Medical Services (LEMS) into the County organization and dissolving the LEMS 501(c)(3) non-profit organization. The transition provided the opportunity to realize operational efficiencies through the elimination of duplicated functions between the County and LEMS.

In FY 2019, the Office of Emergency Medical Services (EMS) was able to create a Reserve of $500,000 through the implementation of efficiencies. Through continued analysis of EMS operations to ensure that we are providing services in the most efficient and fiscally responsible manner possible, additional savings were identified, further increasing the Reserve balance to more than $1,700,000 for FY 2021. The savings provide an opportunity to invest in emergency services to reduce response times.

The funding for EMS is provided through an Ambulance MSTU millage and revenue collected for services provided. The Adopted Budget for the Ambulance MSTU includes an unchanged millage of 0.4629.

Staffing Changes

The FY 2021 adopted budget includes 13 new positions. One position was added to Judicial Support, two added to the Office of Building Services, three added to the Office of Animal Services, one added to the Office of Planning and Zoning and six to the Office of Fire Rescue. A total of four positions were eliminated, resulting in a net increase of nine new positions.

Infrastructure Sales Tax
The Infrastructure Sales Tax revenue projections were reduced for FY 2021 due to the economic uncertainty related to COVID-19. To accommodate the reduction in revenue, several projects will be delayed by a year. The FY 2021 capital projects approved by the Board during a public hearing on August 25, 2020, include new public safety vehicles, active and passive park enhancements, fire station and other public facility renovations, sidewalk and intersection renovations, IT enhancements, and the debt service requirements for public safety radios, the construction of a new animal shelter and road resurfacing projects.

Stormwater, Parks and Roads MSTU
The budget for projects that utilize funding from the Stormwater, Parks and Roads MSTU was adopted using an unchanged millage of 0.4957. The funding for this millage is currently split between stormwater and parks projects. The MSTU is the main funding source for operations and maintenance in both the County's stormwater program, managed by the Public Works Department, Environmental Services Division, and for the Office of Parks and Trails.

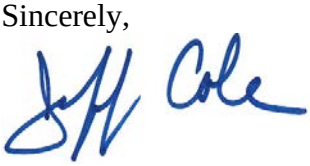
Fire Rescue MSTU
The Office of Fire Rescue provides fire protection and emergency medical services to residents and businesses for not only the unincorporated areas of the county, but also to the Town of Astatula, the Town of Howey-in-the-Hills and a portion of the Town of Lady Lake. The budget reflects an unchanged millage of 0.4704 in the Fire Rescue MSTU.

Fire Assessment
The Office of Fire Rescue has been experiencing increases in operating expenses over the last several years due to the expansion Basic Life Support (BLS) services provided countywide. Two rural rescue trucks were put into service to reduce BLS response times in the more rural areas of the county and to allow for ambulances to be strategically located throughout the county to meet demand. In order to continue expanding Fire Rescue services, the Board approved an increase to the non-ad valorem assessment rate.

Public Lands Voted Debt Millage
The Adopted Budget for Public Lands Voted Debt includes a millage of 0.1100. With the rise of property values, the annual debt obligation will be met. The fund is structurally balanced with adequate reserves to mitigate any fluctuations in revenues.

Conclusion
I wish to thank the Board for its direction and support, and the Constitutional Officers for their participation during this year's budget development process. In addition, I offer my appreciation to our Budget team, department/office directors and staff for their ongoing commitment to Lake County and its residents.

Sincerely,



Jeff Cole, County Manager

BUDGET OVERVIEW

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GENERAL LAKE COUNTY INFORMATION

History of Lake County

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

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

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

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

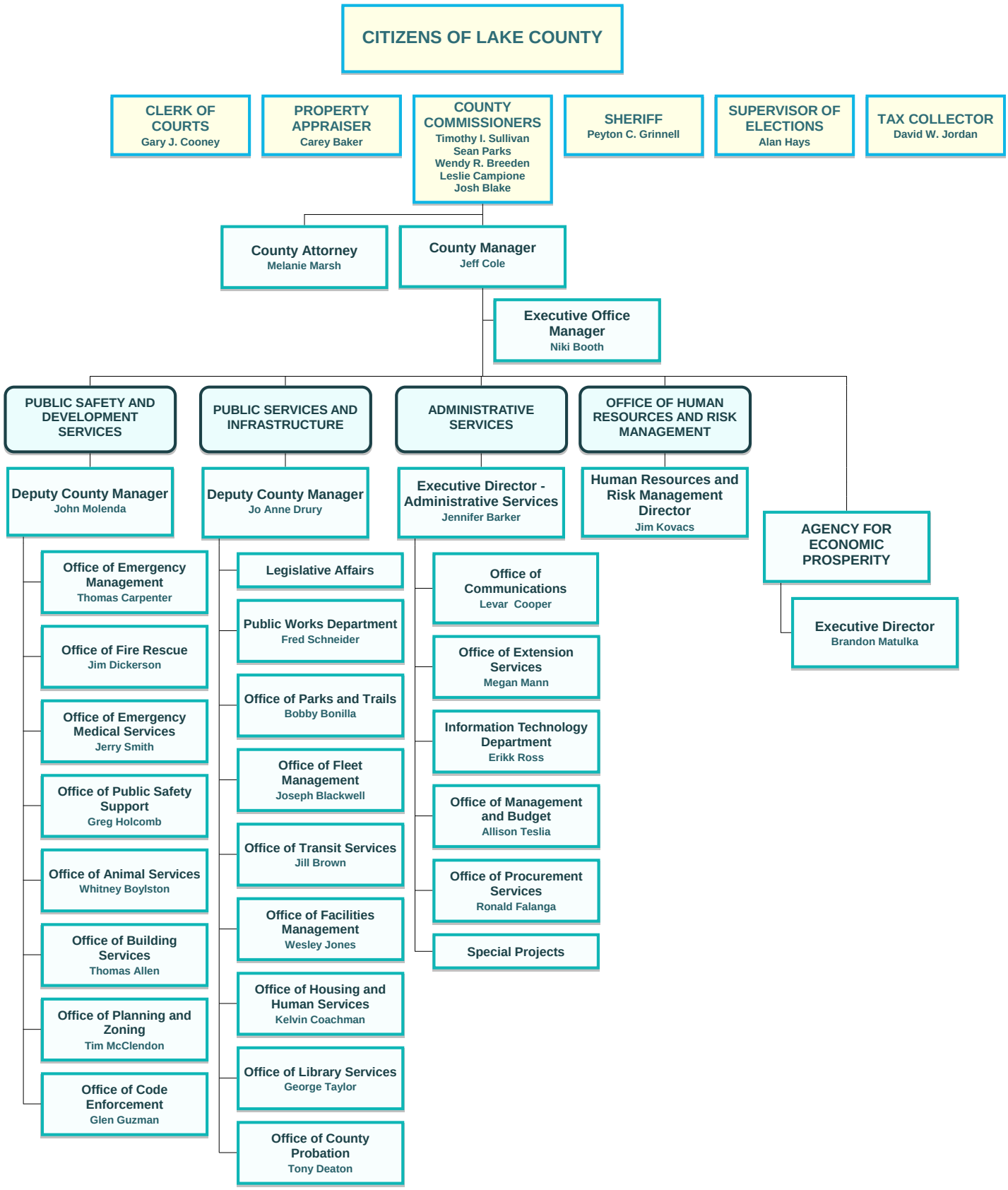
In May 1887, the Florida Legislature created Lake County. It was carved from Orange and Sumter counties, and was named for its 250 named lakes and 1,735 bodies of water. The courthouse, known as the Pioneer Building, was dedicated in 1889.

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

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

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

Lake County Government
Organization Chart
Fiscal Year 2021



BOARD OF COUNTY COMMISSIONERS



Sean M. Parks
District 2

Timothy I. Sullivan
District 1

Josh Blake
District 5

Wendy R. Breeden
Vice Chairman, District 3

Leslie Campione
Chairman, District 4

COUNTY MANAGER AND COUNTY ATTORNEY



Jeff Cole
County Manager



Melanie Marsh
County Attorney

COUNTY COMMISSION MEMBERS/ ELECTED OFFICIALS/APPOINTED OFFICIALS

Commission Chairman
Leslie Campione
District Four

Commission Vice-Chairman
Wendy R. Breeden
District Three

Commission Member
Timothy I. Sullivan
District One

Commission Member
Sean Parks
District Two

Commission Member
Josh Blake
District Five

315 West Main Street, P.O. Box 7800, Tavares, FL 32778
Phone: (352) 343-9850
www.lakecountyfl.gov

ELECTED OFFICIALS

Clerk of Courts
Gary J. Cooney
Phone: (352) 742-4100
www.lakecountyclerk.org

Property Appraiser
Carey Baker
Phone: (352) 253-2150
www.lakecopropappr.com

Sheriff
Peyton Grinnell
Phone: (352) 343-9500
www.lcso.org

Supervisor of Elections
Alan Hays
Phone: (352) 343-9734
www.lakevotes.com

Tax Collector
David W. Jordan
Phone: (352)343-9602
www.laketax.com

APPOINTED OFFICIALS

County Manager
Jeff Cole
Phone: (352) 343-9888
www.lakecountyfl.gov

County Attorney
Melanie Marsh
Phone: (352) 343-9787
www.lakecountyfl.gov

LAKE COUNTY EXECUTIVE MANAGEMENT TEAM

Administrative Services **Executive Director - Administrative Services** **Jennifer Barker**	Office of Communications Office of Extension Services Information Technology Department Office of Management and Budget Office of Procurement Services Special Projects
Public Safety and Development Services **Deputy County Manager** **John Molenda**	Office of Emergency Management Office of Fire Rescue Office of Emergency Medical Services Office of Public Safety Support Office of Animal Services Office of Building Services Office of Planning and Zoning Office of Code Enforcement
Public Services and Infrastructure **Deputy County Manager** **Jo Anne Drury**	Legislative Affairs Public Works Department Office of Parks and Trails Office of Fleet Management Office of Transit Services Office of Facilities Management Office of Housing and Human Services Office of Library Services Office of County Probation
Office of Human Resources and Risk Management **Director** **Jim Kovacs**	Office of Human Resources and Risk Management

Mission Statement: To provide exceptional service; enhance and protect the quality of life for all Lake County residents; facilitate a vibrant economy with an abundance of workforce opportunities; and exercise fiscal responsibility, while using innovative approaches and making well-planned decisions.

GOAL 1: Provide exceptional public safety and emergency response services to achieve a safe and secure community.

- Provide exceptional critical response services to Lake County residents through Lake County Fire Rescue and Lake Emergency Medical Services; with an emphasis on efficiency and coordination between first responder agencies, including municipal agencies and adjoining counties; to assure the protection of life and property of Lake County residents and businesses.
- Support the Lake County Sheriff's Office as the chief law enforcement agency in Lake County in its mission to provide residents with effective crime prevention and law enforcement; recognizing and providing enforcement for Animal Services, which promotes the welfare of animals.
- Assure coordination between federal, state, county and municipal public safety providers in the event of an emergency or disaster; provide exceptional emergency response and disaster mitigation through planning, training, citizen outreach and operation of Lake County's Emergency Operations and Communications Center.
- Maximize coordination of emergency response services by utilizing technology and innovation to promote efficiency across all public safety agencies, and lower emergency response times.
- Facilitate and support re-entry programs and services directed at reducing recidivism, and that focus on mental health, addiction, housing, education, employment opportunities, and life skills.
- Adopt effective and reasonable regulations which protect residents' quality of life, property values and investment in Lake County, and utilize code enforcement to maintain a clean and safe environment for all residents.

GOAL 2: Facilitate a strong and diversified economy.

- Simplify the permitting process for construction activities and new business creation and assure that a "business-friendly" environment is maintained in all county departments.
- Adopt policies and support programs which target manufacturing and high-wage job creation opportunities for Lake County residents (e.g., technical fields, healthcare, medical

research, business support, research and development); and encourage new commercial and light industrial growth to facilitate a more diversified tax base.

- Support collaborative efforts between Lake County government, the business community and education providers (e.g., Lake-Sumter State College, Lake Technical College, Lake County Public Schools, Lake County Libraries, UF/IFAS and private schools and colleges); recognizing that a well-prepared workforce can only be achieved when workforce needs are understood and addressed.
- Work closely with municipal and regional partners, to promote cooperation and coordination between all entities seeking to energize and grow Lake County's economy (i.e. business retention, success and expansion).
- Promote and adopt policies and programs that assist start-up and developing businesses and entrepreneurship, acknowledging the key role that small businesses play in Lake County's local economy.
- Promote ecotourism (including natural resource protection), sports and recreational opportunities, which benefit existing residents and attract new residents seeking an active lifestyle; recognizing that high-wage companies and new businesses often relocate or expand in areas where employees have access to active recreation and abundant natural resources.

GOAL 3: Plan, develop and maintain a high-quality, safe and reliable transportation network.

- Coordinate with municipal and regional partners (e.g. The Lake-Sumter Metropolitan Planning Organization, adjoining counties, Central Florida Expressway Authority, Florida Department of Transportation) to assure a broad-based, comprehensive approach to the county's transportation network.
- Implement transportation improvements in the most cost-efficient manner possible (e.g. building in phases, long-range planning, partnering with the private sector, innovative financing).
- Provide a variety of transportation options for residents (i.e. multi-modal system) and assure that Lake County's transportation network is well-planned for vehicles, cyclists, pedestrians, water-vessels, buses and rail.
- Utilize innovative funding, partner with municipalities and seek all available funding sources (e.g. state, regional and federal) to implement Lake County's master trail plan, and support regional trail systems.
- Prioritize maintenance projects of county-maintained roads and sidewalks, and manage funding to prevent deterioration of this critical infrastructure and to protect residents from

unsafe conditions; coordinate with the Lake County School District and municipalities on needed sidewalk projects to promote safe access to schools.

- Promote and facilitate the "Complete Streets" concept; which emphasizes shared utilization of roads between vehicles and pedestrians, including engineering enhancements which promote safe and attractive roadways (e.g. marked crosswalks, signage, speed limits, traffic calming, and sidewalks).
- Support efforts to achieve well-maintained, safe, clean and attractive roadways, right-of-ways and shorelines.

GOAL 4: Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.

- Provide professional, cost-effective and innovative service delivery, by continually evaluating the county's programs and services, soliciting feedback, reinforcing positive examples of customer service and work ethic, implementing technology enhancements and providing job-enhancing training for employees.
- Encourage and facilitate internal communications and coordination between departments, in order to strengthen the organization and provide opportunities for efficiencies and collaboration.
- Achieve effective external communication with customers by engaging in positive outreach; facilitating community awareness and involvement; publicizing the availability of county services; and providing timely notice of changes in services which may affect customers.
- Manage capital assets and facilities in a manner that assures longevity; maximizes cost-feasible energy efficiency and natural resource protection.
- Explore innovative financial strategies to fund programs and services offered to customers that leverage county tax dollars with non-local funding sources.
- Engage in long-range planning to assure that capital funding needs are met; maintain prudent financial reserves to provide operational continuity in the event of an emergency or natural disaster.
- Ensure that the state-mandated capital needs are provided for constitutional offices (e.g. Sheriff's Office, Clerk of Courts, Supervisor of Elections, Property Appraiser, Tax Collector, Fifth Judicial Circuit and Florida Health Department in Lake County).

GOAL 5: Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities, library services and promoting conservation, preservation and protection of natural resources.

- Preserve major systems, such as lakes, rivers and wetlands; and support efforts to improve water quality, including the remediation and restoration of degraded ecosystems (e.g. Lake Apopka, Harris Chain of Lakes).
- Support programs that engage the community to preserve and enhance the county's natural resources, prevent litter and pollution, and conserve water (e.g. outreach regarding irrigation, use of fertilizer, "right plant, right place").
- Provide cost-feasible, resource-based recreation (i.e. passive trails on public lands, bird watching opportunities, wildflower corridors) that enhances the ecotourism opportunities for residents and visitors and stimulates the local economy.
- Provide cost-feasible active recreation opportunities which serve all residents of Lake County; incorporate sporting venues that support large-scale events that promote the local economy.
- Utilize Lake County's "Keep Lake Beautiful" program (as an affiliate of Keep America Beautiful) as a vehicle to engage the community to reduce litter and pollution along roadways, lakes, rivers and wetlands in all areas, including cities and distinctive communities, and to improve the appearance of Lake County.
- Promote life-long learning under a cooperative countywide library system; engage the community by offering physical and digital content, programs and services critical to education, research and workforce training.

GOAL 6: Assure that new residential and commercial development is well-planned, attractive and high-quality.

- Adopt regulations and design standards which promote quality development that is attractive and timeless, including conservation-based landscaping and well-designed water retention areas that are "natural" in appearance.
- Utilize reasonable regulations and incentives to promote natural resource protection and water conservation in commercial and residential development.
- Assure that Lake County regulations are well-balanced and mindful of protecting private property rights.
- Require minimum design criteria for commercial development including the use of architectural features to achieve quality design that enhances the appearance of Lake County's commercial corridors and districts.

- Utilize open space, passive recreation, clustering, and appropriate residential densities to achieve compatible and complimentary land uses.
- Promote the preservation and enhancement of distinctive small towns and rural communities (e.g. facilitate vibrant downtown districts by using tourism revenues to promote local festivals and events; utilize compact Community Redevelopment Areas to improve aesthetic features and infrastructure; adopt land use regulations which promote infill development).
- Coordinate utility services in unincorporated areas through interlocal service boundary agreements, joint planning agreements and partnerships with municipal and private providers; explore the feasibility of Lake County providing utility services in unincorporated areas that are environmentally sensitive or where central utilities would promote compact, orderly growth patterns in desirable locations.

GOAL 7: Facilitate and coordinate the delivery of services to those in need.

- Foster innovative approaches to helping those in need find long-term and sustainable solutions for daily living; recognizing the community's desire to address immediate needs of shelter, food and clothing for the homeless population, while finding solutions that move individuals to self-sufficiency.
- Support agencies whose mission is to address mental health needs in the community, including, but not limited to, substance abuse and addiction treatment and the treatment of mental health illnesses.
- Assist Lake County veterans and their qualified dependents in obtaining benefits and services through local, state and federal programs.
- Support social services' needs in the community (e.g. transportation, affordable housing, training for those with disabilities, youth who have "aged out" of foster care, re-entry programs designed to prevent recidivism, and programs to help abused children, at-risk youth and the elderly), by awarding grants that leverage local funding to increase and expand the level of service provided by existing private and non-profit community-based organizations; monitor programs and assure that ongoing financial support by Lake County is results-driven.

County Budget Made Responsible

- In budget preparation, examine every department, office and division to ensure that funds are budgeted appropriately.

- Distinguish between core functions of government and non-essential functions and further distinguish those functions that provide direct services to the public, and when budget cuts are necessary focus them on non-essential functions and functions that do not provide direct services to the public.

- Ensure transparency of the budget process by:
  - requiring a public process prior to reduction or elimination of any governmental function or direct service to the public
  - providing written documentation including analysis and financial information to the Board of County Commissioners prior to the public process described immediately above
  - making written documentation available to the public on the County website in advance of the public process that provides plain language, explanatory comments and information on the County budget

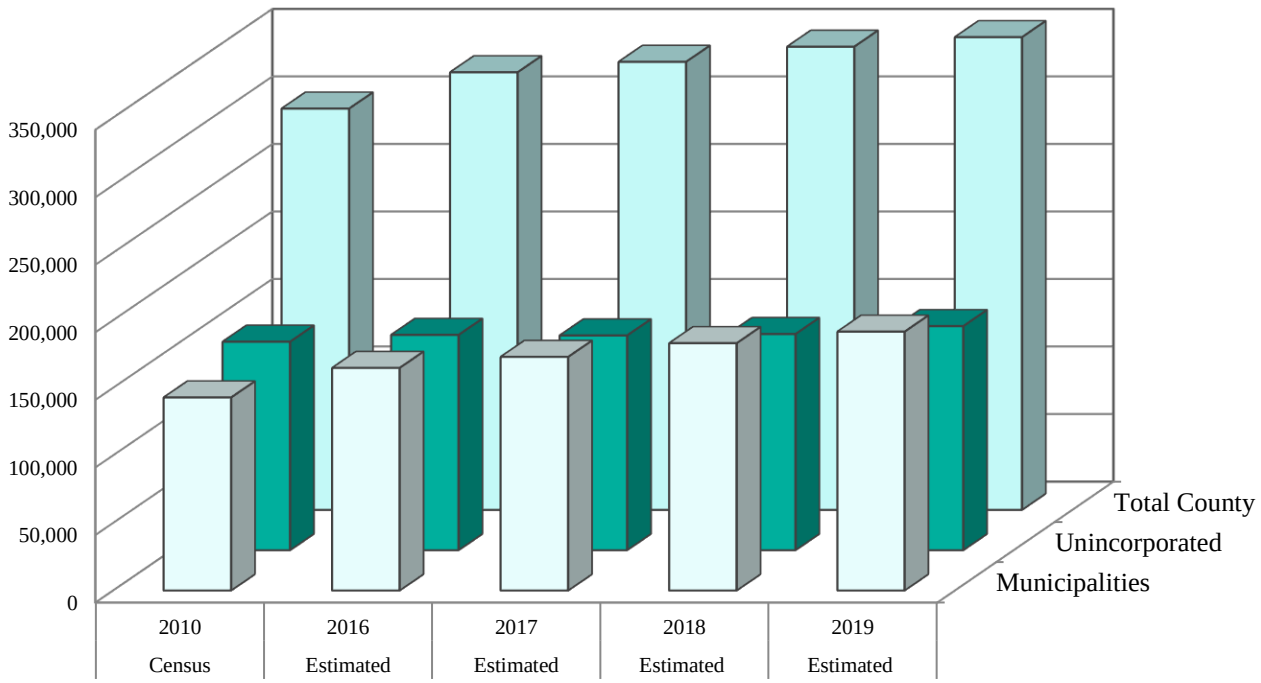
- To the extent possible during the budget process, and continuously thereafter, examine:
  - the economy, efficiency and effectiveness of County programs
  - the structure and design of County departments/offices and divisions
  - the adequacy of financial and management processes used by departments and divisions
  - alternative methods of providing programs or services
  - the possibility of consolidation or transfer of County work or operations between departments/offices and divisions as well as with other units of government
  - the procurement of goods and services in order to ensure that the County is obtaining the best quality services and goods at the best pricing available, and at the same time make department/office directors and division managers jointly responsible with the Office of Procurement Services for this duty

- During the budget process, streamline department/office and division organizational structures and eliminate unnecessary or redundant advisory groups.

- Budget utilizing existing revenues and fund balance such that fund balance will remain adequate and ensure that adequate reserves and fund balance are maintained looking at the budget over a five-year period conservatively anticipating future revenues and expenses over that period.

LAKE COUNTY, FLORIDA

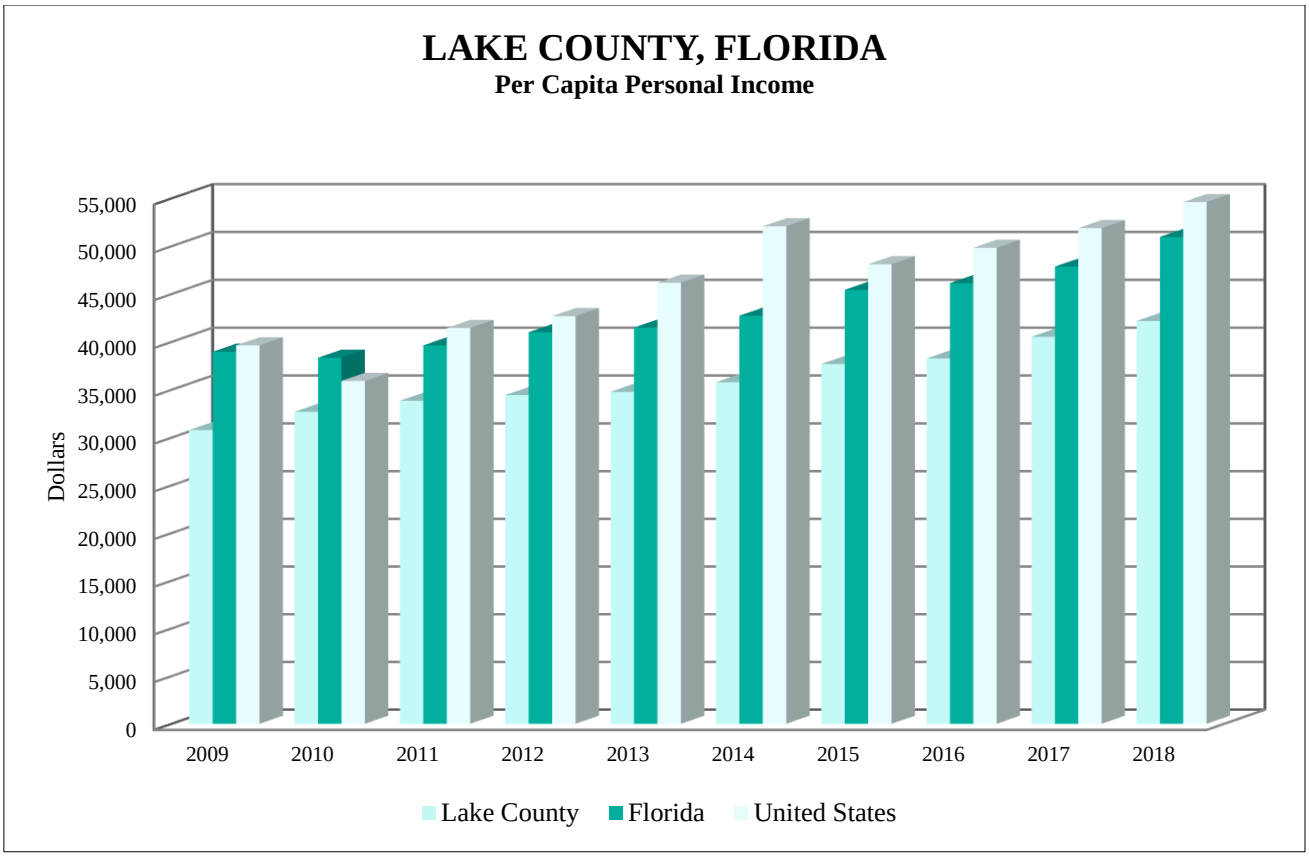
Population of Cities and Unincorporated Lake County



Population Distribution (Rounded)

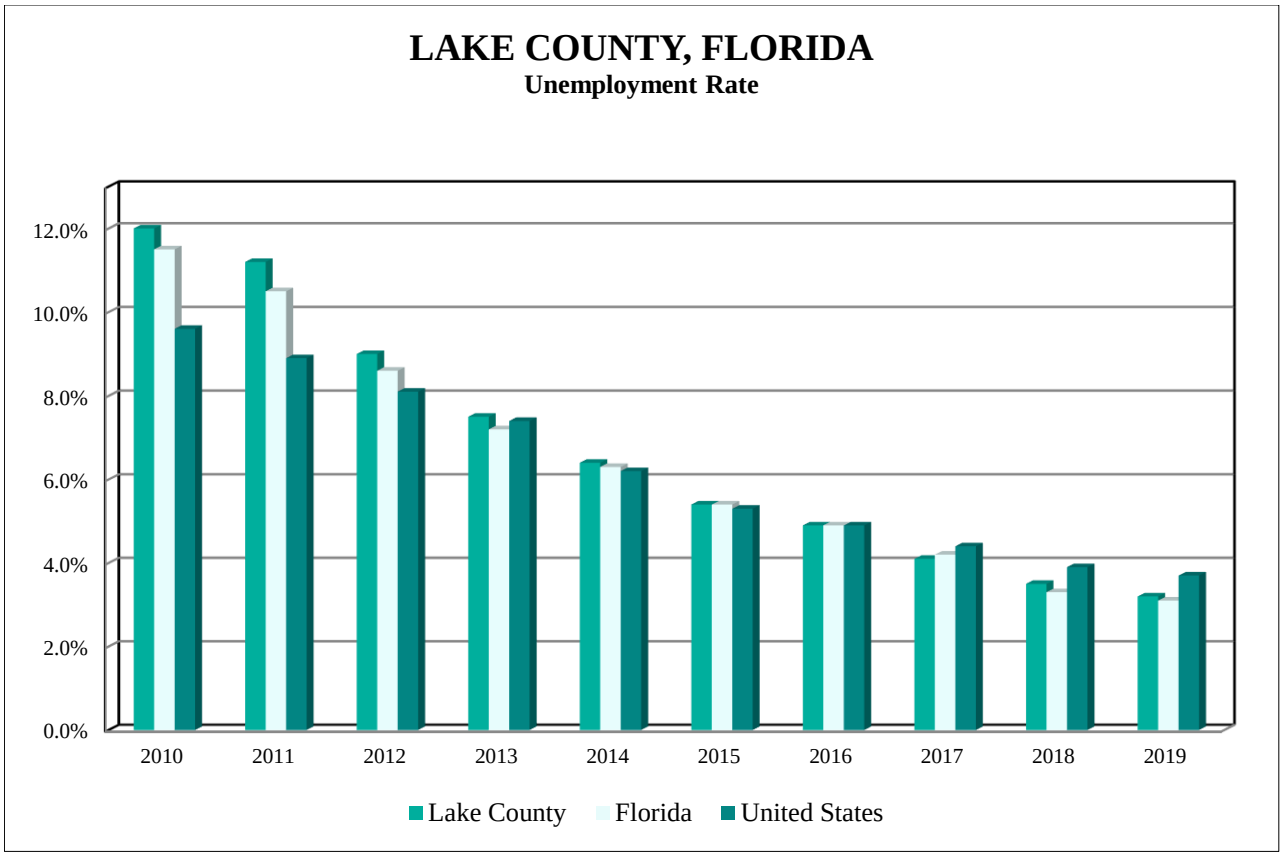
	Census April 2010	April 1, 2016 (estimate)	April 1, 2017 (estimate)	April 1, 2018 (estimate)	April 1, 2019 (estimate)
Astatula	1,810	1,852	1,881	1,908	1,937
Clermont	28,742	34,667	35,807	38,906	40,750
Eustis	18,558	20,127	20,880	21,039	21,368
Fruitland Park	4,078	4,274	7,291	8,963	10,094
Groveland	8,729	13,605	15,205	16,407	18,255
Howey-in-the Hills	1,098	1,260	1,355	1,499	1,611
Lady Lake	13,926	14,687	14,821	14,960	15,655
Leesburg	20,117	22,000	21,913	23,297	23,993
Mascotte	5,101	5,515	5,623	5,829	6,205
Minneola	9,403	11,133	11,675	12,348	12,882
Montverde	1,463	1,716	1,775	1,846	1,878
Mount Dora	12,370	13,949	14,283	14,536	14,928
Tavares	13,951	15,996	16,317	17,353	17,777
Umatilla	3,456	3,908	4,021	4,081	4,154
Unincorporated Lake County	154,250	159,296	158,877	159,945	165,760
TOTAL	**297,052**	**323,985**	**331,724**	**342,917**	**357,247**

Source: University of Florida, Bureau of Economic and Business Research



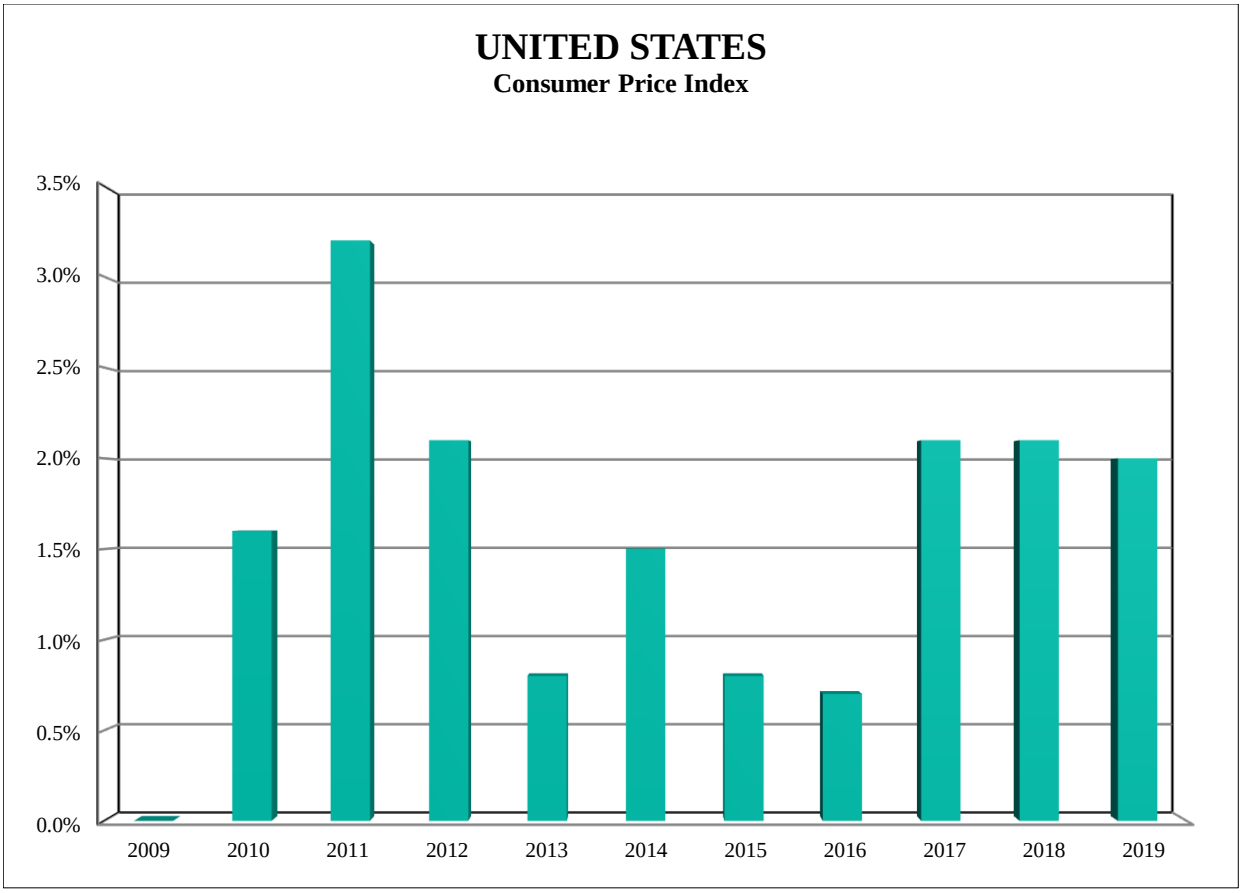
Per Capita Personal Income						
Year	Lake County	Percent Change	Florida	Percent Change	United States	Percent Change
2009	30,785	0.4%	38,965	1.8%	39,635	3.1%
2010	32,697	3.3%	38,345	-3.0%	35,920	-2.6%
2011	33,846	6.2%	39,636	-1.6%	41,450	-9.4%
2012	34,442	4.0%	41,012	3.4%	42,693	4.4%
2013	34,782	1.8%	41,497	3.5%	46,177	3.0%
2014	35,786	1.0%	42,737	1.2%	52,078	8.2%
2015	37,689	5.3%	45,441	6.3%	48,112	-7.6%
2016	38,266	1.5%	46,148	1.6%	49,831	3.6%
2017	40,541	5.9%	47,869	3.7%	51,885	4.1%
2018	**42,190**	4.1%	**50,964**	**6.5%**	**54,606**	**5.2%**

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



Unemployment Rate			
Year	**Lake County**	**Florida**	**United States**
2010	12.0%	11.5%	9.6%
2011	11.2%	10.5%	8.9%
2012	9.0%	8.6%	8.1%
2013	7.5%	7.2%	7.4%
2014	6.4%	6.3%	6.2%
2015	5.4%	5.4%	5.3%
2016	4.9%	4.9%	4.9%
2017	4.1%	4.2%	4.4%
2018	3.5%	3.3%	3.9%
2019	**3.2%**	**3.1%**	**3.7%**

Source: Florida Research and Economic Information Database Application



Consumer Price Index		
Year	U.S. Index 1982-1984=100	Inflation Percent
2009	214.5	-0.4%
2010	218.1	1.6%
2011	224.9	3.2%
2012	229.6	2.1%
2013	233.0	0.8%
2014	234.8	1.5%
2015	236.5	0.8%
2016	241.4	0.7%
2017	246.5	2.1%
2018	251.2	2.1%
2019	**256.9**	**2.0%**

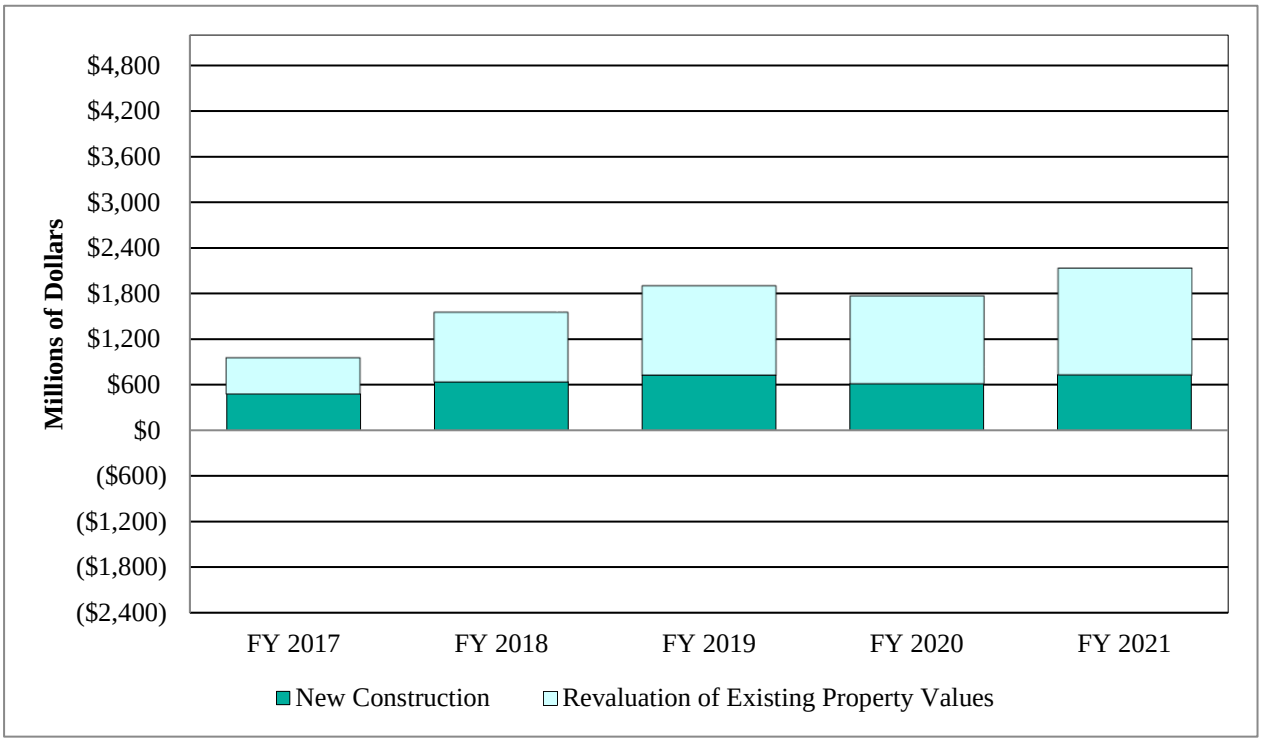
Source: U.S. Department of Labor, Bureau of Labor Statistics

ASSESSMENT/ PROPERTY TAX INFORMATION

Lake County
Chart of Taxable Values and Millages

Taxing District	Taxable Value 2019	Millage Rate 2019	Taxable Value 2020	Millage Rate 2020	Taxable Value 2021	Rollback Rate 2021	Millage Rate 2021
Countywide Funds							
General	$ 20,635,656,678	5.1180	$ 22,375,015,916	5.0734	$ 24,499,403,221	4.8002	5.0327
Lake County Ambulance MSTU	$ 20,635,656,678	0.4629	$ 22,375,015,916	0.4629	$ 24,499,403,221	0.4380	0.4629
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	$ 9,828,785,941	0.4957	$ 10,497,133,000	0.4957	$ 11,410,489,146	0.4677	0.4957
Fire Rescue MSTU	$ 10,381,221,595	0.4704	$ 11,111,964,965	0.4704	$ 12,098,123,549	0.4434	0.4704
Total All Funds	**$ 20,635,656,678**	**6.5470**	**$ 22,375,015,916**	**6.5024**	**$ 24,499,403,221**	**6.1493**	**6.4617**
Public Lands-Voted Debt	$ 20,635,656,678	0.1324	$ 22,375,015,916	0.1324	$ 24,499,403,221	0.0000	0.1100

Lake County, Florida
Comparison of General Fund Gross Taxable Value Over Prior Years
FY 2017 to FY 2021



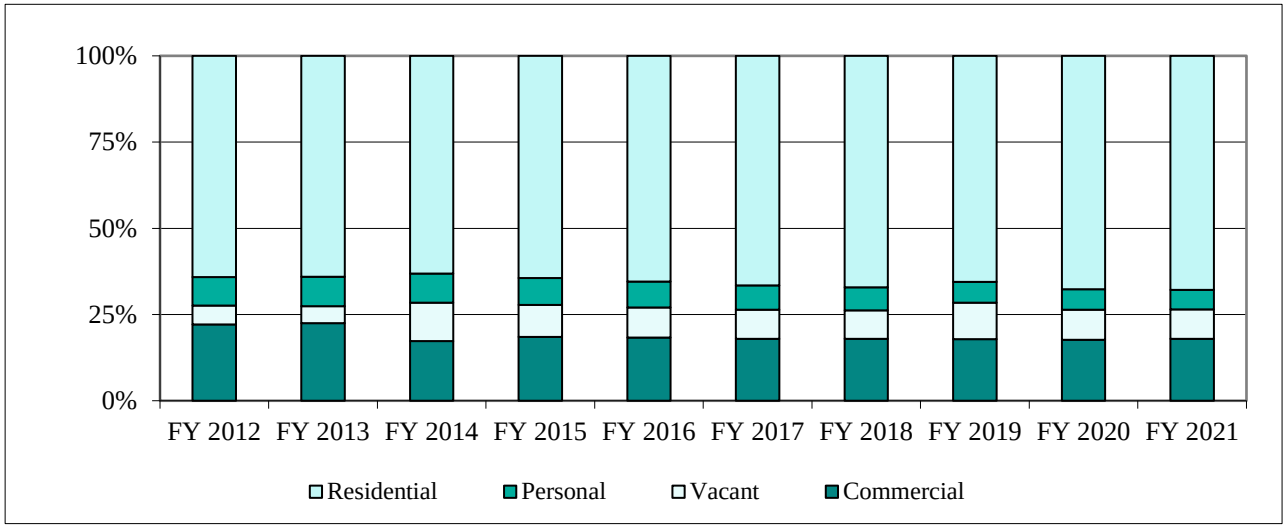
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
New Construction	$ 477,740,072	$ 636,967,932	$ 727,845,031	$ 613,517,171	$ 732,809,992
Revaluation of Existing Property Values	$ 474,730,670	$ 911,787,830	$ 1,163,549,929	$ 1,148,822,383	$ 1,391,577,313
Total Change in Gross Taxable Value	$ 809,318,271	$ 1,548,755,762	$ 1,865,467,247	$ 1,739,359,238	$ 2,124,387,305

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
% Change Due to New Construction	2.00%	3.70%	3.94%	3.02%	3.28%
% Change Due to Revaluation	2.43%	5.29%	6.29%	5.65%	6.22%
Total % Change	5.85%	8.99%	10.09%	8.55%	9.49%

General Fund	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Gross Taxable Value	$ 17,221,433,669	$ 18,770,189,431	$ 20,635,656,678	$ 22,375,015,916	$ 24,499,403,221
Millage Rate	5.3051	5.1180	5.1180	5.0734	5.0327

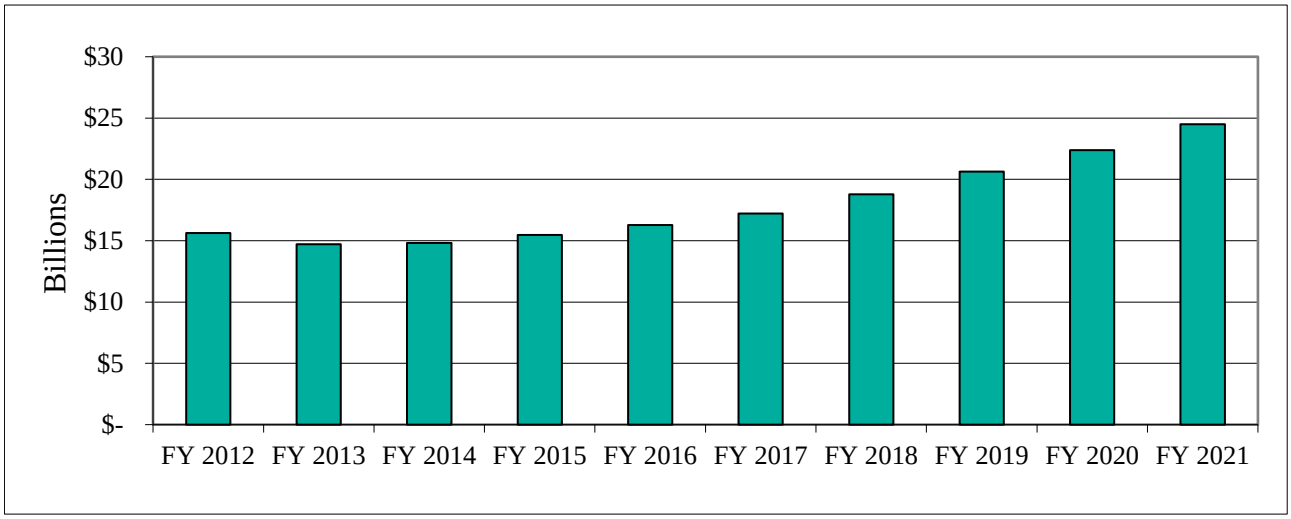
Lake County, Florida
Property Tax Highlights
Fiscal Years 2012 - 2021

Composition of Just Value of Real and Personal Property



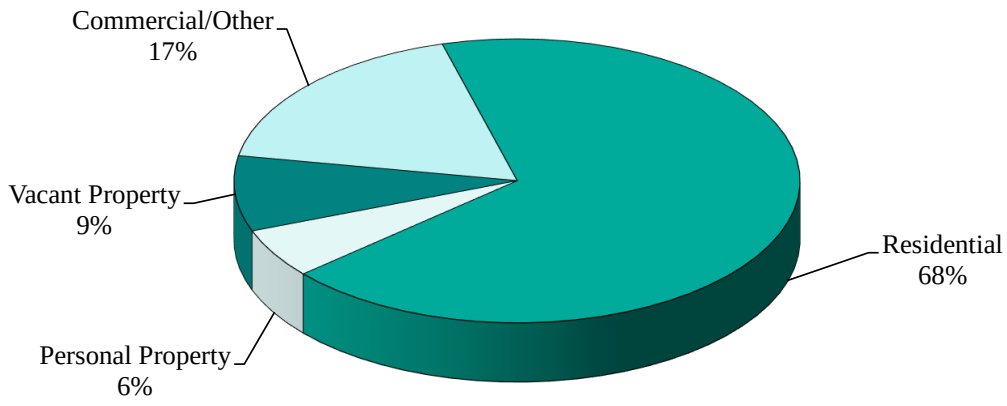
Source: Lake County Property Appraiser's Office

Total Taxable Property Value



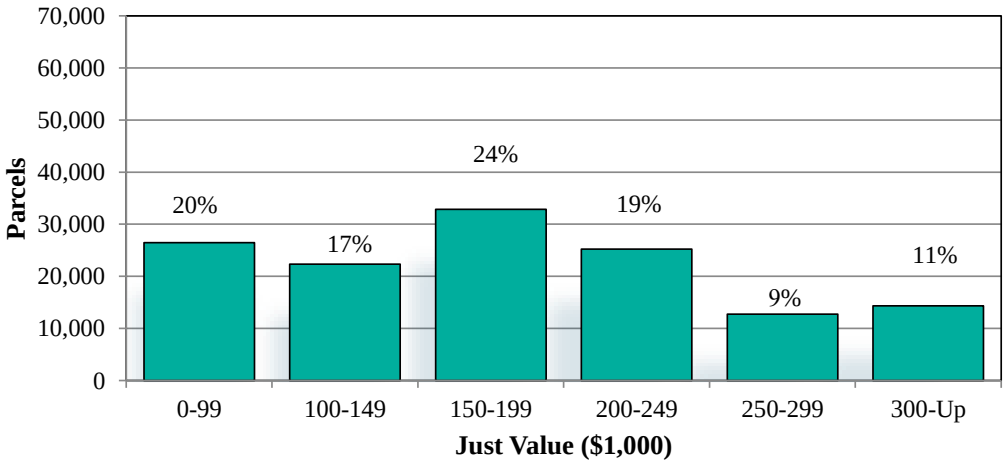
LAKE COUNTY, FLORIDA

Classification of Property
Fiscal Year 2021
Total Just Value $37,232,018,650

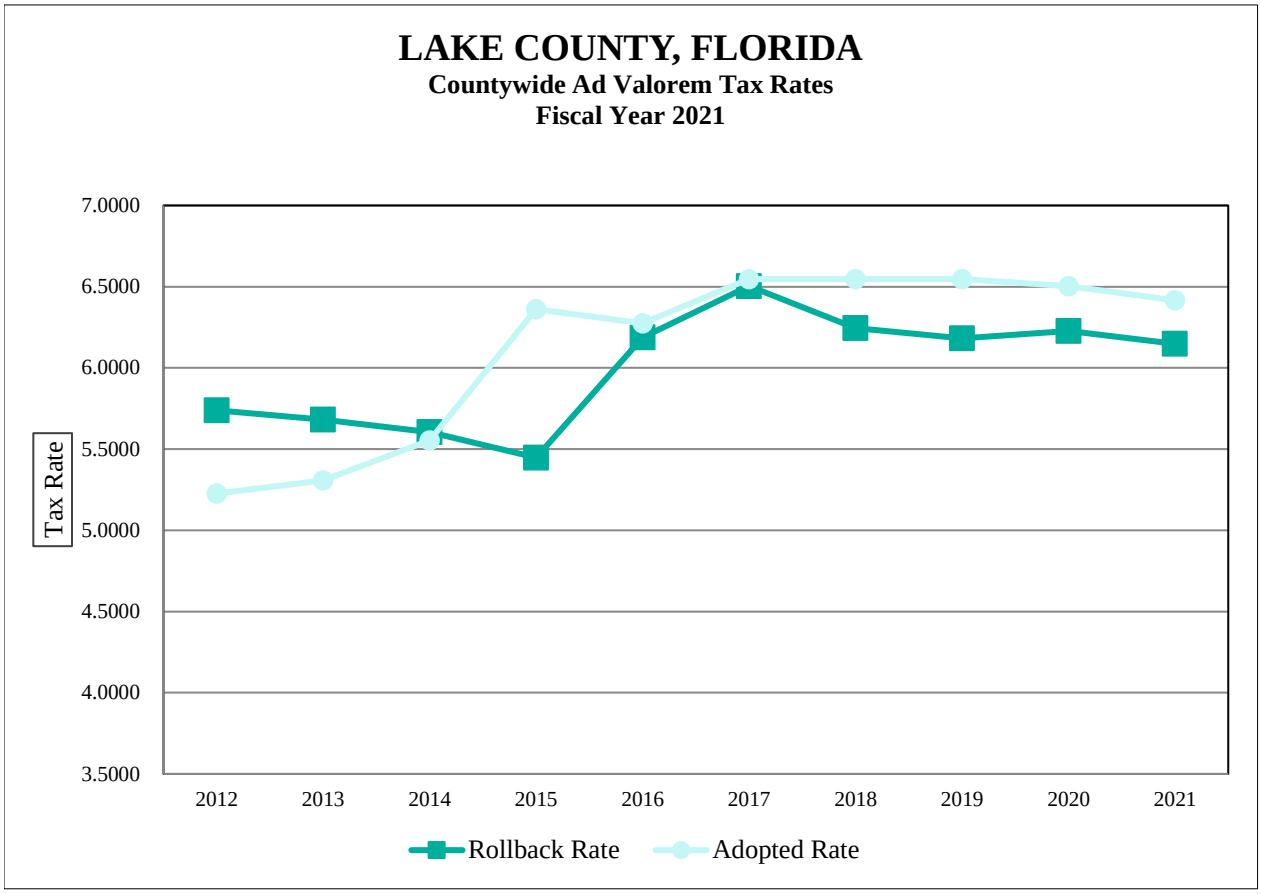


LAKE COUNTY, FLORIDA

Residential Improved Property
Fiscal Year 2021

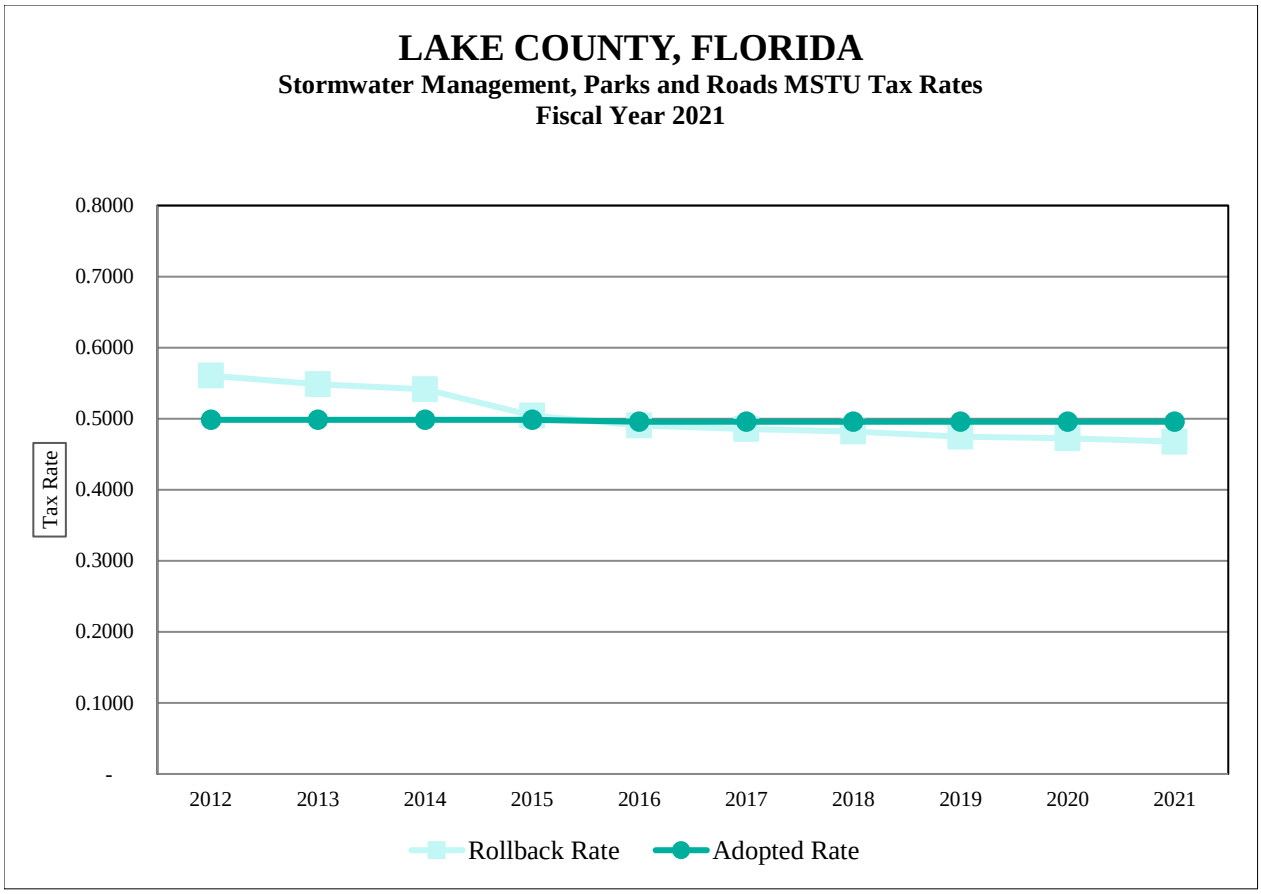


Source: Lake County Property Appraiser's Office



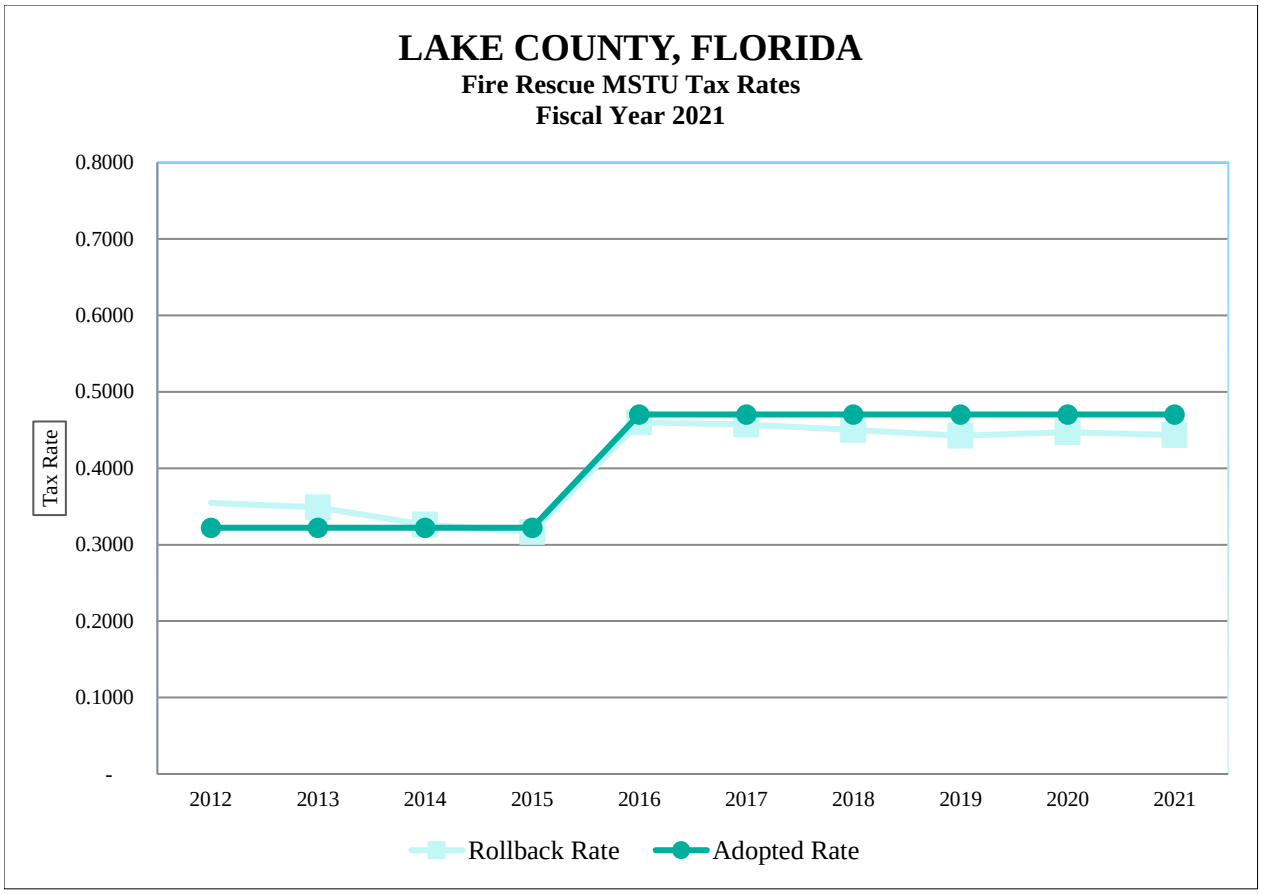
Countywide Ad Valorem Tax Rates		
Fiscal Year	**Rollback Rate**	**Adopted Rate**
2012	5.7391	5.2263
2013	5.6822	5.3062
2014	5.6044	5.5536
2015	5.4474	6.3609
2016	6.1878	6.2735
2017	6.5038	6.5470
2018	6.2450	6.5470
2019	6.1823	6.5470
2020	6.2269	6.5024
2021	**6.1493**	**6.4617**

Source: Lake County Office of Management and Budget



Stormwater Management, Parks and Roads MSTU Tax Rates		
Fiscal Year	**Rollback Rate**	**Adopted Rate**
2012	0.5605	0.4984
2013	0.5484	0.4984
2014	0.5412	0.4984
2015	0.5044	0.4984
2016	0.4903	0.4957
2017	0.4853	0.4957
2018	0.4818	0.4957
2019	0.4745	0.4957
2020	0.4723	0.4957
2021	**0.4677**	**0.4957**

Source: Lake County Office of Management and Budget



Fire Rescue MSTU Tax Rates		
Fiscal Year	**Rollback Rate**	**Adopted Rate**
2012	0.3548	0.3222
2013	0.3489	0.3222
2014	0.3261	0.3222
2015	0.3167	0.3222
2016	0.4601	0.4704
2017	0.4574	0.4704
2018	0.4503	0.4704
2019	0.4425	0.4704
2020	0.4474	0.4704
2021	**0.4434**	**0.4704**

Source: Lake County Office of Management and Budget

Non-Ad Valorem Assessments – Fire Rescue Assessment

The revenue charts for the

Non-Ad Valorem Assessments – Fire Rescue Assessment,

are depicted in the Major Revenues Analysis

and Assumptions section under the Schedules tab of this book.

Non-Ad Valorem Assessments – Solid Waste Services Assessment

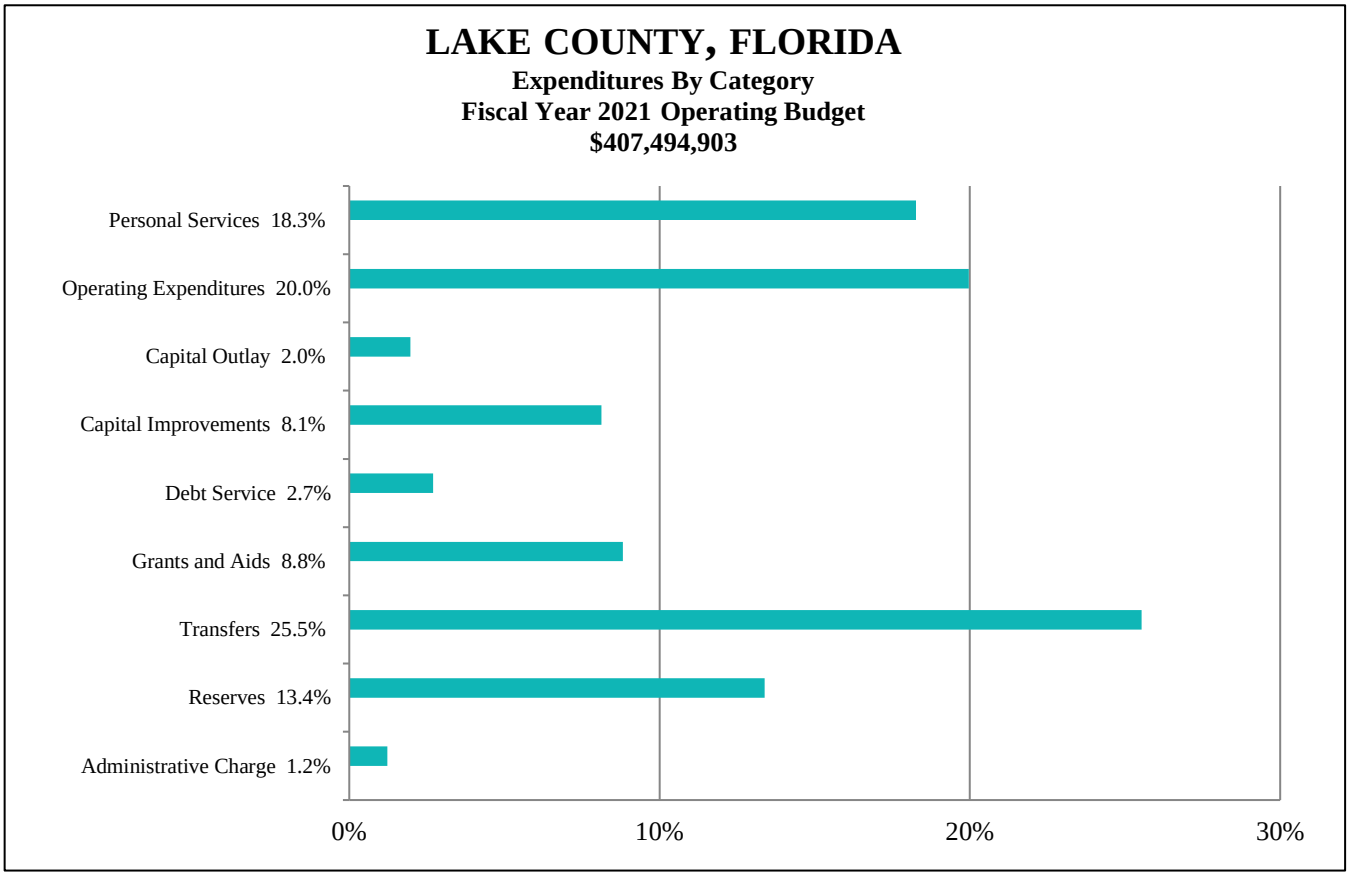
The revenue charts for the

Non-Ad Valorem Assessments – Solid Waste Services Assessment,

are depicted in the Major Revenues Analysis

and Assumptions section under the Schedules tab of this book.

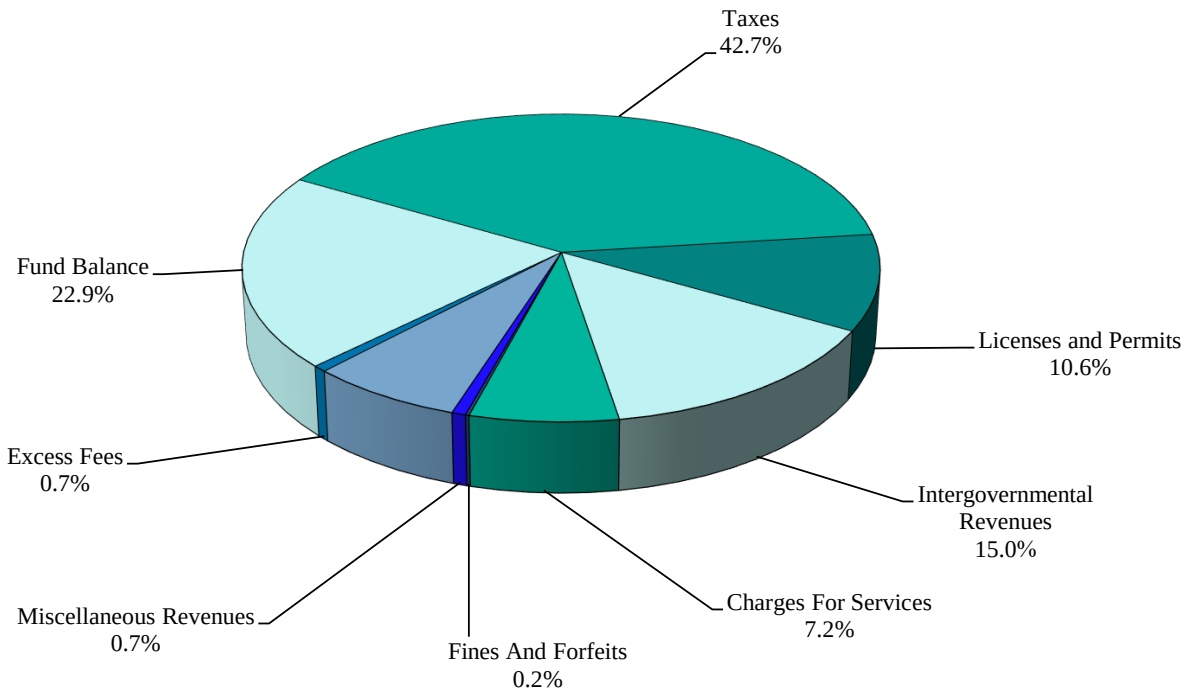
REVENUES AND EXPENDITURES



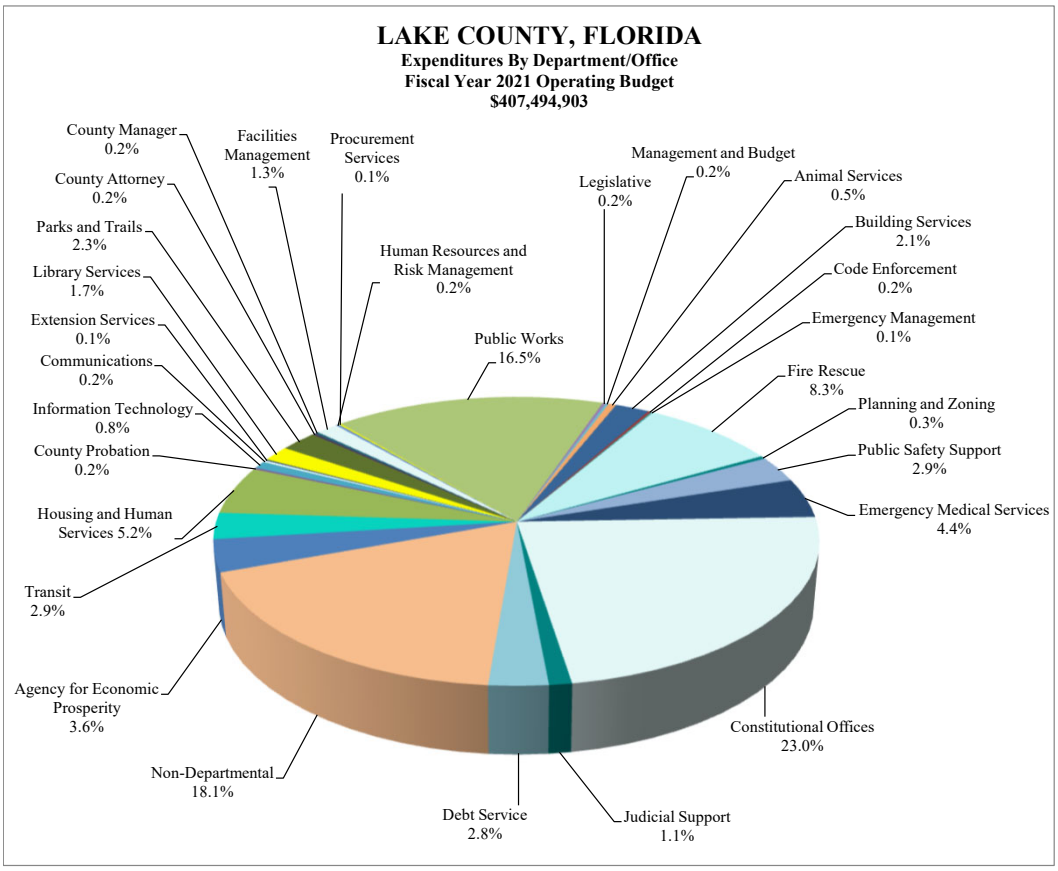
Expenditures By Category Fiscal Year 2021 Operating Budget		
Personal Services	$	74,442,691
Operating Expenditures		81,357,783
Capital Outlay		8,034,321
Subtotal Operating Expenditures	**$**	**163,834,795**
Capital Improvements		33,120,598
Debt Service		11,024,604
Grants and Aids		35,911,376
Transfers		136,243,991
Reserves		54,540,599
Administrative Charge		5,015,444
SUBTOTAL EXPENDITURES	**$**	**439,691,407**
Less: Operating Transfers		(32,196,504)
TOTAL EXPENDITURES	**$**	**407,494,903**

LAKE COUNTY, FLORIDA

Revenues By Source
Fiscal Year 2021 Operating Budget
$407,494,903



Revenues By Source Fiscal Year 2021 Operating Budget	
Taxes	$ 180,290,738
Licenses and Permits	45,716,469
Intergovernmental Revenues	64,338,386
Charges For Services	31,054,221
Fines and Forfeits	756,150
Miscellaneous Revenues	2,931,424
Non-Revenues	
Transfers	32,196,504
Excess Fees	2,931,944
Fund Balance	93,166,774
Less: 5% Estimated Receipts	(13,691,203)
SUBTOTAL REVENUES	**$ 439,691,407**
Less: Operating Transfers	(32,196,504)
TOTAL REVENUES	**$ 407,494,903**



Expenditures By Department/Office
Fiscal Year 2021 Operating Budget

Agency for Economic Prosperity	$ 15,893,773	Legislative	886,995
Transit	12,962,436	Management and Budget	782,814
Housing and Human Services	23,524,123	Animal Services	2,034,708
County Probation	863,545	Building Services	9,169,590
Information Technology	3,539,869	Code Enforcement	833,497
Communications	986,383	Emergency Management	493,518
Extension Services	583,246	Public Safety Administration	35,691
Library Services	7,463,586	Fire Rescue	36,629,950
Parks and Trails	10,071,409	Planning and Zoning	1,462,500
County Attorney	812,994	Public Safety Support	12,825,930
County Manager	993,729	Emergency Medical Services	19,353,741
Facilities Management	5,883,192	Constitutional Offices	101,022,295
Human Resources and Risk Management	938,037	Judicial Support	4,730,419
Procurement Services	515,742	Debt Service	12,308,010
Public Works	72,402,870	Non-Departmental	79,686,815
SUBTOTAL EXPENDITURES			**$ 439,691,407**
Less: Operating Transfers			(32,196,504)
TOTAL EXPENDITURES			**$ 407,494,903**

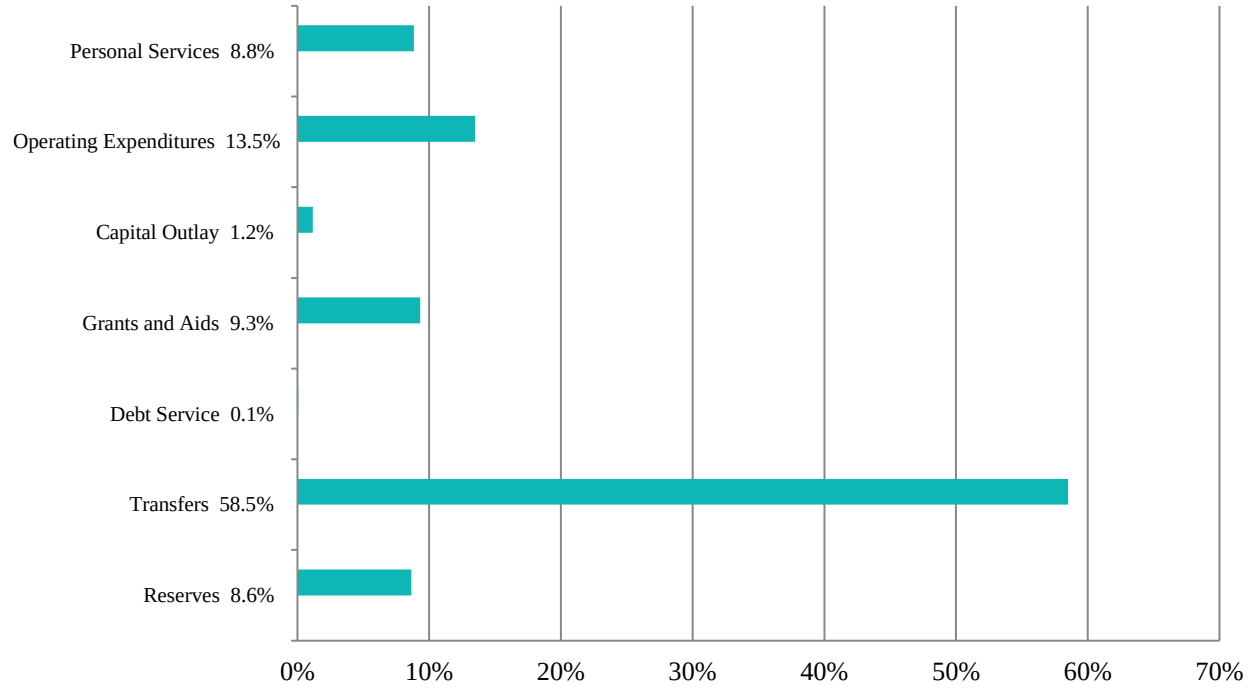
General Fund - Revenues and Expenditures

Revenues by Source	Actual Revenues FY 2019	Adopted Budget FY 2020	Revised Budget FY 2020	Adopted FY 2021	Percent Change Adopted
Current Revenues					
Ad Valorem Taxes	$ 101,955,250	$ 115,655,790	$ 115,517,406	$ 125,522,545	8.5%
Communication Services Tax	1,483,132	1,801,647	1,801,647	1,478,000	-18.0%
Licenses and Permits	511,639	375,000	725,000	100,000	-73.3%
Intergovernmental Revenues	31,248,857	25,747,819	45,288,623	26,082,979	1.3%
Charges for Services	9,646,676	10,283,518	10,318,736	9,808,767	-4.6%
Fines and Forfeitures	469,111	370,950	370,950	405,950	9.4%
Miscellaneous Revenues	3,077,026	610,730	645,730	668,015	9.4%
Less: 5% Estimated Receipt	-	(7,758,837)	(7,758,837)	(8,229,045)	6.1%
Sub-Total Current Revenues	**$ 148,391,691**	**$ 147,086,617**	**$ 166,909,255**	**$ 155,837,211**	5.9%
Non-Revenues					
Transfer From Other Funds	$ 5,119,535	$ 5,389,559	$ 5,486,447	$ 5,550,948	3.0%
Excess Fees	3,681,327	2,869,363	2,869,363	2,863,444	-0.2%
Fund Balance	-	17,052,381	17,339,531	24,932,737	46.2%
Sub-Total Non-Revenues	**$ 8,800,862**	**$ 25,311,303**	**$ 25,695,341**	**$ 33,347,129**	31.7%
Total Revenues	**$ 157,192,553**	**$ 172,397,920**	**$ 192,604,596**	**$ 189,184,340**	9.7%

Expenditures by Department/Office	Actual Expenditures FY 2019	Adopted Budget FY 2020	Revised Budget FY 2020	Adopted FY 2021	Percent Change Adopted
Agency for Economic Prosperity	$ 1,058,616	$ 1,416,648	$ 1,416,648	$ 1,372,010	-3.2%
Community Services Administration	342,348	-	-	-	0.0%
Housing and Human Services	7,936,309	7,872,712	8,132,309	8,101,764	2.9%
County Probation	-	809,396	809,396	797,910	-1.4%
Information Technology	3,026,442	3,409,178	3,448,169	3,539,869	3.8%
Communications	897,708	997,779	997,779	986,383	-1.1%
Extension Services	734,460	813,898	818,342	583,246	-28.3%
Parks and Trails	9,761	15,210	15,210	21,810	43.4%
County Attorney	715,180	809,253	809,253	812,994	0.5%
County Manager	897,836	1,000,041	1,000,041	993,729	-0.6%
Facilities Management	4,589,530	4,913,071	5,206,364	5,883,192	19.7%
Human Resources and Risk Management	758,616	916,450	916,450	938,037	2.4%
Procurement Services	514,633	514,110	516,191	515,742	0.3%
Public Works	1,691,236	1,823,989	1,952,589	1,911,823	4.8%
Legislative	845,431	888,819	888,819	886,995	-0.2%
Management and Budget	596,031	743,511	811,022	782,814	5.3%
Animal Services	1,431,010	1,589,169	1,682,297	1,824,630	14.8%
Code Enforcement	729,004	813,833	826,571	833,497	2.4%
Emergency Management	242,370	274,874	278,549	273,054	-0.7%
Public Safety Administration	32,282	33,742	33,742	35,691	5.8%
Planning and Zoning	1,160,947	1,269,089	1,281,089	1,291,545	1.8%
Public Safety Support	2,213,257	2,224,694	2,406,476	2,295,455	3.2%
Clerk of the Circuit Court	5,591,442	5,901,144	5,979,731	6,194,112	5.0%
Property Appraiser	3,124,237	3,224,918	3,236,467	3,279,098	1.7%
Sheriff	71,994,350	78,197,012	78,318,489	80,954,611	3.5%
Supervisor of Elections	3,768,497	4,544,724	4,682,776	3,822,841	-15.9%
Tax Collector	5,696,518	5,425,006	5,594,341	5,877,186	8.3%
Judicial Support	3,925,742	4,421,881	4,637,558	4,730,419	7.0%
Non-Departmental	22,983,231	22,137,647	39,867,987	33,300,730	50.4%
Sub-Total Expenditures	**$ 147,507,024**	**$ 157,001,798**	**$ 176,564,655**	**$ 172,841,187**	10.1%
Reserves	$ -	$ 14,751,817	$ 16,039,941	$ 15,635,776	6.0%
Reserve for Purchase Orders	-	644,305	-	707,377	-
Total Expenditures	**$ 147,507,024**	**$ 172,397,920**	**$ 192,604,596**	**$ 189,184,340**	**9.7%**

LAKE COUNTY, FLORIDA

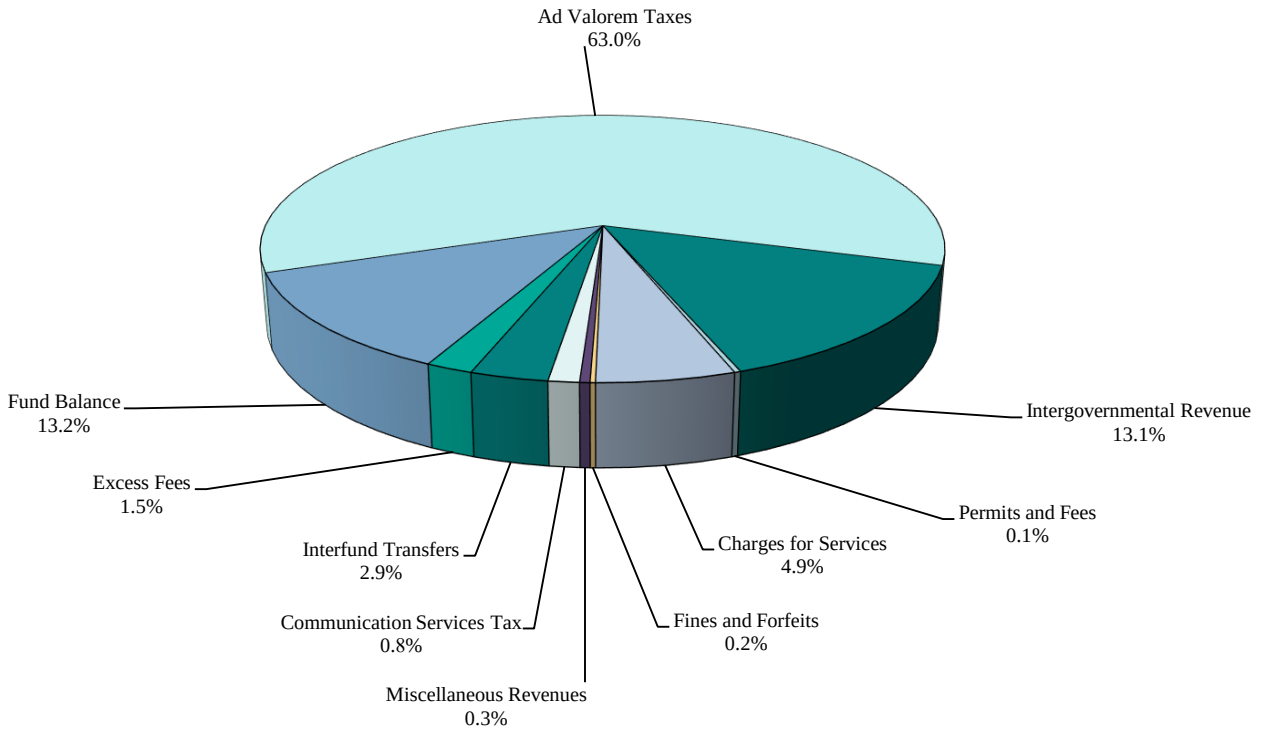
General Fund Expenditures By Category
Fiscal Year 2021
$189,184,340



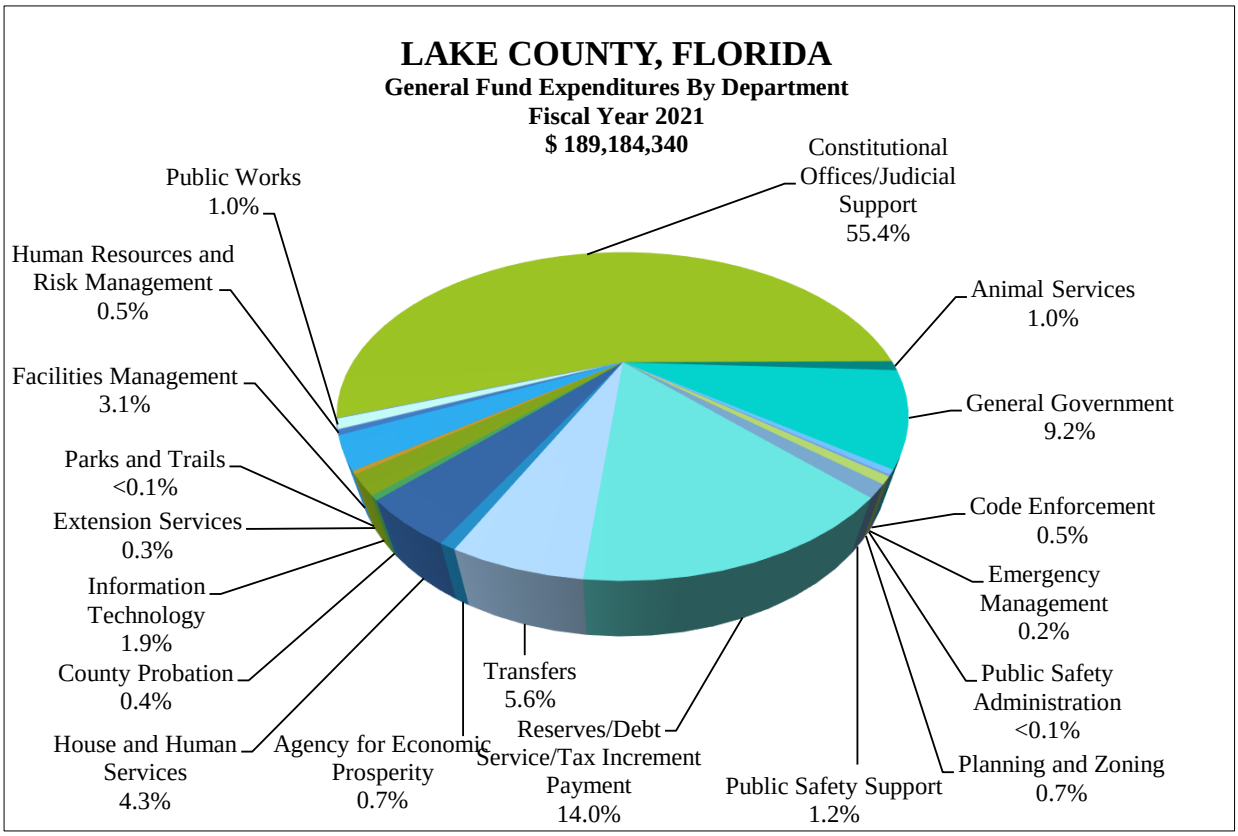
General Fund Expenditures By Category Fiscal Year 2021		
Personal Services	$	16,718,150
Operating Expenditures		25,514,990
Capital Outlay		2,208,716
Subtotal Operating Expenditures	**$**	**44,441,856**
Debt Service		112,700
Grants and Aids		17,626,141
Transfers		
Constitutional Officers - $94,612,332		
Interfund Transfers - $16,048,158		
Total Transfers		110,660,490
Reserves		16,343,153
TOTAL EXPENDITURES	**$**	**189,184,340**

LAKE COUNTY, FLORIDA

General Fund Revenues By Source
Fiscal Year 2021
$189,184,340



General Fund Revenues By Source Fiscal Year 2021		
Ad Valorem Taxes	$	125,522,545
Permits and Fees		100,000
Intergovernmental Revenues		26,082,979
Charges for Services		9,808,767
Fines and Forfeits		405,950
Miscellaneous Revenues		668,015
Communication Services Tax		1,478,000
Interfund Transfers		5,550,948
Excess Fees		2,863,444
Fund Balance		24,932,737
Subtotal Revenues	**$**	**197,413,385**
Less: 5% Estimated Receipt		(8,229,045)
TOTAL REVENUES	**$**	**189,184,340**

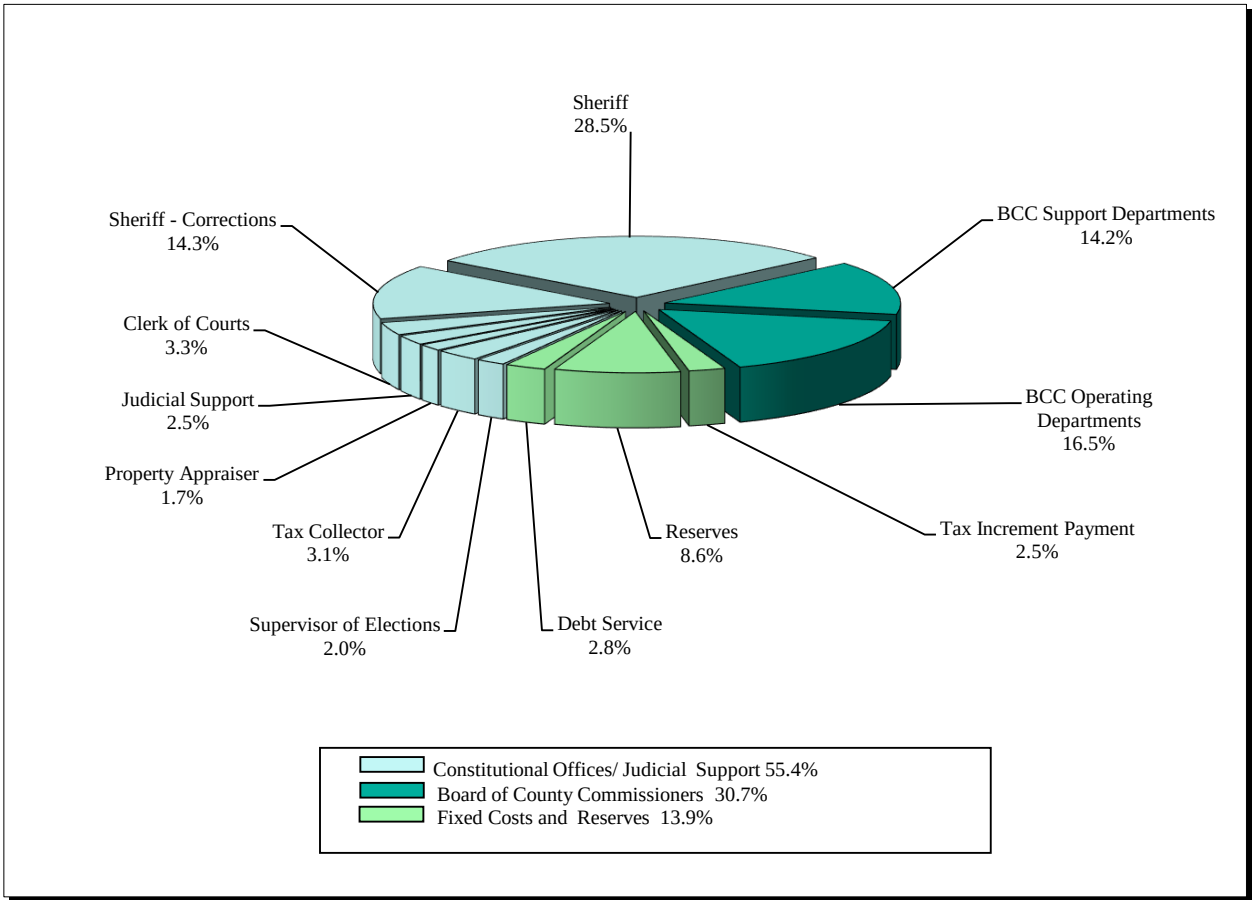


General Fund Expenditures By Department Fiscal Year 2021		
Agency for Economic Prosperity	$	1,372,010
House and Human Services		8,101,764
County Probation		797,910
Information Technology		3,539,869
General Government		17,415,643
Extension Services		583,246
Parks and Trails		21,810
Facilities Management		5,883,192
Human Resources and Risk Management		938,037
Public Works		1,911,823
Animal Services		1,824,630
Code Enforcement		833,497
Emergency Management		273,054
Public Safety Administration		35,691
Planning and Zoning		1,291,545
Public Safety Support		2,295,455
Constitutional Offices/Judicial Support		104,858,267
Reserves/Debt Service/Tax Increment Payment		26,535,413
Transfers		10,671,484
TOTAL EXPENDITURES	**$**	**189,184,340**

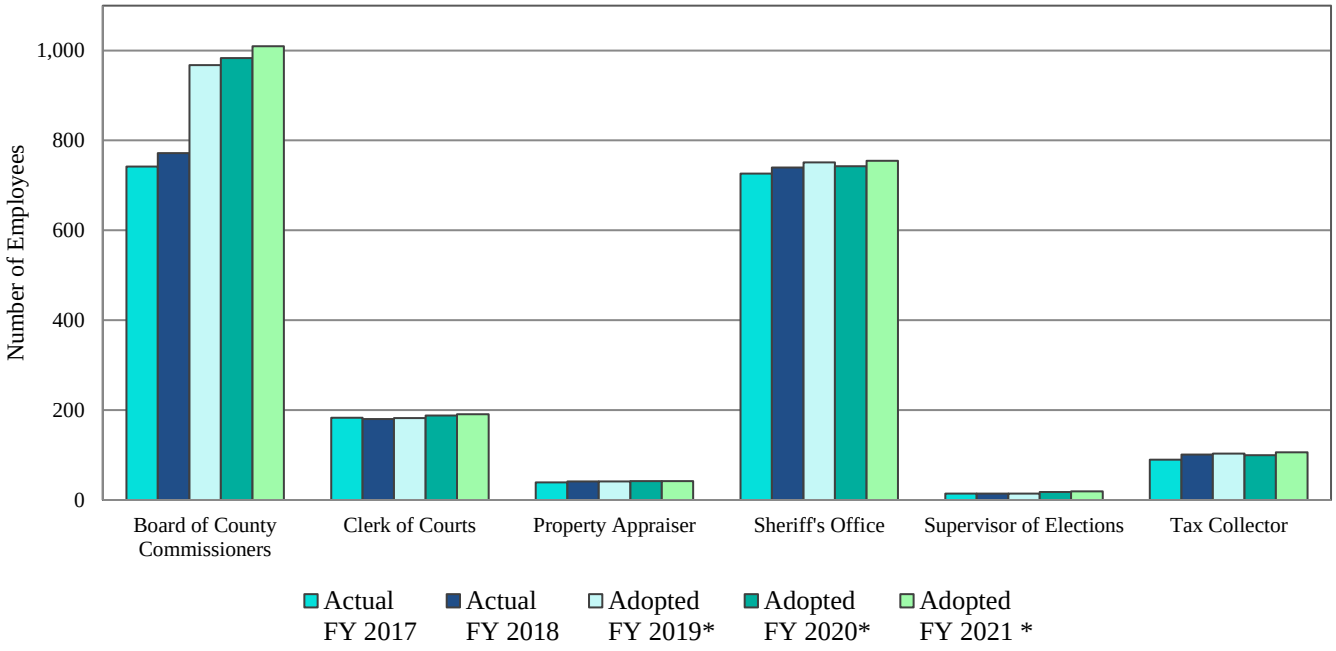
Constitutional Offices
Judicial Support
Board of County Commissioners

General Fund Appropriation Comparison - Fiscal Year 2021

Constitutional Offices/Judicial Support		Adopted FY 2021	Percentage of Fund Total
Supervisor of Elections		$ 3,822,841	2.0%
Tax Collector		5,877,186	3.1%
Clerk of Courts		6,194,112	3.3%
Property Appraiser		3,279,098	1.7%
Sheriff - Corrections		26,999,377	14.3%
Sheriff		53,955,234	28.5%
Judicial Support		4,730,419	2.5%
	Total Constitutional/Judicial	**$ 104,858,267**	**55.4%**
Board of County Commissioners			
Support Departments		$ 26,851,839	14.2%
Operating Departments		30,938,821	16.5%
	Total BCC Departments	**$ 57,790,660**	**30.7%**
Fixed Costs and Reserves			
Debt Service		$ 5,376,674	2.8%
Tax Increment Payment		4,815,586	2.5%
Reserves		16,343,153	8.6%
	Total Fixed Costs and Reserves	**$ 26,535,413**	**13.9%**
	Total General Fund	**$ 189,184,340**	**100.0%**



Personnel Authorizations
Lake County Board of County Commissioners
and Constitutional Offices



Personnel Authorizations
Lake County Board of County Commissioners and Constitutional Offices
Fiscal Year 2017 to Fiscal Year 2021

Year	Actual FY 2017	Actual FY 2018	Adopted FY 2019*	Adopted FY 2020*	Adopted FY 2021 *
Board of County Commissioners	742	772	968	983	1010
Clerk of Courts	183	180	182	188	191
Property Appraiser	39	41	41	42	42
Sheriff's Office	726	740	751	743	755
Supervisor of Elections	14	14	14	18	19
Tax Collector	90	101	103	100	106
Total	**1,794**	**1,848**	**2,059**	**2,074**	**2,123**

* Effective 10/1/19 Lake Emergency Medical Services transitioned to the Board of County Commissioners.

SCHEDULES

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Lake County, Florida
FY 2021 Adopted Budget
Comparison of Operating Budget to Total Budget

Operating Budget

Funds	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Countywide Funds	$ 174,675,898	$ 206,474,072	$ 229,162,770	$ 224,356,237
Special Revenue Funds	84,046,899	123,826,106	133,788,193	134,880,348
Grant Funds	22,663,114	39,480,255	63,105,679	47,084,357
Debt Service Funds	9,126,486	12,246,088	29,427,049	12,308,010
Enterprise Funds	16,999,818	19,738,385	20,346,143	21,062,455
Sub-Total Operating Budget	**$ 307,512,215**	**$ 401,764,906**	**$ 475,829,834**	**$ 439,691,407**
Less: Operating Transfers	(29,518,571)	(31,680,034)	(30,907,846)	(32,196,504)
Total Operating Budget	**$ 277,993,644**	**$ 370,084,872**	**$ 444,921,988**	**$ 407,494,903**
Capital Project Funds	**$ 22,941,395**	**$ 38,170,654**	**$ 47,414,722**	**$ 34,247,975**
Internal Service Funds	**$ 20,682,701**	**$ 31,421,311**	**$ 34,738,225**	**$ 29,301,588**

Total Budget

Countywide Funds	$ 174,675,898	$ 206,474,072	$ 229,162,770	$ 224,356,237
Special Revenue Funds	84,046,899	123,826,106	133,788,193	134,880,348
Grant Funds	22,663,114	39,480,255	63,105,679	47,084,357
Debt Service Funds	9,126,486	12,246,088	29,427,049	12,308,010
Enterprise Funds	16,999,818	19,738,385	20,346,143	21,062,455
Capital Project Funds	22,941,395	38,170,654	47,414,722	34,247,975
Internal Service Funds	20,682,701	31,421,311	34,738,225	29,301,588
Total All Funds	**$ 351,136,311**	**$ 471,356,871**	**$ 557,982,781**	**$ 503,240,970**

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.

Department/Fund Matrix

Fund Type :	General	Impact Fees	Gas Tax	Environmental	Grants	Ambulance/ Law Enforce. / E911/ County Fire	MSTU	Resort Tax	Bldg Svcs	Library	Capital Projects	Solid Waste	Internal Service
County Manager	■												
County Attorney	■												
Public Safety and Development Services													
Animal Services	■												
Building Services									■				
Planning and Zoning	■												
Code Enforcement	■												
Public Safety Administration	■												
Emergency Management	■				■								
Emergency Medical Services							■						
Fire Rescue	■	■			■	■					■		
Public Safety Support	■				■	■							
Pubic Services and Infrastructure													
Parks and Trails	■	■		■	■		■				■		
Library Services		■			■					■			
Housing and Human Services	■				■								
Transit Services					■								
Probation Services	■				■								
Facilities Management	■										■		
Fleet Management													■
Public Works											■		
Engineering			■										
Environmental Services	■		■	■	■		■					■	
Road Operations		■	■				■						
Administrative Services													
Management and Budget	■												
Information Technology	■												
Procurement Services	■												■
Extension Services	■												
Communications	■												
Human Resources and Risk Management	■												■
Agency for Economic Prosperity													
Administration	■							■					
Elevate Lake	■				■								
Visit Lake	■				■			■					
Fairgrounds and Events Center	■												
Legislative Affairs	■												
Clerk of the Circuit Court	■												
Property Appraiser	■												
Sheriff	■				■	■							
Supervisor of Elections	■												
Tax Collector	■												
Judicial Support	■												

Estimated Fund Balances
Fiscal Year 2021

Fund No.	Fund Name	Fund Balance 10/01/2019	Estimated Fund Balance 09/30/2020	Projected Fund Balance 09/30/2021
	Countywide Funds			
0010	General	$ 17,052,381	$ 17,339,531	$ 24,225,360
1120	County Transportation Trust	5,184,340	7,357,279	4,039,053
1220	Lake County Ambulance	1,017,686	1,017,188	1,184,237
1900	County Library System	182,298	376,105	174,165
	Total Countywide Funds	**$ 23,436,705**	**$ 26,090,103**	**$ 29,622,815**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 3,210,125	$ 2,452,910	$ 873,840
1081	Parks Impact Fee Trust - Central District	14,297	47,970	38,139
1082	Parks Impact Fee Trust - North District	113,562	141,030	120,678
1083	Parks Impact Fee Trust - South District	547,554	620,767	809,470
1148	North Central Transport Benefit District	5,684	76,711	225,998
1149	NE/Wekiva Transport Benefit District	110,186	227,801	219,028
1153	Road Impact Fees - District 3	14,927	-	-
1157	South Transportation Benefit District	11,719,549	11,680,435	9,264,865
1158	Central Transportation Benefit District	655,626	758,120	899,316
1159	North Transportation Benefit District	749,838	808,970	152,220
1190	Fish Conservation	212,427	218,287	227,522
1230	MSTU - Stormwater Management	788,912	1,357,063	1,256,793
1231	MSTU - Parks Services	2,116,820	2,345,812	1,698,264
1240	Emergency 911	1,120,688	1,435,923	1,410,684
1250	Resort/Development Tax	5,475,498	6,567,350	5,089,630
1290	Greater Hills MSBU	86,621	80,788	72,849
1330	Law Enforcement Trust	5,425	562,997	566,897
1340	Mt. Plymouth/Sorrento CRA Trust	85,005	90,696	90,063
1350	Emergency Medical Services	842,042	2,835,974	3,182,187
1370	Greater Groves MSBU	90,318	85,556	74,204
1410	Infrastructure Sales Tax Revenue	1,164,608	716,653	1,217,860
1430	Village Green Street Lighting	16,710	15,712	14,138
1450	Greater Pines Municipal Services	93,920	88,068	82,443
1460	Picciola Island Street Lighting	1,937	2,639	1,993
1470	Valencia Terrace Street Lighting	5,967	4,872	4,442
1480	Sylvan Shores Street Lighting	1,993	1,568	1,012
1520	Building Services	3,768,217	5,242,568	5,308,152
1680	County Fire Rescue	2,123,427	2,310,849	1,700,000
1690	Fire Services Impact Fee Trust	1,653,971	1,909,012	1,614,910
	Total Special Revenue Funds	**$ 36,795,854**	**$ 42,687,101**	**$ 36,217,597**
	Grant Funds			
1200	Community Development Block Grant	$ 1,952,048	$ 225,718	$ 541
1210	Transit	1,398,855	17,644	308,980
1260	Affordable Housing Assistance Trust	3,090,298	3,449,411	1,456,390
1270	Section 8	401,229	648,575	784,834
1300	Federal/State Grants	1,665,209	1,624	655,866

Estimated Fund Balances
Fiscal Year 2021

Fund No.	Fund Name	Fund Balance 10/01/2019	Estimated Fund Balance 09/30/2020	Projected Fund Balance 09/30/2021
1310	Restricted Local Programs	539,939	715,829	497,213
	Total Grant Funds	**$ 9,047,578**	**$ 5,058,801**	**$ 3,703,824**
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 261,224	$ 264,416	$ 309,867
2610	Renewal Sales Tax Debt Service	11,370	-	-
2710	Public Lands Program	779,878	776,324	738,305
2810	Expansion Projects Debt Service	111,034	120,249	135,249
2850	ST Revenue Note Debt Svc	263	17,462	16,307
	Total Debt Service Funds	**$ 1,163,769**	**$ 1,178,451**	**$ 1,199,728**
	Enterprise Funds			
4200	Landfill Enterprise	$ 1,887,393	$ 2,408,650	$ 2,621,538
4220	Solid Waste Closures and Long-Term Care	244,960	331,461	232,390
	Total Enterprise Funds	**$ 2,132,353**	**$ 2,740,111**	**$ 2,853,928**
	Total Operating Budget	**$ 72,576,259**	**$ 77,754,567**	**$ 73,597,892**
	Capital Projects Funds			
3030	Renewal Sales Tax Capital Projects	$ 958,048	$ 1,281,321	$ 28,274
3040	Renewal Sales Tax Capital Projects - PW	2,843,695	2,838,656	1,897,160
3050	2nd Renewal Sales Tax	12,580,443	13,833,592	7,769,546
3810	Facilities Expansion Capital	97,117	97,777	822
3850	ST Revenue Note Projects	8,026,286	7,250,356	63,903
	Total Capital Projects Funds	**$ 24,505,589**	**$ 25,301,702**	**$ 9,759,705**
	Internal Service Funds			
5200	Property and Casualty	$ 2,581,335	$ 3,029,476	$ 1,062,154
5300	Employee Group Benefits	5,762,513	9,378,992	7,615,403
5400	Fleet Management	66,889	(344,499)	-
	Total Internal Service Funds	**$ 8,410,737**	**$ 12,063,969**	**$ 8,677,557**

Reserves and Contingencies
All Funds

Fund No.	Fund Name	Adopted FY 2020	Estimated FY 2020	Adopted FY 2021
	Countywide Funds			
0010	General	$ 15,396,122	$ -	$ 16,343,153
1120	County Transportation Trust	1,487,203	-	851,326
1220	Lake County Ambulance	1,224,020	-	1,790,702
1900	County Library System	-	-	31,968
	Total Countywide Funds	**$ 18,107,345**	**$ -**	**$ 19,017,149**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 1,587,164	$ -	$ 1,839,076
1081	Parks Impact Fee - Central District	-	-	8,683
1082	Parks Impact Fee - North District	49,045	-	8,682
1083	Parks Impact Fee - South District	-	-	8,683
1148	North Central Transport Benefit District	-	-	47,267
1149	NE/Wekiva Transport Benefit District	-	-	147,884
1153	Road Impact Fees - District 3	14,927	-	-
1157	South Transportation Benefit District	1,210,911	-	1,281,606
1158	Central Transportation Benefit District	189,980	-	5,761
1159	North Transportation Benefit District	8,806	-	658,536
1230	MSTU - Stormwater Management	128,863	-	206,261
1231	MSTU - Parks Services	126,264	-	183,897
1240	Emergency 911	659,060	-	1,249,020
1250	Resort/Development Tax	5,568,538	-	5,047,699
1290	Greater Hills MSBU	82,717	-	68,945
1340	Mount Plymouth/Sorrento CRA Trust	-	-	-
1350	Emergency Medical Services	1,077,164	-	2,321,002
1370	Greater Groves MSBU	86,646	-	70,532
1410	Infrastructure Sales Tax Revenue	1,085,005	-	-
1430	Village Green Street Lighting	16,553	-	13,980
1450	Greater Pines Municipal Services	89,520	-	77,821
1460	Picciola Island Street Lighting	1,886	-	1,941
1470	Valencia Terrace Street Lighting	5,879	-	4,352
1480	Sylvan Shores Stree Lighting	1,520	-	718
1520	Building Services	3,230,748	-	3,479,567
1680	County Fire Rescue	1,072,644	-	2,538,038
1690	Fire Services Impact Fee Trust	401,066	-	227,172
	Total Special Revenue Funds	**$ 16,694,906**	**$ -**	**$ 19,497,123**
	Grant Funds			
1200	Community Development Block Grant	$ 316,058	$ -	$ 661,743
1210	Transit	1,791,654	-	3,226,176
1260	Affordable Housing Assistance Trust	329,415	-	265,010
1270	Section 8	403,729	-	607,233
1300	Federal/State Grants	1,665,209	-	8,047,741
1310	Restricted Local Programs	35,185	-	87,278
	Total Grant Funds	**$ 4,541,250**	**$ -**	**$ 12,895,181**

Reserves and Contingencies
All Funds

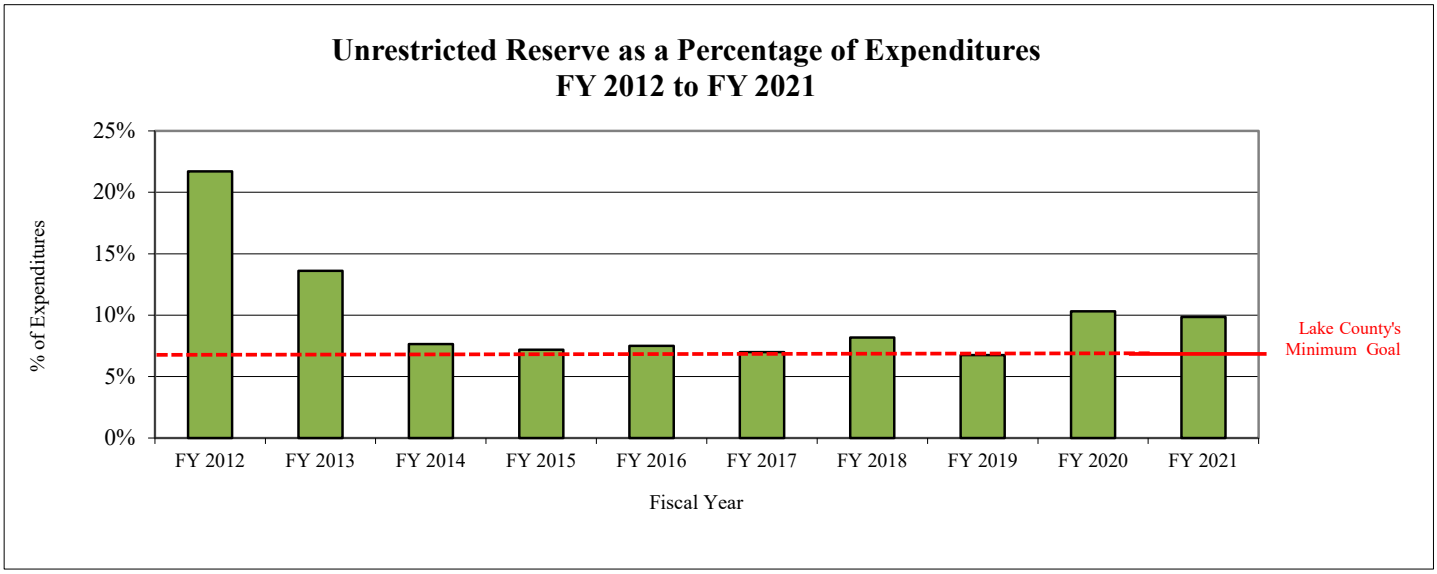
Fund No.	Fund Name	Adopted FY 2020	Estimated FY 2020	Adopted FY 2021
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 290,502	$ -	$ 340,225
2610	Renewal Sales Tax Debt Service	11,512	-	-
2710	Public Lands Program	617,809	-	788,286
2810	Expansion Projects Debt Service	125,284	-	149,499
2850	Sales Tax Revenue Note Debt Service	-	-	37,101
	Total Debt Service Funds	**$ 1,045,107**	**$ -**	**$ 1,315,111**
	Enterprise Funds			
4200	Landfill Enterprise	$ 1,115,974	$ -	$ 1,747,945
4220	Solid Waste Closures and Long-Term Care	25,617	-	68,090
	Total Enterprise Funds	**$ 1,141,591**	**$ -**	**$ 1,816,035**
	Subtotal Operating Budget	**$ 41,530,199**	**$ -**	**$ 54,540,599**
	Capital Projects Funds			
3030	Renewal Sales Tax Capital Projects	$ 803,712	$ -	$ 1,659,630
3040	Renewal Sales Tax Capital Projects - PW	178,068	-	756,385
3050	2nd Renewal Sales Tax Capital Projects	4,593,593	-	10,291,855
3810	Facilities Expansion Capital	64,110	-	-
3850	Sales Tax Revenue Note Projects	954,765	-	850,370
	Total Capital Projects Funds	**$ 6,594,248**	**$ -**	**$ 13,558,240**
	Internal Service Funds			
5200	Property and Casualty	$ 2,111,485	$ -	$ 5,044
5300	Employee Group Benefits	3,936,454	-	3,893,112
5400	Fleet Management	26,517	-	22,050
	Total Internal Service Funds	**$ 6,074,456**	**$ -**	**$ 3,920,206**

Reserves and Contingencies
General Fund Detail

Fund Name	Adopted FY 2020	Estimated FY 2020	Adopted FY 2021
General			
Reserve - PO Carry-forward	$ 644,305	$ -	$ 707,377
Designated Reserves	$ 644,305	$ -	$ 707,377
Economic Stabilization Reserve	$ 12,891,318	$ -	$ 15,535,776
Special Reserve	1,760,499	-	-
Contingency - Sheriff	100,000	-	100,000
Total Reserves	$ 14,751,817	$ -	$ 15,635,776
Total General Fund Reserves and Contingencies	**$ 15,396,122**	**$ -**	**$ 16,343,153**

Lake County, Florida

General Fund Unrestricted Reserves



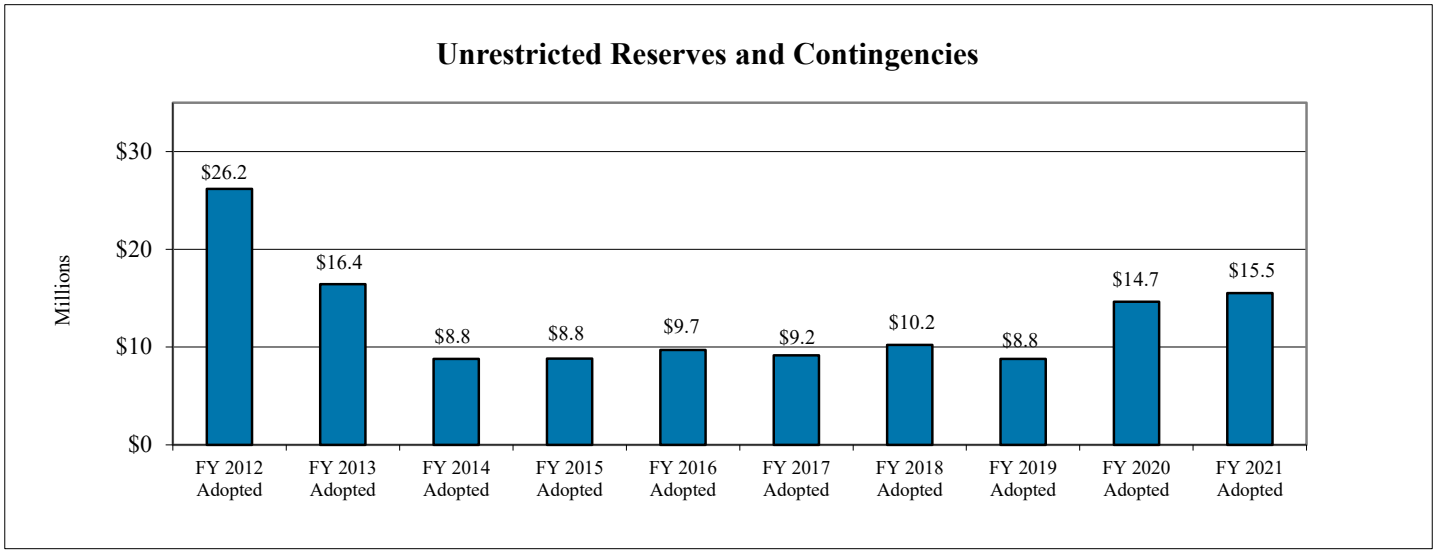
Unrestricted Reserves as a Percentage of Expenditures

Fiscal Year	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Unrestricted Reserves	21.7%	13.6%	7.6%	7.2%	7.5%	7.0%	8.2%	6.8%	10.3%	9.9%

Notes:

The Board of County Commissioners Policy LCC-51 was revised in 2012 to recommend an economic stabilization reserve balance between 7% to 12% of the total operating budget in the General Fund.

In Fiscal Year 2018, internal transfers from the General Fund to other county funds were removed from the calculation of the Unrestricted Reserves as a Percentage of Expenditures.



Operating Budget
Fiscal Year 2021

	General 0010	County Transportation Trust 1120	Lake County Ambulance 1220	County Library System 1900
Revenues				
Taxes	$ 127,000,545	$ 7,700,000	$ 11,541,413	$ -
Permits and Fees	100,000	65,000	-	-
Intergovernmental Revenues	26,082,979	5,839,638	-	150,000
Charges For Services	9,808,767	905,057	-	11,350
Fines And Forfeits	405,950	-	-	25,200
Miscellaneous Revenues	668,015	28,500	15,500	194,710
Total Current Revenues	$ 164,066,256	$ 14,538,195	$ 11,556,913	$ 381,260
Non-Revenues	25,118,084	3,986,978	638,391	4,070,160
Total Revenues	**$ 189,184,340**	**$ 18,525,173**	**$ 12,195,304**	**$ 4,451,420**
Less Operating Transfers	(16,048,158)	(695,028)	(8,590,244)	-
Total Operating Budget	**$ 173,136,182**	**$ 17,830,145**	**$ 3,605,060**	**$ 4,451,420**
Expenditures				
Personal Services	$ 16,718,150	$ 7,446,953	$ -	$ 2,315,817
Operating Expenditures	25,514,990	7,057,064	-	837,093
Capital Outlay	2,208,716	1,659,102	-	277,252
Total Operating Expenditures	$ 44,441,856	$ 16,163,119	$ -	$ 3,430,162
Debt Service	$ 112,700	$ -	$ -	$ -
Grants And Aids	17,626,141	815,000	1,479,333	989,290
Other Uses	127,003,643	1,547,054	10,715,971	31,968
Total Expenditures	**$ 189,184,340**	**$ 18,525,173**	**$ 12,195,304**	**$ 4,451,420**
Less Operating Transfers	(16,048,158)	(695,028)	(8,590,244)	-
Total Operating Budget	**$ 173,136,182**	**$ 17,830,145**	**$ 3,605,060**	**$ 4,451,420**

Operating Budget
Fiscal Year 2021

	Library Impact Fee Trust 1070	Parks Impact Fee Trust - Central District 1081	Parks Impact Fee Trust - North District 1082	Parks Impact Fee Trust - South District 1083
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	300,000	20,000	35,000	65,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	15,000	300	600	3,000
Total Current Revenues	$ 315,000	$ 20,300	$ 35,600	$ 68,000
Non-Revenues	2,697,166	45,807	127,580	814,753
Total Revenues	**$ 3,012,166**	**$ 66,107**	**$ 163,180**	**$ 882,753**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 3,012,166**	**$ 66,107**	**$ 163,180**	**$ 882,753**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	-	-
Capital Outlay	350,000	57,424	154,498	874,070
Total Operating Expenditures	$ 350,000	$ 57,424	$ 154,498	$ 874,070
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	823,090	-	-	-
Other Uses	1,839,076	8,683	8,682	8,683
Total Expenditures	**$ 3,012,166**	**$ 66,107**	**$ 163,180**	**$ 882,753**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 3,012,166**	**$ 66,107**	**$ 163,180**	**$ 882,753**

Operating Budget
Fiscal Year 2021

	North Central Transportation Benefit District 1148	NorthEast/Wekiva Transportation Benefit District 1149	South Transportation Benefit District 1157	Central Transportation Benefit District 1158
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	57,500	117,500	2,860,000	190,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	800	2,500	75,000	8,000
Total Current Revenues	$ 58,300	$ 120,000	$ 2,935,000	$ 198,000
Non-Revenues	270,350	360,912	10,399,721	895,177
Total Revenues	**$ 328,650**	**$ 480,912**	**$ 13,334,721**	**$ 1,093,177**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 328,650**	**$ 480,912**	**$ 13,334,721**	**$ 1,093,177**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	10,000	8,500
Capital Outlay	281,383	333,028	12,043,115	1,078,916
Total Operating Expenditures	$ 281,383	$ 333,028	$ 12,053,115	$ 1,087,416
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	47,267	147,884	1,281,606	5,761
Total Expenditures	**$ 328,650**	**$ 480,912**	**$ 13,334,721**	**$ 1,093,177**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 328,650**	**$ 480,912**	**$ 13,334,721**	**$ 1,093,177**

Operating Budget
Fiscal Year 2021

	North Transportation Benefit District 1159	Fish Conservation 1190	MSTU - Stormwater Management 1230	MSTU - Parks Services 1231
Revenues				
Taxes	$ -	$ -	$ 729,238	$ 4,940,000
Permits and Fees	-	-	-	100,000
Intergovernmental Revenues	-	-	-	500,000
Charges For Services	-	-	62,500	75,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	6,800	15,000	46,590
Total Current Revenues	$ -	$ 6,800	$ 806,738	$ 5,661,590
Non-Revenues	810,756	227,182	1,319,956	2,834,609
Total Revenues	**$ 810,756**	**$ 233,982**	**$ 2,126,694**	**$ 8,496,199**
Less Operating Transfers	-	(340)	(40,337)	(252,240)
Total Operating Budget	**$ 810,756**	**$ 233,642**	**$ 2,086,357**	**$ 8,243,959**
Expenditures				
Personal Services	$ -	$ -	$ 364,687	$ 1,904,226
Operating Expenditures	-	-	121,693	4,393,597
Capital Outlay	152,220	233,642	1,376,554	1,614,039
Total Operating Expenditures	$ 152,220	$ 233,642	$ 1,862,934	$ 7,911,862
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	658,536	340	263,760	584,337
Total Expenditures	**$ 810,756**	**$ 233,982**	**$ 2,126,694**	**$ 8,496,199**
Less Operating Transfers	-	(340)	(40,337)	(252,240)
Total Operating Budget	**$ 810,756**	**$ 233,642**	**$ 2,086,357**	**$ 8,243,959**

Operating Budget
Fiscal Year 2021

	Emergency 911 1240	Resort/ Development Tax 1250	Greater Hills MSBU 1290	Law Enforcement Trust 1330
Revenues				
Taxes	$ -	$ 3,467,327	$ -	$ -
Permits and Fees	-	-	282,540	-
Intergovernmental Revenues	455,092	-	-	-
Charges For Services	1,470,500	-	-	-
Fines And Forfeits	-	-	-	130,000
Miscellaneous Revenues	4,000	53,001	500	9,000
Total Current Revenues	$ 1,929,592	$ 3,520,328	$ 283,040	$ 139,000
Non-Revenues	1,684,099	5,961,313	58,697	566,447
Total Revenues	**$ 3,613,691**	**$ 9,481,641**	**$ 341,737**	**$ 705,447**
Less Operating Transfers	(50,000)	(211,016)	(21,472)	-
Total Operating Budget	**$ 3,563,691**	**$ 9,270,625**	**$ 320,265**	**$ 705,447**
Expenditures				
Personal Services	$ 367,719	$ 622,696	$ -	$ -
Operating Expenditures	1,675,152	3,493,230	244,000	-
Capital Outlay	140,354	107,000	-	-
Total Operating Expenditures	$ 2,183,225	$ 4,222,926	$ 244,000	$ -
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	131,446	-	-	705,447
Other Uses	1,299,020	5,258,715	97,737	-
Total Expenditures	**$ 3,613,691**	**$ 9,481,641**	**$ 341,737**	**$ 705,447**
Less Operating Transfers	(50,000)	(211,016)	(21,472)	-
Total Operating Budget	**$ 3,563,691**	**$ 9,270,625**	**$ 320,265**	**$ 705,447**

Operating Budget
Fiscal Year 2021

	Mt Plymouth/ Sorrento CRA Trust 1340	Emergency Medical Services 1350	Greater Groves MSBU 1370	Infrastructure Sales Tax Revenue 1410
Revenues				
Taxes	$ 79,650	$ -	$ -	$ 16,289,608
Permits and Fees	-	-	265,650	-
Intergovernmental Revenues	5,199	-	-	-
Charges For Services	-	16,110,562	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	300	120,350	500	23,880
Total Current Revenues	$ 85,149	$ 16,230,912	$ 266,150	$ 16,313,488
Non-Revenues	85,806	10,039,613	60,896	402,186
Total Revenues	**$ 170,955**	**$ 26,270,525**	**$ 327,046**	**$ 16,715,674**
Less Operating Transfers	-	-	(20,191)	(3,365,674)
Total Operating Budget	**$ 170,955**	**$ 26,270,525**	**$ 306,855**	**$ 13,350,000**
Expenditures				
Personal Services	$ -	$ 15,161,399	$ -	$ -
Operating Expenditures	139,361	6,077,186	229,440	-
Capital Outlay	-	2,710,938	-	-
Total Operating Expenditures	$ 139,361	$ 23,949,523	$ 229,440	$ -
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	31,594	-	-	-
Other Uses	-	2,321,002	97,606	16,715,674
Total Expenditures	**$ 170,955**	**$ 26,270,525**	**$ 327,046**	**$ 16,715,674**
Less Operating Transfers	-	-	(20,191)	(3,365,674)
Total Operating Budget	**$ 170,955**	**$ 26,270,525**	**$ 306,855**	**$ 13,350,000**

Operating Budget
Fiscal Year 2021

	Village Green Street Lighting 1430	Greater Pines Municipal Services 1450	Picciola Island Street Lighting 1460	Valencia Terrace Street Lighting 1470
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	11,409	333,950	3,824	6,446
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	75	1,000	20	50
Total Current Revenues	$ 11,484	$ 334,950	$ 3,844	$ 6,496
Non-Revenues	13,564	65,695	1,801	4,117
Total Revenues	**$ 25,048**	**$ 400,645**	**$ 5,645**	**$ 10,613**
Less Operating Transfers	(871)	(25,411)	(291)	(493)
Total Operating Budget	**$ 24,177**	**$ 375,234**	**$ 5,354**	**$ 10,120**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	9,900	288,750	3,314	5,600
Capital Outlay	-	-	-	-
Total Operating Expenditures	$ 9,900	$ 288,750	$ 3,314	$ 5,600
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	15,148	111,895	2,331	5,013
Total Expenditures	**$ 25,048**	**$ 400,645**	**$ 5,645**	**$ 10,613**
Less Operating Transfers	(871)	(25,411)	(291)	(493)
Total Operating Budget	**$ 24,177**	**$ 375,234**	**$ 5,354**	**$ 10,120**

Operating Budget
Fiscal Year 2021

	Sylvan Shores Street Lighting 1480	Building Services 1520	County Fire Rescue 1680	Fire Services Impact Fee Trust 1690
Revenues				
Taxes	$ -	$ -	$ 5,783,118	$ -
Permits and Fees	21,222	3,667,311	22,037,040	400,000
Intergovernmental Revenues	-	-	1,344,432	-
Charges For Services	-	264,000	1,066,850	-
Fines And Forfeits	-	65,000	-	-
Miscellaneous Revenues	50	45,000	553,050	10,100
Total Current Revenues	$ 21,272	$ 4,041,311	$ 30,784,490	$ 410,100
Non-Revenues	(52)	5,128,279	3,579,912	1,817,072
Total Revenues	**$ 21,220**	**$ 9,169,590**	**$ 34,364,402**	**$ 2,227,172**
Less Operating Transfers	(1,614)	(202,066)	(1,486,656)	-
Total Operating Budget	**$ 19,606**	**$ 8,967,524**	**$ 32,877,746**	**$ 2,227,172**
Expenditures				
Personal Services	$ -	$ 3,563,657	$ 23,063,278	$ -
Operating Expenditures	18,338	836,300	5,218,220	-
Capital Outlay	-	1,088,000	1,435,831	2,000,000
Total Operating Expenditures	$ 18,338	$ 5,487,957	$ 29,717,329	$ 2,000,000
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	2,882	3,681,633	4,647,073	227,172
Total Expenditures	**$ 21,220**	**$ 9,169,590**	**$ 34,364,402**	**$ 2,227,172**
Less Operating Transfers	(1,614)	(202,066)	(1,486,656)	-
Total Operating Budget	**$ 19,606**	**$ 8,967,524**	**$ 32,877,746**	**$ 2,227,172**

Operating Budget
Fiscal Year 2021

	Community Development Block Grant 1200	Transit 1210	Affordable Housing Assistance Trust 1260	Section 8 1270
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	4,423,272	8,518,319	570,018	4,217,192
Charges For Services	-	455,000	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	63,000	40,000	63,000
Total Current Revenues	$ 4,423,272	$ 9,036,319	$ 610,018	$ 4,280,192
Non-Revenues	653,972	3,926,117	1,615,390	790,766
Total Revenues	**$ 5,077,244**	**$ 12,962,436**	**$ 2,225,408**	**$ 5,070,958**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 5,077,244**	**$ 12,962,436**	**$ 2,225,408**	**$ 5,070,958**
Expenditures				
Personal Services	$ 204,420	$ 395,736	$ 61,577	$ 361,997
Operating Expenditures	383,362	7,890,693	15,260	222,096
Capital Outlay	-	1,449,831	-	-
Total Operating Expenditures	$ 587,782	$ 9,736,260	$ 76,837	$ 584,093
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	3,827,719	-	1,883,561	3,879,632
Other Uses	661,743	3,226,176	265,010	607,233
Total Expenditures	**$ 5,077,244**	**$ 12,962,436**	**$ 2,225,408**	**$ 5,070,958**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 5,077,244**	**$ 12,962,436**	**$ 2,225,408**	**$ 5,070,958**

Operating Budget
Fiscal Year 2021

	Federal/ State Grants 1300	Restricted Local Programs 1310	Pari-Mutuel Revenue Replacement Bonds 2510	Public Lands Debt Service 2710
Revenues				
Taxes	$ -	$ -	$ -	$ 2,759,839
Permits and Fees	-	-	-	-
Intergovernmental Revenues	11,921,578	13,000	297,667	-
Charges For Services	-	264,635	-	-
Fines And Forfeits	-	130,000	-	-
Miscellaneous Revenues	-	131,000	2,500	25,304
Total Current Revenues	$ 11,921,578	$ 538,635	$ 300,167	$ 2,785,143
Non-Revenues	8,703,607	584,491	294,858	614,548
Total Revenues	**$ 20,625,185**	**$ 1,123,126**	**$ 595,025**	**$ 3,399,691**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 20,625,185**	**$ 1,123,126**	**$ 595,025**	**$ 3,399,691**
Expenditures				
Personal Services	$ 220,464	$ 53,945	$ -	$ -
Operating Expenditures	260,863	129,891	-	-
Capital Outlay	8,968,983	260,023	-	-
Total Operating Expenditures	$ 9,450,310	$ 443,859	$ -	$ -
Debt Service	$ -	$ -	$ 254,800	$ 2,530,410
Grants And Aids	3,127,134	591,989	-	-
Other Uses	8,047,741	87,278	340,225	869,281
Total Expenditures	**$ 20,625,185**	**$ 1,123,126**	**$ 595,025**	**$ 3,399,691**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 20,625,185**	**$ 1,123,126**	**$ 595,025**	**$ 3,399,691**

Operating Budget
Fiscal Year 2021

	Expansion Projects Debt Service 2810	Sales Tax Revenue Note Debt Service 2850	Landfill Enterprise 4200	Solid Waste Closures and Long-Term Care 4220
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	-	-	14,777,077	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	560,000	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	15,000	521,064	163,365	6,000
Total Current Revenues	$ 15,000	$ 521,064	$ 15,500,442	$ 6,000
Non-Revenues	5,511,173	2,266,057	4,997,680	558,333
Total Revenues	**$ 5,526,173**	**$ 2,787,121**	**$ 20,498,122**	**$ 564,333**
Less Operating Transfers	-	-	(771,379)	(300)
Total Operating Budget	**$ 5,526,173**	**$ 2,787,121**	**$ 19,726,743**	**$ 564,033**
Expenditures				
Personal Services	$ -	$ -	$ 1,615,970	$ -
Operating Expenditures	-	-	16,077,947	195,943
Capital Outlay	-	-	-	300,000
Total Operating Expenditures	$ -	$ -	$ 17,693,917	$ 495,943
Debt Service	$ 5,376,674	$ 2,750,020	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	149,499	37,101	2,804,205	68,390
Total Expenditures	**$ 5,526,173**	**$ 2,787,121**	**$ 20,498,122**	**$ 564,333**
Less Operating Transfers	-	-	(771,379)	(300)
Total Operating Budget	**$ 5,526,173**	**$ 2,787,121**	**$ 19,726,743**	**$ 564,033**

Operating Budget
Fiscal Year 2021

	Property and Casualty 5300	Employee Group Benefits 5400		Totals
Revenues				
Taxes			$	180,290,738
Permits and Fees			$	45,716,469
Intergovernmental Revenues			$	64,338,386
Charges For Services			$	31,054,221
Fines And Forfeits			$	756,150
Miscellaneous Revenues			$	2,931,424
Total Current Revenues			$	325,087,388
Non-Revenues			$	114,604,019
Total Revenues			$	439,691,407
Less Operating Transfers	(235,960)	(176,763)	$	(32,196,504)
Total Operating Budget			$	407,494,903
Expenditures				
Personal Services			$	74,442,691
Operating Expenditures			$	81,357,783
Capital Outlay			$	41,154,919
Total Operating Expenditures			$	196,955,393
Debt Service			$	11,024,604
Grants And Aids			$	35,911,376
Other Uses			$	195,800,034
Total Expenditures			$	439,691,407
Less Operating Transfers	(235,960)	(176,763)	$	(32,196,504)
Total Operating Budget			$	407,494,903

Revenues by Fund

Fund No.	Fund Name	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
	Countywide Funds				
0010	General	$ 157,192,553	$ 172,397,920	$ 192,604,596	$ 189,184,340
1120	County Transportation Trust	14,531,667	18,454,869	20,747,071	18,525,173
1220	Lake County Ambulance	9,335,623	11,086,456	11,073,332	12,195,304
1900	County Library System	4,306,240	4,534,827	4,737,771	4,451,420
	Total Countywide Funds	**$ 185,366,083**	**$ 206,474,072**	**$ 229,162,770**	**$ 224,356,237**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 624,694	$ 3,500,825	$ 2,743,610	$ 3,012,166
1081	Parks Impact Fee Trust - Central District	48,017	33,487	67,160	66,107
1082	Parks Impact Fee Trust - North District	60,813	146,907	174,375	163,180
1083	Parks Impact Fee Trust - South District	135,123	610,064	683,277	882,753
1148	North Central Transport Benefit District	76,711	48,434	119,461	328,650
1149	NE/Wekiva Transport Benefit District	227,801	209,936	327,551	480,912
1153	Road Impact Fees - District 3	-	14,927	-	-
1157	South Transportation Benefit District	4,548,049	13,785,799	13,746,685	13,334,721
1158	Central Transportation Benefit District	344,565	843,726	946,220	1,093,177
1159	North Transportation Benefit District	100,718	749,838	808,970	810,756
1190	Fish Conservation	13,445	218,792	224,652	233,982
1230	MSTU - Stormwater Management	776,444	1,499,428	2,067,579	2,126,694
1231	MSTU - Parks Services	5,875,833	7,854,002	8,692,994	8,496,199
1240	Emergency 911	1,693,710	2,499,388	4,402,092	3,613,691
1250	Resort/Development Tax	3,487,227	8,641,603	9,733,455	9,481,641
1290	Greater Hills MSBU	282,079	355,509	349,676	341,737
1330	Law Enforcement Trust	217,777	87,800	590,172	705,447
1340	Mt Plymouth/Sorrento CRA Trust	69,210	139,770	144,280	170,955
1350	Emergency Medical Services	21,791,574	23,443,613	25,919,118	26,270,525
1370	Greater Groves MSBU	291,975	343,160	338,398	327,046
1410	Infrastructure Sales Tax Revenue	16,799,231	18,251,637	17,803,682	16,715,674
1430	Village Green Street Lighting	10,857	27,543	26,545	25,048
1450	Greater Pines Municipal Services	294,958	396,970	391,118	400,645
1460	Picciola Island Street Lighting	2,887	5,418	6,120	5,645
1470	Valencia Terrace Street Lighting	5,284	12,028	10,933	10,613
1480	Sylvan Shores Street Lighting	19,721	22,260	21,835	21,220
1520	Building Services	4,326,268	7,480,764	8,955,115	9,169,590
1680	County Fire Rescue	26,861,157	30,558,912	32,194,513	34,364,402
1690	Fire Services Impact Fee Trust	731,279	2,043,566	2,298,607	2,227,172
	Total Special Revenue Funds	**$ 89,717,407**	**$ 123,826,106**	**$ 133,788,193**	**$ 134,880,348**
	Grant Funds				
1200	Community Development Block Grant	$ 1,007,636	$ 3,251,197	$ 4,113,333	$ 5,077,244
1210	Transit	8,210,452	10,909,227	25,918,740	12,962,436
1260	Affordable Housing Assistance Trust	803,111	3,664,849	4,145,663	2,225,408
1270	Section 8	4,254,988	4,680,921	5,086,583	5,070,958
1300	Federal/State Grants	7,411,292	15,905,487	22,586,896	20,625,185
1310	Restricted Local Programs	564,962	1,068,574	1,254,464	1,123,126
	Total Grant Funds	**$ 22,252,441**	**$ 39,480,255**	**$ 63,105,679**	**$ 47,084,357**

Revenues by Fund

Fund No.	Fund Name	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
	Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	$ 304,371	$ 546,382	$ 549,574	$ 595,025
2610	Renewal Sales Tax Debt Service	189	11,512	-	-
2710	Public Lands Debt Service	2,688,099	3,217,167	3,213,613	3,399,691
2810	Expansion Projects Debt Service	5,411,424	5,492,779	5,509,495	5,526,173
2850	Sales Tax Revenue Note	904,906	2,978,248	20,154,367	2,787,121
	Total Debt Service Funds	**$ 9,308,989**	**$ 12,246,088**	**$ 29,427,049**	**$ 12,308,010**
	Enterprise Funds				
4200	Landfill Enterprise	$ 18,231,514	$ 19,185,425	$ 19,706,682	$ 20,498,122
4220	Solid Waste Closures and Long-Term Care	202,667	552,960	639,461	564,333
	Total Enterprise Funds	**$ 18,434,181**	**$ 19,738,385**	**$ 20,346,143**	**$ 21,062,455**
	Subtotal Operating Budget	**$ 325,079,101**	**$ 401,764,906**	**$ 475,829,834**	**$ 439,691,407**
	Less Operating Transfers	**$ (29,518,571)**	**$ (31,680,034)**	**$ (30,907,846)**	**$ (32,196,504)**
	Total Operating Budget	**$ 295,560,530**	**$ 370,084,872**	**$ 444,921,988**	**$ 407,494,903**
	Capital Projects Funds				
3030	Renewal Sales Tax Capital Projects	$ 122,114	$ 967,548	$ 1,290,821	$ 1,687,904
3040	Renewal Sales Tax Capital Projects - PW	150,511	2,876,945	2,871,906	2,662,095
3050	Second Renewal Sales Tax Capital Projects	14,885,689	26,155,258	27,856,362	29,033,405
3810	Facilities Expansion Capital	2,160	97,117	97,777	1,059
3840	Road Resurfacing Capital Projects	-	-	10,000,000	-
3850	Sales Tax Revenue Note Projects	163,256	8,073,786	7,297,856	863,512
	Total Capital Projects Funds	**$ 15,323,730**	**$ 38,170,654**	**$ 49,414,722**	**$ 34,247,975**
	Internal Service Funds				
5200	Property and Casualty	$ 4,639,276	$ 6,764,055	$ 7,212,196	$ 5,095,577
5300	Employee Group Benefits	15,318,588	20,911,632	24,671,814	21,081,832
5400	Fleet Management	2,851,121	3,745,624	2,854,215	3,124,179
	Total Internal Service Funds	**$ 22,808,985**	**$ 31,421,311**	**$ 34,738,225**	**$ 29,301,588**

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
	Countywide Funds				
0010	General	$ 147,507,024	$ 172,397,920	$ 192,604,596	$ 189,184,340
1120	County Transportation Trust	13,882,247	18,454,869	20,747,071	18,525,173
1220	Lake County Ambulance	8,946,421	11,086,456	11,073,332	12,195,304
1900	County Library System	4,340,206	4,534,827	4,737,771	4,451,420
	Total Countywide Funds	**$ 174,675,898**	**$ 206,474,072**	**$ 229,162,770**	**$ 224,356,237**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 337,486	$ 3,500,825	$ 2,743,610	$ 3,012,166
1081	Parks Impact Fee Trust - Central District	67,987	33,487	67,160	66,107
1082	Parks Impact Fee Trust - North District	12,400	146,907	174,375	163,180
1083	Parks Impact Fee Trust - South District	23,167	610,064	683,277	882,753
1148	North Central Transport Benefit District	-	48,434	119,461	328,650
1149	NE/Wekiva Transport Benefit District	-	209,936	327,551	480,912
1153	Road Impact Fees - District 3	43,022	14,927	-	-
1157	South Transportation Benefit District	4,376,580	13,785,799	13,746,685	13,334,721
1158	Central Transportation Benefit District	250,233	843,726	946,220	1,093,177
1159	North Transportation Benefit District	252,942	749,838	808,970	810,756
1190	Fish Conservation	485	218,792	224,652	233,982
1230	MSTU - Stormwater Management	885,245	1,499,428	2,067,579	2,126,694
1231	MSTU - Parks Services	5,340,351	7,854,002	8,692,994	8,496,199
1240	Emergency 911	1,264,528	2,499,388	4,402,092	3,613,691
1250	Resort / Development Tax	4,335,079	8,641,603	9,733,455	9,481,641
1290	Greater Hills MSBU	273,379	355,509	349,676	341,737
1330	Law Enforcement Trust	220,704	87,800	590,172	705,447
1340	Mt Plymouth/Sorrento CRA Trust	30,135	139,770	144,280	170,955
1350	Emergency Medical Services	18,955,600	23,443,613	25,919,118	26,270,525
1370	Greater Groves MSBU	281,737	343,160	338,398	327,046
1410	Infrastructure Sales Tax Revenue	16,492,808	18,251,637	17,803,682	16,715,674
1430	Village Green Street Lighting	11,310	27,543	26,545	25,048
1450	Greater Pines Municipal Services	285,622	396,970	391,118	400,645
1460	Picciola Island Street Lighting	3,567	5,418	6,120	5,645
1470	Valencia Terrace Street Lighting	6,152	12,028	10,933	10,613
1480	Sylvan Shores Street Lighting	19,489	22,260	21,835	21,220
1520	Building Services	3,324,041	7,480,764	8,955,115	9,169,590
1680	County Fire Rescue	26,087,358	30,558,912	32,194,513	34,364,402
1690	Fire Services Impact Fee Trust	865,492	2,043,566	2,298,607	2,227,172
	Total Special Revenue Funds	**$ 84,046,899**	**$ 123,826,106**	**$ 133,788,193**	**$ 134,880,348**
	Grant Funds				
1200	Community Development Block Grant	$ 1,005,790	$ 3,251,197	$ 4,113,333	$ 5,077,244
1210	Transit	8,384,813	10,909,227	25,918,740	12,962,436
1260	Affordable Housing Assistance Trust	1,377,793	3,664,849	4,145,663	2,225,408
1270	Section 8	4,005,143	4,680,921	5,086,583	5,070,958
1300	Federal/State Grants	7,409,668	15,905,487	22,586,896	20,625,185
1310	Restricted Local Programs	479,907	1,068,574	1,254,464	1,123,126
	Total Grant Funds	**$ 22,663,114**	**$ 39,480,255**	**$ 63,105,679**	**$ 47,084,357**

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
	Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	$ 252,376	$ 546,382	$ 549,574	$ 595,025
2610	Renewal Sales Tax Debt Service	11,389	11,512	-	-
2710	Public Lands Debt Service	2,605,935	3,217,167	3,213,613	3,399,691
2810	Expansion Projects Debt Service	5,369,342	5,492,779	5,509,495	5,526,173
2850	Sales Tax Revenue Note	887,444	2,978,248	20,154,367	2,787,121
	Total Debt Service Funds	**$ 9,126,486**	**$ 12,246,088**	**$ 29,427,049**	**$ 12,308,010**
	Enterprise Funds				
4200	Landfill Enterprise	$ 16,855,723	$ 19,185,425	$ 19,706,682	$ 20,498,122
4220	Solid Waste Closures and Long-Term Care	144,095	552,960	639,461	564,333
	Total Enterprise Funds	**$ 16,999,818**	**$ 19,738,385**	**$ 20,346,143**	**$ 21,062,455**
	Subtotal Operating Budget	**$ 307,512,215**	**$ 401,764,906**	**$ 475,829,834**	**$ 439,691,407**
	Less Operating Transfers	**$ (29,518,571)**	**$ (31,680,034)**	**$ (30,907,846)**	**$ (32,196,504)**
	Total Operating Budget	**$ 277,993,644**	**$ 370,084,872**	**$ 444,921,988**	**$ 407,494,903**
	Capital Projects Funds				
3030	Renewal Sales Tax Capital Projects	$ 543,942	$ 967,548	$ 1,290,821	$ 1,687,904
3040	Renewal Sales Tax Capital Projects - PW	417,512	2,876,945	2,871,906	2,662,095
3050	Second Renewal Sales Tax Capital Projects	9,246,879	26,155,258	27,856,362	29,033,405
3810	Facilities Expansion Capital	27,715	97,117	97,777	1,059
3840	Road Resurfacing Capital Projects	-	-	10,000,000	-
3850	Sales Tax Revenue Note Projects	12,705,347	8,073,786	7,297,856	863,512
	Total Capital Projects Funds	**$ 22,941,395**	**$ 38,170,654**	**$ 49,414,722**	**$ 34,247,975**
	Internal Service Funds				
5200	Property and Casualty	$ 3,789,492	$ 6,764,055	$ 7,212,196	$ 5,095,577
5300	Employee Group Benefits	13,685,852	20,911,632	24,671,814	21,081,832
5400	Fleet Management	3,207,357	3,745,624	2,854,215	3,124,179
	Total Internal Service Funds	**$ 20,682,701**	**$ 31,421,311**	**$ 34,738,225**	**$ 29,301,588**

Expenditures by Department/Office
Fiscal Year 2021 Operating Budget

Department/Office	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Agency for Economic Prosperity	$ 5,393,695	$ 10,100,097	$ 13,694,165	$ 15,893,773
Transit Services	8,384,813	10,909,227	25,918,740	12,962,436
Housing and Human Services	14,295,667	20,185,997	23,689,616	23,524,123
County Probation	762,297	875,031	885,415	863,545
Information Technology	3,026,442	3,409,178	3,448,169	3,539,869
Communications	897,708	997,779	997,779	986,383
Extension Services	734,460	813,898	818,342	583,246
Library Services	4,677,692	8,035,652	7,481,381	7,463,586
Parks and Trails	5,611,219	8,968,462	9,989,043	10,071,409
County Attorney	715,180	809,253	809,253	812,994
County Manager	897,836	1,000,041	1,000,041	993,729
Facilities Management	4,589,530	4,913,071	5,206,364	5,883,192
Human Resources and Risk Management	758,616	916,450	916,450	938,037
Procurement Services	514,633	514,110	516,191	515,742
Public Works	45,373,412	72,342,461	78,955,454	72,402,870
Legislative	845,431	888,819	888,819	886,995
Management and Budget	596,031	743,511	811,022	782,814
Animal Services	1,467,158	1,832,812	1,869,375	2,034,708
Building Services	3,324,041	7,480,764	8,955,115	9,169,590
Code Enforcement	729,004	813,833	826,571	833,497
Emergency Management	443,017	475,061	651,817	493,518
Public Safety Administration	32,282	33,742	33,742	35,691
Fire Rescue	26,985,526	32,636,034	34,528,300	36,629,950
Planning and Zoning	1,191,082	1,408,859	1,425,369	1,462,500
Public Safety Support	8,949,315	10,574,173	12,832,037	12,825,930
Emergency Medical Services	13,484,070	17,593,522	19,895,649	19,353,741
Clerk of the Circuit Court	5,591,442	5,901,144	5,979,731	6,194,112
Property Appraiser	3,124,237	3,224,918	3,236,467	3,279,098
Sheriff	72,295,421	78,494,558	79,298,126	81,849,058
Supervisor of Elections	3,768,497	4,544,724	4,682,776	3,822,841
Tax Collector	5,696,518	5,425,006	5,594,341	5,877,186
Judicial Support	3,925,742	4,421,881	4,637,558	4,730,419
Debt Service	9,126,486	12,246,088	29,427,049	12,308,010
Non-Departmental	49,303,716	68,034,750	85,947,399	79,686,815
Sub-Total Operating Budget	**$ 307,512,216**	**$ 401,564,906**	**$ 475,847,666**	**$ 439,691,407**
Less: Operating Transfers	$ (29,518,571)	$ (31,680,034)	$ (30,907,846)	$ (32,196,504)
Total Operating Budget	**$ 277,993,645**	**$ 369,884,872**	**$ 444,939,820**	**$ 407,494,903**

MAJOR REVENUES – ANALYSIS AND ASSUMPTIONS

Following is a brief discussion of ten major revenue sources for Lake County. These include:

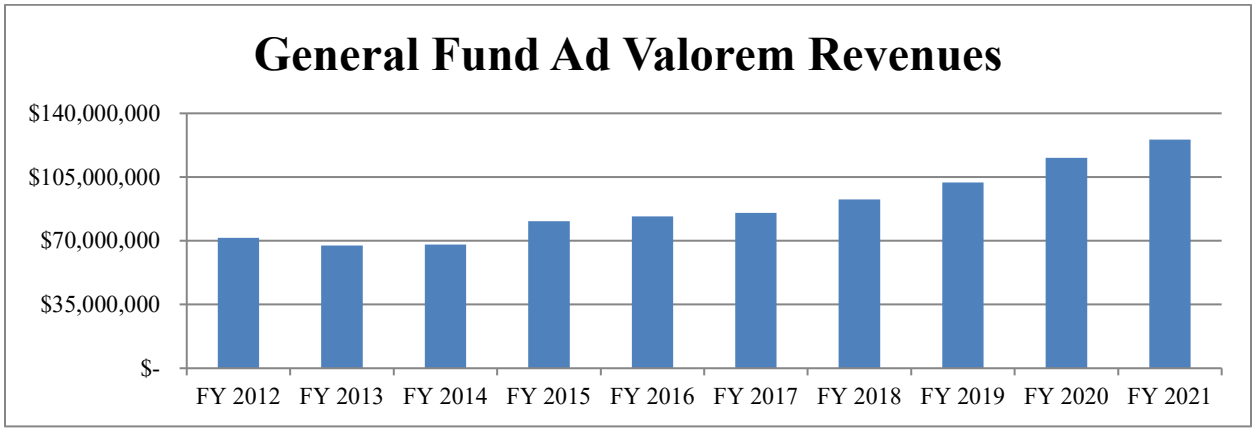
1) Ad Valorem Taxes
2) Fire Rescue Non-Ad Valorem Assessment
3) Solid Waste Services Non-Ad Valorem Assessment
4) State Sales Tax
5) Infrastructure Surtax Renewal
6) Local Option Gas Tax
7) State Revenue Sharing Proceeds
8) Constitutional Gas Tax
9) Local Option Resort Tax
10) Communications Services Tax

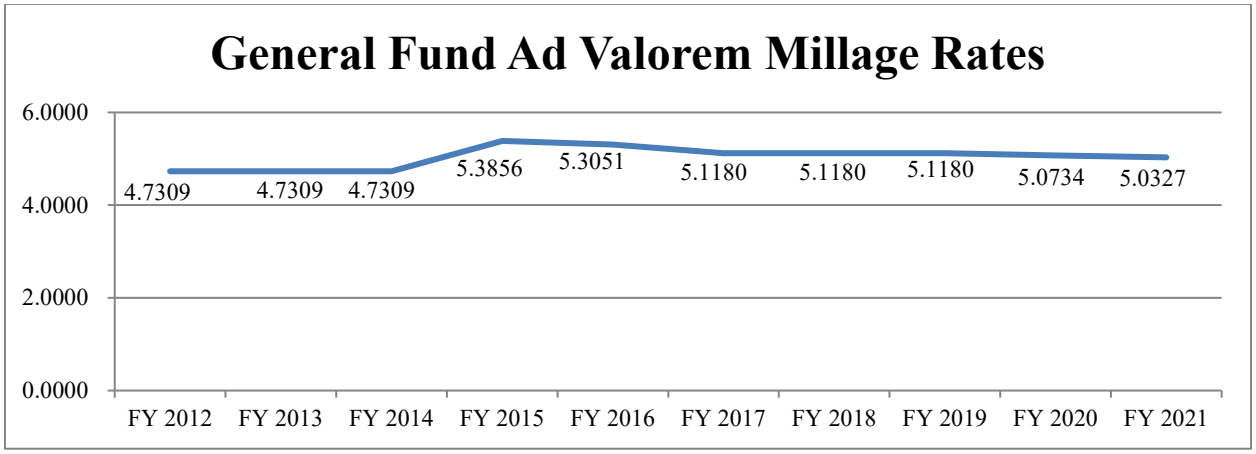
Ad Valorem Taxes

Ad valorem taxes result from the levy of taxes on real property and tangible personal property located in the County. This tax is shown as "County" on the Truth in Millage (TRIM) statements that are sent out to taxpayers. The Ad Valorem Millage Rate is set by the Board of County Commissioners each year, and qualified homeowners may receive exemptions from the taxable value of their property due to homestead, age, disability, or other factors. The millage rate is applied to each $1,000 of the taxable value after adjustment for any exemptions. For example, a home that has a taxable value of $150,000 with $50,000 in homestead exemptions and a millage rate of 5.0327 would be taxed as $150,000 - $50,000 = $100,000/$1,000 = 100 x 5.0327 = $503.27 Property Tax. Taxable values are determined by the Property Appraiser. The tax is collected by the Tax Collector with discounts provided for early payment.

Falling property values, along with added exemptions, contributed to a decrease in General Fund Ad Valorem revenues from 2008 through 2013 with revenue stabilizing in 2014. Collections in 2015 increased as a result of an increase in the Ad Valorem Tax Rate combined with returning growth in taxable values. Fiscal Years 2016 forward have seen continued increases in the taxable values, along with a stable or decreased Ad Valorem Tax Rate each year. The General Fund millage rate was reduced to 5.0327 for Fiscal Year 2021.

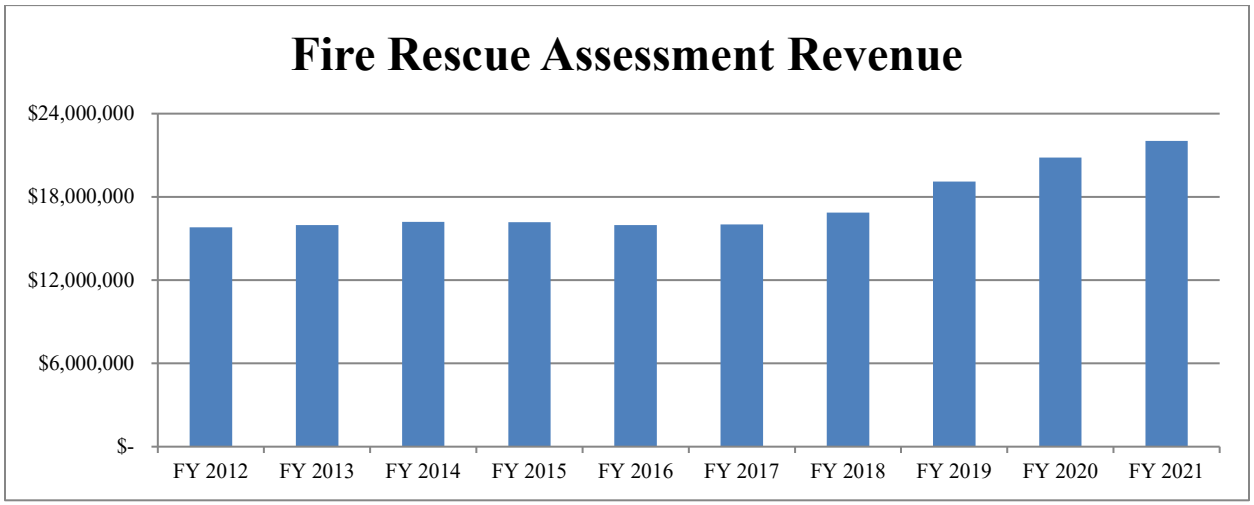
The Fiscal Year 2021 Budget reflects a 9.56% increase in taxable value with a 0.8% reduction in the approved millage rate, resulting in an increase of $10,005,139 to this revenue source compared to the Fiscal Year 2020 revised budget.

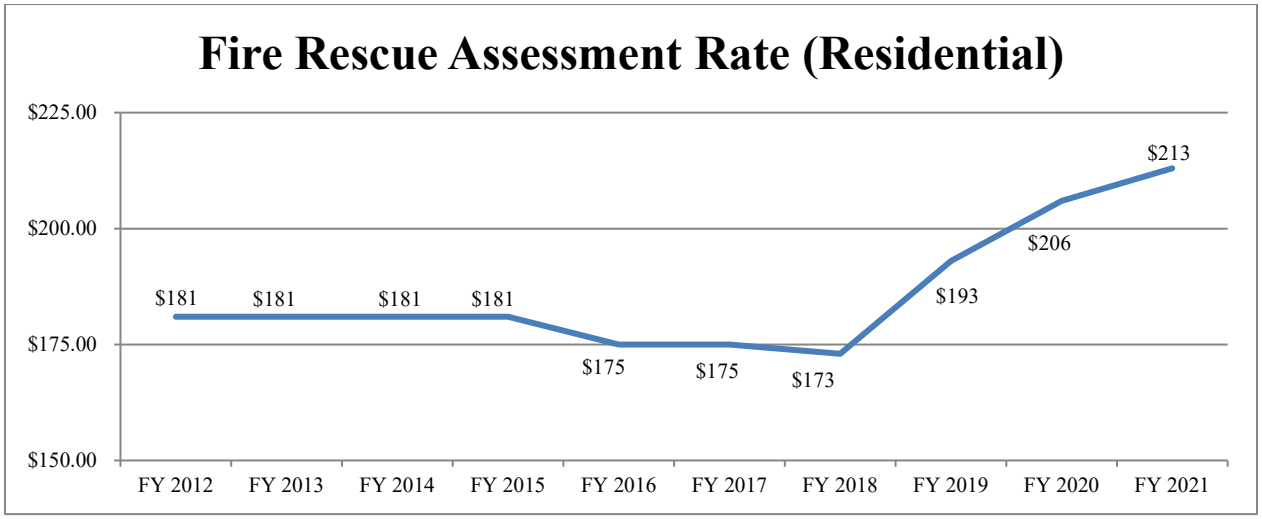




Fire Rescue Non-Ad Valorem Assessment

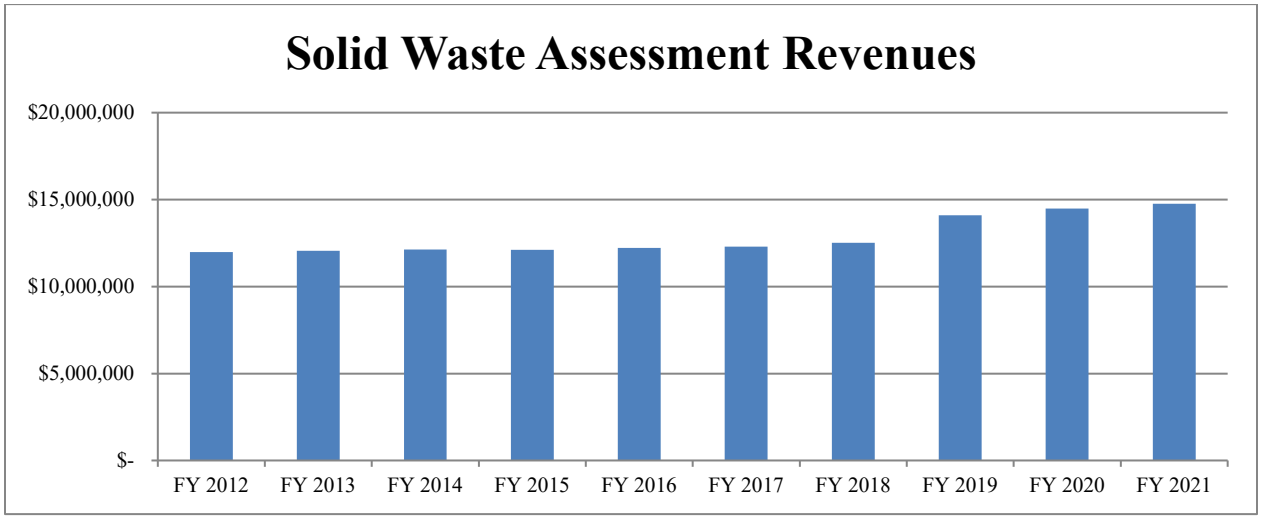
The Fire Assessment was established in 1985 to fund the costs associated with providing fire protection services to properties within the unincorporated areas of Lake County, as well as the municipalities of Astatula, Howey-in-the-Hills, and Lady Lake. The assessment rates are set by the Board of County Commissioners each year, and vary depending on the type of property (residential, commercial, etc.) The assessment charged represents a charge for services based upon the estimated benefit received by each property. Fiscal Year 2021 projected fire rescue assessment revenue reflects a continuing increase in the number of units assessed, and increased assessment rates for the property types.

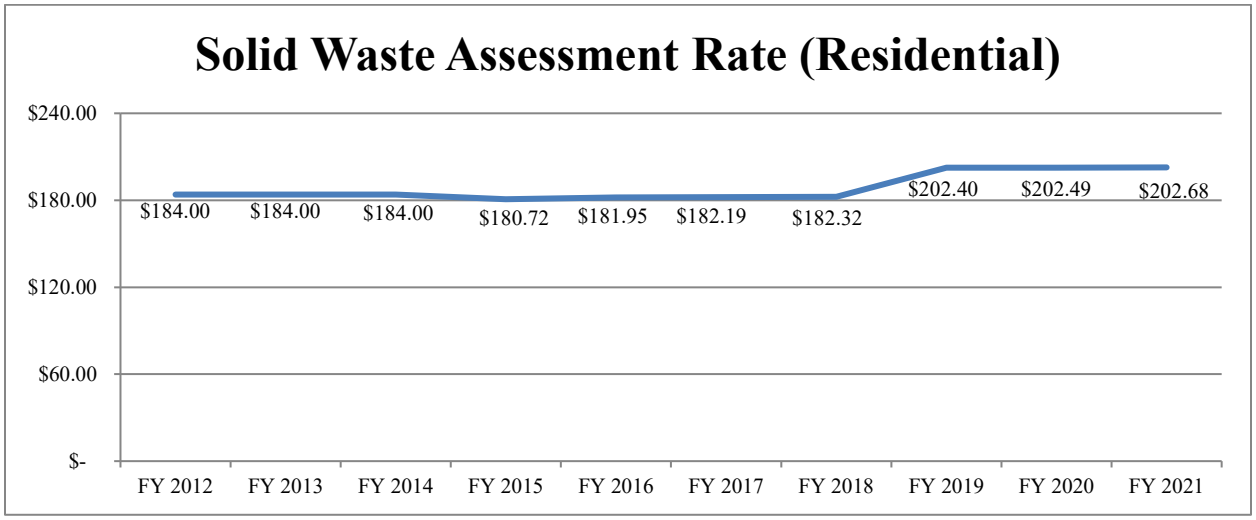




Solid Waste Services Non-Ad Valorem Assessment

The Solid Waste Assessment, established in 1988, is levied on owners of improved real estate in the unincorporated areas of the County. The assessment is levied to pay for costs related to the collection and disposal of waste in unincorporated Lake County, and the rates are set by the Board of County Commissioners each year. This assessment is included on the annual property tax bill that is sent to property owners.





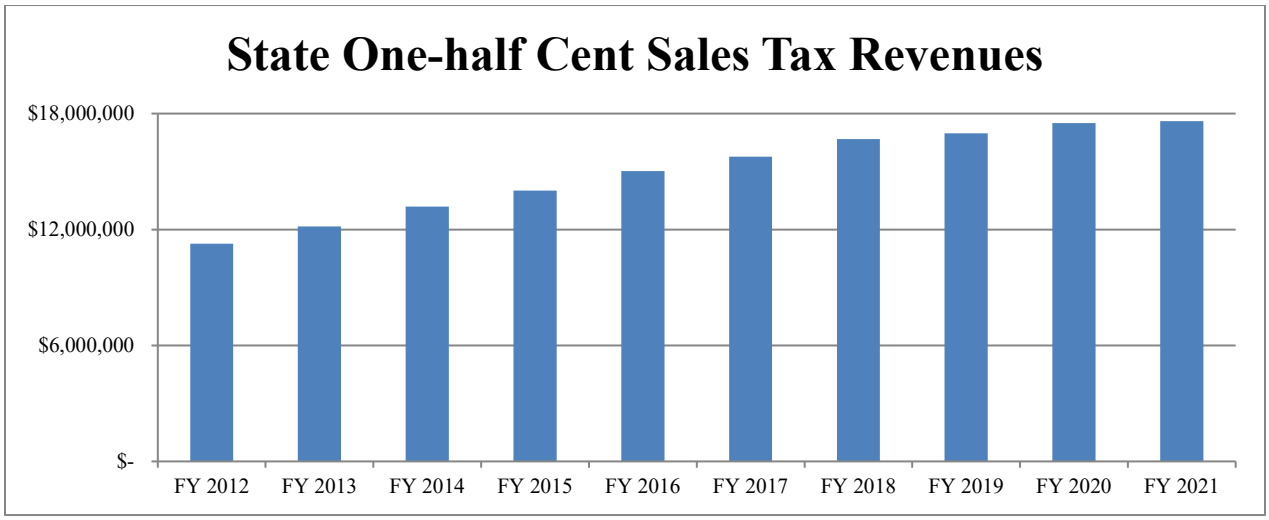
Fiscal Years 2015 and after reflect an average rate per residence.

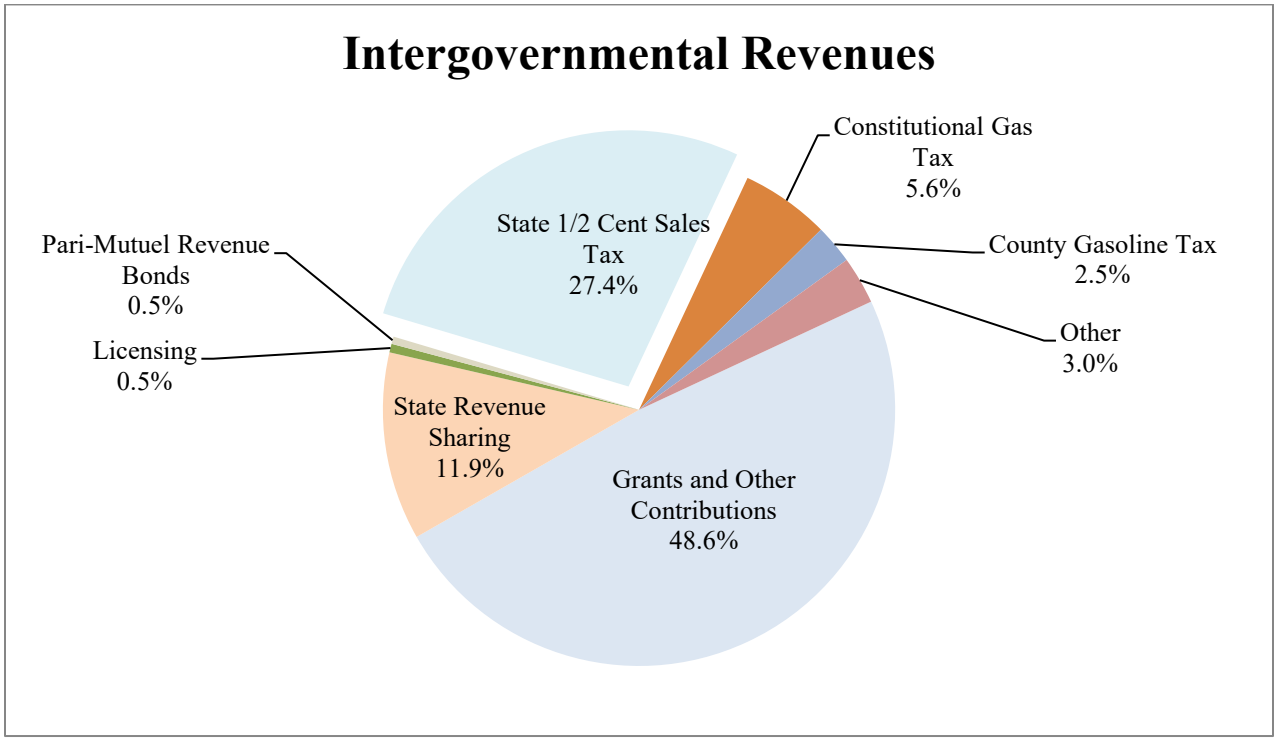
Effective October 1, 2014 (Fiscal Year 2015), a new assessment rate structure was implemented where each residence is located within one of three service areas. Charges are based on the costs for collection and disposal in the service area, as well as the number of collections per week.

The average adopted assessment rate per residence for Fiscal Year 2021 is $202.68. This average is calculated by dividing the total assessment revenue (calculated using the six different adopted assessment rates) by the total number of housing units billed, and does not represent a specific rate for any service area or service level. The actual assessment billed for each residence may be more or less than this amount depending on location and service level.

State Sales Tax

The Local Government Half-Cent Sales Tax Program is a revenue sharing program funded from the State's general sales and use tax collections. This tax is charged on eligible transactions along with the base Florida Sales Tax and any local discretionary sales surtax. The program is administered by the Florida Department of Revenue, which distributes revenue to the counties. Budgeted revenues for Fiscal Year 2021 include a slight (0.54%) increase from the Fiscal Year 2020 revised budget and reflect expected impacts to economic activity from changes in spending levels due to the Coronavirus.

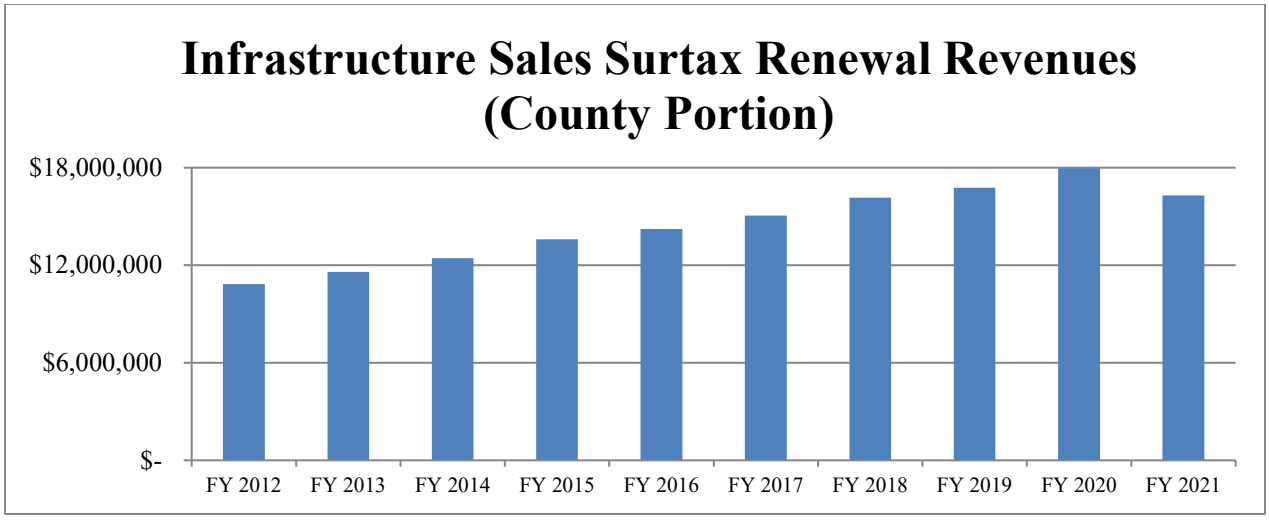


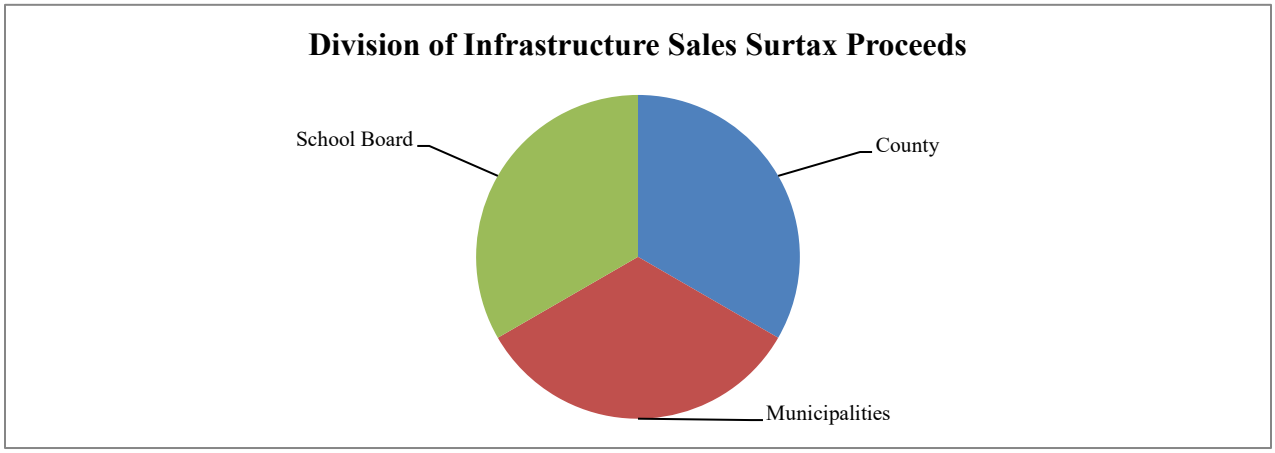


Infrastructure Surtax Renewal

The Infrastructure Sales Surtax was originally approved by voters for a 15-year period beginning January 1, 1988, and ending December 31, 2002. The tax was renewed in 2001, with collections spanning from January 1, 2003 to December 31, 2017. In 2015, the tax was renewed a second time to begin January 1, 2018 and run for 15 years through December 31, 2032. The Fiscal Year 2021 Budget includes revenues for the second renewal period only.

This is a one percent tax that is levied on transactions that are subject to the state sales tax. The proceeds are distributed in three even portions between the County, the School Board, and the County's fourteen municipalities. The portion allocated to the municipalities is shared by the Towns of Astatula, Howey-in-the-Hills, Lady Lake, and Montverde, as well as the Cities of Clermont, Eustis, Fruitland Park, Groveland, Leesburg, Mascotte, Minneola, Mount Dora, Tavares, and Umatilla. The revenues budgeted for Fiscal Year 2021 are projected based on an expected reduction in economic activity.





Local Option Gas Tax (1 to 6 Cents)

These revenues result from a six-cent per gallon tax on motor and diesel fuel sold in Lake County. This tax was authorized by the Florida Legislature in 1983, and is administered by the Florida Department of Revenue with the proceeds received by the County and its municipalities based on approved agreements. As these tax revenues are generated by the sale of fuels, they are directly affected by events such as changes in fuel prices, driving habits, business activity, and fuel efficiency improvements in vehicles.

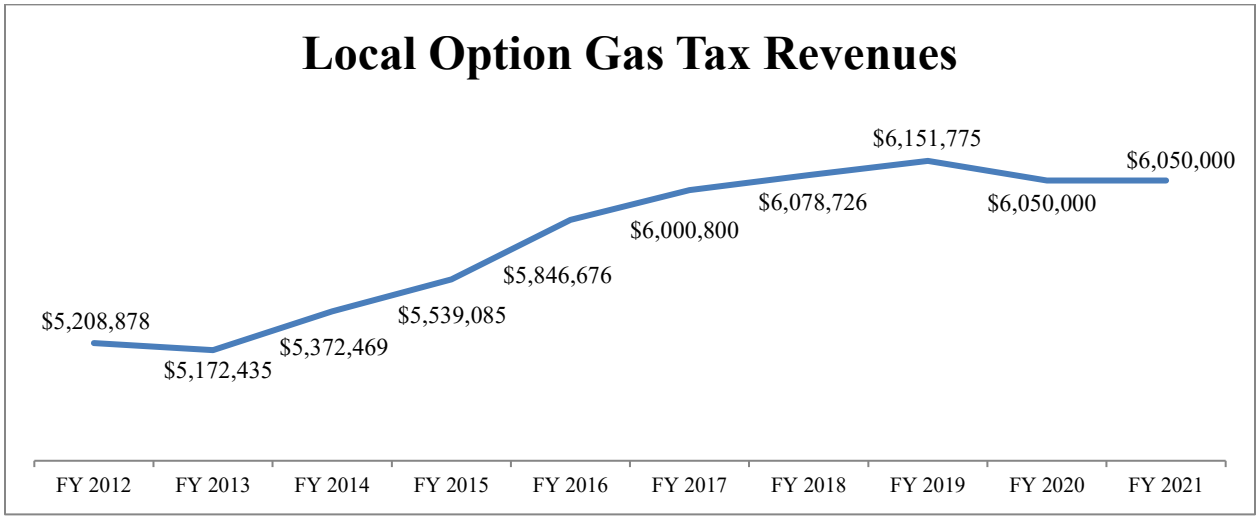
The authorized uses of these revenues are:

1. Public transportation operations and maintenance
2. Roadway and right-of-way maintenance and equipment, and structures used primarily for the storage and maintenance of such equipment
3. Roadway and right-of-way drainage
4. Street lighting
5. Traffic signs, traffic engineering, signalization, and pavement markings
6. Bridge maintenance and operations
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads

The First and Second Cent Tax was originally levied by Lake County for the ten-year period of September 1, 1984 to August 31, 1994. The tax was then extended for an additional 20 years through August 31, 2014. On January 14, 2014, the tax was re-imposed for the period of September 1, 2014 through December 31, 2043.

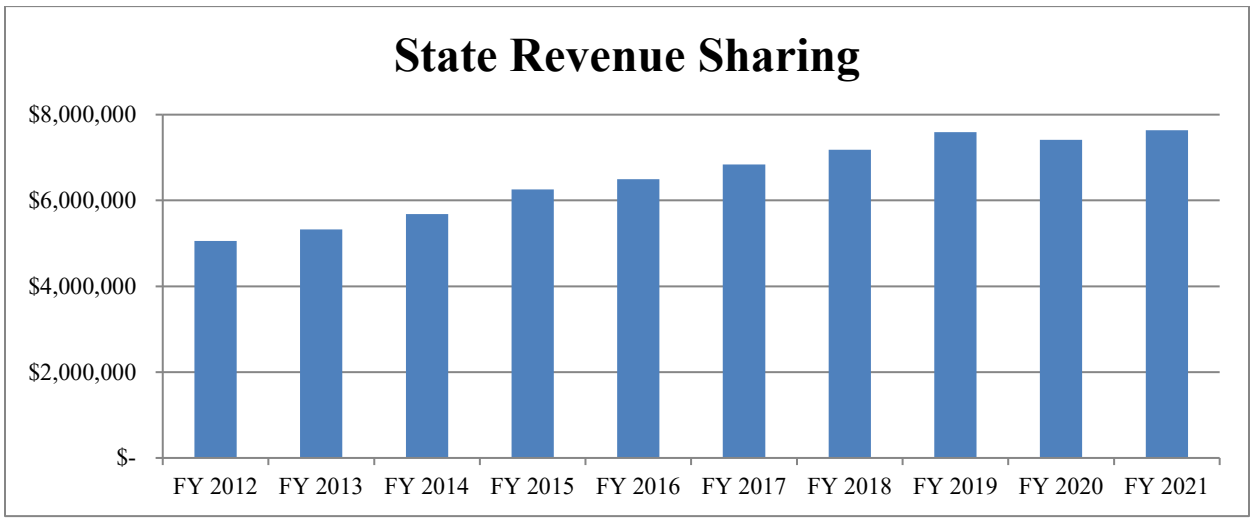
The Third and Fourth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1985 and ending August 30, 2015. On January 13, 2015, the tax was re-imposed for the period of August 31, 2015 through December 31, 2043.

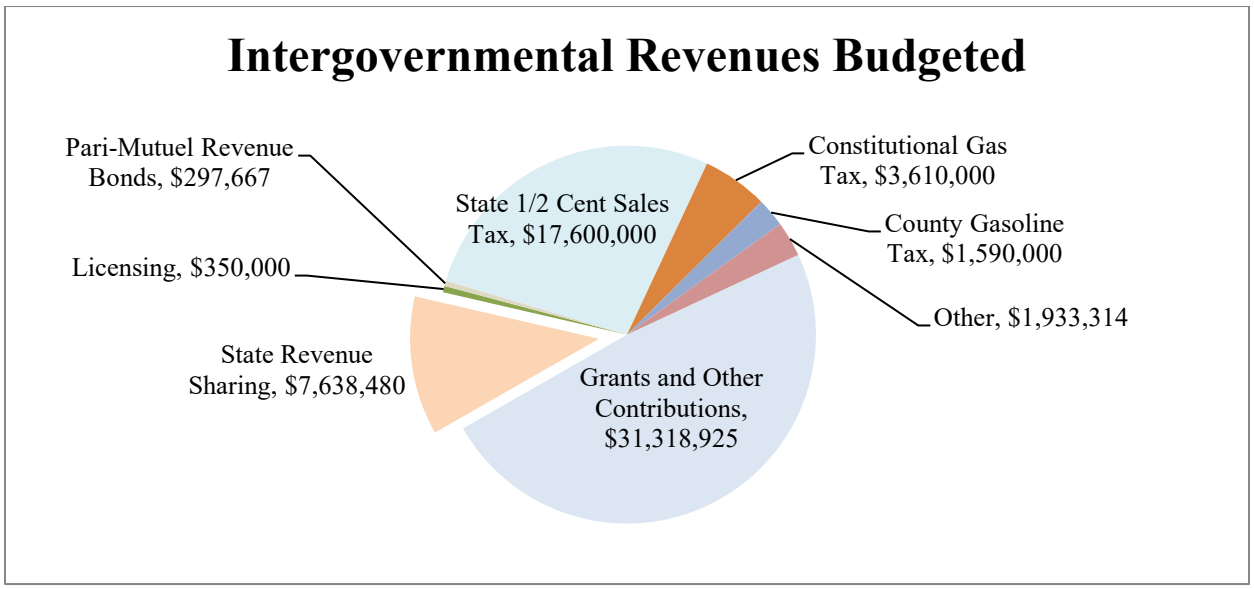
The Fifth and Sixth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1986 and ending August 30, 2016. On January 13, 2015, the tax was re-imposed for the period of August 31, 2016 through December 31, 2043.



State Revenue Sharing Proceeds

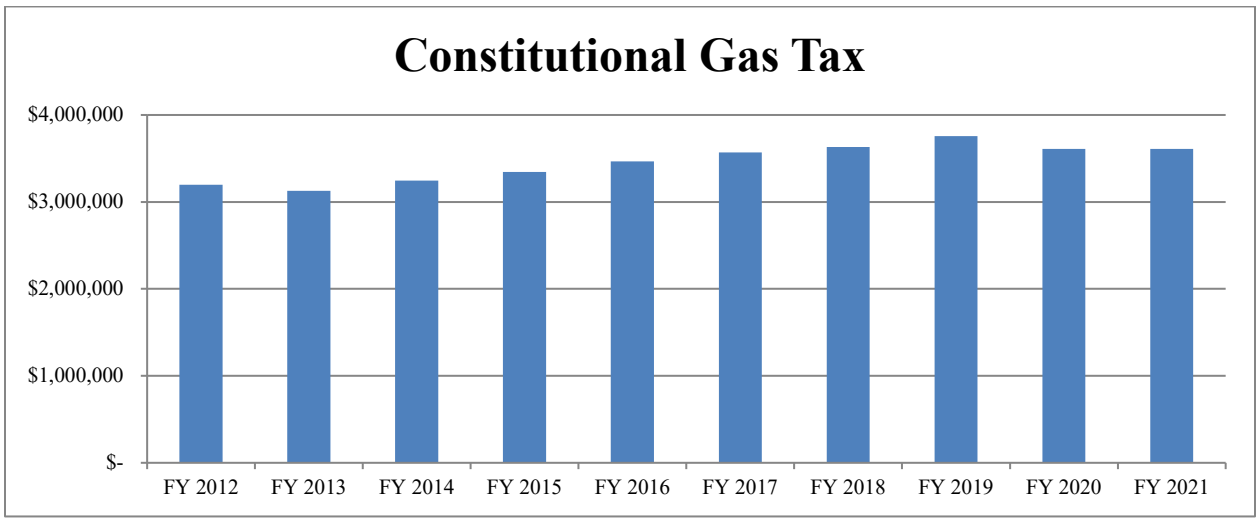
These revenues are received by the County for a share of the State Sales and Use Tax collections, and a portion of the State taxes on cigarettes. The funds are administered by the Florida Department of Revenue. The amount of the funds received is a direct result of economic activity in Lake County, and the receipts in Fiscal Year 2021 are expected to reflect an increase over Fiscal Year 2020.

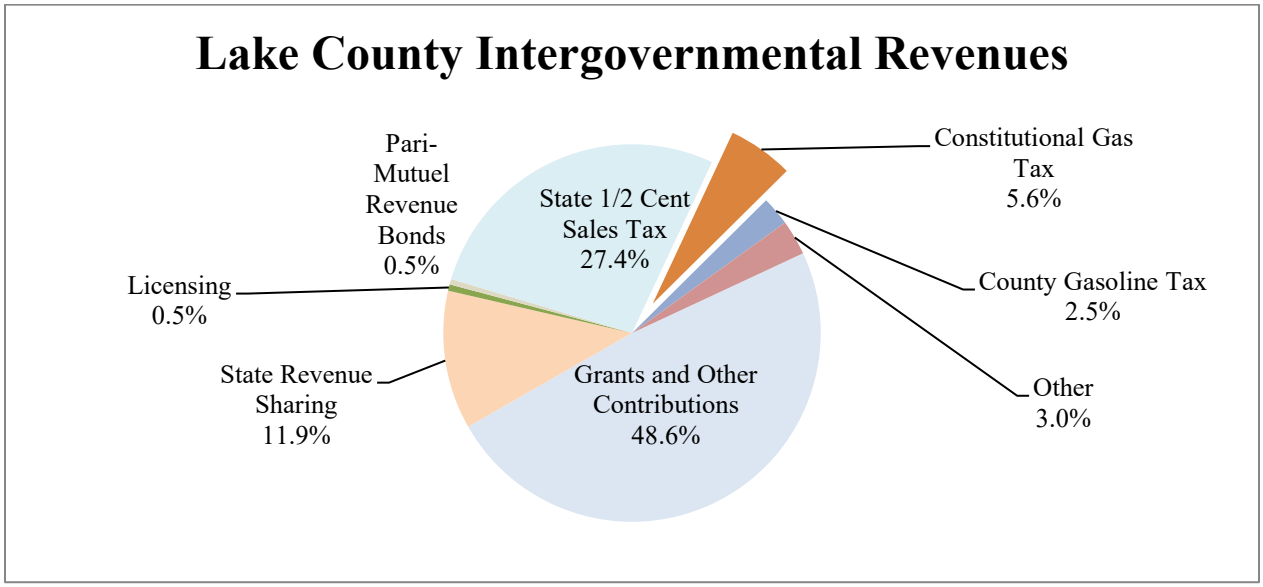




Constitutional Gas Tax (2 Cents)

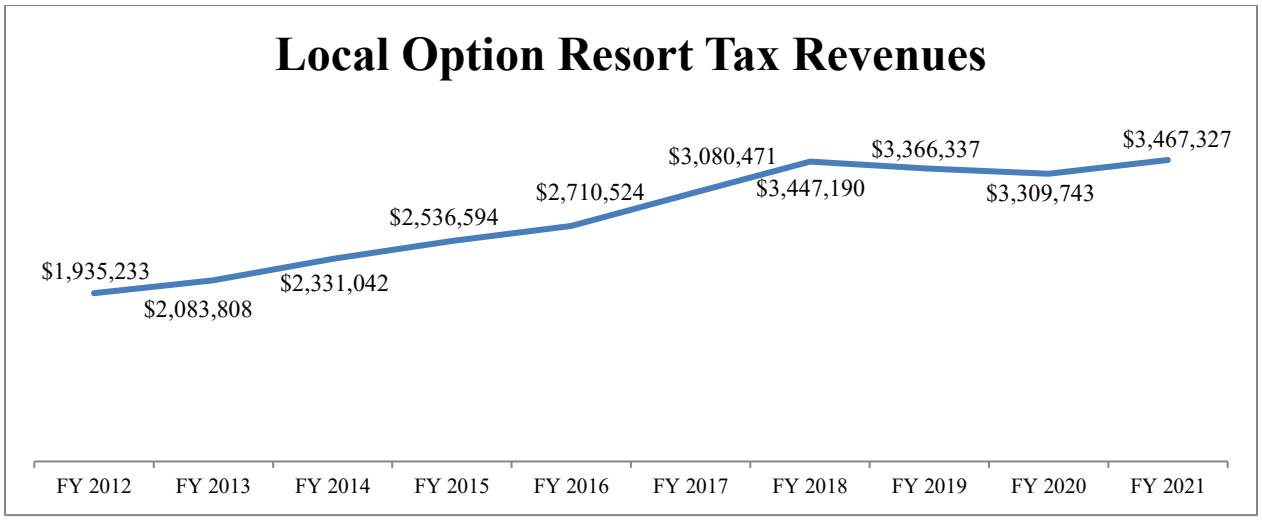
Enacted by the Florida Legislature in 1943, the Constitutional Gas Tax is a two cent tax per gallon on gasoline and other petroleum products. The Florida State Board of Administration distributes the funds to each county based on an allocation formula that is applied to funds remaining after qualifying debt payments are deducted. Funds are used toward the acquisition, construction, and maintenance of roads. Maintenance uses may include traffic signals, sidewalks, bicycle paths, and landscaping, as necessary for the safe and efficient operation of roads. Fiscal Year 2021 revenues are budgeted at the same level as the Fiscal Year 2020 revised budget.

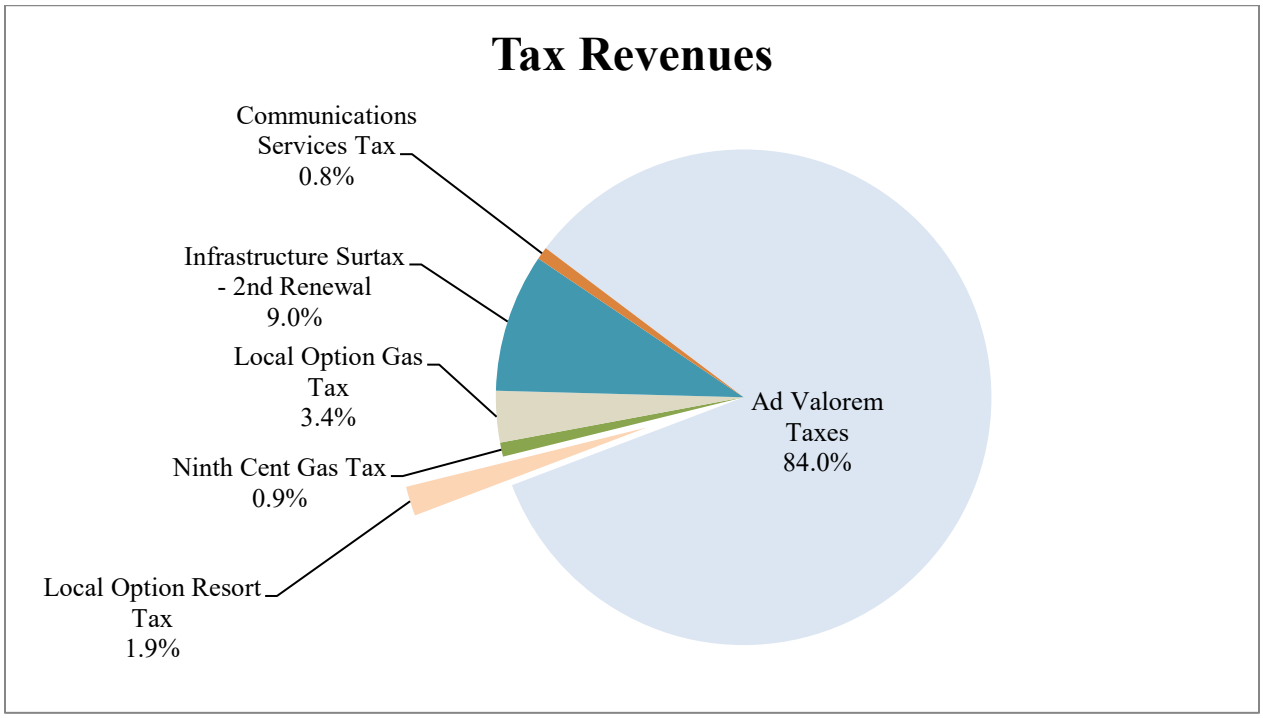




Local Option Resort Tax

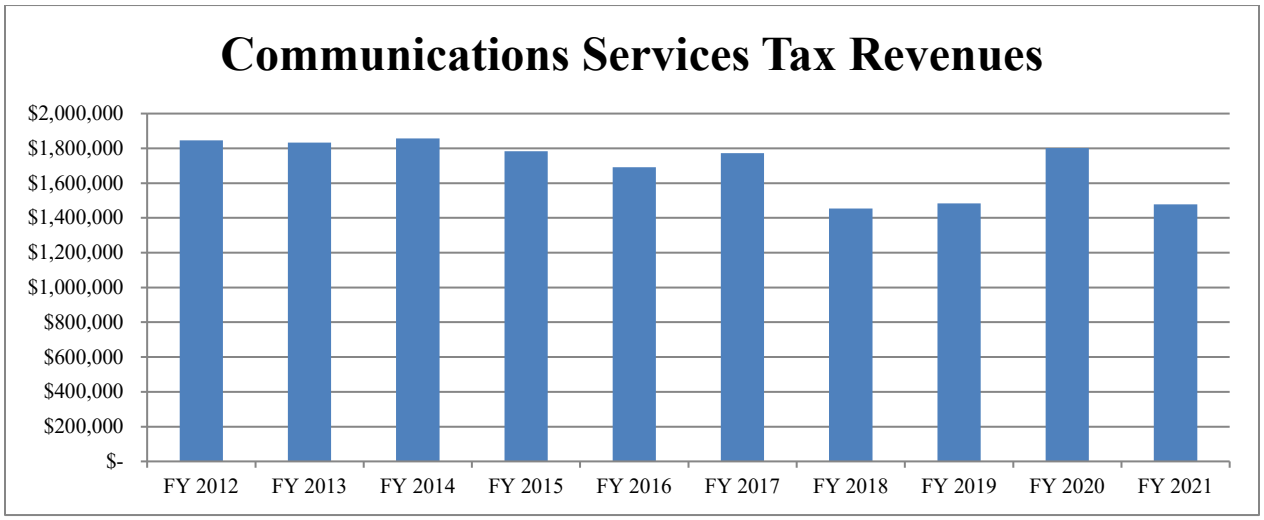
The Local Option Resort Tax was established by the Board of County Commissioners in 1984 to generate funds to promote tourism in Lake County. The Resort Tax rate on short term rentals in Lake County is 4%. The funds collected are to be used for tourism marketing and advertising, event sponsorships, event recruitment, and tourism related capital improvements to attract more visitors to Lake County annually per state statute.

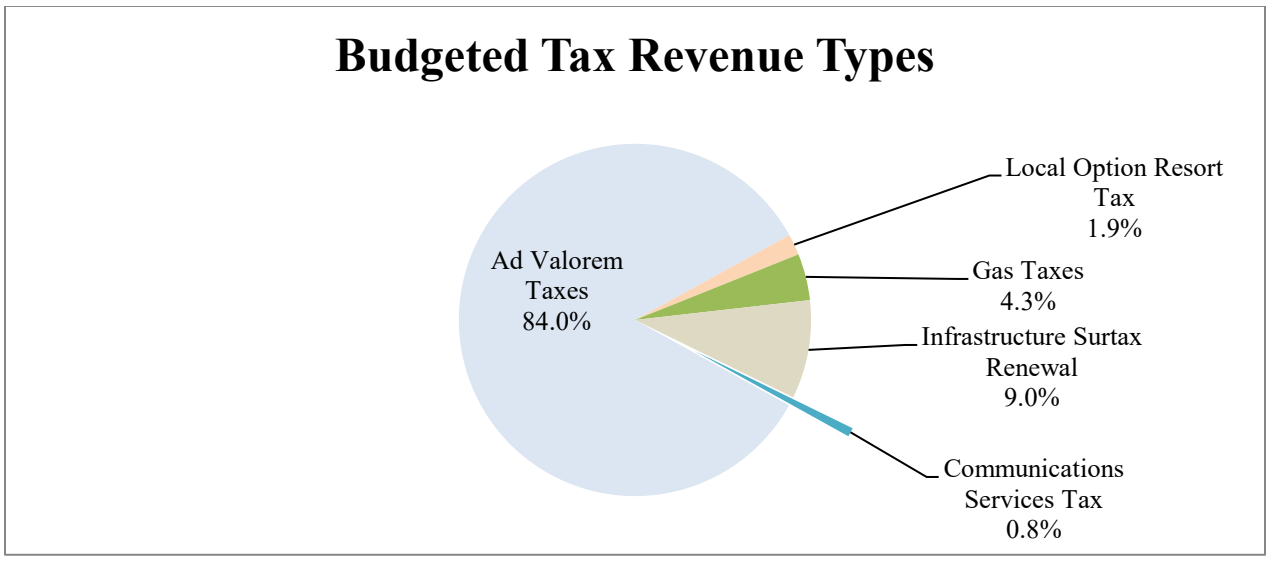




Communications Services Tax

These revenues are received from a state collected tax that is imposed on the retail sale of communication services such as traditional telephone, cable, satellite, pagers, and cellular. This tax is a combination of the Florida Communications Services Tax of 7.44 percent (11.44% for Direct-to-Home Satellite Service) and the Local Communications Services Tax, which varies from 2.54 percent to 5.92 percent depending on the area of the County where service is provided. The tax is collected by the service providers and sent to the Department of Revenue, from which monthly distributions are made to the counties based on a population formula.





LONG RANGE FINANCIAL PLANNING

Lake County maintains a Capital Improvement Plan that is updated annually. Various revenues and expenditures are projected for future years as needed for discussion and modeling, with the projections updated as new information becomes available.

PERSONNEL

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

	Actual FY 2019	Adopted FY 2020	Estimated FY 2020	Personnel Actions FY 2021 Tentative Budget Transfers	Deletions	Additions	Adopted FY 2021	
Lake County BCC								
Agency for Economic Prosperity	12.00	12.00	12.00	0.00	0.00	0.00	12.00	
County Attorney	7.00	7.00	7.00	0.00	0.00	0.00	7.00	
County Manager	7.00	7.00	7.00	0.00	0.00	0.00	7.00	
Information Technology Department	26.00	26.00	26.00	(1.00)	0.00	0.00	25.00	
Judicial Support	7.00	8.00	9.00	0.00	0.00	1.00	10.00	
Legislative	7.00	7.00	7.00	0.00	0.00	0.00	7.00	
Office of Animal Services	23.00	23.00	26.00	0.00	0.00	3.00	29.00	
Office of Building Services	44.00	46.00	46.00	0.00	0.00	2.00	48.00	
Office of Code Enforcement	11.00	11.00	11.00	0.00	0.00	0.00	11.00	
Office of Communications	11.00	11.00	11.00	0.00	0.00	0.00	11.00	
Office of County Probation	15.00	16.00	15.00	0.00	0.00	0.00	15.00	
Office of Emergency Management	4.00	4.00	4.00	0.00	0.00	0.00	4.00	
Office of Emergency Medical Services	148.00	153.00	153.00	0.00	0.00	0.00	153.00	
Office of Extension Services	16.00	16.00	16.00	0.00	(4.00)	0.00	12.00	
Office of Facilities Management	27.00	26.00	26.00	0.00	0.00	0.00	26.00	
Office of Fire Rescue	218.00	224.00	239.00	0.00	0.00	6.00	245.00	
Office of Housing and Human Services	20.00	20.00	19.00	0.00	0.00	0.00	19.00	
Office of Human Resources and Risk Management	9.00	9.00	9.00	0.00	0.00	0.00	9.00	
Office of Library Services	44.00	42.00	41.00	(1.00)	0.00	0.00	40.00	
Office of Management and Budget	8.00	9.00	9.00	0.00	0.00	0.00	9.00	
Office of Parks and Trails	32.00	32.00	32.00	(2.00)	0.00	0.00	30.00	
Office of Planning and Zoning	15.00	15.00	15.00	0.00	0.00	1.00	16.00	
Office of Procurement Services	7.00	7.00	7.00	0.00	0.00	0.00	7.00	
Office of Public Safety Support	53.00	53.00	53.00	0.00	0.00	0.00	53.00	
Office of Transit Services	5.00	5.00	5.00	0.00	0.00	0.00	5.00	
Public Works Department	177.00	176.00	172.00	0.00	0.00	0.00	172.00	
TOTAL - BCC Operating Funds	**953.00**	**965.00**	**977.00**	**(4.00)**	**(4.00)**	**13.00**	**982.00**	
Office of Fleet Management	18.00	18.00	18.00	(4.00)	0.00	0.00	14.00	
Non-Departmental	0.00	0.00	6.00	8.00	0.00	0.00	14.00	
TOTAL - BCC Non-Operating Funds	**18.00**	**18.00**	**24.00**	**4.00**	**0.00**	**0.00**	**28.00**	
TOTAL - Board of County Commissioners	**971.00**	**983.00**	**1001.00**	**0.00**	**(4.00)**	**13.00**	**1010.00**	
Lake County Constitutional Officers								
Clerk of the Circuit Court and Comptroller	182.00	188.00	188.00	0.00	0.00	3.00	191.00	
Property Appraiser	41.00	42.00	42.00	0.00	0.00	0.00	42.00	
Sheriff's Office	751.00	743.00	755.00	0.00	0.00	0.00	755.00	*
Supervisor of Elections	18.00	18.00	18.00	0.00	0.00	1.00	19.00	
Tax Collector	103.00	100.00	100.00	0.00	0.00	6.00	106.00	
TOTAL - Constitutional Officers	**1095.00**	**1091.00**	**1103.00**	**0.00**	**0.00**	**10.00**	**1113.00**	
TOTAL - Lake County	**2066.00**	**2074.00**	**2104.00**	**0.00**	**(4.00)**	**23.00**	**2123.00**	

** - Number of positions is for September 2020.

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

	Actual FY 2019	Adopted FY 2020	Estimated FY 2020	Personnel Actions FY 2021 Transfers	Deletions	Additions	Adopted FY 2021
General							
Agency of Economic Prosperity	7.50	7.50	7.50	0.00	0.00	0.00	7.50
County Attorney	7.00	7.00	7.00	0.00	0.00	0.00	7.00
County Manager	6.50	6.50	6.50	0.00	0.00	0.00	6.50
Information Technology Department	26.00	26.00	26.50	(1.00)	0.00	0.00	25.50
Judicial Support	7.00	8.00	9.00	0.00	0.00	1.00	10.00
Legislative	7.00	7.00	7.00	0.00	0.00	0.00	7.00
Office of Animal Services	23.00	23.00	26.00	0.00	0.00	3.00	29.00
Office of Code Enforcement	11.10	11.10	11.10	0.00	0.00	0.00	11.10
Office of Communications	8.25	8.25	8.25	0.00	0.00	0.00	8.25
Office of County Probation	13.00	14.00	14.00	0.00	0.00	0.00	14.00
Office of Emergency Management	0.90	0.90	0.60	0.00	0.00	0.00	0.60
Office of Extension Services	16.00	16.00	16.00	0.00	(4.00)	0.00	12.00
Office of Facilities Management	27.00	26.00	26.00	0.00	0.00	0.00	26.00
Office of Fire Rescue	0.50	0.50	0.50	0.00	0.00	0.00	0.50
Office of Housing and Human Services	9.00	8.61	8.61	0.00	0.00	0.00	8.61
Office of Human Resources and Risk Management	9.00	9.00	9.00	0.00	0.00	0.00	9.00
Office of Management and Budget	8.00	9.00	9.00	0.00	0.00	0.00	9.00
Office of Planning and Zoning	15.00	15.00	14.70	0.00	0.00	1.00	15.70
Office of Procurement Services	7.00	7.00	7.00	0.00	0.00	0.00	7.00
Office of Public Safety Support	1.90	1.90	1.90	0.00	0.00	0.00	1.90
Public Works Department	14.04	13.52	13.00	0.00	0.00	0.00	13.00
General	224.69	225.78	229.16	(1.00)	(4.00)	5.00	229.16
County Transportation Trust							
County Manager	0.10	0.10	0.10	0.00	0.00	0.00	0.10
Public Works Department	125.50	122.50	122.50	0.00	0.00	0.00	122.50
County Transportation Trust	125.60	122.60	122.60	0.00	0.00	0.00	122.60
County Library System							
Office of Communications	0.25	0.25	0.25	0.00	0.00	0.00	0.25
Office of Library Services	43.50	41.50	41.00	(1.00)	0.00	0.00	40.00
Office of Parks and Trails	0.50	0.50	0.50	0.00	0.00	0.00	0.50
County Library System	44.25	42.25	41.75	(1.00)	0.00	0.00	40.75
SUBTOTAL - Countywide Funds	**394.54**	**390.63**	**393.51**	**(2.00)**	**(4.00)**	**5.00**	**392.51**
MSTU - Stormwater Management							
Public Works Department	6.46	5.98	5.50	0.00	0.00	0.00	5.50
MSTU - Stormwater Management	6.46	5.98	5.50	0.00	0.00	0.00	5.50
MSTU - Parks Services							
Office of Library Services	0.50	0.50	0.00	0.00	0.00	0.00	0.00
Office of Parks and Trails	31.50	31.50	31.50	(2.00)	0.00	0.00	29.50
MSTU - Parks Services	32.00	32.00	31.50	(2.00)	0.00	0.00	29.50

Emergency 911							
Office of Public Safety Support	4.60	4.10	4.10	0.00	0.00	0.00	4.10
Emergency 911	4.60	4.10	4.10	0.00	0.00	0.00	4.10
Resort/Development Tax							
Agency of Economic Prosperity	4.50	4.50	4.50	0.00	0.00	0.00	4.50
Office of Communications	2.50	2.50	2.50	0.00	0.00	0.00	2.50
Office of Emergency Management	0.25	0.25	0.00	0.00	0.00	0.00	0.00
Resort/Development Tax	7.25	7.25	7.00	0.00	0.00	0.00	7.00
Emergency Medical Services							
Office of Emergency Medical Services	148.00	153.00	153.00	0.00	0.00	0.00	153.00
Office of Public Safety Support	45.50	46.00	46.00	1.00	0.00	0.00	47.00
Emergency Medical Services	193.50	199.00	199.00	1.00	0.00	0.00	200.00
Building Services							
County Manager	0.20	0.20	0.20	0.00	0.00	0.00	0.20
Office of Building Services	43.90	45.90	46.20	0.00	0.00	2.00	48.20
Building Services	44.10	46.10	46.40	0.00	0.00	2.00	48.40
County Fire Rescue							
County Manager	0.20	0.20	0.20	0.00	0.00	0.00	0.20
Office of Fire Rescue	217.50	223.50	238.50	0.00	0.00	6.00	244.50
Office of Public Safety Support	1.00	1.00	1.00	(1.00)	0.00	0.00	0.00
Public Works Department	0.45	0.45	0.45	0.00	0.00	0.00	0.45
County Fire Rescue	219.15	225.15	240.15	(1.00)	0.00	6.00	245.15
SUBTOTAL - Special Revenue Funds	**507.06**	**519.58**	**533.65**	**(2.00)**	**0.00**	**8.00**	**539.65**
Community Development Block Grant							
Office of Housing and Human Services	3.15	3.00	3.25	0.00	0.00	0.00	3.25
Community Development Block Grant	3.15	3.00	3.25	0.00	0.00	0.00	3.25
Transit							
Office of Transit Services	5.00	5.00	5.00	0.00	0.00	0.00	5.00
Transit	5.00	5.00	5.00	0.00	0.00	0.00	5.00
Affordable Housing Assistance Trust							
Office of Housing and Human Services	2.20	1.69	1.19	0.00	0.00	0.00	1.19
Affordable Housing Assistance Trust	2.20	1.69	1.19	0.00	0.00	0.00	1.19
Section 8							
Office of Housing and Human Services	5.65	4.70	5.95	0.00	0.00	0.00	5.95
Section 8	5.65	4.70	5.95	0.00	0.00	0.00	5.95
Federal/State Grants							
Office of Emergency Management	2.85	2.85	3.40	0.00	0.00	0.00	3.40
Federal/State Grants	2.85	2.85	3.40	0.00	0.00	0.00	3.40
Restricted Local Programs							
Office of County Probation	1.00	1.00	1.00	0.00	0.00	0.00	1.00
Restricted Local Programs	1.00	1.00	1.00	0.00	0.00	0.00	1.00
SUBTOTAL - Grant Funds	**19.85**	**18.24**	**19.79**	**0.00**	**0.00**	**0.00**	**19.79**
Landfill Enterprise							
Public Works Department	30.55	30.55	30.55	0.00	0.00	0.00	30.55
Landfill Enterprise	30.55	30.55	30.55	0.00	0.00	0.00	30.55
SUBTOTAL - Enterprise Funds	**30.55**	**30.55**	**30.55**	**0.00**	**0.00**	**0.00**	**30.55**

TOTAL - Operating Funds	**952.00**	**959.00**	**977.50**	**(4.00)**	**(4.00)**	**13.00**	**982.50**
Fleet Management							
Office of Fleet Management	18.00	18.00	17.50	(4.00)	0.00	0.00	13.50
Fleet Management	18.00	18.00	17.50	(4.00)	0.00	0.00	13.50
TOTAL - Internal Service Funds	**18.00**	**18.00**	**17.50**	**(4.00)**	**0.00**	**0.00**	**13.50**
Non-Departmental							
Non-Departmental	1.00 *	6.00 **	6.00	8.00	0.00	0.00	14.00
Non-Departmental	1.00	6.00	6.00	8.00	0.00	0.00	14.00
TOTAL - All Funds	**971.00**	**983.00**	**1001.00**	**0.00**	**(4.00)**	**13.00**	**1010.00**

* 1 Full Time unfunded in FY 2019

** 5 Full Time unfunded in FY 2020

Position Additions and Deletions

FY 2021

Fund/Department/Division	Full Time Delete	Full Time Transfers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
General							
Circuit Judges							
Circuit Judges	0.00	0.00	0.00	1.00	Program Associate	1528	21-008
	0.00	0.00	0.00	1.00			
Information Technology Department							
Business Office	0.00	(1.00)	0.00	0.00	Svc. Desk Support Technician	339	21-012
	0.00	(1.00)	0.00	0.00			
Office of Animal Services							
Office of Animal Services	0.00	0.00	0.00	1.00	Animal Care Technician	1529	21-017
Office of Animal Services	0.00	0.00	0.00	1.00	Animal Care Technician	1530	21-018
Office of Animal Services	0.00	0.00	0.00	1.00	Animal Care Technician	1531	21-019
	0.00	0.00	0.00	3.00			
Office of County Probation							
County Probation	0.00	(1.00)	0.00	0.00	Probation Associate I	1164	21-006
County Probation	0.00	(1.00)	0.00	0.00	Probation Officer	1165	21-007
County Probation	0.00	1.00	0.00	0.00	Probation Associate I	445	21-004
County Probation	0.00	1.00	0.00	0.00	Probation Officer	19	21-005
	0.00	0.00	0.00	0.00			
Office of Extension Services							
Mobile Irrigation Lab	(1.00)	0.00	0.00	0.00	Mobile Irrigation Specialist	1255	21-024
Mobile Irrigation Lab	(1.00)	0.00	0.00	0.00	Mobile Irrigation Specialist	741	21-025
Mobile Irrigation Lab	(1.00)	0.00	0.00	0.00	Mobile Irrigation Technician	1256	21-026
Mobile Irrigation Lab	(1.00)	0.00	0.00	0.00	Mobile Irrigation Technician	709	21-027
	(4.00)	0.00	0.00	0.00			
Office of Planning and Zoning							
Office of Planning and Zoning	0.00	0.00	0.00	1.00	Associate Planner	1534	21-022
	0.00	0.00	0.00	1.00			
General	(4.00)	(1.00)	0.00	5.00			
County Library System							
Office of Library Services							
Cooper Memorial Library	0.00	0.00	(1.00)	0.00	Library Assistant I	1461	21-014
Cooper Memorial Library	0.00	0.00	(1.00)	0.00	Library Assistant I	1459	21-015
Cooper Memorial Library	0.00	0.00	(1.00)	0.00	Library Assistant I	1460	21-016
Paisley Library	0.00	(1.00)	0.00	0.00	Branch Supervisor	384	21-013
County Library System	0.00	(1.00)	(3.00)	0.00			
SUBTOTAL - Countywide Funds	**(4.00)**	**(2.00)**	**(3.00)**	**5.00**			

Position Additions and Deletions

FY 2021

Fund/Department/Division	Full Time Delete	Full Time Transfers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
MSTU - Parks Services							
Office of Parks and Trails							
Office of Parks and Trails	0.00	(1.00)	0.00	0.00	Trades Crew Leader	1123	21-038
Office of Parks and Trails	0.00	(1.00)	0.00	0.00	Construction Inspector II	1135	21-039
MSTU - Parks Services	0.00	(2.00)	0.00	0.00			
Emergency Medical Services							
Office of Public Safety Support							
Public Safety Logistics	0.00	1.00	0.00	0.00	Delivery Service Driver/Operator	1178	21-023
Emergency Medical Services	0.00	1.00	0.00	0.00			
Building Services							
Office of Building Services							
Building Services	0.00	0.00	0.00	1.00	Chief Licensing Investigator	1532	21-020
Building Services	0.00	0.00	0.00	1.00	Office Associate IV	1533	21-021
Building Services	0.00	0.00	0.00	2.00			
County Fire Rescue							
Office of Fire Rescue							
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter Paramedic	1535	21-028
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter Paramedic	1536	21-029
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter Paramedic	1537	21-030
Fire Rescue	0.00	0.00	0.00	1.00	Fire Lieutenant Paramedic	1539	21-031
Fire Rescue	0.00	0.00	0.00	1.00	Fire Lieutenant Paramedic	1540	21-032
Fire Rescue	0.00	0.00	0.00	1.00	Fire Lieutenant EMT	1538	21-033
Office of Public Safety							
Public Safety Logistics	0.00	(1.00)	0.00	0.00	Delivery Service Driver/Operator	1178	21-023
County Fire Rescue	0.00	(1.00)	0.00	6.00			
SUBTOTAL - Special Revenue Funds	**0.00**	**(2.00)**	**0.00**	**8.00**			
TOTAL - Operating Funds	**(4.00)**	**(4.00)**	**(3.00)**	**13.00**			
Internal Service Funds							
Office of Fleet Management							
Office of Fleet Management	0.00	(1.00)	0.00	0.00	Preventative Maintenance Mechanic	664	21-034
Office of Fleet Management	0.00	(1.00)	0.00	0.00	Mechanic I	622	21-035
Office of Fleet Management	0.00	(1.00)	0.00	0.00	Mechanic I	609	21-036
Office of Fleet Management	0.00	(1.00)	0.00	0.00	Mechanic II	664	21-037
TOTAL - Internal Service Funds	**0.00**	**(4.00)**	**0.00**	**0.00**			

Position Additions and Deletions

FY 2021

Fund/Department/Division	Full Time Delete	Full Time Transfers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
Non-Departmental							
Information Technology Department	0.00	1.00	0.00	0.00	Svc. Desk Support Technician	339	21-012
Office of County Probation	0.00	1.00	0.00	0.00	Probation Associate I	1164	21-006
Office of County Probation	0.00	1.00	0.00	0.00	Probation Officer	1165	21-007
Office of County Probation	0.00	(1.00)	0.00	0.00	Probation Associate I	445	21-004
Office of County Probation	0.00	(1.00)	0.00	0.00	Probation Officer	19	21-005
Office of Fleet Management	0.00	1.00	0.00	0.00	Preventative Maintenance Mechanic	664	21-034
Office of Fleet Management	0.00	1.00	0.00	0.00	Mechanic I	622	21-035
Office of Fleet Management	0.00	1.00	0.00	0.00	Mechanic I	609	21-036
Office of Fleet Management	0.00	1.00	0.00	0.00	Mechanic II	664	21-037
Office of Library Services	0.00	1.00	0.00	0.00	Branch Supervisor	384	21-013
Office of Parks and Trails	0.00	1.00	0.00	0.00	Trades Crew Leader	1123	21-038
Office of Parks and Trails	0.00	1.00	0.00	0.00	Construction Inspector II	1135	21-039
TOTAL - Non-Departmental	**0.00**	**8.00**	**0.00**	**0.00**			
TOTAL - All Funds	**(4.00)**	**0.00**	**(3.00)**	**13.00**			

CAPITAL OUTLAY

Summary of Capital Outlay by Fund
Fiscal Year 2021

Fund/Department/Office	New	Replacement	Total
COUNTYWIDE FUNDS			
GENERAL (0010)			
Agency for Economic Prosperity	$ 17,000	$ -	$ 17,000
Information Technology Department	5,100	67,000	72,100
Office of Planning and Zoning	-	2,000	2,000
Judicial Support	26,920	182,391	209,311
Non-Departmental	1,500,000	92,955	1,592,955
Total General Fund	**$ 1,549,020**	**$ 344,346**	**$ 1,893,366**
COUNTY TRANSPORTATION TRUST (1120)			
Public Works Department	$ 8,000	$ 117,500	$ 125,500
Total County Transportation Trust	**$ 8,000**	**$ 117,500**	**$ 125,500**
TOTAL COUNTYWIDE FUNDS	**$ 1,557,020**	**$ 461,846**	**$ 2,018,866**
SPECIAL REVENUE FUNDS			
EMERGENCY 911 (1240)			
Office of Public Safety Support	$ -	$ 140,354	$ 140,354
Total Emergency 911	**$ -**	**$ 140,354**	**$ 140,354**
RESORT/DEVELOPMENT TAX (1250)			
Office of Tourism	$ 3,000	$ -	$ 3,000
Total Resort/Development Tax	**$ 3,000**	**$ -**	**$ 3,000**
BUILDING SERVICES (1520)			
Office of Building Services	$ 1,048,000	$ 40,000	$ 1,088,000
Total Building Services	**$ 1,048,000**	**$ 40,000**	**$ 1,088,000**
COUNTY FIRE RESCUE (1680)			
Office of Fire Rescue	$ 983,831	$ 302,000	$ 1,285,831
Total County Fire Rescue	**$ 983,831**	**$ 302,000**	**$ 1,285,831**
FIRE SERVICES IMPACT FEE TRUST (1690)			
Office of Fire Rescue	$ 400,000	$ -	$ 400,000
Total Fire Services Impact Fee Trust	**$ 400,000**	**$ -**	**$ 400,000**
TOTAL SPECIAL REVENUE FUNDS	**$ 2,434,831**	**$ 482,354**	**$ 2,917,185**

Summary of Capital Outlay by Fund
Fiscal Year 2021

Fund/Department/Office	New	Replacement	Total
GRANT FUNDS			
TRANSIT (1210)			
Office of Transit Services	$ 109,603	$ 297,729	$ 407,332
Total Transit	**$ 109,603**	**$ 297,729**	**$ 407,332**
RESTRICTED LOCAL PROGRAMS (1310)			
Office of Animal Services	$ 20,000	$ -	$ 20,000
Total Restricted Local Programs	**$ 20,000**	**$ -**	**$ 20,000**
EMERGENCY MEDICAL SERVICES (1350)			
Office of Emergency Medical Services	$ 105,320	$ 2,605,618	$ 2,710,938
Total Emergency Medical Services	**$ 105,320**	**$ 2,605,618**	**$ 2,710,938**
TOTAL GRANT FUNDS	**$ 234,923**	**$ 2,903,347**	**$ 3,138,270**
ENTERPRISE FUNDS			
TOTAL ENTERPRISE FUNDS	**$ -**	**$ -**	**$ -**
TOTAL OPERATING BUDGET	**$ 4,226,774**	**$ 3,847,547**	**$ 8,074,321**
CAPITAL PROJECT FUNDS			
2nd RENEWAL SALES TAX CAPITAL PROJECTS (3050)			
Information Technology Department	$ -	$ 110,000	$ 110,000
Office of Fire Rescue	250,000	1,000,000	1,250,000
Constitutionals	-	1,500,000	1,500,000
Non-Departmental	-	170,000	170,000
Total Renewal Sales Tax Capital Projects - PW	**$ 250,000**	**$ 2,780,000**	**$ 3,030,000**
TOTAL CAPITAL PROJECT FUNDS	**$ 250,000**	**$ 2,780,000**	**$ 3,030,000**
INTERNAL SERVICE FUNDS			
TOTAL INTERNAL SERVICE FUNDS	-	-	-
TOTAL NON-OPERATING BUDGET	**$ 250,000**	**$ 2,780,000**	**$ 3,030,000**
TOTAL ALL FUNDS	**$ 4,476,774**	**$ 6,627,547**	**$ 11,104,321**

Detail of Capital Outlay by Fund
Fiscal Year 2021

Fund/Department/Division	Org Code	CRC	New	Replacement	Total
COUNTYWIDE FUNDS					
GENERAL (0010)					
Office of Fairgrounds/Events Center					
Unspent FY2020 Capital Funding	1215100	FG-2101	$ 17,000	$ -	$ 17,000
Information Technology Department					
County Technology					
Advanced Laptop	1885120	Project 18002	4,000	-	4,000
Servers	1885120	Project 18002	-	30,000	30,000
GF Workstations	1885120	Project 18002		4,000	4,000
Backbone Edge switches	1885120	Project 18002	-	27,000	27,000
Graphic Design Workstations	1885120	Project 18002	-	6,000	6,000
GF Ultrabook	1885120	Project 18002	1,100	-	1,100
Office of Planning and Zoning					
Planning and Zoning					
Equipment as needed	2640100	PZ-2101	-	2,000	2,000
Judicial Support					
State Attorney - Technology					
Laptops, Tape Library Device and Miscellanous IT Equipment	6062100	-	-	93,600	93,600
Public Defender - Technology					
Surface Pro Computers	6062200	-	1,365	-	1,365
PowerEdge Server (Prorata portion)	6062200	-	2,555	-	2,555
Printer/Scanner/Copier	6062200	-	-	6,391	6,391
Judges - Technology					
Video Conferencing, Firewalls and Printers	6062300	-	-	32,400	32,400
(20) Laptop refresh	6062300	-	-	30,000	30,000
Network Cabling - 2nd Floor Remodel	6062300	-	20,000	-	20,000
Access Control modifications and updates	6062300	-	-	20,000	20,000
Guardian Ad Litem - Technology					
(2) Laptops	6062400	-	3,000	-	3,000
Non-Departmental					
Computer Assisted Mass Appraisal System for Property Appraiser	9092001	-	1,500,000	-	1,500,000
Fleet Lift Equipment	9092001	-	-	92,955	92,955
Total General Fund			**$ 1,549,020**	**$ 344,346**	**$ 1,893,366**
COUNTY TRANSPORTATION TRUST (1120)					
Public Works Department					
Road Operations					
(4) Plate Compactors	5053200	PWRO-2101	$ 8,000	$ -	$ 8,000
(3) Landpride 10' Flex Wing Mowers	5053200	Project 00001	-	52,500	52,500
New Holland Mowing Trailer	5053200	Project 00001	-	60,000	60,000
Broom Sweeper Attachment for Skid Steer	5053200	Project 00001	-	5,000	5,000
Total County Transportation Trust			**$ 8,000**	**$ 117,500**	**$ 125,500**
TOTAL COUNTYWIDE FUNDS			**$ 1,557,020**	**$ 461,846**	**$ 2,018,866**
SPECIAL REVENUE FUNDS					
EMERGENCY 911 (1240)					
Office of Public Safety Support					
Emergency 911					
Next Generation 911 Services (Rebudget)	2445310	Project 24001	$ -	$ 109,874	$ 109,874
Dispatch Furniture	2445310	Project 24002	-	30,480	30,480
Total Emergency 911			**$ -**	**$ 140,354**	**$ 140,354**
RESORT/DEVELOPMENT TAX					
Office of Tourism					
Visit Lake					
(2) Laptops	1260100	VL-2101	$ 3,000	$ -	$ 3,000
Total Resort/Development Tax			**$ 3,000**	**$ -**	**$ 3,000**

Detail of Capital Outlay by Fund
Fiscal Year 2021

Fund/Department/Division	Org Code	CRC	New	Replacement	Total
BUILDING SERVICES (1520)					
Office of Building Services					
Laptop	1048310	BS-2101	$ 3,000	$ -	$ 3,000
Small Equipment as needed	1048310	BS-2102	25,000	25,000	50,000
Large Format Scanner	1048310	BS-2103	-	15,000	15,000
Ipad Application for OnBase use in the Field	1048310	BS-2104	20,000	-	20,000
Software Upgrade	1048310	Project 10100	1,000,000	-	1,000,000
Total Building Services			**$ 1,048,000**	**$ 40,000**	**$ 1,088,000**
COUNTY FIRE RESCUE (1680)					
Office of Fire Rescue					
Fire Rescue					
Kodiak Struts	2136300	FR-2101	$ 20,000	$ -	$ 20,000
Utility Dump Trailer	2136300	FR-2102	-	8,000	8,000
(2) Brush Truck Pumps	2136300	FR-2103	-	9,000	9,000
Forcible Entry Door Prop	2136300	FR-2104	6,500	-	6,500
(2) Gear Extractors	2136300	FR-2105	22,167	-	22,167
(2) Rescue Dummies for Training	2136300	FR-2106	3,600	-	3,600
Thermal Imaging Camera	2136300	FR-2107	-	30,000	30,000
TNT Hydraulic Tool	2136300	FR-2108	-	25,000	25,000
E-Hydraulics	2136300	FR-2109	-	20,000	20,000
(2) Air Lifting Bag Kits	2136300	FR-2110	21,000	-	21,000
Mascotte Fire Equipment (1 of 3)	2136300	-	56,833	-	56,833
Self-Contained Breathing Apparatus (SCBA)	2136300	FR-2111	853,731	-	853,731
Brush Truck	2136300	Project 00001	-	150,000	150,000
Staff Vehicle	2136300	Project 00001	-	60,000	60,000
Total County Fire Rescue			**$ 983,831**	**$ 302,000**	**$ 1,285,831**
FIRE SERVICES IMPACT FEE TRUST (1690)					
Office of Fire Rescue					
Fire Impact Fee					
Rescue 10 Transport Capable Unit (TCU) with Suppression EGM	2136280	FRIF-2101	345,000	-	345,000
Division Chief Vehicle	2136280	FRIF-2102	55,000	-	55,000
Total Fire Services Impact Fee Trust			**$ 400,000**	**$ -**	**$ 400,000**
TOTAL SPECIAL REVENUE FUNDS			**$ 2,434,831**	**$ 482,354**	**$ 2,917,185**
GRANT FUNDS					
TRANSIT (1210)					
Office of Transit Services					
Transit Division					
Transportation Disadvantaged Capital					
ALS Routematch (Rebudget)	3327220	Project 20504	$ -	$ 26,068	$ 26,068
Shop Equipment - FTA 2013 Grant (Rebudget)	3327220	Project 20505	17,603	-	17,603
Miscellaneous Equipment - FTA 2014 Grant (Rebudget)	3327220	Project 20508	-	271,661	271,661
Brake Lathe / Wheel Alignment Tool	3327220	Project 20511	92,000	-	92,000
Total Transit			**$ 109,603**	**$ 297,729**	**$ 407,332**
RESTRICTED LOCAL PROGRAMS (1310)					
Office of Animal Services					
Animal Shelter Donations					
Transport Cages	1339120	PSLO-2101	$ 10,000	$ -	$ 10,000
Small Miscellaneous Equipment (Rebudget)	1339120	PSLO-2102	10,000	-	10,000
Total Restricted Local Programs			**$ 20,000**	**$ -**	**$ 20,000**

Detail of Capital Outlay by Fund
Fiscal Year 2021

Fund/Department/Division	Org Code	CRC	New	Replacement	Total
EMERGENCY MEDICAL SERVICES (1350)					
Office of Emergency Medical Services					
EMS Dispatch					
(3) Ergonomic Chairs (24hr use)	2445100	EMS-2101	-	4,500	4,500
PSS Network Operations					
San Dual Controller SFF Storage	2445150	EMS-2102	19,293	-	19,293
Nutaniz Addition/Upgrade from Basic to Pro	2445150	EMS-2103	-	101,866	101,866
PSS Logistics - Fleet					
Main Air Compressor for Shop	2445210	EMS-2104	-	5,000	5,000
Four Post Lift	2445210	EMS-2105	-	35,000	35,000
EMS Field Operations					
(5) Ambulances	3522300	EMS-2106	-	942,635	942,635
(3) QRV Administrative/Supervisor Vehicles	3522300	EMS-2107	-	209,499	209,499
(9) LP15 Cardiac Monitors	3522300	EMS-2108	33,746	269,968	303,714
(9) Lifeline Arm Devices	3522300	EMS-2109	-	101,241	101,241
(10) Stryker Stretchers	3522300	EMS-2110	-	216,320	216,320
(5) Stryker Power Loads	3522300	EMS-2111	-	123,440	123,440
(9) Stryker Stair Chairs	3522300	EMS-2112	-	31,149	31,149
Adult Airway Trainer	3522300	EMS-2113	2,281	-	2,281
(10) Rugged Tablets (MDTS)	3522300	EMS-2114	-	25,000	25,000
(10) Rugged Laptops (EPCR)	3522300	EMS-2115	-	35,000	35,000
(5) Office Computers	3522300	EMS-2116	-	5,000	5,000
Miscellaneous Ambulance/Equipment Capital	3522300	EMS-2117	-	500,000	500,000
CARES Act Funding (Rebudget)	3522300	Project 35200	50,000	-	50,000
Total Emergency Medical Services			**$ 105,320**	**$ 2,605,618**	**$ 2,710,938**
TOTAL GRANT FUNDS			**$ 234,923**	**$ 2,903,347**	**$ 3,138,270**
ENTERPRISE FUNDS					
TOTAL ENTERPRISE FUNDS			**$ -**	**$ -**	**$ -**
TOTAL OPERATING BUDGET			**$ 4,226,774**	**$ 3,847,547**	**$ 8,074,321**
CAPITAL PROJECT FUNDS					
2ND RENEWAL SALES TAX CAPITAL PROJECTS (3050)					
IT Department					
Capital Projects					
IT Improvements - Extend Fiber Network	1885200	Project 18003	$ -	$ 110,000	$ 110,000
Office of Fire Rescue					
Capital Projects					
Squad Vehicle	2136400	Project 21000	-	490,000	490,000
Custom Pumper	2136400	Project 21000	-	465,000	465,000
Command Vehicle	2136400	Project 21000	-	45,000	45,000
Self-Contained Breathing Apparatus (SCBA)	2136400	Project 21000	250,000	-	250,000
Constitutionals					
Sheriff's Office - Capital					
LCSO Vehicles	7073360	Project 73000	-	1,500,000	1,500,000
Non-Departmental					
Capital Projects					
(2) Fleet Service Trucks	9092305	Project 00001	-	170,000	170,000
Total 2ND Renewal Sales Tax Capital Projects			**$ 250,000**	**$ 2,780,000**	**$ 3,030,000**
TOTAL CAPITAL PROJECT FUNDS			**$ 250,000**	**$ 2,780,000**	**$ 3,030,000**
INTERNAL SERVICE FUNDS					
TOTAL INTERNAL SERVICE FUNDS			**$ -**	**$ -**	**$ -**
TOTAL NON-OPERATING BUDGET			**$ 250,000**	**$ 2,780,000**	**$ 3,030,000**
TOTAL ALL FUNDS			**$ 4,476,774**	**$ 6,627,547**	**$ 11,104,321**

FINANCIAL POLICIES

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D. Financial Policies

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Financial Structure

County's Organizational Units

The County's organizational units follow the Florida State Chart of Accounts and are organized on the basis of **funds.** The County prepares a budget for 55 separate funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Departments/Offices are responsible for carrying out a major governmental activity, such as public works.

A department/office may be comprised of one or more unique **divisions** to further define a service delivery, such as the Road Operations Division of the Public Works Department.

A **section** or **program** divides specific responsibilities within a division, for example, Maintenance Area 1 within the Road Operations Division.

Budgeting by Function

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

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

Financial Structure

Governmental Fund Types

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

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Lake County maintains 38 Special Revenue funds.

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

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

Proprietary Fund Types

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

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

Financial Structure

Basis of Budgeting – Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues. All Governmental Funds are accounted for using the modified accrual basis and all Proprietary Funds are accounted for by using the accrual basis of accounting.

Measurement Focus

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

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

Basis of Accounting and Measurement Focus

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

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

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

Primary revenues, including property taxes, special assessments, intergovernmental revenues, charges for services and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are considered measurable and available only when cash is received by the County. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: 1) principal and interest on general long-term debt which is recognized when due; 2) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures until paid; and 3) certain inventories of supplies which are considered expenditures when purchased.

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

Relationship between Budget and Accounting

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

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

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

Budget Policies

Statutory Requirements of a Balanced Budget

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

- A budget shall be balanced and adopted by the Board of County Commissioners.

- The revenues of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied.

- The appropriations of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit to the County during the year and the provision for the reserves as follows:

Budget Amendment Policy

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

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the Minutes, provided that the total of the appropriations of the fund may not be changed.

2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose.

3. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose.

4. Any changes not included above may be made by resolution or ordinance adopted after a public hearing.

5. Only the following transfers may be made between funds:
    - Transfers to correct errors in handling receipts and disbursements.
    - Budgeted transfers.
    - Transfers to properly account for unanticipated revenue or increased receipts.

Funds Checking Policy

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

Reserve for Outstanding Purchase Orders Policy

This policy establishes outstanding purchase order reserves by fund to be included in the subsequent year's budget and provides for the administrative adjustment of department and division budgets in amounts not to exceed the purchase order reserve by fund. At the end of a fiscal year, some purchase orders will remain open because the goods or services have not been received. These purchase orders are "rolled over" to the new fiscal year. The purchase order rollover is an automatic process in the County's financial system. Any excess purchase order reserves that remain after the rollover process is completed would be de-appropriated as part of the mid-year budget amendment.

Debt Management Policies

The objective of Lake County's Debt Management Policy (LCC-57) and Chapter 130 of the Florida Statues is to establish guidelines and requirements for the development of a debt management system. The policy includes the following directives:

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

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

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

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

Grant Policy

The objective of the Grant Policy (LCC-59) is to provide guidelines in applying to fund services or programs with state and federal funds. The policy includes the following directives:

A. Grant applications to fund services or programs with state or federal funds should be reviewed by County staff and the Board of County Commissioners with significant consideration given to:

- The cost of administering the grant relative to the size of the grant;
- The availability of matching funds if required;
- The extent to which locally generated funds will be required to support those programs when the original funding is no longer available; and
- The desirability of the program, i.e., whether or not the County would be funding the program were it not for the grant.

B. All grant applications must be approved by the Board of County Commissioners prior to submission. The Board must also approve the acceptance of all grants.

Purchasing Policy

The objective of the Purchasing Policy (LCC-18) is to provide guidelines for purchasing of all goods and services made by or on behalf of Lake County. Purchases shall be completed in a manner and method that provides for the most proficient and effective expenditures of County funds and the maximum protection of the County taxpayer by ensuring the prevention of waste and conflict of interest within the procurement function. The policy includes the following directives:

- All purchasing actions are to be conducted on the basis of full and open competition to the greatest degree possible.
- All specifications or statements of work included in County procurement actions shall accurately describe the essential needs of the County, and contain no artificial, arbitrary, or unnecessary requirements that limit competition or increase cost.
- Each procurement action is to be completed in accordance with the best interests of the County, and with the highest level of integrity and fairness to all involved parties throughout the acquisition cycle.
- All County procurement operations are to be conducted in full compliance with all established state and local statutes and regulations with particular regard to ethical standards to be maintained within the purchasing function.

Lake County
Fiscal Year 2021 Budget Calendar

January 22, 2020	Human Resources, Facilities, IT	All internal service charges due to Budget: Risk allocations, Health Insurance rate, Facilities chargeback, IT chargeback
January 22, 2020	Human Resources	HR Loads Baseline Payrolls in Munis (with Overtime). Departments prepare Form 9's for personnel changes
January 28, 2020	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2020 fund balances and other adjustments
February 7, 2020	County Manager, Department/Office Directors, All Fiscal Contacts	Budget Kickoff
February 7, 2020	Departments/Offices	Personnel change requests are due in Human Resources. All requests must be entered on a Form 9 and submitted with attachments as appropriate. Form 9 changes will be tracked/approved by CM separately.
February 28, 2020	Departments/Offices	Deadline for departmental budget requests into MUNIS, revenues and expenditures including CIP requests. Fixed Asset Request Forms, Fee Schedules and Budget Impact Statements are due to Budget.
March 2-March 17, 2020	Budget	Analyze departmental requests and prepare recommendations
March 18-March 30, 2020	Departments/Offices	Budget Meetings with County Manager
March 24, 2020	Board of County Commissioners	Annual Strategies Workshop
April 7, 2020	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2020 audited fund balances and other adjustments
April 7, 2020	Board of County Commissioners	Budget Workshop: Agency for Economic Prosperity, Human Resources & Risk Management, Probation, Transit, Parks & Trails
April 21, 2020	Board of County Commissioners	Budget Workshop: Library Services, IT, Communications, Extension Services
May 5, 2020	Board of County Commissioners	Budget Workshop: Building Services, Planning & Zoning, Code Enforcement, Animal Services
May 19, 2020	Board of County Commissioners	Budget Workshop: Fire Rescue, EMS, Emergency Management, Public Safety Support
June 1, 2020	Constitutional Offices, Judicial	Budgets due from Constitutional Offices (excluding Tax Collector) and Judicial
June 1, 2020	Property Appraiser	Preliminary estimate of property tax value due from Property Appraiser (F.S. 129.03)
June 2, 2020	Board of County Commissioners	Budget Workshop: Public Works, Facilities, Housing & Human Services, Fleet
June 5, 2020	Departments/Offices	Program Descriptions, Performance Measures, and Pictures due to Budget
June 15, 2020	Departments/Offices	Deadline for CIP electronic submission
June 16, 2020	Board of County Commissioners	Budget Workshop (Budget Summary)
June 17 – July 2, 2020	Budget	Develop FY 2020 Recommended Budget
July 1, 2020	Property Appraiser	Certification of Taxable Value by Property Appraiser
July 21, 2020	Board of County Commissioners	Budget Workshop - Adoption of TRIM Rates
August 1, 2020	Tax Collector, Departments/Offices	Budget due from Tax Collector. Project Rebudget Requests due to Budget.
August 5, 2020	Budget	Statutory deadline to notify Property Appraiser of proposed TRIM rates and the date, time and place of the first public hearing to adopt the budget (F.S. 200.065)
August 11, 2020	Board of County Commissioners	Budget Workshop - Infrastructure Sales Tax Capital Improvement Plan
August 25, 2020	Board of County Commissioners	Public Hearing - Infrastructure Sales Tax Capital Improvement Plan
August 25, 2020	Property Appraiser	Last day to mail TRIM notices
September 15, 2020 (Cannot conflict with School Board date)	Board of County Commissioners	Statutory Public Hearing – adopt tentative budget and millage rates, set final public hearing date, time and place. TRIM provides the public hearing advertisement requirement. (F.S. 200.065) Board Chambers, 5:05 p.m.
September 25, 2020	Budget	Advertise final budget and millage hearing
September 29, 2020 (Cannot conflict with School Board date)	Board of County Commissioners	Final Public Hearing to adopt the FY 2021 millage rates and budget (F.S. 200.065) Board Chambers, 5:05 p.m.
October 1, 2020		FY 2021 Adopted Budget goes into effect
October 2, 2020	Budget	Deadline to send copy of adopted Millage Resolution to Property Appraiser, Tax Collector and Florida Department of Revenue
Typically after Value Adjustment Board	Property Appraiser	Issue Certification of Final Taxable Value (DR 422's)
Within 3 days receipt of Final Taxable Value	Budget	Complete Certification of Final Taxable Value and return to Property Appraiser
October 29, 2020	Budget	Within 30 Days of adopting final budget certify to the Department of Revenue compliance with TRIM (F.S. Chapter 200.068)
October 29, 2020	Budget	FY 2021 Adopted Budget Book completed and published on the County Website

As of Feb 6, 2020

Budget Process

Policy/Strategy

This annual budget process for Lake County covers the period from October 1, 2020 to September 30, 2021.

In December, the Office of Management and Budget projected revenues and expenditures for the next fiscal year using a five-year financial projection model. Meetings were held with the County Manager and Board of County Commissioners to examine various budget scenarios for the upcoming budgets.

Development

In February, a budget kickoff was held with the department/office directors and department/office financial coordinators to communicate the County's budget guidelines for Fiscal Year 2021.

In late February, the departments/offices submitted their proposed budgets to the Office of Management and Budget for review.

Review

In March, meetings were held with departments/offices to discuss their operating budgets and budget impact statements. Budget workshops were held April through June to present the departments/offices proposed budgets to the Board of County Commissioners. Finally, a budget workshop was held in July for adoption of the proposed millage rates.

Adoption

Copies of the Recommended Budget were distributed to the Board of County Commissioners, County Administration, Constitutional Officers, and made available online to the general public for their inspection prior to the public hearings in September. Following Board approval, the Office of Management and Budget prepared the adopted budget for distribution and posted it online for the general public. The budget for this year became effective October 1, 2020.

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FUNDS AND REVENUES DESCRIPTIONS

COUNTYWIDE FUNDS

General (Fund 0010)

Department: Countywide

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Major revenues in the General Fund include ad valorem taxes, state sales tax, and fund balance. The General Fund also receives administration revenue from other funds for services provided. The Fiscal Year 2021 budget provides for the support of County Departments, Clerk of Courts, the Property Appraiser, Sheriff's Office, Supervisor of Elections, Tax Collector, Judicial Support, and other Non-Departmental items.

County Transportation Trust (Fund 1120)

Department: Public Works

Major revenues in the County Transportation Trust Fund include the 6 cents of local option gas tax, the 2 cents of Constitutional and 1 cent of County fuel taxes, the 9th cent gas tax, other service related revenues and fund balance.

The Fiscal Year 2021 budget provides for engineering, traffic, environmental services and road operations. This fund predominantly provides for maintenance of roads and not major road construction. Road construction is funded from road impact fees (construction), sales taxes (equipment, road construction and resurfacing) and federal/state grants.

Lake County Ambulance (Fund 1220)

Department: Non-Departmental

The Lake County Ambulance Fund was established to account for the ad valorem tax subsidy provided to agencies within Lake County that provide qualified services. The Fiscal Year 2021 budget is supported by a 0.4629 millage rate.

County Library System (Fund 1900)

Office: Library Services

The County Library System Fund was established to account for revenues and expenses related to the operation of the library system. The Office of Library Services provides administration of the Lake County Library System, which is a single-county cooperative public library system with six County branch libraries and ten municipal member libraries. Library services are free to Lake County residents. Library Services has reciprocal borrowing agreements with Marion, Seminole and Volusia Counties, and Lake Sumter State College, that allows for access to their libraries. Lake County supports the operation of the ten member libraries through system-wide services and monetary grants to the municipalities.

SPECIAL REVENUE FUNDS

Library Impact Fee Trust (Fund 1070)

Office: Library Services

The Library Impact Fee Trust fund accrues monies from library impact fees charged against new construction in the County. Library projects funded by impact fees must be growth-related. Revenues include impact fee revenues, interest income and fund balance. The Fiscal Year 2021 budget is allocated for eligible library projects throughout the County based on recommendations from the Lake County Library Advisory Board.

Parks Impact Fee Trust (Funds 1081, 1082, 1083)

Office: Parks and Trails

The Board of County Commissioners adopted park impact fees in November 2003, and collections began in January 2004. These impact fees are assessed against new construction in the unincorporated areas of the County, and are expended for growth-related park development within three park impact fee districts. The budgets are comprised of impact fees, interest income and fund balance revenues.

Road Impact Fees (Funds 1148, 1149, 1153, 1157, 1158, 1159)

Department: Public Works

The Road Impact Fee funds accrue monies from transportation impact fees charged against new construction in the County. Road projects funded by impact fees must be growth-related and located in the districts in which monies are collected, which can result in carry-over fund balances due to the restrictions placed upon the usage of monies with regards to the location of projects, as well as the need to accumulate monies before beginning a major project. The Board of County Commissioners suspended impact fees as of March 2010 in an effort to stimulate construction in the County. In February 2013 they approved the reinstatement of road impact fees at lower rates, beginning January 1, 2014, and reduced the number of impact fee districts from six to three. In Fiscal Year 2019, the Board approved adding one additional district to better match revenues with needed projects in a given geographical area.

Fish Conservation (Fund 1190)

Office: Parks and Trails

Lake County receives an allocation for the additional levy of $1.00 on all fishing licenses sold within the County. This surcharge is derived from a 1967 Special Act, as amended in 1975. These funds can be used for fish conservation projects, including vegetation control, habitat improvement and access improvement, with prior approval of the Florida Fish and Wildlife Conservation Agency (FFWC). Past projects have included the purchase of fish tagging equipment, stocking of fish, fishing dock installations and repairs, and the addition of Blueways trails. The Fiscal Year 2021 budget is funded by fishing license surcharge revenues, interest income and fund balance.

MSTU – Stormwater Management (Fund 1230)

Department: Public Works

Stormwater programs include basin studies and the floodplain management program, which provides an application process for federally backed flood insurance. Drainage, water quality related improvements and residential lot grading inspections also are administered through the Stormwater Section. Revenues for Fiscal Year 2021 include ad valorem taxes, interest income, other revenues and fund balance.

MSTU – Parks Services (Fund 1231)

Office: Parks and Trails

This fund is designated for Parks and Trails with a portion of ad valorem taxes generated from the Stormwater, Parks and Roads ad valorem millage supporting parks maintenance and improvement programs. This fund also includes the Public Lands program budget which is provided through an inter-fund transfer from the General Fund. Additional funding sources include ad valorem tax revenues, concession fees, interest income, grant revenues and fund balance. Maintenance activities for Parks and Trails include repair and maintenance of ball fields, infields and tracks and for the Public Lands program include preparing fire lines, tree removal/pruning, illegal dumping, lawn care and fence repairs.

Emergency 911 (Fund 1240)

Office: Public Safety Support

The Emergency 911 Fund accounts for monthly user charges on telephone service for operation and maintenance of the E911 system, as well as for capital equipment purchases. The system is comprised of six Public Safety Answering Points (PSAP's). Ongoing responsibilities associated with maintenance of the system include review and revision of operating protocol procedures, and maintenance of the database by which calls are correctly routed by the computer system. The system is fully funded through a monthly service charge on telephone bills. Revenues include emergency service fee revenues, interest income, and fund balance. The Fiscal Year 2021 budget provides for on-going routine operation and maintenance of the E911 system, as well as a portion of the call-takers' salaries associated with E911 calls.

Resort/Development Tax (Fund 1250)

Agency: Economic Prosperity

Programs and services provided by the Office of Visit Lake are funded by the resort/development tax. This tax is levied on all short-term rentals of 180 days or less. The tax was first enacted in 1984 at 2%, and was increased to 4% on March 31, 2003. The Fiscal Year 2021 budget is funded by resort tax revenues, interest income, other revenues, and fund balance. Primary activities include advertising on radio, television and in the electronic and print media, and working with business and event planners to increase the number of event days resulting in higher hotel/motel occupancy rates.

Municipal Services Benefit Units (Funds 1290, 1370, 1450)

Department: Non-Departmental

Three MSBU's (Greater Hills, Greater Groves and Greater Pines) were established for the common area maintenance, such as landscaping, pool maintenance, janitorial services and street lighting within these subdivisions. An annual assessment is collected on the property owner's tax bill to cover these costs.

Law Enforcement Trust (Fund 1330)

Constitutional Offices: Sheriff

Law Enforcement Trust revenues are primarily generated from locally confiscated drug money. These confiscated funds are generally used to replace law enforcement equipment in the Sheriff's Office.

Mount Plymouth/Sorrento CRA Trust (Fund 1340)

Department: Planning and Zoning

The Mount Plymouth/Sorrento Community Redevelopment Area Trust Fund was established to finance community redevelopment projects within the boundaries of the redevelopment area. Funds are generated from a portion of property taxes collected within those boundaries according to the establishing ordinance.

Emergency Medical Services Fund (Fund 1350)

Offices: Emergency Medical Services, Public Safety Support

The Emergency Medical Services Fund was established to account for activities related to the provision of ambulance services within Lake County, including functions previously performed by Lake Emergency Medical Services. These functions became part of the County's operations beginning with the Fiscal Year 2019 Budget. Funds are received by a transfer from the County Ambulance Fund, fees charged for services, interest earnings, and other miscellaneous revenue sources.

Infrastructure Sales Tax Revenue (Fund 1410)

Department: Non-Departmental

The County's share of the one-cent sales tax is collected in the Infrastructure Sales Tax Revenue Fund and is then transferred to other funds for allowable expenditures after the deduction of the administrative service fee. Collections began 1/1/18 for the Second Renewal of the Sales Tax authorization, and will continue until 12/31/32.

Fiscal Year 2021 appropriations for the Renewal Sales Tax include transfers to other funds and the administrative service fee. Funds are to be used for purposes allowed by F.S. 212.055(2).

Street Lighting (Funds 1430, 1460, 1470, 1480)

Department: Non-Departmental

Four MSBU's (Village Green, Picciola Island, Valencia Terrace, and Sylvan Shores) were established to provide residential street lighting within the designated boundaries of each area. An annual assessment is collected on the property owner's tax bill to cover these costs.

Building Services (Fund 1520)

Office: Building Services

Building Services is a self-supporting program that administers and enforces all building and licensing laws, rules and regulations, as well as performs building inspection activities. Enforcement and inspection activities are supported by a variety of fees for services. Projected revenues include building permit fees, protective inspection fees, administrative service fees, contractor license fees, other revenues and fund balance.

County Fire Rescue (Fund 1680)

Office: Fire Rescue

Projected revenues include ad valorem taxes from a 0.4704 millage rate, fire assessment fees, Lake County Ambulance Fund transfer, interest income, other revenues and fund balance to protect County residents and visitors over an area encompassing 1,100 square miles.

Fire Services Impact Fee Trust (Fund 1690)

Office: Fire Rescue

Fire Services Impact Fee Trust Fund revenues are collected in the unincorporated areas of the County and the cities of Astatula, Howey-in-the-Hills and Lady Lake (excluding The Villages), and are used to construct and equip new fire stations to provide fire and medical response. The Fiscal Year 2021 budget is funded by impact fees, interest income and fund balance.

GRANT FUNDS

Community Development Block Grant (Fund 1200)

Office: Housing and Human Services

The Community Development Block Grant (CDBG) program is administered at the federal level by the U.S. Department of Housing and Urban Development, which makes funds available to local governments. Lake County became an entitlement community in 1999 and started receiving funds in 2000. The Cities of Tavares, Lady Lake and Minneola, and the Towns of Montverde, Astatula, and Howey-in-the-Hills receive a share of the entitlement dollars pursuant to Urban County Partnership Agreements with Lake County. CDBG funds have been used for roadway paving and paying paving assessments, for housing rehabilitation, to expand meals-on-wheels deliveries and transportation services to seniors, to provide prescription assistance, to improve community centers, sidewalks and parks, and to construct American Disability Act (ADA) restrooms and entrances in public buildings.

Transit (Fund 1210)

Office: Housing and Human Services

Public paratransit and fixed-route services are provided to citizens and visitors in Lake County through a contracted service provider. LakeXpress fixed-route service began on May 21, 2007 primarily along the U.S. Highway 441 corridor, including The Villages, Eustis and Leesburg. A second and third route through Mount Dora and Leesburg began in July 2008. On July 1, 2009, a fourth bus route began operating from the Altoona Post Office on S.R. 19 to the Community of Zellwood on U.S. 441, where passengers can transfer to LYNX route 44. Route 50E was added to provide service from Clermont to Winter Garden, and 50W was added to provide transport between Mascotte and Clermont.

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

This fund was renamed from the Public Transportation Fund to the Transit Fund effective Fiscal Year 2016. Revenues include a subsidy from the General Fund, Federal and State grants, fare revenues, miscellaneous revenues and fund balance.

Affordable Housing Assistance Trust (Fund 1260)

Office: Housing and Human Services

State Housing Initiatives Partnership (SHIP) funds are received from the State to assist low and moderate income households in the purchase of a home. These funds can be used for down payments, closing costs and mortgage buy downs for new homes, or for existing homes that have been or will be repaired within 12 months of transfer of title. SHIP funds are distributed on an entitlement basis to all 67 counties and 53 CDBG entitlement cities in Florida. The amounts remitted to Lake County are based on a percentage of documentary stamp collections.

Section 8 (Fund 1270)

Office: Housing and Human Services

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

Federal/State Grants (Fund 1300)

Departments/Offices: Agency for Economic Prosperity, Emergency Management, Fire Rescue, Housing and Human Services, Probation, Public Works

The Federal and State Grants Fund was established beginning in Fiscal Year 2010 to account for certain grant revenues that previously were budgeted in the General Fund. Since grant revenues must be spent for the purposes for which they were received, this fund assures that unspent funds are not inadvertently directed to other programs and services, or co-mingled with General Fund revenues.

Restricted Local Programs (Fund 1310)

Departments/Offices: Agency for Economic Prosperity, Animal Services, Housing and Human Services, Parks and Trails, Public Works, Sheriff's Programs, Non-Departmental

The Restricted Local Programs Fund was established in Fiscal Year 2010 to account for certain restricted revenues that were previously budgeted in the General Fund. Restricted revenues must be spent for the purposes they were received. The Fiscal Year 2021 budget includes funding for Sheriff deputy training through traffic education and police education funds, court cost and teen court fees, alcohol and drug abuse, Dori Slosberg traffic education, animal services donations, boating license fees, and Florida Arts license plate revenues.

DEBT SERVICE FUNDS

Debt Service (Currently Active Funds 2510, 2610, 2710, 2810, 2850)

Department: Debt Service

Debt service funds have been established to accumulate resources and account for the payment of principal and interest related to various capital improvement bonds, limited general obligation bonds, sales tax revenue refunding bonds and various notes payable.

In 2007, the County issued $34.7 million in direct placement limited general obligation bonds for the purpose of acquiring and improving lands within the County to protect drinking water resources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality. In 2015 the bond was partially refunded and refinanced, resulting in savings.

In 2007 the County issued $87.4 million in capital improvement revenue bonds. The funds were used to acquire, construct and equip various capital improvements. The issuance was secured by a pledge of the County's half cent sales tax received form the state. In 2015 the bond was partially refunded and refinanced through the issuance of 2 separate bonds, series 2015A and 2015B, resulting in savings.

In 2000 the County issued a direct placement bond secured by sales tax revenues used to replace pari-mutuel (racing tax) revenue previously distributed by the state. The $4.4 million sales tax revenue bond was issued to finance the cost of acquisition, construction and equipping of certain capital improvements including land acquisition, various park projects and walking and biking trails. The bond was refinanced in 2011 and modified and reissued in 2013 at a lower interest rate both resulting in savings.

In 2016 the County secured funds through a direct borrowing note in the sum of $1.01 million dollars. The funds were used for the purchase of land and buildings.

In Fiscal Year 2019, a $19,980,000 direct placement infrastructure sales surtax revenue bond was issued to fund construction of a new animal shelter and for the purchase of public safety radios. This direct placement bond was refunded and refinanced during the 2020 fiscal year resulting in savings, and an additional borrowing of $10,000,000 for road resurfacing was issued. Debt service payments are secured by sales surtax revenues received by the County.

ENTERPRISE FUNDS

Landfill Enterprise (Fund 4200)

Department: Public Works

The Landfill Enterprise Fund supports the Solid Waste Division. The Solid Waste Division is comprised of administration/financial operations, landfill operations, scale services, residential convenience centers, and hazardous waste. The County's contract with Covanta for disposal of solid waste expired on June 30, 2014. BCC approval of the recommendations by the Solid Waste Alternative Task Force (SWATF) resulted in a new solid waste program that included three new residential hauling contracts for collection and one landfill contract for solid waste disposal. The new hauler contracts also include recycling services. The Fiscal Year 2021 budget is supported by landfill operating income, disposal assessment fees, interest income, fund balance and a transfer from the General Fund.

Solid Waste Closures and Long-Term Care (Fund 4220)

Department: Public Works

The Florida Department of Environmental Protection (FDEP) requires that a reserve fund be established to provide closing costs and long-term care costs for the County's landfills. The County has five closed disposal units under long-term care. They include: Central Landfill - Phases I and II, Lady Lake, Umatilla, and Loghouse. Reserve funding also is budgeted for the active Central Landfill - Phase III.

CAPITAL PROJECTS FUNDS

Renewal Sales Tax Capital Projects (Fund 3030)

Department: Non-Departmental

The Renewal Sales Tax Capital Projects Fund received revenues from the Infrastructure Sales Tax until the authorization ended on December 31, 2017. The Fiscal Year 2021 budget includes expenditures for funds earned through that date which were not expended by September 30, 2020. Beginning January 1, 2018, new revenues are shown in the Second Renewal Sales Tax Capital Projects Fund.

Renewal Sales Tax Capital Projects - PW (Fund 3040)

Department: Public Works

The Renewal Sales Tax Capital Projects Fund – PW was established to account for the portion of the Infrastructure Sales Tax that is dedicated to transportation purposes. The Fund receives revenues from the Infrastructure Sales Tax, interest, and fund balance. This authorization ended on December 31, 2017, and the Fiscal Year 2021 budget includes expenditures for revenues that were collected through that date, but had not been expended as of September 30, 2020. Beginning January 1, 2018, new revenues are shown in the Second Renewal Sales Tax Capital Projects Fund.

Second Renewal Sales Tax Capital Projects (Fund 3050)

Department: Non-Departmental

The Second Renewal Sales Tax Capital Projects Fund receives revenues from the Second Renewal of the Infrastructure Sales Tax, along with interest, and fund balance. This authorization began January 1, 2018 and continues through December 31, 2032. Some budgeted items include capital building maintenance, information technology improvements, fire apparatus, improvements to multiple parks and fire stations, sidewalk and road projects, and vehicles for the Sheriff's Office.

Facilities Expansion Capital (Fund 3810)

Office: Facilities Management

The Facilities Expansion Capital Fund was established to manage the funds received from the 2007 Capital Improvement Revenue Bond issue, and refinanced May 2015. The budgeted Fiscal Year 2021 expenditures represent the outstanding balances for the Lake County Courthouse renovation project.

Road Resurfacing Capital Projects (Fund 3840)

Department: Public Works

The Road Resurfacing Capital Projects Fund was established to manage the funds received from a 2020 bond issue to expedite road projects throughout Lake County.

Sales Tax Revenue Note Projects (Fund 3850)

Office: Facilities Management, Public Safety Support

The Sales Tax Revenue Note Projects Fund was established to manage the funds received from the 2018 Sales Tax Revenue Note issue. The budgeted Fiscal Year 2021 revenues and expenditures represent the remaining funding for the Animal Shelter replacement project.

INTERNAL SERVICE FUNDS

Property and Casualty (Fund 5200)

Office: Human Resources and Risk Management

The Property and Casualty Fund manages revenues and expenditures relating to the County's workers compensation and liability insurance programs. Revenues are received from the entities participating in the programs, and are used to pay claims, premiums, and administrative costs. A reserve is maintained to ensure that funds are available if needed.

Employee Group Benefits (Fund 5300)

Office: Human Resources and Risk Management

The Employee Group Benefits Fund manages the revenues received from entities participating in the County's employee insurance plans. Participants include the Board of County Commissioners, Clerk of Courts, Lake County Water Authority, Lake-Sumter Metropolitan Planning Organization, Property Appraiser, Supervisor of Elections, and Tax Collector. Expenditures from the fund include claims payments, insurance premiums, and administrative costs. A reserve is maintained to ensure that funds are available if needed.

Fleet Management (Fund 5400)

Office: Fleet Management

The Fleet Management Fund was established for the operation of the County's Fleet Management Division. Revenues are received for work performed and used for the expenditures necessary to provide those services.

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
General (0010)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 99,680,474	$ 113,655,790	$ 113,517,406	$ 123,522,545
Ad Valorem Taxes - Delinquent	2,274,777	2,000,000	2,000,000	2,000,000
Communications Services Tax	1,483,132	1,801,647	1,801,647	1,478,000
Total Taxes	**$ 103,438,383**	**$ 117,457,437**	**$ 117,319,053**	**$ 127,000,545**
Permits and Fees				
Industrial Development Revenue Bond Fees	$ 162,350	$ 25,000	$ 375,000	$ 100,000
Occupational Licenses	349,289	350,000	350,000	-
Total Permits and Fees	**$ 511,639**	**$ 375,000**	**$ 725,000**	**$ 100,000**
Intergovernmental Revenues				
Help America Vote CFDA	$ 66,220	$ -	$ -	$ -
State Alien Assistance Grant	101,839	50,000	50,000	50,000
Byrne Justice Assistance Grant - CFDA 16.738	-	60,000	60,000	60,000
Federal Disaster Relief	5,278,079	-	3,358,917	-
CARES Act Funds	-	-	16,014,815	-
Federal Payments in Lieu of Tax-General Government	149,969	172,890	172,890	150,000
Federal Payments in Lieu of Tax-Wildlife	1,117	1,000	1,000	1,000
Aquatic Weed Control	132,058	155,000	155,000	155,000
State Disaster Relief	539,579	-	167,072	-
State Revenue Sharing Proceeds	7,588,967	7,416,000	7,416,000	7,638,480
Insurance Agents County License	67,761	55,313	55,313	60,000
Mobile Home Licenses	180,695	179,504	179,504	180,000
Alcoholic Beverage License	114,788	90,000	90,000	110,000
State Sales Tax	16,970,639	17,504,850	17,504,850	17,600,000
Contributions from Other Agencies	57,146	63,262	63,262	78,499
Contributions from Other Government Agencies	-	-	-	-
Total Intergovernmental Revenues	**$ 31,248,857**	**$ 25,747,819**	**$ 45,288,623**	**$ 26,082,979**
Charges for Services				
Dev - Regional Impact Fee (DRI)	$ -	$ 2,000	$ 2,000	$ 2,000
$2 Court Technology Services Fee	716,548	608,070	608,070	608,070
Parts	31,485	43,000	43,000	35,000
Labor	6,504	10,000	10,000	7,000
Reprographic Services	259,595	326,300	326,300	326,300
Charges - Outside Sources	10,493	5,691	5,691	5,691
Other Charges for Services	650,743	604,000	604,000	615,000
Sheriffs Fees	200,273	200,000	200,000	200,000
Other General Government Charges/Fees	1,591	2,000	2,000	2,000
Lot Line Adjustment	6,700	7,500	7,500	7,000
Concurrency Fees	3,305	6,000	6,000	4,000
Construction Review	7,084	4,000	4,000	5,000
Master Park Plans	-	575	575	600
Zoning Fees	22,158	20,000	20,000	20,000
Zoning Permits	225,275	200,000	200,000	200,000
Zoning Conformance Letter	5,250	7,500	7,500	7,000
Variances	25,150	25,000	25,000	25,000
Subdivision Applications	17,197	10,779	10,779	10,000
Site Plan Review and Amendments	34,225	40,000	40,000	35,000
PUD Preliminary	6,900	5,000	5,000	5,000
Lot of Record	12,250	15,000	15,000	15,000

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Vested Rights Determination	$ -	$ 650	$ 650	$ 650
Lot Splits	15,750	6,810	6,810	10,000
DRS Presubmittals	7,250	4,500	4,500	6,000
Mobile Home Bond	2,025	1,000	1,000	1,500
Developers Agreements	500	1,000	1,000	500
Mining Plans	6,300	3,650	3,650	4,000
Tree Removal/Site Plan	5,300	44,408	44,408	3,000
Land Use Plan Amdendment (LUPA)	14,950	30,000	30,000	25,000
Tree Removal Permit Review	33,520	30,000	30,000	15,000
Conditional Use Permit	10,975	7,500	7,500	8,000
Sale of Maps and Publications	-	100	100	100
Tax Exempt Sale of Maps and Publications	38	100	100	100
Police Services	1,400,293	1,443,000	1,475,497	1,492,000
School Resource Officer	2,176,819	3,007,754	2,935,245	2,815,521
Dispatch Services	860,870	868,372	917,602	868,372
Room/Board for Prisoners	-	500	500	200
Subsistence Fee for Prisoners	74,716	70,000	70,000	70,000
Medical Fees for Prisoners	18,695	32,000	32,000	20,000
Administrative Services - Lake Tech	185,000	185,000	185,000	185,000
Marine Patrol - Lake County Water Authority	228,950	228,950	228,950	228,950
Emergency Service Fee	4,431	2,500	2,500	3,500
CUP Inspections	119,300	120,000	120,000	120,000
Mine Inspections	10,750	20,500	20,500	12,000
Landscape Inspections	4,750	5,000	5,000	4,000
Average Setback Inspections	2,277	2,000	2,000	2,000
County Wide Communications Fees	235,742	225,000	225,000	235,000
Average Setbacks	2,277	2,500	2,500	2,500
Mine Order Inspection	700	500	500	500
Water Resource Laboratory Fees	125,386	96,000	96,000	100,000
Conservation Resource Mgmt Fee	236,155	264,625	264,625	-
Animal Shelter - Penalty/Impound	27,405	16,000	16,000	20,000
Animal Shelter - Board	2,930	2,500	2,500	3,000
Animal Shelter - Rabies Vaccine	2,320	2,500	2,500	2,500
Animal Shelter - Adoption Fees	52,038	42,000	42,000	42,000
Animal Shelter - Pet Licenses	1,394	1,200	1,200	1,200
Animal Shelter - Taxable	-	-	5,000	5,000
Animal Shelter - Non-Taxable	-	-	5,000	5,000
Animal Shelter - Disposals	40	100	100	100
Mosquito Control Services	95,000	10,000	25,000	-
Fairgrounds	33,104	39,000	39,000	30,000
Fairgrounds - Tax Exempt	(67)	9,000	9,000	5,000
Fairgrounds Farmers Market	143,780	183,981	183,981	160,000
Veterans Treatment Intervention	66,914	61,903	61,903	66,913
Court Innovations/Local Ordinance	108,898	100,000	100,000	100,000
Legal Aid	54,449	50,000	50,000	50,000
Juvenile Alternative Programs	54,449	61,000	61,000	61,000
Court Facilities ($15)	799,264	750,000	750,000	750,000
Domestic Violence Charges - FS 938.08	20,624	20,000	20,000	20,000
Filing Fee Reimbursement - 34.045(1)(C)	10	-	-	-
Impact Fee Services	129,129	60,000	60,000	90,000
MPO Administration Fees	28,550	28,000	29,000	29,000
Total Charges For Services	**$ 9,646,676**	**$ 10,283,518**	**$ 10,318,736**	**$ 9,808,767**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Fines and Forfeits				
Court Fines	$ 67,003	$ 60,000	$ 60,000	$ 60,000
DUI - B.A.L. Test Revenue	-	50	50	-
Communications FD-FS 318.21(9)	257,619	245,000	245,000	245,000
Zoning Violation Fines	119,902	40,000	40,000	75,000
Fine - Synthetic Drug	-	100	100	100
Handicap Parking Violations	-	250	250	250
Other Parking Violations	170	50	50	100
Animal Control Violations	24,255	25,000	25,000	25,000
Unclaimed Moneys FS 116.21	162	500	500	500
Total Fines and Forfeits	**$ 469,111**	**$ 370,950**	**$ 370,950**	**$ 405,950**
Miscellaneous Revenues				
Interest Including Profit on Investments	$ 543,259	$ 175,000	$ 175,000	$ 200,000
Interest - Tax Collector	16,189	10,500	10,500	10,500
Rents & Leases - Taxable	960	700	700	400
Rents & Leases - Non-taxable	67,981	62,880	62,880	68,765
Surplus Lands	15,145	10,000	10,000	10,000
Surplus Furniture/Fixtures/Equipment	42,742	15,100	15,100	15,100
Insurance Proceeds/Loss-FF&E	870,202	-	-	-
Other Contributions/Donations	2	50	50	50
Reimbursements	47,516	5,000	5,000	5,000
VAB Petition Fees	4,995	3,000	3,000	3,000
Commissions - Pay Telephones	220,518	225,000	225,000	225,000
Other Miscellaneous Revenue	1,146,268	10,100	10,100	2,900
Community Service Insurance Fees	1,010	2,000	2,000	500
Credit Card Convenience Fee	38,895	35,400	70,400	70,800
P-Card Rebate	60,419	55,000	55,000	55,000
Animal Shelter Donations	145	-	-	-
Impoundment/Sale - Livestock	779	1,000	1,000	1,000
Total Miscellaneous Revenues	**$ 3,077,025**	**$ 610,730**	**$ 645,730**	**$ 668,015**
Transfers				
Interfund Transfer	$ 78,012	$ 73,649	$ 173,649	$ 73,980
Interfund Transfer - Fire	38,115	46,149	46,149	48,801
Interfund Transfer - Admin Fee	4,622,410	4,858,631	4,855,519	5,015,444
Interfund Transfer - Ins/Admin	380,998	411,130	411,130	412,723
Excess Fees - Tax Collector	2,611,017	2,709,220	2,709,220	2,709,220
Excess Fees - Clerk of Court	718,467	10,143	10,143	4,224
Excess Fees - Supervisor of Elections	133,330	-	-	-
Excess Fees - Property Appraiser	185,623	50,000	50,000	50,000
Excess Fees - Office of the Sheriff	32,890	100,000	100,000	100,000
Fund Balance - Beginning of the Year	-	17,052,381	17,339,531	24,932,737
Total Transfers	**$ 8,800,862**	**$ 25,311,303**	**$ 25,695,341**	**$ 33,347,129**
Less 5% Estimated Receipt	**$ -**	**$ (7,758,837)**	**$ (7,758,837)**	**$ (8,229,045)**
Total General Fund	**$ 157,192,553**	**$ 172,397,920**	**$ 192,604,596**	**$ 189,184,340**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
General Fund (0010)				
Expenditures				
Office of Animal Services				
Office of Animal Services	$ 1,431,010	$ 1,589,169	$ 1,682,297	$ 1,824,630
Total Office of Animal Services	**$ 1,431,010**	**$ 1,589,169**	**$ 1,682,297**	**$ 1,824,630**
Office of Code Enforcement				
Office of Code Enforcement	$ 729,004	$ 813,833	$ 826,571	$ 833,497
Total Office of Code Enforcement	**$ 729,004**	**$ 813,833**	**$ 826,571**	**$ 833,497**
Office of Communications				
Office of Communications	$ 897,708	$ 997,779	$ 997,779	$ 986,383
Total Office of Communications	**$ 897,708**	**$ 997,779**	**$ 997,779**	**$ 986,383**
County Attorney				
County Attorney	$ 715,180	$ 809,253	$ 809,253	$ 812,994
Total County Attorney	**$ 715,180**	**$ 809,253**	**$ 809,253**	**$ 812,994**
County Manager				
County Manager	$ 897,836	$ 1,000,041	$ 1,000,041	$ 993,729
Total County Manager	**$ 897,836**	**$ 1,000,041**	**$ 1,000,041**	**$ 993,729**
Agency for Economic Prosperity				
Agency for Economic Prosperity	$ 1,058,616	$ 1,416,648	$ 1,416,648	$ 1,372,010
Total Agency for Economic Prosperity	**$ 1,058,616**	**$ 1,416,648**	**$ 1,416,648**	**$ 1,372,010**
Office of Emergency Management				
Office of Emergency Management	$ 242,370	$ 274,874	$ 278,549	$ 273,054
Total Office of Emergency Management	**$ 242,370**	**$ 274,874**	**$ 278,549**	**$ 273,054**
Office of Extension Services				
Office of Extension Services	$ 734,460	$ 813,898	$ 818,342	$ 583,246
Total Office of Extension Services	**$ 734,460**	**$ 813,898**	**$ 818,342**	**$ 583,246**
Office of Facilities Management				
Office of Facilities Management	$ 4,589,530	$ 4,913,071	$ 5,206,364	$ 5,883,192
Total Office of Facilities Management	**$ 4,589,530**	**$ 4,913,071**	**$ 5,206,364**	**$ 5,883,192**
Office of Housing and Human Services				
Office of Housing and Human Services	$ 8,278,656	$ 7,872,712	$ 8,132,309	$ 8,101,764
Total Office of Housing and Human Services	**$ 8,278,656**	**$ 7,872,712**	**$ 8,132,309**	**$ 8,101,764**
Office of Human Resources/Risk Management				
Office of Human Resources/Risk Management	$ 758,616	$ 916,450	$ 916,450	$ 938,037
Total Office of Human Resources/Risk Management	**$ 758,616**	**$ 916,450**	**$ 916,450**	**$ 938,037**
Information Technology				
Information Technology	$ 3,026,442	$ 3,409,178	$ 3,448,169	$ 3,539,869
Total Information Technology	**$ 3,026,442**	**$ 3,409,178**	**$ 3,448,169**	**$ 3,539,869**
Legislative				
Board of County Commissioners	$ 845,431	$ 888,819	$ 888,819	$ 886,995
Total Legislative	**$ 845,431**	**$ 888,819**	**$ 888,819**	**$ 886,995**
Office of Management and Budget				
Office of Management and Budget	$ 596,031	$ 743,511	$ 811,022	$ 782,814
Total Office of Management and Budget	**$ 596,031**	**$ 743,511**	**$ 811,022**	**$ 782,814**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Office of Parks and Trails				
Office of Parks and Trails	$ 9,761	$ 15,210	$ 15,210	$ 21,810
Total Office of Parks and Trails	**$ 9,761**	**$ 15,210**	**$ 15,210**	**$ 21,810**
Office of Planning and Zoning				
Office of Planning and Zoning	$ 1,160,947	$ 1,269,089	$ 1,281,089	$ 1,291,545
Total Office of Planning and Zoning	**$ 1,160,947**	**$ 1,269,089**	**$ 1,281,089**	**$ 1,291,545**
Office of Probation				
Office of Probation	$ -	$ 809,396	$ 809,396	$ 797,910
Total Office of Probation	**$ -**	**$ 809,396**	**$ 809,396**	**$ 797,910**
Office of Procurement Services				
Office of Procurement Services	$ 514,633	$ 514,110	$ 516,191	$ 515,742
Total Office of Procurement Services	**$ 514,633**	**$ 514,110**	**$ 516,191**	**$ 515,742**
Public Safety Administration				
Public Safety Administration	$ 32,282	$ 33,742	$ 33,742	$ 35,691
Total Public Safety Administration	**$ 32,282**	**$ 33,742**	**$ 33,742**	**$ 35,691**
Office of Public Safety Support				
Office of Public Safety Support	$ 2,213,257	$ 2,224,694	$ 2,406,476	$ 2,295,455
Total Office of Public Safety Support	**$ 2,213,257**	**$ 2,224,694**	**$ 2,406,476**	**$ 2,295,455**
Public Works Department				
Public Works Department	$ 1,691,236	$ 1,823,989	$ 1,952,589	$ 1,911,823
Total Public Works Department	**$ 1,691,236**	**$ 1,823,989**	**$ 1,952,589**	**$ 1,911,823**
Clerk of the Circuit Court				
Clerk of the Circuit Court	$ 5,591,442	$ 5,901,144	$ 5,979,731	$ 6,194,112
Total Clerk of the Circuit Court	**$ 5,591,442**	**$ 5,901,144**	**$ 5,979,731**	**$ 6,194,112**
Property Appraiser				
Property Appraiser	$ 3,124,237	$ 3,224,918	$ 3,236,467	$ 3,279,098
Total Property Appraiser	**$ 3,124,237**	**$ 3,224,918**	**$ 3,236,467**	**$ 3,279,098**
Sheriff				
Sheriff's Office	$ 71,994,351	$ 78,197,012	$ 78,318,489	$ 80,954,611
Total Sheriff	**$ 71,994,351**	**$ 78,197,012**	**$ 78,318,489**	**$ 80,954,611**
Supervisor of Elections				
Supervisor of Elections	$ 3,768,497	$ 4,544,724	$ 4,682,776	$ 3,822,841
Total Supervisor of Elections	**$ 3,768,497**	**$ 4,544,724**	**$ 4,682,776**	**$ 3,822,841**
Tax Collector				
Tax Collector	$ 5,696,518	$ 5,425,006	$ 5,594,341	$ 5,877,186
Total Tax Collector	**$ 5,696,518**	**$ 5,425,006**	**$ 5,594,341**	**$ 5,877,186**
Judicial Support				
Judicial Support	$ 3,925,742	$ 4,421,881	$ 4,637,558	$ 4,730,419
Total Judicial Support	**$ 3,925,742**	**$ 4,421,881**	**$ 4,637,558**	**$ 4,730,419**
Non-Departmental				
General Fund Non-Departmental	$ 22,983,231	$ 37,533,769	$ 55,907,928	$ 49,643,883
Total Non-Departmental	**$ 22,983,231**	**$ 37,533,769**	**$ 55,907,928**	**$ 49,643,883**
Total General Fund	**$ 147,507,024**	**$ 172,397,920**	**$ 192,604,596**	**$ 189,184,340**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
County Transportation Trust (1120)				
Revenues				
Taxes				
9th Cent Gas Tax	$ 1,666,744	$ 1,650,000	$ 1,650,000	$ 1,650,000
Local Option Gasoline	6,151,775	6,050,000	6,050,000	6,050,000
Total Taxes	**$ 7,818,519**	**$ 7,700,000**	**$ 7,700,000**	**$ 7,700,000**
Permits and Fees				
Principal - Special Assessment	$ 40,903	$ 55,000	$ 55,000	$ 55,000
Interest - Special Assessment	7,978	10,000	10,000	10,000
Total Permits and Fees	**$ 48,881**	**$ 65,000**	**$ 65,000**	**$ 65,000**
Intergovernmental Revenues				
Federal Forestry Share	$ 68,779	$ -	$ -	$ -
Constitutional Gas Tax (20%)	751,453	720,000	720,000	720,000
Constitutional Gas Tax (80%)	3,005,812	2,890,000	2,890,000	2,890,000
County Gasoline Tax	1,628,054	1,590,000	1,590,000	1,590,000
Other Transportation	84,803	67,000	67,000	67,000
Contributions from Other Agencies	-	-	119,263	572,638
Total Intergovernmental Revenues	**$ 5,538,901**	**$ 5,267,000**	**$ 5,386,263**	**$ 5,839,638**
Charges for Services				
Storm Water Review	$ 14,070	$ 15,000	$ 15,000	$ 15,000
Subdivision Review	133,250	100,000	100,000	100,000
Public Works Permits	84,351	55,000	55,000	55,000
Tax Exempt Sale of Maps and Publications	913	1,000	1,000	1,000
Signal/Sign Maintenance	742,691	721,557	721,557	721,557
Road Vacation Fees	8,980	11,000	11,000	11,000
Lot Determination	4,950	1,500	1,500	1,500
Total Charges for Services	**$ 989,205**	**$ 905,057**	**$ 905,057**	**$ 905,057**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 106,466	$ 18,000	$ 18,000	$ 18,000
Interest - Tax Collector	6	-	-	-
Other Interest Earnings	4,135	500	500	500
Surplus Furniture/Fixture/Equipment	11,484	-	-	-
Insurance Proc/Loss Furn/Fix/Equipment	1,259	5,000	5,000	5,000
Scrap Sales	1,538	2,000	2,000	2,000
Other Contributions/Donations	10,000	-	-	-
Reimbursements	-	1,800	1,800	1,800
Other Miscellaneous Revenues	1,273	1,200	1,200	1,200
Total Miscellaneous Revenues	**$ 136,161**	**$ 28,500**	**$ 28,500**	**$ 28,500**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 5,184,340	$ 7,357,279	$ 4,682,006
Total Transfers	**$ -**	**$ 5,184,340**	**$ 7,357,279**	**$ 4,682,006**
Less 5% Estimated Receipt	**$ -**	**$ (695,028)**	**$ (695,028)**	**$ (695,028)**
Total County Transportation Trust	**$ 14,531,667**	**$ 18,454,869**	**$ 20,747,071**	**$ 18,525,173**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
County Transportation Trust (1120)				
Expenditures				
Road Operations	$ 7,663,397	$ 8,489,361	$ 8,730,977	$ 8,071,144
Engineering Operations	2,209,192	2,599,326	3,063,621	3,064,021
Traffic Operations	1,833,197	2,880,949	3,246,231	3,014,727
Environmental Services	1,361,619	1,435,502	1,453,226	1,447,985
Intergovernmental Transfers	687	700	700	700
Special Assessments	127,758	866,800	986,063	1,380,242
Interfund Transfers	686,397	695,028	695,028	695,028
Contingency and Cash CWF	-	1,487,203	2,571,225	851,326
Total County Transportation Trust	**$ 13,882,247**	**$ 18,454,869**	**$ 20,747,071**	**$ 18,525,173**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Lake County Ambulance (1220)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 9,015,654	$ 10,370,021	$ 10,357,395	$ 11,361,413
Ad Valorem Taxes - Delinquent	205,686	180,000	180,000	180,000
Total Taxes	**$ 9,221,340**	**$ 10,550,021**	**$ 10,537,395**	**$ 11,541,413**
Miscellaneous Revenues				
Interest Inc Profit on Invest	$ 55,385	$ 15,000	$ 15,000	$ 15,000
Interest - Tax Collector	1,464	-	-	500
Total Miscellaneous Revenues	**$ 56,849**	**$ 15,000**	**$ 15,000**	**$ 15,500**
Transfers				
Excess Fees - Tax Collector	$ 51,926	$ 30,000	$ 30,000	$ 30,000
Excess Fees - Property Appraiser	5,508	2,000	2,000	2,000
Fund Balance - Beginning of Year	-	1,017,686	1,017,188	1,184,237
Total Transfers	**$ 57,434**	**$ 1,049,686**	**$ 1,049,188**	**$ 1,216,237**
Less 5% Estimated Receipt	**$ -**	**$ (528,251)**	**$ (528,251)**	**$ (577,846)**
Total Lake County Ambulance	**$ 9,335,623**	**$ 11,086,456**	**$ 11,073,332**	**$ 12,195,304**

Lake County Ambulance (1220)				
Expenditures				
General Government	$ 277,891	$ 344,572	$ 343,843	$ 439,375
Lake County Ambulance Service	870,378	959,764	959,106	1,039,958
Interfund Transfers	7,526,674	8,241,150	8,238,817	8,590,244
Intergovernmental Transfers	271,478	316,950	316,572	335,025
Contingency and Cash CWF	-	1,224,020	1,214,994	1,790,702
Total Lake County Ambulance	**$ 8,946,421**	**$ 11,086,456**	**$ 11,073,332**	**$ 12,195,304**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
County Library System (1900)				
Revenues				
Intergovernmental Revenues				
Aid to Libraries	$ 171,395	$ 170,000	$ 179,137	$ 134,000
Library Contributions	76,920	92,920	92,920	16,000
Total Intergovernmental Revenues	**$ 248,315**	**$ 262,920**	**$ 272,057**	**$ 150,000**
Charges for Services				
Non Resident Library Fees	$ 14,127	$ 11,350	$ 11,350	$ 11,350
Total Charges for Services	**$ 14,127**	**$ 11,350**	**$ 11,350**	**$ 11,350**
Fines and Forfeits				
Library Fines	$ 29,954	$ 26,000	$ 26,000	$ 25,200
Total Fines and Forfeits	**$ 29,954**	**$ 26,000**	**$ 26,000**	**$ 25,200**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 9,051	$ 4,000	$ 4,000	$ 3,000
Sale of Surplus Furniture/Fixtures/Equipment	1,004	-	-	-
Donations	5	-	-	-
Reimbursements	147,484	153,600	153,600	158,240
Other Miscellaneous Revenues	40,967	35,300	35,300	33,470
Total Miscellaneous Revenues	**$ 198,511**	**$ 192,900**	**$ 192,900**	**$ 194,710**
Transfers				
Interfund Transfer	$ 3,815,333	$ 3,863,192	$ 3,863,192	$ 3,899,646
Fund Balance - Beginning of Year	-	182,298	376,105	174,165
Total Transfers	**$ 3,815,333**	**$ 4,045,490**	**$ 4,239,297**	**$ 4,073,811**
Less 5% Estimated Receipt	**$ -**	**$ (3,833)**	**$ (3,833)**	**$ (3,651)**
Total County Library System	**$ 4,306,240**	**$ 4,534,827**	**$ 4,737,771**	**$ 4,451,420**

County Library System (1900)				
Expenditures				
Library Services Administration	$ 9,188	$ 9,104	$ 9,104	$ 9,932
Library Services	1,854,812	1,770,345	1,783,721	1,893,264
Cagan Crossings Community Library	476,559	492,005	523,305	572,276
Marion Baysinger Memorial Library	250,398	245,215	257,615	243,433
East Lake County Library	304,779	310,813	339,942	295,143
Paisley County Library	211,627	214,288	205,796	155,065
Astor County Library	184,770	186,406	199,906	195,823
Cooper Memorial Library	889,322	1,013,640	1,038,669	804,097
State Aid to Libraries	158,751	293,011	359,713	250,419
Contingency and Cash CWF	-	-	20,000	31,968
Total County Library System	**$ 4,340,206**	**$ 4,534,827**	**$ 4,737,771**	**$ 4,451,420**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Library Impact Fee Trust (1070)				
Revenues				
Permits and Fees				
Library Impact Fee - Residential	$ 585,847	$ 300,000	$ 300,000	$ 300,000
Total Permits and Fees	**$ 585,847**	**$ 300,000**	**$ 300,000**	**$ 300,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 38,847	$ 6,000	$ 6,000	$ 15,000
Total Miscellaneous Revenues	**$ 38,847**	**$ 6,000**	**$ 6,000**	**$ 15,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 3,210,125	$ 2,452,910	$ 2,712,916
Total Transfers	**$ -**	**$ 3,210,125**	**$ 2,452,910**	**$ 2,712,916**
Less 5% Estimated Receipt	**$ -**	**$ (15,300)**	**$ (15,300)**	**$ (15,750)**
Total Library Impact Fee Trust	**$ 624,694**	**$ 3,500,825**	**$ 2,743,610**	**$ 3,012,166**

Library Impact Fee Trust (1070)				
Expenditures				
Library Impact Fee Trust	$ 337,486	$ 1,913,661	$ 2,743,610	$ 1,173,090
Contingency and Cash CWF	-	1,587,164	-	1,839,076
Total Library Impact Fee Trust	**$ 337,486**	**$ 3,500,825**	**$ 2,743,610**	**$ 3,012,166**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Parks Impact Fee Trust - Central District (1081)				
Revenues				
Permits and Fees				
Park Impact Fee - Residential	$ 46,581	$ 20,000	$ 20,000	$ 20,000
Total Permits and Fees	**$ 46,581**	**$ 20,000**	**$ 20,000**	**$ 20,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 1,436	$ 200	$ 200	$ 300
Total Miscellaneous Revenues	**$ 1,436**	**$ 200**	**$ 200**	**$ 300**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 14,297	$ 47,970	$ 46,822
Total Transfers	**$ -**	**$ 14,297**	**$ 47,970**	**$ 46,822**
Less 5% Estimated Receipt	**$ -**	**$ (1,010)**	**$ (1,010)**	**$ (1,015)**
Total Parks Impact Fee Trust - Central District	**$ 48,017**	**$ 33,487**	**$ 67,160**	**$ 66,107**
Parks Impact Fee Trust - Central District (1081)				
Expenditures				
Parks Impact Fee - Central	$ 67,987	$ 33,487	$ 67,160	$ 57,424
Contingency and Cash CWF	-	-	-	8,683
Total Parks Impact Fee Trust - Central District	**$ 67,987**	**$ 33,487**	**$ 67,160**	**$ 66,107**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Parks Impact Fee Trust - North District (1082)				
Revenues				
Permits and Fees				
Park Impact Fee - Residential	$ 58,683	$ 35,000	$ 35,000	$ 35,000
Total Permits and Fees	**$ 58,683**	**$ 35,000**	**$ 35,000**	**$ 35,000**
Miscellaneous Revenue				
Interest Incl Profit on Invest	$ 2,130	$ 100	$ 100	$ 600
Total Miscellaneous Revenue	**$ 2,130**	**$ 100**	**$ 100**	**$ 600**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 113,562	$ 141,030	$ 129,360
Total Transfers	**$ -**	**$ 113,562**	**$ 141,030**	**$ 129,360**
Less 5% Estimated Receipt	**$ -**	**$ (1,755)**	**$ (1,755)**	**$ (1,780)**
Total Parks Impact Fee Trust - North District	**$ 60,813**	**$ 146,907**	**$ 174,375**	**$ 163,180**
Parks Impact Fee Trust - North District (1082)				
Expenditures				
Parks Impact Fee - North	$ 12,400	$ 97,862	$ 174,375	$ 154,498
Contingency and Cash CWF	-	49,045	-	8,682
Total Parks Impact Fee Trust - North District	**$ 12,400**	**$ 146,907**	**$ 174,375**	**$ 163,180**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Parks Impact Fee Trust - South District (1083)				
Revenues				
Permits and Fees				
Park Impact Fee - Residential	$ 125,098	$ 65,000	$ 65,000	$ 65,000
Total Permits and Fees	**$ 125,098**	**$ 65,000**	**$ 65,000**	**$ 65,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 10,025	$ 800	$ 800	$ 3,000
Total Miscellaneous Revenues	**$ 10,025**	**$ 800**	**$ 800**	**$ 3,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 547,554	$ 620,767	$ 818,153
Total Transfers	**$ -**	**$ 547,554**	**$ 620,767**	**$ 818,153**
Less 5% Estimated Receipt	**$ -**	**$ (3,290)**	**$ (3,290)**	**$ (3,400)**
Total Parks Impact Fee Trust - South District	**$ 135,123**	**$ 610,064**	**$ 683,277**	**$ 882,753**

Parks Impact Fee Trust - South District (1083)				
Expenditures				
Parks Impact Fee - South	$ 23,167	$ 610,064	$ 683,277	$ 874,070
Contingency and Cash CWF	-	-	-	8,683
Total Parks Impact Fee Trust - South District	**$ 23,167**	**$ 610,064**	**$ 683,277**	**$ 882,753**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
North Central Transportation Benefit District (1148) Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 45,436	$ 37,500	$ 37,500	$ 37,500
Road Impact Fee - Commercial	31,236	7,500	7,500	20,000
Total Permits and Fees	**$ 76,672**	**$ 45,000**	**$ 45,000**	**$ 57,500**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 39	$ -	$ -	$ 800
Total Miscellaneous Revenues	**$ 39**	**$ -**	**$ -**	**$ 800**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 5,684	$ 76,711	$ 273,265
Total Transfers	**$ -**	**$ 5,684**	**$ 76,711**	**$ 273,265**
Less 5% Estimated Receipt	**$ -**	**$ (2,250)**	**$ (2,250)**	**$ (2,915)**
Total North Central Transportation Benefit District	**$ 76,711**	**$ 48,434**	**$ 119,461**	**$ 328,650**
North Central Transportation Benefit District (1148) Expenditures				
North Central Transportation Benefit District	$ -	$ 48,434	$ 119,461	$ 281,383
Contingency and Cash CWF	-	-	-	47,267
Total North Central Transportation Benefit District	**$ -**	**$ 48,434**	**$ 119,461**	**$ 328,650**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Northeast/Wekiva Transportation Benefit District (1149)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 225,095	$ 105,000	$ 105,000	$ 100,000
Road Impact Fee - Commercial	2,000	-	-	17,500
Total Permits and Fees	**$ 227,095**	**$ 105,000**	**$ 105,000**	**$ 117,500**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 706	$ -	$ -	$ 2,500
Total Miscellaneous Revenues	**$ 706**	**$ -**	**$ -**	**$ 2,500**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 110,186	$ 227,801	$ 366,912
Total Transfers	**$ -**	**$ 110,186**	**$ 227,801**	**$ 366,912**
Less 5% Estimated Receipt	**$ -**	**$ (5,250)**	**$ (5,250)**	**$ (6,000)**
Total Northeast/Wekiva Transport Benefit District	**$ 227,801**	**$ 209,936**	**$ 327,551**	**$ 480,912**

Northeast/Wekiva Transportation Benefit District (1149)				
Expenditures				
Northeast/Wekiva Transportation Benefit District	$ -	$ 209,936	$ 327,551	$ 333,028
Contingency and Cash CWF	-	-	-	147,884
Total Northeast/Wekiva Transport Benefit District	**$ -**	**$ 209,936**	**$ 327,551**	**$ 480,912**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Road Impact Fees - District 3 (1153)				
Revenues				
Transfers				
Fund Balance - Beginning of Year	$ -	$ 14,927	$ -	$ -
Total Transfers	**$ -**	**$ 14,927**	**$ -**	**$ -**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Road Impact Fees - District 3	**$ -**	**$ 14,927**	**$ -**	**$ -**
Road Impact Fees - District 3 (1153)				
Expenditures				
Road Impact District 3	$ 43,022	$ -	$ -	$ -
Contingency and Cash CWF	-	14,927	-	-
Total Road Impact Fees - District 3	**$ 43,022**	**$ 14,927**	**$ -**	**$ -**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
South Transportation Benefit District (1157)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 3,511,595	$ 2,000,000	$ 2,000,000	$ 2,500,000
Road Impact Fee - Commercial	812,406	100,000	100,000	350,000
Capacity Reservation - Residential	12,192	-	-	10,000
Capacity Reservation - Commercial	-	-	-	-
Total Permits and Fees	**$ 4,336,193**	**$ 2,100,000**	**$ 2,100,000**	**$ 2,860,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 211,856	$ 75,000	$ 75,000	$ 75,000
Total Miscellaneous Revenues	**$ 211,856**	**$ 75,000**	**$ 75,000**	**$ 75,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 11,719,549	$ 11,680,435	$ 10,546,471
Total Transfers	**$ -**	**$ 11,719,549**	**$ 11,680,435**	**$ 10,546,471**
Less 5% Estimated Receipt	**$ -**	**$ (108,750)**	**$ (108,750)**	**$ (146,750)**
Total South Transportation Benefit District	**$ 4,548,049**	**$ 13,785,799**	**$ 13,746,685**	**$ 13,334,721**
South Transportation Benefit District (1157)				
Expenditures				
South Transportation Benefit District	$ 4,376,580	$ 12,574,888	$ 13,746,685	$ 12,053,115
Contingency and Cash CWF	-	1,210,911	-	1,281,606
Total South Transportation Benefit District	**$ 4,376,580**	**$ 13,785,799**	**$ 13,746,685**	**$ 13,334,721**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Central Transportation Benefit District (1158)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 220,343	$ 140,000	$ 140,000	$ 140,000
Road Impact Fee - Commercial	111,603	50,000	50,000	50,000
Total Permits and Fees	**$ 331,946**	**$ 190,000**	**$ 190,000**	**$ 190,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 12,619	$ 8,000	$ 8,000	$ 8,000
Total Miscellaneous Revenues	**$ 12,619**	**$ 8,000**	**$ 8,000**	**$ 8,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 655,626	$ 758,120	$ 905,077
Total Transfers	**$ -**	**$ 655,626**	**$ 758,120**	**$ 905,077**
Less 5% Estimated Receipt	**$ -**	**$ (9,900)**	**$ (9,900)**	**$ (9,900)**
Total Central Transportation Benefit District	**$ 344,565**	**$ 843,726**	**$ 946,220**	**$ 1,093,177**
Central Transportation Benefit District (1158)				
Expenditures				
Central Transportation Benefit District	$ 250,233	$ 653,746	$ 946,220	$ 1,087,416
Contingency and Cash CWF	-	189,980	-	5,761
Total Central Transportation Benefit District	**$ 250,233**	**$ 843,726**	**$ 946,220**	**$ 1,093,177**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
North Transportation Benefit District (1159)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 63,165	$ -	$ -	$ -
Road Impact Fee - Commercial	20,870	-	-	-
Total Permits and Fees	**$ 84,035**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 16,683	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 16,683**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 749,838	$ 808,970	$ 810,756
Total Transfers	**$ -**	**$ 749,838**	**$ 808,970**	**$ 810,756**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total North Transportation Benefit District	**$ 100,718**	**$ 749,838**	**$ 808,970**	**$ 810,756**

North Transportation Benefit District (1159)				
Expenditures				
North Transportation Benefit District	$ 252,942	$ 741,032	$ 808,970	$ 152,220
Contingency and Cash CWF	-	8,806	-	658,536
Total North Transportation Benefit District	**$ 252,942**	**$ 749,838**	**$ 808,970**	**$ 810,756**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Fish Conservation (1190)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 3,730	$ 700	$ 700	$ 800
Fishing Licenses	9,715	6,000	6,000	6,000
Total Miscellaneous Revenues	**$ 13,445**	**$ 6,700**	**$ 6,700**	**$ 6,800**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 212,427	$ 218,287	$ 227,522
Total Transfers	**$ -**	**$ 212,427**	**$ 218,287**	**$ 227,522**
Less 5% Estimated Receipt	**$ -**	**$ (335)**	**$ (335)**	**$ (340)**
Total Fish Conservation	**$ 13,445**	**$ 218,792**	**$ 224,652**	**$ 233,982**

Fish Conservation (1190)				
Expenditures				
Fish Conservation	$ -	$ 218,457	$ 224,317	$ 233,642
Interfund Transfers	485	335	335	340
Total Fish Conservation	**$ 485**	**$ 218,792**	**$ 224,652**	**$ 233,982**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
MSTU - Stormwater Management (1230)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 589,824	$ 670,212	$ 670,212	$ 729,038
Ad Valorem Taxes - Delinquent	15,176	200	200	200
Total Taxes	**$ 605,000**	**$ 670,412**	**$ 670,412**	**$ 729,238**
Charges for Services				
Other Transportation Fees	$ 137,040	$ 60,000	$ 60,000	$ 60,000
Flood Determinations	3,885	2,500	2,500	2,500
Total Charges for Services	**$ 140,925**	**$ 62,500**	**$ 62,500**	**$ 62,500**
Miscellaneous Revenues				
Interest Incl Profit from Invest	$ 26,630	$ 15,000	$ 15,000	$ 15,000
Interest - Tax Collector	95	-	-	-
Credit Card Convenience Fee	1	-	-	-
Total Miscellaneous Revenues	**$ 26,726**	**$ 15,000**	**$ 15,000**	**$ 15,000**
Transfers				
Excess Fees - Tax Collector	$ 3,425	$ -	$ -	$ -
Excess Fees - Property Appraiser	369	-	-	-
Fund Balance - Beginning of Year	-	788,912	1,357,063	1,360,293
Total Transfers	**$ 3,794**	**$ 788,912**	**$ 1,357,063**	**$ 1,360,293**
Less 5% Estimated Receipt	**$ -**	**$ (37,396)**	**$ (37,396)**	**$ (40,337)**
Total MSTU - Stormwater Management	**$ 776,445**	**$ 1,499,428**	**$ 2,067,579**	**$ 2,126,694**
MSTU - Stormwater Management (1230)				
Expenditures				
Stormwater Management	$ 832,586	$ 1,316,007	$ 1,942,755	$ 1,862,934
Intergovernmental Transfers	17,990	17,162	17,420	17,162
Interfund Transfers	34,669	37,396	37,396	40,337
Contingency and Cash CWF	-	128,863	70,008	206,261
Total MSTU - Stormwater Management	**$ 885,245**	**$ 1,499,428**	**$ 2,067,579**	**$ 2,126,694**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
MSTU - Parks Services (1231)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 3,996,674	$ 4,541,393	$ 4,541,393	$ 4,940,000
Ad Valorem Taxes - Delinquent	102,834	-	-	-
Total Taxes	**$ 4,099,508**	**$ 4,541,393**	**$ 4,541,393**	**$ 4,940,000**
Permits and Fees				
Tree Mitigation Fees	$ 72,245	$ 100,000	$ 200,000	$ 100,000
Total Permits and Fees	**$ 72,245**	**$ 100,000**	**$ 200,000**	**$ 100,000**
Intergovernmental Revenues				
Contributions from Other Agencies	$ -	$ -	$ 500,000	$ 500,000
Total Intergovernmental Revenues	**$ -**	**$ -**	**$ 500,000**	**$ 500,000**
Charges for Services				
Recreation Fees - Taxable	$ 89,607	$ 52,000	$ 52,000	$ 60,000
Recreation Fees - No Tax	27,481	12,000	12,000	15,000
Total Charges for Services	**$ 117,088**	**$ 64,000**	**$ 64,000**	**$ 75,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 66,327	$ 17,000	$ 17,000	$ 25,000
Interest - Tax Collector	647	-	-	-
Concessions and Rent	5,318	1,500	1,500	4,800
Rents/Leases - Non-Taxable	15,695	14,600	14,600	16,790
Insurance Proceeds/Loss - FF&E	670	-	-	-
Donations	23,217	-	-	-
Other Miscellaneous Revenues	6,705	-	-	-
Total Miscellaneous Revenues	**$ 118,579**	**$ 33,100**	**$ 33,100**	**$ 46,590**
Transfers				
Interfund Transfers	$ 1,442,709	$ 1,229,884	$ 1,239,884	$ 1,239,884
Excess Fees - Tax Collector	23,206	-	-	-
Excess Fees - Property Appraiser	2,498	-	-	-
Fund Balance - Beginning of Year	-	2,116,820	2,345,812	1,846,965
Total Transfers	**$ 1,468,413**	**$ 3,346,704**	**$ 3,585,696**	**$ 3,086,849**
Less 5% Estimated Receipt	**$ -**	**$ (231,195)**	**$ (231,195)**	**$ (252,240)**
Total MSTU - Parks Services	**$ 5,875,833**	**$ 7,854,002**	**$ 8,692,994**	**$ 8,496,199**

MSTU - Parks Services (1231)				
Expenditures				
Parks Services Unincorporated	$ 4,222,718	$ 5,170,618	$ 5,488,672	$ 5,460,432
Intergovernmental Transfers	121,902	136,242	136,242	148,200
Public Lands Program	779,436	2,189,683	2,836,885	2,451,430
Interfund Transfers	216,295	231,195	231,195	252,240
Contingency and Cash CWF	-	126,264	-	183,897
Total MSTU - Parks Services	**$ 5,340,351**	**$ 7,854,002**	**$ 8,692,994**	**$ 8,496,199**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Emergency 911 (1240)				
Revenues				
Intergovernmental Revenues				
Prepaid NG911 State Grant	$ -	$ -	$ 878,413	$ 383,092
E911 State Grant Program	59,341	-	637,056	-
Other State Revenue - E911 COVID-19	-	-	72,000	72,000
Total Intergovernmental Revenues	**$ 59,341**	**$ -**	**$ 1,587,469**	**$ 455,092**
Charges for Services				
Emergency Service Fee	$ 1,552,117	$ 1,440,000	$ 1,440,000	$ 1,450,000
Other Charges for Services	197	-	-	-
Other General Government Charges/Fees	43,642	4,000	4,000	5,500
Other Public Safety Charges/Fees	22,070	5,000	5,000	15,000
Total Charges for Services	**$ 1,618,026**	**$ 1,449,000**	**$ 1,449,000**	**$ 1,470,500**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 16,342	$ 2,000	$ 2,000	$ 4,000
Total Miscellaneous Revenues	**$ 16,342**	**$ 2,000**	**$ 2,000**	**$ 4,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,120,688	$ 1,435,923	$ 1,757,824
Total Transfers	**$ -**	**$ 1,120,688**	**$ 1,435,923**	**$ 1,757,824**
Less 5% Estimated Receipt	**$ -**	**$ (72,300)**	**$ (72,300)**	**$ (73,725)**
Total Emergency 911	**$ 1,693,709**	**$ 2,499,388**	**$ 4,402,092**	**$ 3,613,691**

Emergency 911 (1240)				
Expenditures				
Emergency 911	$ 1,155,187	$ 1,790,328	$ 1,791,045	$ 1,931,579
E911 Projects	59,341	-	1,515,469	383,092
Interfund Transfers	50,000	50,000	150,000	50,000
Contingency and Cash CWF	-	659,060	945,578	1,249,020
Total Emergency 911	**$ 1,264,528**	**$ 2,499,388**	**$ 4,402,092**	**$ 3,613,691**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Resort/Development Tax (1250)				
Revenues				
Taxes				
Local Option Resort Tax	$ 3,366,337	$ 3,309,743	$ 3,309,743	$ 3,467,327
Total Taxes	**$ 3,366,337**	**$ 3,309,743**	**$ 3,309,743**	**$ 3,467,327**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 117,889	$ 20,000	$ 20,000	$ 50,000
Concessions/Rents	3,000	3,000	3,000	3,000
Other Contributions/Donations	1	-	-	1
Total Miscellaneous Revenues	**$ 120,890**	**$ 23,000**	**$ 23,000**	**$ 53,001**
Transfers				
Fund Balance - Beginning of Year		$ 5,475,498	$ 6,567,350	$ 6,137,329
Total Transfers	**$ -**	**$ 5,475,498**	**$ 6,567,350**	**$ 6,137,329**
Less 5% Estimated Receipt	**$ -**	**$ (166,638)**	**$ (166,638)**	**$ (176,016)**
Total Resort/Development Tax	**$ 3,487,227**	**$ 8,641,603**	**$ 9,733,455**	**$ 9,481,641**
Resort/Development Tax (1250)				
Expenditures				
Tourism	$ 4,155,136	$ 2,881,427	$ 5,531,817	$ 4,222,926
Interfund Transfers	179,943	191,638	201,638	211,016
Contingency and Cash CWF	-	5,568,538	4,000,000	5,047,699
Total Resort/Development Tax	**$ 4,335,079**	**$ 8,641,603**	**$ 9,733,455**	**$ 9,481,641**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Greater Hills MSBU (1290)				
Revenues				
Permits and Fees				
Service Assessments	$ 279,706	$ 282,540	$ 282,540	$ 282,540
Total Permits and Fees	**$ 279,706**	**$ 282,540**	**$ 282,540**	**$ 282,540**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 2,339	$ 500	$ 500	$ 500
Interest - Tax Collector	34	-	-	-
Total Miscellaneous Revenues	**$ 2,373**	**$ 500**	**$ 500**	**$ 500**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 86,621	$ 80,788	$ 72,849
Total Transfers	**$ -**	**$ 86,621**	**$ 80,788**	**$ 72,849**
Less 5% Estimated Receipt	**$ -**	**$ (14,152)**	**$ (14,152)**	**$ (14,152)**
Total Greater Hills MSBU	**$ 282,079**	**$ 355,509**	**$ 349,676**	**$ 341,737**
Greater Hills (MSBU) 1290				
Expenditures				
Greater Hills MSBU	$ 244,532	$ 244,000	$ 250,500	$ 244,000
Intergovernmental Transfers	5,594	7,320	7,320	7,320
Interfund Transfers	23,253	21,472	21,472	21,472
Contingency and Cash CWF	-	82,717	70,384	68,945
Total Greater Hills MSBU	**$ 273,379**	**$ 355,509**	**$ 349,676**	**$ 341,737**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Law Enforcement Trust (1330)				
Revenues				
Fines and Forfeits				
Sale of Contraband Property	$ 208,127	$ 80,000	$ 24,800	$ 130,000
Total Fines and Forfeits	**$ 208,127**	**$ 80,000**	**$ 24,800**	**$ 130,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 9,650	$ 2,500	$ 2,500	$ 9,000
Total Miscellaneous Revenues	**$ 9,650**	**$ 2,500**	**$ 2,500**	**$ 9,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 5,425	$ 562,997	$ 566,897
Total Transfers	**$ -**	**$ 5,425**	**$ 562,997**	**$ 566,897**
Less 5% Estimated Receipt	**$ -**	**$ (125)**	**$ (125)**	**$ (450)**
Total Law Enforcement Trust	**$ 217,777**	**$ 87,800**	**$ 590,172**	**$ 705,447**

Law Enforcement Trust (1330)				
Expenditures				
County Sheriff - Law Enforcement	$ 220,704	$ 87,800	$ 590,172	$ 705,447
Total Law Enforcement Trust	**$ 220,704**	**$ 87,800**	**$ 590,172**	**$ 705,447**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Mt Plymouth/Sorrento CRA Trust (1340)				
Revenues				
Taxes				
Ad Valorem Tax - Current	$ 34,603	$ 52,603	$ 52,721	$ 79,650
Total Taxes	**$ 34,603**	**$ 52,603**	**$ 52,721**	**$ 79,650**
Intergovernmental Revenues				
Growth Management Implementation	$ 30,000	$ -	$ -	$ -
TIF External Entities	3,149	4,768	3,469	5,199
Total Intergovernmental Revenues	**$ 33,149**	**$ 4,768**	**$ 3,469**	**$ 5,199**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 1,458	$ 300	$ 300	$ 300
Total Miscellaneous Revenues	**$ 1,458**	**$ 300**	**$ 300**	**$ 300**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 85,005	$ 90,696	$ 90,063
Total Transfers	**$ -**	**$ 85,005**	**$ 90,696**	**$ 90,063**
Less 5% Estimated Receipt	**$ -**	**$ (2,906)**	**$ (2,906)**	**$ (4,257)**
Total Mt Plymouth/Sorrento CRA Trust	**$ 69,210**	**$ 139,770**	**$ 144,280**	**$ 170,955**
Mt Plymouth/Sorrento CRA Trust (1340)				
Expenditures				
Mt Plymouth/Sorrento CRA Trust	$ 30,135	$ 139,770	$ 144,280	$ 170,955
Total Mt Plymouth/Sorrento CRA Trust	**$ 30,135**	**$ 139,770**	**$ 144,280**	**$ 170,955**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Emergency Medical Services (1350)				
Revenues				
Charges for Services				
Private Pay Fees	$ 6,391,547	$ 3,576,291	$ 3,576,291	$ 3,683,580
Medicare Fees	12,579,522	15,530,092	15,530,092	15,995,995
Medicaid Fees	2,663,082	3,032,105	3,032,105	3,123,068
Commercial/HMO Fees	3,351,532	4,166,123	4,166,123	4,291,107
Contract Fees	1,922,568	296,550	296,550	305,447
Collection Accounts - New	322	-	-	-
Allowance - Bad Debt	(8,082,044)	(4,816,245)	(4,816,245)	(4,960,732)
Less Contract Allowances	(4,312,436)	(6,143,595)	(6,143,595)	(6,327,903)
Other Public Safety Charges/Fees	1,500	-	-	-
Total Charges for Services	**$ 14,515,593**	**$ 15,641,321**	**$ 15,641,321**	**$ 16,110,562**
Miscellaneous Revenues				
Interest Revenue	$ -	$ 250	$ 250	$ 250
Surplus Furniture, Fixtures, & Equipment Sales	539	10,000	10,000	10,000
Insurance Proceeds/Loss - FF&E	300,456	350,000	350,000	100,000
Donations	2,500	-	-	100
Reimbursements	13,761	-	45,547	10,000
Other Miscellaneous Revenues	112,923	-	436,026	-
P-Card Rebate	20,615	-	-	-
Total Miscellaneous Revenues	**$ 450,794**	**$ 360,250**	**$ 841,823**	**$ 120,350**
Other Sources				
Residual Equity Transfer In	$ 825,187	$ -	$ -	$ -
Interfund Transfer	6,000,000	6,600,000	6,600,000	6,800,000
Total Other Sources	**$ 6,825,187**	**$ 6,600,000**	**$ 6,600,000**	**$ 6,800,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 842,042	$ 2,835,974	$ 3,239,613
Total Transfers	**$ -**	**$ 842,042**	**$ 2,835,974**	**$ 3,239,613**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Emergency Medical Services	**$ 21,791,574**	**$ 23,443,613**	**$ 25,919,118**	**$ 26,270,525**

Emergency Medical Services (1350)				
Expenditures				
EMS-Administration	$ 2,369,999	$ -	$ -	$ -
EMS Field Operations	11,114,071	16,607,903	17,154,300	17,072,913
Emergency Dispatch	2,773,952	2,737,100	2,754,514	2,930,035
PSS Network Operations	-	427,295	427,295	951,759
Public Safety Logistics	2,185,486	1,945,991	2,132,017	2,277,745
Public Safety Logistics - Fleet	512,092	648,160	709,643	717,071
Contingencies and Cash CWF	-	1,077,164	2,741,349	2,321,002
Total Emergency Medical Services	**$ 18,955,600**	**$ 23,443,613**	**$ 25,919,118**	**$ 26,270,525**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Greater Groves MSBU (1370)				
Revenues				
Permits and Fees				
Service Assessments	$ 289,649	$ 265,650	$ 265,650	$ 265,650
Total Permits and Fees	**$ 289,649**	**$ 265,650**	**$ 265,650**	**$ 265,650**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 2,284	$ 500	$ 500	$ 500
Interest - Tax Collector	42	-	-	-
Total Miscellaneous Revenues	**$ 2,326**	**$ 500**	**$ 500**	**$ 500**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 90,318	$ 85,556	$ 74,204
Total Transfers	**$ -**	**$ 90,318**	**$ 85,556**	**$ 74,204**
Less 5% Estimated Receipt	**$ -**	**$ (13,308)**	**$ (13,308)**	**$ (13,308)**
Total Greater Groves MSBU	**$ 291,975**	**$ 343,160**	**$ 338,398**	**$ 327,046**

Greater Groves MSBU (1370)				
Expenditures				
Greater Groves MSBU	$ 251,944	$ 229,440	$ 239,440	$ 229,440
Intergovernmental Transfers	5,793	6,883	6,883	6,883
Interfund Transfers	24,000	20,191	20,191	20,191
Contingencies and Cash CWF	-	86,646	71,884	70,532
Total Greater Groves MSBU	**$ 281,737**	**$ 343,160**	**$ 338,398**	**$ 327,046**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Infrastructure Sales Tax Revenue (1410)				
Revenues				
Taxes				
Infrastructure Surtax - 2nd Renewal	$ 16,765,845	$ 17,971,346	$ 17,971,346	$ 16,289,608
Total Taxes	**$ 16,765,845**	**$ 17,971,346**	**$ 17,971,346**	**$ 16,289,608**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 21,997	$ 15,000	$ 15,000	$ 23,880
Total Miscellaneous Revenues	**$ 21,997**	**$ 15,000**	**$ 15,000**	**$ 23,880**
Transfers				
Residual Equity Transfer In	$ 11,389	$ -	$ -	$ -
Fund Balance - Beginning of Year	-	1,164,608	716,653	1,217,860
Total Transfers	**$ 11,389**	**$ 1,164,608**	**$ 716,653**	**$ 1,217,860**
Less 5% Estimated Receipt	**$ -**	**$ (899,317)**	**$ (899,317)**	**$ (815,674)**
Total Infrastructure Sales Tax Revenue	**$ 16,799,231**	**$ 18,251,637**	**$ 17,803,682**	**$ 16,715,674**
Infrastructure Sales Tax Revenue (1410)				
Expenditures				
Interfund Transfers	$ 16,492,808	$ 17,166,632	$ 16,718,677	$ 16,715,674
Contingencies and Cash CWF	-	1,085,005	1,085,005	-
Total Infrastructure Sales Tax Revenue	**$ 16,492,808**	**$ 18,251,637**	**$ 17,803,682**	**$ 16,715,674**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Village Green Street Lighting (1430)				
Revenues				
Permits and Fees				
Service Assessments	$ 10,509	$ 11,328	$ 11,328	$ 11,409
Total Permits and Fees	**$ 10,509**	**$ 11,328**	**$ 11,328**	**$ 11,409**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 347	$ 75	$ 75	$ 75
Interest - Tax Collector	1	-	-	-
Total Miscellaneous Revenues	**$ 348**	**$ 75**	**$ 75**	**$ 75**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 16,710	$ 15,712	$ 14,138
Total Transfers	**$ -**	**$ 16,710**	**$ 15,712**	**$ 14,138**
Less 5% Estimated Receipt	**$ -**	**$ (570)**	**$ (570)**	**$ (574)**
Total Village Green Street Lighting	**$ 10,857**	**$ 27,543**	**$ 26,545**	**$ 25,048**

Village Green Street Lighting (1430)				
Expenditures				
Village Green Street Lighting	$ 10,222	$ 9,830	$ 11,430	$ 9,900
Intergovernmental Transfers	210	295	295	297
Interfund Transfers	877	865	865	871
Contingency and Cash CWF	-	16,553	13,955	13,980
Total Village Green Street Lighting	**$ 11,309**	**$ 27,543**	**$ 26,545**	**$ 25,048**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Greater Pines Municipal Services (1450)				
Revenues				
Permits and Fees				
Service Assessments	$ 292,433	$ 318,500	$ 318,500	$ 333,950
Total Permits and Fees	**$ 292,433**	**$ 318,500**	**$ 318,500**	**$ 333,950**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 2,487	$ 500	$ 500	$ 1,000
Interest - Tax Collector	38	-	-	-
Total Miscellaneous Revenues	**$ 2,525**	**$ 500**	**$ 500**	**$ 1,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 93,920	$ 88,068	$ 82,443
Total Transfers	**$ -**	**$ 93,920**	**$ 88,068**	**$ 82,443**
Less 5% Estimated Receipt	**$ -**	**$ (15,950)**	**$ (15,950)**	**$ (16,748)**
Total Greater Pines Municipal Services	**$ 294,958**	**$ 396,970**	**$ 391,118**	**$ 400,645**

Greater Pines Municipal Services (1450)				
Expenditures				
Greater Pines Municipal Services	$ 255,472	$ 275,000	$ 279,000	$ 288,750
Intergovernmental Transfers	5,849	8,250	8,250	8,663
Interfund Transfers	24,301	24,200	24,200	25,411
Contingency and Cash CWF	-	89,520	79,668	77,821
Total Greater Pines Municipal Services	**$ 285,622**	**$ 396,970**	**$ 391,118**	**$ 400,645**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Picciola Island Street Lighting (1460)				
Revenues				
Permits and Fees				
Service Assessments	$ 2,816	$ 3,644	$ 3,644	$ 3,824
Total Permits and Fees	**$ 2,816**	**$ 3,644**	**$ 3,644**	**$ 3,824**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 71	$ 20	$ 20	$ 20
Total Miscellaneous Revenues	**$ 71**	**$ 20**	**$ 20**	**$ 20**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,937	$ 2,639	$ 1,993
Total Transfers	**$ -**	**$ 1,937**	**$ 2,639**	**$ 1,993**
Less 5% Estimated Receipt	**$ -**	**$ (183)**	**$ (183)**	**$ (192)**
Total Picciola Island Street Lighting	**$ 2,887**	**$ 5,418**	**$ 6,120**	**$ 5,645**

Picciola Island Street Lighting (1460)				
Expenditures				
Picciola Island Street Lighting	$ 3,281	$ 3,159	$ 3,861	$ 3,314
Intergovernmental Transfers	56	95	95	99
Interfund Transfers	230	278	278	291
Contingency and Cash CWF	-	1,886	1,886	1,941
Total Picciola Island Street Lighting	**$ 3,567**	**$ 5,418**	**$ 6,120**	**$ 5,645**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Valencia Terrace Street Lighting (1470)				
Revenues				
Permits and Fees				
Service Assessments	$ 5,160	$ 6,330	$ 6,330	$ 6,446
Total Permits and Fees	**$ 5,160**	**$ 6,330**	**$ 6,330**	**$ 6,446**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 124	$ 50	$ 50	$ 50
Total Miscellaneous Revenues	**$ 124**	**$ 50**	**$ 50**	**$ 50**
Transfers				
Fund Balance - Beginning of Year		$ 5,967	$ 4,872	$ 4,442
Total Transfers	**$ -**	**$ 5,967**	**$ 4,872**	**$ 4,442**
Less 5% Estimated Receipt	**$ -**	**$ (319)**	**$ (319)**	**$ (325)**
Total Valencia Terrace Street Lighting	**$ 5,284**	**$ 12,028**	**$ 10,933**	**$ 10,613**

Valencia Terrace Street Lighting (1470)				
Expenditures				
Valencia Terrace Street Lighting	$ 5,620	$ 5,500	$ 6,000	$ 5,600
Intergovernmental Transfers	103	165	165	168
Interfund Transfers	429	484	484	493
Contingency and Cash CWF	-	5,879	4,284	4,352
Total Valencia Terrace Street Lighting	**$ 6,152**	**$ 12,028**	**$ 10,933**	**$ 10,613**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Sylvan Shores Street Lighting (1480)				
Revenues				
Permits and Fees				
Service Assessments	$ 19,521	$ 21,284	$ 21,284	$ 21,222
Total Permits and Fees	**$ 19,521**	**$ 21,284**	**$ 21,284**	**$ 21,222**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 197	$ 50	$ 50	$ 50
Interest - Tax Collector	3	-	-	-
Total Miscellaneous Revenues	**$ 200**	**$ 50**	**$ 50**	**$ 50**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,993	$ 1,568	$ 1,012
Total Transfers	**$ -**	**$ 1,993**	**$ 1,568**	**$ 1,012**
Less 5% Estimated Receipt	**$ -**	**$ (1,067)**	**$ (1,067)**	**$ (1,064)**
Total Sylvan Shores Street Lighting	**$ 19,721**	**$ 22,260**	**$ 21,835**	**$ 21,220**
Sylvan Shores Street Lighting (1480)				
Expenditures				
Sylvan Shores Street Lighting	$ 17,483	$ 18,391	$ 18,986	$ 18,338
Intergovernmental Transfers	390	641	641	550
Interfund Transfers	1,616	1,708	1,708	1,614
Contingency and Cash CWF	-	1,520	500	718
Total Sylvan Shores Street Lighting	**$ 19,489**	**$ 22,260**	**$ 21,835**	**$ 21,220**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Building Services (1520)				
Revenues				
Permits and Fees				
Contractor Licenses	$ 14,790	$ 19,020	$ 19,020	$ 19,020
Building Permits	3,857,730	3,542,030	3,542,030	3,648,291
Total Permits and Fees	**$ 3,872,520**	**$ 3,561,050**	**$ 3,561,050**	**$ 3,667,311**
Charges for Services				
Operating Trust Surcharge Fees	$ 4,515	$ 3,880	$ 3,880	$ 4,500
Construction Inspectors Fees	5,804	4,500	4,500	5,000
Exam and Reciprocity Fees	1,650	1,422	1,422	1,500
Capital Improvement - Develop Fees	35,727	26,000	26,000	30,000
Protective Inspection Fees	98,823	103,629	103,629	110,000
Fire Inspection Fees	2,421	6,150	6,150	6,000
Fire Plans Review	23,070	7,390	7,390	12,000
Misc Admin Service Fees	83,396	94,923	94,923	95,000
Total Charges for Services	**$ 255,406**	**$ 247,894**	**$ 247,894**	**$ 264,000**
Fines and Forfeits				
Citations to Unlicense	$ 41,938	$ 42,000	$ 42,000	$ 45,000
Building Code Violation	61,558	12,000	12,000	20,000
Total Fines and Forfeits	**$ 103,496**	**$ 54,000**	**$ 54,000**	**$ 65,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 85,952	$ 40,000	$ 40,000	$ 40,000
Surplus Furniture/Fixtures/Equipment Sales	5,998	5,000	5,000	5,000
Insurance Proceeds/Loss - FF&E	2,896	-	-	-
Total Miscellaneous Revenues	**$ 94,846**	**$ 45,000**	**$ 45,000**	**$ 45,000**
Transfers				
Fund Balance - Beginning	$ -	$ 3,768,217	$ 5,242,568	$ 5,330,345
Total Transfers	**$ -**	**$ 3,768,217**	**$ 5,242,568**	**$ 5,330,345**
Less 5% Estimated Receipt	**$ -**	**$ (195,397)**	**$ (195,397)**	**$ (202,066)**
Total Building Services	**$ 4,326,268**	**$ 7,480,764**	**$ 8,955,115**	**$ 9,169,590**

Building Services (1520)				
Expenditures				
Building Services	$ 3,177,427	$ 4,054,619	$ 4,188,415	$ 5,487,957
Interfund Transfers	146,614	195,397	195,397	202,066
Contingency and Cash CWF	-	3,230,748	4,571,303	3,479,567
Total Building Services	**$ 3,324,041**	**$ 7,480,764**	**$ 8,955,115**	**$ 9,169,590**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
County Fire Rescue (1680)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 4,657,043	$ 5,235,076	$ 5,227,068	$ 5,703,118
Ad Valorem Taxes - Delinquent	116,546	80,000	80,000	80,000
Total Taxes	**$ 4,773,589**	**$ 5,315,076**	**$ 5,307,068**	**$ 5,783,118**
Permits and Fees				
Fire Rescue Non-Ad Val Assmt	$ 19,105,477	$ 20,884,840	$ 20,842,738	$ 22,037,040
Total Permits and Fees	**$ 19,105,477**	**$ 20,884,840**	**$ 20,842,738**	**$ 22,037,040**
Intergovernmental Revenue				
Assistance to Firefighters Grant	$ 176,686	$ -	$ 712,148	$ 1,300,593
Haz Mat Compliance	8,839	8,839	9,297	8,839
Hazard Mitigation Grant	-	262,500	960,000	-
Firefighters Supplement Comp	38,440	35,000	35,000	35,000
Total Intergovernmental Revenue	**$ 223,965**	**$ 306,339**	**$ 1,716,445**	**$ 1,344,432**
Charges for Services				
Interlocal Service Boundary Agreement Services	$ 182,800	$ 209,900	$ 209,900	$ 181,400
False Alarm Fees	-	1,000	1,000	1,000
Fire Inspection Fees	7,928	450	2,000	450
Mascotte Fire Protection/Rescue Services Agreement	-	-	-	884,000
Total Charges for Services	**$ 190,728**	**$ 211,350**	**$ 212,900**	**$ 1,066,850**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 158,033	$ 40,000	$ 40,000	$ 50,000
Interest - Tax Collector	3,914	-	-	-
Surplus Furniture/Fixtures/Equipment Sales	3,865	1,000	6,000	1,000
Insurance Proceeds/Loss-FF&E	-	100,000	100,000	-
Donations	50	50	50	50
Reimbursements	286,166	501,500	504,500	501,500
Statewide Mutual Aid	9,197	-	74,130	-
Other Miscellaneous Revenues	4,173	500	5,500	500
Total Miscellaneous Revenues	**$ 465,398**	**$ 643,050**	**$ 730,180**	**$ 553,050**
Transfers				
Interfund Transfer	$ 2,072,448	$ 2,365,973	$ 2,365,476	$ 2,655,421
Excess Fees - Tax Collector	26,681	20,000	20,000	20,000
Excess Fees - Property Appraiser	2,871	1,000	1,000	1,000
Fund Balance - Beginning of Year	-	2,123,427	2,310,849	2,341,346
Total Transfers	**$ 2,102,000**	**$ 4,510,400**	**$ 4,697,325**	**$ 5,017,767**
Less 5% Estimated Receipt	**$ -**	**$ (1,312,143)**	**$ (1,312,143)**	**$ (1,437,855)**
Total County Fire Rescue	**$ 26,861,157**	**$ 30,558,912**	**$ 32,194,513**	**$ 34,364,402**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
County Fire Rescue (1680)				
Expenditures				
Fire Rescue	$ 24,307,039	$ 27,297,822	$ 28,912,536	$ 29,717,329
Intergovernmental Transfers	514,868	567,654	566,166	622,379
Grant Programs	-	262,500	960,000	-
Interfund Transfers	1,265,451	1,358,292	1,355,811	1,486,656
Contingency and Cash CWF	-	1,072,644	400,000	2,538,038
Total County Fire Rescue	**$ 26,087,358**	**$ 30,558,912**	**$ 32,194,513**	**$ 34,364,402**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Fire Services Impact Fee Trust (1690)				
Revenues				
Permits and Fees				
Fire Impact Fee - Residential	$ 513,814	$ 250,000	$ 250,000	$ 250,000
Fire Impact Fee - Commercial	184,797	150,000	150,000	150,000
Total Permits and Fees	**$ 698,611**	**$ 400,000**	**$ 400,000**	**$ 400,000**
Miscellaneous Revenues				
Surplus Furniture/Fixtures/Equipment Sales	$ -	$ 100	$ 100	$ 100
Interest Incl Profit on Invest	32,668	10,000	10,000	10,000
Total Miscellaneous Revenues	**$ 32,668**	**$ 10,100**	**$ 10,100**	**$ 10,100**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,653,971	$ 1,909,012	$ 1,837,577
Total Transfers	**$ -**	**$ 1,653,971**	**$ 1,909,012**	**$ 1,837,577**
Less 5% Estimated Receipt	**$ -**	**$ (20,505)**	**$ (20,505)**	**$ (20,505)**
Total Fire Services Impact Fee Trust	**$ 731,279**	**$ 2,043,566**	**$ 2,298,607**	**$ 2,227,172**
Fire Services Impact Fee Trust (1690)				
Expenditures				
Fire Impact Fee	$ 865,492	$ 1,642,500	$ 1,896,601	$ 2,000,000
Contingency and Cash CWF	-	401,066	402,006	227,172
Total Fire Services Impact Fee Trust	**$ 865,492**	**$ 2,043,566**	**$ 2,298,607**	**$ 2,227,172**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Community Development Block Grant (1200)				
Revenues				
Intergovernmental Revenues				
Community Development Block Grant	$ 1,005,790	$ 1,299,149	$ 3,887,615	$ 4,423,272
Total Intergovernmental Revenues	**$ 1,005,790**	**$ 1,299,149**	**$ 3,887,615**	**$ 4,423,272**
Miscellaneous Revenues				
Interest Revenue	$ 1,846	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 1,846**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,952,048	$ 225,718	$ 653,972
Total Transfers	**$ -**	**$ 1,952,048**	**$ 225,718**	**$ 653,972**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Community Development Block Grant	**$ 1,007,636**	**$ 3,251,197**	**$ 4,113,333**	**$ 5,077,244**

Community Development Block Grant (1200)				
Expenditures				
Community Dev Block Grant Administration	$ 160,715	$ 259,829	$ 292,305	$ 268,960
Community Dev Block Grant Public Services	70,840	74,516	74,516	77,556
Community Dev Block Grant Capital Projects	288,537	-	-	-
Community Dev Block Grant Urban Co Partners	313,035	802,991	1,222,100	820,000
Community Projects	42,244	1,792,803	1,511,529	2,212,460
Community Dev Block Grant Housing Rehab	130,419	5,000	-	23,101
Neighborhood Stabilization Program 3	-	-	225,717	226,258
CDBG-COVID 19	-	-	787,166	787,166
Contingency and Cash CWF	-	316,058	-	661,743
Total Community Development Block Grant	**$ 1,005,790**	**$ 3,251,197**	**$ 4,113,333**	**$ 5,077,244**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Transit (1210)				
Revenues				
Intergovernmental Revenues				
5310 Cap Assistance Prg 20.513	$ 368,647	$ -	$ 250,350	$ 446,300
FDOT - 5311 Operating	114,728	976,765	2,543,634	1,328,281
Fed Transit Formula Grant	4,387,150	4,597,553	18,765,959	4,655,419
Bus/Bus Facilities Program	-	201,423	795,136	473,084
FDOT - Planning Grant	17,093	-	-	-
Public Transit Block Grant	597,506	1,452,267	1,064,860	753,699
FDOT - TD Trips	788,419	741,294	785,576	785,576
Motor Fuel Tax Rebate (State)	-	-	75,960	75,960
Other Transportation	75,959	-	-	-
Total Intergovernmental Revenues	**$ 6,349,502**	**$ 7,969,302**	**$ 24,281,475**	**$ 8,518,319**
Charges for Services				
Mid - Fla Community	$ 116,536	$ 110,000	$ 110,000	$ 110,000
Medicaid Waiver Service Agreement	89,220	90,000	90,000	90,000
Other Transportation Fees	248,809	250,000	250,000	255,000
Total Charges for Services	**$ 454,565**	**$ 450,000**	**$ 450,000**	**$ 455,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ -	$ -	$ -	$ -
Advertising Fees	-	-	63,000	63,000
Surplus Furniture/Fixtures/Equipment - Sales	16,315	-	16,551	-
Reimbursements	-	1,000	-	-
Total Miscellaneous Revenues	**$ 16,315**	**$ 1,000**	**$ 79,551**	**$ 63,000**
Transfers				
Interfund Transfer	$ 1,390,070	$ 1,090,070	$ 1,090,070	$ 1,090,070
Fund Balance - Beginning of Year	-	1,398,855	17,644	2,836,047
Total Transfers	**$ 1,390,070**	**$ 2,488,925**	**$ 1,107,714**	**$ 3,926,117**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Transit	**$ 8,210,452**	**$ 10,909,227**	**$ 25,918,740**	**$ 12,962,436**

Transit (1210)				
Expenditures				
Transportation Disadvantaged Administration	$ 428,632	$ 472,782	$ 451,029	$ 489,643
Transportation Disadvantaged Operating	3,866,995	4,101,896	10,613,755	4,179,228
Fixed Route	3,202,579	3,575,389	7,821,352	3,617,558
Transportation Disadvantaged Capital	886,607	967,506	6,085,508	1,449,831
Contingency and Cash CWF	-	1,791,654	947,096	3,226,176
Total Transit	**$ 8,384,813**	**$ 10,909,227**	**$ 25,918,740**	**$ 12,962,436**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Affordable Housing Assistance Trust (1260)				
Revenues				
Intergovernmental Revenues				
State Housing Initiative	$ 544,551	$ 544,551	$ 666,252	$ 570,018
Total Intergovernmental Revenues	**$ 544,551**	**$ 544,551**	**$ 666,252**	**$ 570,018**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 63,474	$ 20,000	$ 20,000	$ 30,000
Recaptured Revenue	195,086	10,000	10,000	10,000
Total Miscellaneous Revenues	**$ 258,560**	**$ 30,000**	**$ 30,000**	**$ 40,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 3,090,298	$ 3,449,411	$ 1,616,890
Total Transfers	**$ -**	**$ 3,090,298**	**$ 3,449,411**	**$ 1,616,890**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ (1,500)**
Total Affordable Housing Assistance Trust	**$ 803,111**	**$ 3,664,849**	**$ 4,145,663**	**$ 2,225,408**

Affordable Housing Assistance Trust (1260)				
Expenditures				
Ship Program	$ 1,232,678	$ 3,177,944	$ 3,978,550	$ 1,883,561
Ship Administration	145,115	157,490	157,490	76,837
Contingency and Cash CWF	-	329,415	9,623	265,010
Total Affordable Housing Assistance Trust	**$ 1,377,793**	**$ 3,664,849**	**$ 4,145,663**	**$ 2,225,408**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Section 8 (1270)				
Revenues				
Intergovernmental Revenues				
HUD - Hap Disbursement	$ 3,759,022	$ 3,879,632	$ 3,879,632	$ 3,879,632
HUD - Af Disbursement	412,016	337,560	495,876	337,560
Total Intergovernmental Revenues	**$ 4,171,038**	**$ 4,217,192**	**$ 4,375,508**	**$ 4,217,192**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 7,989	$ 2,500	$ 2,500	$ 3,000
Reimbursements	75,961	60,000	60,000	60,000
Total Miscellaneous Revenues	**$ 83,950**	**$ 62,500**	**$ 62,500**	**$ 63,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 401,229	$ 648,575	$ 790,916
Total Transfers	**$ -**	**$ 401,229**	**$ 648,575**	**$ 790,916**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ (150)**
Total Section 8	**$ 4,254,988**	**$ 4,680,921**	**$ 5,086,583**	**$ 5,070,958**

Section 8 (1270)				
Expenditures				
Housing Services	$ 4,005,143	$ 4,277,192	$ 4,437,003	$ 4,463,725
Contingency and Cash CWF	-	403,729	649,580	607,233
Total Section 8	**$ 4,005,143**	**$ 4,680,921**	**$ 5,086,583**	**$ 5,070,958**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Federal/State Grants (1300)				
Revenues				
Intergovernmental Revenues				
State and Local Assistance	$ 71,554	$ 94,381	$ 206,235	$ 114,658
NonPoint Source Implementation Grant	-	20,000	24,000	-
LAP Projects	817,890	2,587,675	5,867,956	3,789,503
CARES Act Funds	-	-	1,366,903	857,958
Shelter Care Plus	69,953	103,329	103,329	103,329
CJ/Mental Health/Subs	119,144	200,000	324,537	200,000
Emergency Medical Services	34,167	33,556	33,556	38,376
Emergency Management Trust Fund	129,093	105,806	167,033	105,806
Highway Beautification Grant	10,692	6,000	32,000	-
County Incentive Grant Program	12,750	-	508,396	508,396
Transportation Regional Incentive	-	-	1,150,000	1,050,000
Economic Development Transportation-Road Fund	3,911,435	3,257,063	2,016,830	1,221,123
Local Transportation Projects	2,200,000	7,800,000	8,250,000	1,399,961
Economic Development Grant Programs	-	-	2,500,000	2,500,000
Mosquito Control - State Aid	34,481	32,468	34,497	32,468
Total Intergovernmental Revenues	**$ 7,411,159**	**$ 14,240,278**	**$ 22,585,272**	**$ 11,921,578**
Miscellaneous Revenues				
Interest Revenue	$ 133	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 133**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,665,209	$ 1,624	$ 8,703,607
Total Transfers	**$ -**	**$ 1,665,209**	**$ 1,624**	**$ 8,703,607**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Federal/State Grants	**$ 7,411,292**	**$ 15,905,487**	**$ 22,586,896**	**$ 20,625,185**

Federal/State Grants (1300)				
Expenditures				
Elevate Lake Grants	$ -	$ -	$ 2,500,000	$ 2,500,000
Emergency Management Trust Fund	200,647	200,187	373,268	220,464
Public Safety Grants - Ambulance/Rescue Services	32,676	33,556	35,180	38,376
Public Works Grants	6,942,075	13,644,738	17,793,182	7,968,983
Mosquito Control State	34,481	32,468	34,497	32,468
Water Resources Projects	10,692	26,000	56,000	-
Probation Services Grants	119,144	200,000	324,537	200,000
SHIP-CARES Act	-	-	1,366,903	1,513,824
Continuum of Care	69,953	103,329	103,329	103,329
Contingency and Cash CWF	-	1,665,209	-	8,047,741
Total Federal/State Grants	**$ 7,409,668**	**$ 15,905,487**	**$ 22,586,896**	**$ 20,625,185**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Restricted Local Programs (1310)				
Revenues				
Intergovernmental Revenues				
Florida Arts License Plate Fee	$ 4,941	$ 13,000	$ 13,000	$ 13,000
Total Intergovernmental Revenues	**$ 4,941**	**$ 13,000**	**$ 13,000**	**$ 13,000**
Charges for Services				
Animal Services $5 Surcharge	$ 125	$ -	$ -	$ -
Teen Court User Fee	3,050	2,800	2,800	2,800
C/J Court Cost - $2.50	65,265	85,000	85,000	85,000
C/J Education Cost - $2.00-FS	22,983	34,000	34,000	34,000
Crime Prevention - FS 775.083	84,461	70,000	70,000	70,000
Alcohol and Drug Abuse - $15.00	12,191	10,000	10,000	10,000
Teen Court - $3.00 - FS 938.19(2)	72,822	62,335	62,335	62,335
Cyber Safety for Minors	288	500	500	500
Total Charges for Services	**$ 261,185**	**$ 264,635**	**$ 264,635**	**$ 264,635**
Fines and Forfeits				
Driver Education (Slosberg)	$ 130,513	$ 130,000	$ 130,000	$ 130,000
Total Fines and Forfeits	**$ 130,513**	**$ 130,000**	**$ 130,000**	**$ 130,000**
Miscellaneous Revenues				
Animal Shelter Donations	$ 37,432	$ 30,000	$ 40,000	$ 40,000
Boating Licenses	119,452	90,000	90,000	90,000
Donations	1,220	1,000	1,000	1,000
Interest Incl Profit on Invest	10,219	-	-	-
Total Miscellaneous Revenues	**$ 168,323**	**$ 121,000**	**$ 131,000**	**$ 131,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 539,939	$ 715,829	$ 584,491
Total Transfers	**$ -**	**$ 539,939**	**$ 715,829**	**$ 584,491**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Restricted Local Programs	**$ 564,962**	**$ 1,068,574**	**$ 1,254,464**	**$ 1,123,126**

Restricted Local Programs (1310)				
Expenditures				
Community Service Local Programs	$ 139,556	$ 412,989	$ 416,959	$ 402,989
Animal Shelter Donations	36,147	208,458	187,078	127,155
Boating Improvements	157,068	90,000	131,375	203,023
Adopt-a-Lake	4,840	4,715	9,506	7,924
Eco Development/Tourism Grants	-	41,846	44,062	40,122
Teen Court	61,929	65,635	76,019	65,635
Sheriff Programs - Activity 521	80,367	209,746	389,465	189,000
Contingency and Cash CWF	-	35,185	-	87,278
Total Restricted Local Programs	**$ 479,907**	**$ 1,068,574**	**$ 1,254,464**	**$ 1,123,126**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Pari-Mutuel Revenue Replacement Bonds (2510)				
Revenues				
Intergovernmental Revenues				
Racing Tax	$ 297,667	$ 297,667	$ 297,667	$ 297,667
Total Intergovernmental Revenues	**$ 297,667**	**$ 297,667**	**$ 297,667**	**$ 297,667**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 6,704	$ 2,500	$ 2,500	$ 2,500
Total Miscellaneous Revenues	**$ 6,704**	**$ 2,500**	**$ 2,500**	**$ 2,500**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 261,224	$ 264,416	$ 309,867
Total Transfers	**$ -**	**$ 261,224**	**$ 264,416**	**$ 309,867**
Less 5% Estimated Receipt	**$ -**	**$ (15,009)**	**$ (15,009)**	**$ (15,009)**
Total Pari-Mutuel Revenue Replacement Bonds	**$ 304,371**	**$ 546,382**	**$ 549,574**	**$ 595,025**
Pari-Mutuel Revenue Replacement Bonds (2510)				
Expenditures				
Debt Service Requirements	$ 252,376	$ 255,880	$ 253,146	$ 254,800
Contingency and Cash CWF	-	290,502	296,428	340,225
Total Pari-Mutuel Revenue Replacement Bonds	**$ 252,376**	**$ 546,382**	**$ 549,574**	**$ 595,025**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Renewal Sales Tax Debt Service (2610)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 189	$ 150	$ -	$ -
Total Miscellaneous Revenues	**$ 189**	**$ 150**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 11,370	$ -	$ -
Total Transfers	**$ -**	**$ 11,370**	**$ -**	**$ -**
Less 5% Estimated Receipt	**$ -**	**$ (8)**	**$ -**	**$ -**
Total Renewal Sales Tax Debt Service	**$ 189**	**$ 11,512**	**$ -**	**$ -**
Renewal Sales Tax Debt Service (2610)				
Expenditures				
Debt Service Requirements	$ 11,389	$ -	$ -	$ -
Contingency and Cash CWF	-	11,512	-	-
Total Renewal Sales Tax Debt Service	**$ 11,389**	**$ 11,512**	**$ -**	**$ -**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Public Lands Debt Service (2710)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 2,578,780	$ 2,464,252	$ 2,464,252	$ 2,699,839
Ad Valorem Taxes - Delinquent	59,078	60,000	60,000	60,000
Total Taxes	**$ 2,637,858**	**$ 2,524,252**	**$ 2,524,252**	**$ 2,759,839**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 33,129	$ 25,000	$ 25,000	$ 25,000
Interest - Tax Collector	419	-	-	304
Total Miscellaneous Revenues	**$ 33,548**	**$ 25,000**	**$ 25,000**	**$ 25,304**
Transfers				
Excess Fees - Tax Collector	$ 14,880	$ 15,000	$ 15,000	$ 15,000
Excess Fees - Property Appraiser	1,813	500	500	500
Fund Balance - Beginning of Year	-	779,878	776,324	738,305
Total Transfers	**$ 16,693**	**$ 795,378**	**$ 791,824**	**$ 753,805**
Less 5% Estimated Receipt	**$ -**	**$ (127,463)**	**$ (127,463)**	**$ (139,257)**
Total Public Lands Debt Service	**$ 2,688,099**	**$ 3,217,167**	**$ 3,213,613**	**$ 3,399,691**
Public Lands Debt Service (2710)				
Expenditures				
Debt Service Requirements	$ 2,524,426	$ 2,525,430	$ 2,528,473	$ 2,530,410
Intergovernmental Transfers	81,509	73,928	73,928	80,995
Contingency and Cash CWF	-	617,809	611,212	788,286
Total Public Lands Debt Service	**$ 2,605,935**	**$ 3,217,167**	**$ 3,213,613**	**$ 3,399,691**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expansion Projects Debt Service (2810)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 34,574	$ 15,000	$ 15,000	$ 15,000
Total Miscellaneous Revenues	**$ 34,574**	**$ 15,000**	**$ 15,000**	**$ 15,000**
Transfers				
Interfund Transfer	$ 5,376,850	$ 5,367,495	$ 5,374,996	$ 5,376,674
Fund Balance - Beginning of Year	-	111,034	120,249	135,249
Total Transfers	**$ 5,376,850**	**$ 5,478,529**	**$ 5,495,245**	**$ 5,511,923**
Less 5% Estimated Receipt	**$ -**	**$ (750)**	**$ (750)**	**$ (750)**
Total Expansion Projects Debt Service	**$ 5,411,424**	**$ 5,492,779**	**$ 5,509,495**	**$ 5,526,173**
Expansion Projects Debt Service (2810)				
Expenditures				
Expansion Projects Debt Service	$ 5,369,343	$ 5,367,495	$ 5,374,996	$ 5,376,674
Contingency and Cash CWF	-	125,284	134,499	149,499
Total Expansion Projects Debt Service	**$ 5,369,343**	**$ 5,492,779**	**$ 5,509,495**	**$ 5,526,173**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Sales Tax Revenue Note Debt Svc (2850)				
Revenues				
Miscellaneous Revenues				
Interest Revenue	$ 3,659	$ 5,541	$ 5,541	$ 5,000
Other Miscellaneous Revenues	551,247	532,721	532,721	516,064
Total Miscellaneous Revenues	**$ 554,906**	**$ 538,262**	**$ 538,262**	**$ 521,064**
Transfers				
Interfund Transfer	$ 350,000	$ 2,440,000	$ 1,553,920	$ 2,250,000
Proceeds from Refunding Bond	-	-	18,045,000	-
Fund Balance - Beginning of Year	-	263	17,462	16,307
Total Transfers	**$ 350,000**	**$ 2,440,263**	**$ 19,616,382**	**$ 2,266,307**
Less 5% Estimated Receipt	**$ -**	**$ (277)**	**$ (277)**	**$ (250)**
Total Sales Tax Revenue Note Debt Service	**$ 904,906**	**$ 2,978,248**	**$ 20,154,367**	**$ 2,787,121**
Sales Tax Revenue Note Debt Svc (2850)				
Expenditures				
Expansion Projects Debt Service	$ 887,444	$ 2,978,248	$ 20,137,168	$ 2,750,020
Contingency and Cash CWF	-	-	17,199	37,101
Total Sales Tax Revenue Note Debt Service	**$ 887,444**	**$ 2,978,248**	**$ 20,154,367**	**$ 2,787,121**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Landfill Enterprise (4200)				
Revenues				
Permits and Fees				
Solid Waste Disposal Assessment Fee	$ 14,105,409	$ 14,484,062	$ 14,484,062	$ 14,768,077
Commercial Collection Franchise Fee	7,000	9,000	9,000	9,000
Total Permits and Fees	**$ 14,112,409**	**$ 14,493,062**	**$ 14,493,062**	**$ 14,777,077**
Intergovernmental Revenue				
Dep Haz Waste Program	$ 2,094	$ -	$ -	$ -
Total Intergovernmental Revenue	**$ 2,094**	**$ -**	**$ -**	**$ -**
Charges for Services				
Cart Fees	$ 23,441	$ 14,560	$ 14,560	$ 10,000
Marketable Recyclables	117,595	100,000	100,000	100,000
Operating Income - Landfill	468,440	300,000	300,000	450,000
Total Charges for Services	**$ 609,476**	**$ 414,560**	**$ 414,560**	**$ 560,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 120,809	$ 30,000	$ 30,000	$ 85,000
Interest - Tax Collector	2,292	-	-	1,500
Surplus Furn/Fix/Equipment	1,198	-	-	-
Insurance Proceeds/Loss - FF&E	4,843	-	-	-
Other Contributions/Donations	70,195	71,531	71,531	72,865
Other Miscellaneous Revenues	(1,624)	-	-	-
Credit Card Convenience Fee	3,061	2,000	2,000	4,000
Total Miscellaneous Revenues	**$ 200,774**	**$ 103,531**	**$ 103,531**	**$ 163,365**
Transfers				
Interfund Transfer - Special Assessment	$ 3,033,861	$ 3,033,861	$ 3,033,861	$ 3,033,861
Interfund Transfer - Infrastructure	270,000	-	-	-
Capital Contribution from Government Funds	2,900	-	-	-
Fund Balance - Beginning of Year	-	1,887,393	2,408,650	2,735,198
Total Transfers	**$ 3,306,761**	**$ 4,921,254**	**$ 5,442,511**	**$ 5,769,059**
Less 5% Estimated Receipt	**$ -**	**$ (746,982)**	**$ (746,982)**	**$ (771,379)**
Total Landfill Enterprise	**$ 18,231,514**	**$ 19,185,425**	**$ 19,706,682**	**$ 20,498,122**

Landfill Enterprise (4200)				
Expenditures				
Solid Waste Administration	$ (19,345)	$ 140,183	$ 143,133	$ 133,910
Solid Waste Assessment - Disposal	12,519,796	13,284,900	13,288,500	13,924,947
Convenience Centers	724,474	728,448	719,235	696,036
Hazardous Waste	608,798	659,350	659,955	685,817
Intergovernmental Transfers	273,834	284,881	284,881	284,881
Landfill Operations	2,014,314	2,224,707	2,257,634	2,253,207
Interfund Transfers	733,852	746,982	746,982	771,379
Contingency and Cash CWF	-	1,115,974	1,606,362	1,747,945
Total Landfill Enterprise	**$ 16,855,723**	**$ 19,185,425**	**$ 19,706,682**	**$ 20,498,122**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Solid Waste Closures and Long-Term Care (4220)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 9,902	$ 8,000	$ 8,000	$ 6,000
Total Miscellaneous Revenues	**$ 9,902**	**$ 8,000**	**$ 8,000**	**$ 6,000**
Transfers				
Interfund Transfers	$ 192,765	$ 300,000	$ 300,000	$ 300,000
Fund Balance - Beginning of Year	-	244,960	331,461	258,333
Total Transfers	**$ 192,765**	**$ 544,960**	**$ 631,461**	**$ 558,333**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Solid Waste Closures and Long-Term Care	**$ 202,667**	**$ 552,960**	**$ 639,461**	**$ 564,333**
Solid Waste Closures and Long-Term Care (4220)				
Expenditures				
Umatilla Post Closure	$ (9,555)	$ 12,800	$ 12,800	$ 32,800
Lady Lake Post Closure	(27,481)	56,667	56,667	43,667
Central Landfill PH I Post Closure	(41,285)	119,136	117,036	76,136
Central Landfill PH II Closure	(15,667)	30,340	32,440	35,340
Loghouse Post Closure	(32,550)	8,000	8,000	8,000
Phase III Ash Cell	55,479	-	-	-
Central Landfill Phase III Closure	215,104	300,000	302,230	300,000
Interfund Transfers	50	400	400	300
Contingency and Cash CWF	-	25,617	109,888	68,090
Total Solid Waste Closures and Long-Term Care	**$ 144,095**	**$ 552,960**	**$ 639,461**	**$ 564,333**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Renewal Sales Tax Capital Projects (3030)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 25,354	$ 10,000	$ 10,000	$ -
Total Miscellaneous Revenues	**$ 25,354**	**$ 10,000**	**$ 10,000**	**$ -**
Transfers				
Interfund Transfer	$ 96,760	$ -	$ -	$ -
Fund Balance - Beginning of Year	-	958,048	1,281,321	1,687,904
Total Transfers	**$ 96,760**	**$ 958,048**	**$ 1,281,321**	**$ 1,687,904**
Less 5% Estimated Receipt	**$ -**	**$ (500)**	**$ (500)**	**$ -**
Total Renewal Sales Tax Capital Projects	**$ 122,114**	**$ 967,548**	**$ 1,290,821**	**$ 1,687,904**
Renewal Sales Tax Capital Projects (3030)				
Expenditures				
Parks & Trails - Capital	$ 50,000	$ -	$ 22,904	$ -
Capital Projects - Roads	-	-	500,000	-
Capital Projects Facilities	157,653	163,836	499,217	28,274
Non-Departmental - Fund 3030	336,289	-	268,700	-
Contingency and Cash CWF	-	803,712	-	1,659,630
Total Renewal Sales Tax Capital Projects	**$ 543,942**	**$ 967,548**	**$ 1,290,821**	**$ 1,687,904**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Renewal Sales Tax Capital Projects - PW (3040)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 53,752	$ 35,000	$ 35,000	$ 9,000
Total Miscellaneous Revenues	**$ 53,752**	**$ 35,000**	**$ 35,000**	**$ 9,000**
Transfers				
Interfund Transfer	$ 96,759	$ -	$ -	$ -
Fund Balance - Beginning of Year	-	2,843,695	2,838,656	2,653,545
Total Transfers	**$ 96,759**	**$ 2,843,695**	**$ 2,838,656**	**$ 2,653,545**
Less 5% Estimated Receipt	**$ -**	**$ (1,750)**	**$ (1,750)**	**$ (450)**
Total Renewal Sales Tax Capital Projects - PW	**$ 150,511**	**$ 2,876,945**	**$ 2,871,906**	**$ 2,662,095**
Renewal Sales Tax Capital Projects - PW (3040)				
Expenditures				
Capital Projects - Public Works	$ 417,512	$ 2,698,877	$ 2,719,801	$ 1,905,710
Contingency and Cash CWF	-	178,068	152,105	756,385
Total Renewal Sales Tax Capital Projects - PW	**$ 417,512**	**$ 2,876,945**	**$ 2,871,906**	**$ 2,662,095**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Second Renewal Sales Tax Capital Projects (3050) Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 172,403	$ 50,000	$ 50,000	$ -
Reimbursements	30,400	-	-	-
Total Miscellaneous Revenues	**$ 202,803**	**$ 50,000**	**$ 50,000**	**$ -**
Transfers				
Interfund Transfer	$ 14,682,886	$ 13,527,315	$ 13,975,270	$ 13,350,000
Fund Balance - Beginning of Year	-	12,580,443	13,833,592	15,683,405
Total Transfers	**$ 14,682,886**	**$ 26,107,758**	**$ 27,808,862**	**$ 29,033,405**
Less 5% Estimated Receipt	**$ -**	**$ (2,500)**	**$ (2,500)**	**$ -**
Total Second Renewal Sales Tax Capital Projects	**$ 14,885,689**	**$ 26,155,258**	**$ 27,856,362**	**$ 29,033,405**
Second Renewal Sales Tax Capital Projects (3050) Expenditures				
Fire Rescue - Capital	$ 1,307,076	$ 3,890,000	$ 5,824,160	$ 3,376,648
Parks & Trails - Capital	2,230,757	6,377,783	8,187,941	6,397,376
Public Works - Capital Projects	2,865,300	2,500,000	3,451,196	3,084,551
Facilities/Fleet Capital Projects - Other	423,298	6,693,882	6,764,806	4,102,975
Sheriff's Office Capital	1,431,430	1,500,000	1,563,445	1,500,000
Information Technology - Capital Projects	149,289	100,000	100,000	110,000
Non-Departmental - Fund 3050	839,729	500,000	707,586	170,000
Contingency and Cash CWF	-	4,593,593	1,257,228	10,291,855
Total Second Renewal Sales Tax Capital Projects	**$ 9,246,879**	**$ 26,155,258**	**$ 27,856,362**	**$ 29,033,405**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Facilities Expansion Capital (3810)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 2,160	$ -	$ -	$ 250
Total Miscellaneous Revenues	**$ 2,160**	**$ -**	**$ -**	**$ 250**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 97,117	$ 97,777	$ 822
Total Transfers	**$ -**	**$ 97,117**	**$ 97,777**	**$ 822**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ (13)**
Total Facilities Expansion Capital	**$ 2,160**	**$ 97,117**	**$ 97,777**	**$ 1,059**
Facilities Expansion Capital (3810)				
Expenditures				
Facilities Expansion Capital	$ 27,715	$ 33,007	$ 97,777	$ 1,059
Contingency and Cash Fwd	-	64,110	-	-
Total Facilities Expansion Capital	**$ 27,715**	**$ 97,117**	**$ 97,777**	**$ 1,059**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Road Resurfacing Capital Projects (3840)				
Revenues				
Other Sources				
Proceeds - Long Term Borrowing	$ -	$ -	$ 10,000,000	$ -
Total Transfers	**$ -**	**$ -**	**$ 10,000,000**	**$ -**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Facilities Expansion Capital	**$ -**	**$ -**	**$ 10,000,000**	**$ -**
Road Resurfacing Capital Projects (3840)				
Expenditures				
Road Resurfacing Capital Projects	$ -	$ -	$ 9,972,407	$ -
Debt Service Req	-	-	27,593	-
Total Facilities Expansion Capital	**$ -**	**$ -**	**$ 10,000,000**	**$ -**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Sales Tax Revenue Note Projects (3850)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 163,256	$ 50,000	$ 50,000	$ 3,000
Total Miscellaneous Revenues	**$ 163,256**	**$ 50,000**	**$ 50,000**	**$ 3,000**
Transfers				
Fund Balance - Beginning of Year	-	8,026,286	7,250,356	860,662
Total Transfers	**$ -**	**$ 8,026,286**	**$ 7,250,356**	**$ 860,662**
Less 5% Estimated Receipt	**$ -**	**$ (2,500)**	**$ (2,500)**	**$ (150)**
Total Sales Revenue Note Projects	**$ 163,256**	**$ 8,073,786**	**$ 7,297,856**	**$ 863,512**
Sales Tax Revenue Note Projects (3850)				
Expenditures				
Emergency Radios	$ 12,165,677	$ -	$ 1,178	$ -
Animal Shelter Construction	539,670	7,119,021	7,296,678	13,142
Contingency and Cash Forward	-	954,765	-	850,370
Total Sales Revenue Note Projects	**$ 12,705,347**	**$ 8,073,786**	**$ 7,297,856**	**$ 863,512**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Property and Casualty (5200)				
Revenues				
Charges for Services				
Insurance Contributions - Clerk Work Comp	$ 25,182	$ 24,720	$ 24,720	$ 24,720
Insurance Contributions - Tax Collector - Comp	9,773	9,270	9,270	9,270
Insurance Contributions - Sup of Elections-Wkr Comp	5,507	12,200	12,200	12,200
Insurance Contributions - Property Appraiser- Comp	25,937	26,780	26,780	26,000
Insurance Contributions - Liability	2,286,061	2,077,689	2,077,689	2,077,689
Insurance Contributions - Workers Comp	1,821,851	2,003,561	2,003,561	1,850,000
Total Charges for Services	**$ 4,174,311**	**$ 4,154,220**	**$ 4,154,220**	**$ 3,999,879**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 81,876	$ 30,000	$ 30,000	$ 30,000
Other Misc Revenues	10,975	-	-	-
Total Miscellaneous Revenues	**$ 92,851**	**$ 30,000**	**$ 30,000**	**$ 30,000**
Transfers				
Interfund Transfer	$ 372,114	$ -	$ -	$ -
Fund Balance - Beginning of Year	-	2,581,335	3,029,476	1,067,198
Total Transfers	**$ 372,114**	**$ 2,581,335**	**$ 3,029,476**	**$ 1,067,198**
Less 5% Estimated Receipt	**$ -**	**$ (1,500)**	**$ (1,500)**	**$ (1,500)**
Total Property and Casualty	**$ 4,639,276**	**$ 6,764,055**	**$ 7,212,196**	**$ 5,095,577**

Property and Casualty (5200)				
Expenditures				
Comprehensive	$ 3,614,699	$ 4,464,682	$ 5,964,813	$ 4,854,573
Interfund Transfers	174,794	187,888	187,888	235,960
Contingency and Cash CWF	-	2,111,485	1,059,495	5,044
Total Property and Casualty	**$ 3,789,493**	**$ 6,764,055**	**$ 7,212,196**	**$ 5,095,577**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Employee Group Benefits (5300)				
Revenues				
Charges for Services				
Insurance Contributions Employer - BCC	$ 8,862,315	$ 8,794,865	$ 8,938,568	$ 7,787,990
Insurance Contributions Employer - Prop App	373,653	381,990	381,990	329,070
Property Appraiser - Dependent	78,773	79,644	79,644	73,273
Insurance Contributions Employer - LCWA	145,520	145,520	145,520	148,865
Lake County Water Authority - Dependents	28,486	23,762	23,762	21,861
Employee Dependents - BCC	1,800,293	1,810,749	1,810,749	1,665,890
Non-Active - Retirees	390,995	360,000	360,000	331,200
Non-Active - Cobra	40,925	36,000	36,000	31,120
Insurance Contributions Employer - MPO	31,075	54,720	54,720	15,670
Insurance Contributions Employer - Sup/Elect	136,424	163,710	163,710	148,865
Insurance Contributions Employee - LEMS	28,660	-	-	-
Insurance Contributions Employer - Tax Collector	921,628	936,785	936,785	830,510
Tax Collector - Dependent	192,247	163,514	163,514	152,820
Insurance Contributions Employer - Clerk	1,755,290	1,709,860	1,709,860	1,496,485
Clerk of Courts - Dependent	274,500	370,000	370,000	340,400
Supervisor of Elections - Dependent	13,982	23,000	23,000	21,160
Total Charges for Services	**$ 15,074,766**	**$ 15,054,119**	**$ 15,197,822**	**$ 13,395,179**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 206,822	$ 50,000	$ 50,000	$ 50,000
Other Miscellaneous Revenue	37,000	50,000	50,000	25,000
Total Miscellaneous Revenues	**$ 243,822**	**$ 100,000**	**$ 100,000**	**$ 75,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 5,762,513	$ 9,378,992	$ 7,615,403
Total Transfers	**$ -**	**$ 5,762,513**	**$ 9,378,992**	**$ 7,615,403**
Less 5% Estimated Receipt	**$ -**	**$ (5,000)**	**$ (5,000)**	**$ (3,750)**
Total Employee Group Benefits	**$ 15,318,588**	**$ 20,911,632**	**$ 24,671,814**	**$ 21,081,832**

Employee Group Benefits (5300)				
Expenditures				
Employee Group Benefits	$ 12,768,545	$ 15,892,070	$ 15,896,822	$ 16,010,500
Employee Medical Center	711,103	859,866	859,866	1,001,457
Interfund Transfers	206,204	223,242	223,242	176,763
Contingency and Cash CWF	-	3,936,454	7,691,884	3,893,112
Total Employee Group Benefits	**$ 13,685,852**	**$ 20,911,632**	**$ 24,671,814**	**$ 21,081,832**

Budget by Fund
Fiscal Year 2021

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Fleet Management (5400)				
Revenues				
Charges for Services				
Fuel/Oil	$ 576,888	$ 1,000,355	$ 550,000	$ 808,576
Parts	1,644,080	1,633,845	1,750,538	1,434,981
Labor	567,524	992,157	843,241	844,066
Tag/Titles	1,642	3,000	1,700	3,000
Fuel Surcharge	52,567	49,378	50,000	33,556
Total Charges for Services	**$ 2,842,701**	**$ 3,678,735**	**$ 3,195,479**	**$ 3,124,179**
Miscellaneous Revenues				
Surplus Furn/Fix/Equip Sales	$ 5,808	$ -	$ 250	$ -
Insurance Proceeds/Loss - FF&E	856	-	-	-
Scrap Sales	1,756	-	1,850	-
Other Miscellaneous Revenues	-	-	1,135	-
Total Miscellaneous Revenues	**$ 8,420**	**$ -**	**$ 3,235**	**$ -**
Transfers				
Fund Balance - Beginning of Year	-	66,889	(344,499)	-
Total Transfers	**$ -**	**$ 66,889**	**$ (344,499)**	**$ -**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Fleet Management	**$ 2,851,121**	**$ 3,745,624**	**$ 2,854,215**	**$ 3,124,179**
Fleet Management (5400)				
Expenditures				
Fleet Management	$ 3,207,357	$ 3,719,107	$ 2,827,698	$ 3,102,129
Contingency and Cash CWF	-	26,517	26,517	22,050
Total Fleet Management	**$ 3,207,357**	**$ 3,745,624**	**$ 2,854,215**	**$ 3,124,179**
Total Revenues for All Funds	**$ 363,211,816**	**$ 471,356,871**	**$ 559,982,781**	**$ 503,240,970**
Total Expenditures for All Funds	**$ 351,136,312**	**$ 471,356,871**	**$ 559,982,781**	**$ 503,240,970**

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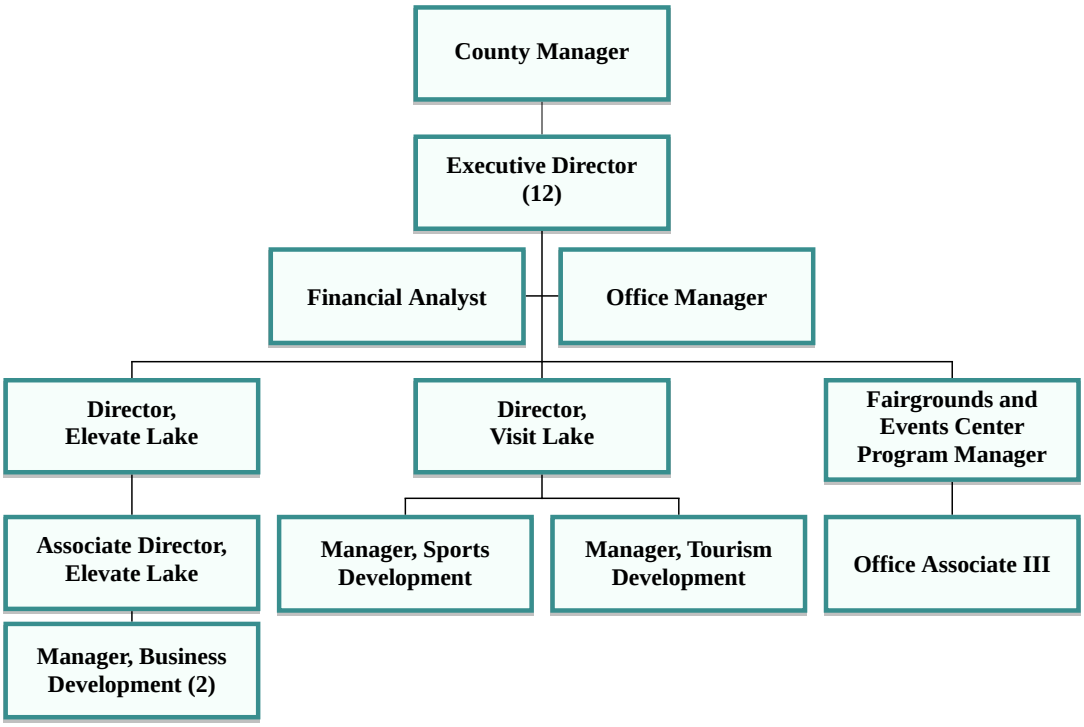
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AGENCY FOR ECONOMIC PROSPERITY

Agency for Economic Prosperity
Organization Chart
Fiscal Year 2021



Advisory Committees:
Central Florida Sports Commission
Lake County Arts and Cultural Alliance
Tourist Development Council

Agency for Economic Prosperity

Mission Statement:

To improve the lives of Lake County residents and visitors by providing economic opportunities for growth and well-being, encouraging life enriching experiences, and promoting Lake County as a destination for personal, business, and event travel.

Program Descriptions:

- The **Office of Elevate Lake** was created to focus on promoting economic development for Lake County by providing superior service and programs to existing businesses, with a concentrated focus on building collaborative relationships with local and regional partners. The Office of Elevate Lake pursues the vision for a prosperous local economy supported by a wide range of career opportunities, a diversified tax base, and an exceptional quality of life. Activities are guided by the mission to aggressively retain, attract and grow jobs in Lake County, in partnership with others, while protecting and improving Lake County's quality of life and unique character.

- The **Office of Fairgrounds and Events Center** is comprised of the Fairgrounds and the Events Center. The Fairgrounds are operated by Lake County, except during the Lake County Fair, when the Lake County Fair Association operates the fairground. The Fairgrounds facilities are rented out for special events. The Lake County Farmer's and Flea Market is held at the Fairgrounds every Thursday, except during the annual Fair and on holidays. The Fairgrounds program is funded out of the General Fund and strives to maintain budget neutrality.

- The **Office of Visit Lake** was created to promote Lake County as a tourism destination to increase collections in the Tourist Development Tax as well as generate a positive economic impact to all of Lake County. Visit Lake promotes the "Real Florida. Real Close." brand through strategic marketing and advertising campaigns to increase the awareness and visitation to the destination. Visit Lake actively recruits and promotes events in targeted categories such as sports, meetings, arts and culture, and festivals. Visit Lake supports local tourism partners through industry resources, event sponsorship and cooperative marketing programs to generate increased visitation to the area.

Agency for Economic Prosperity

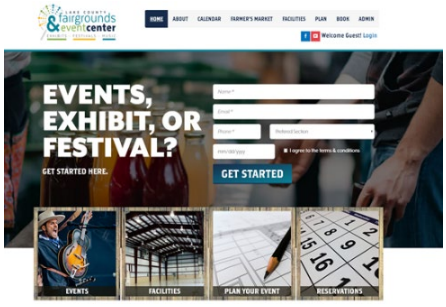
Goals and Objectives:

Facilitate a strong and diversified economy:



- The Office of Elevate Lake works with the tenants of the Christopher C. Ford Industrial Park and other Lake County Government Offices to ensure the Park is functionally and aesthetically sound.
- The Office of Elevate Lake continues to work with the cities to develop their vacant industrial, commercial and agricultural properties to bolster targeted industries, to encourage higher wage job creation and to diversify the tax base of Lake County.
- The Office of Elevate Lake continues to research and develop innovative business assistance programs to facilitate the growth of new and existing businesses in Lake County.
- The Office of Elevate Lake continues to work with the Office of Communications to develop new Economic Development Marketing materials.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:



- The Fairgrounds & Events Center has implemented an online reservation system for the Farmers' Market and private events.
- The Office of Visit Lake has continued to update and streamline the tourism sponsorship funding application process.
- The Office of Visit Lake has launched new landing pages for niche markets to provide a better online experience.
- The Agency for Economic Prosperity continues to examine processes to make services more customer-friendly and to find ways that will expedite the delivery of services.

Agency for Economic Prosperity

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Division/Program				
Office of Elevate Lake	$ 857,419	$ 1,167,038	$ 3,669,254	$ 6,158,696
Office of Fairgrounds and Events Center	201,196	291,456	291,456	253,436
Office of Visit Lake	4,335,080	8,641,603	9,733,455	9,481,641
Total Expenditures	**$ 5,393,695**	**$ 10,100,097**	**$ 13,694,165**	**$ 15,893,773**
Expenditures by Category				
Personal Services	$ 1,168,665	$ 1,327,275	$ 1,327,275	$ 1,278,755
Operating	1,914,492	2,402,489	3,956,169	4,022,303
Capital Outlay	47,325	79,257	57,780	20,000
Subtotal Operating Expenditures	**$ 3,130,482**	**$ 3,809,021**	**$ 5,341,224**	**$ 5,321,058**
Capital Improvements	1,372,150	133,400	1,187,422	2,104,000
Debt Service	-	-	-	-
Grants and Aids	711,120	397,500	2,963,881	3,210,000
Transfers	179,943	191,638	201,638	211,016
Reserves	-	5,568,538	4,000,000	5,047,699
Total Operating Expenditures	**$ 5,393,695**	**$ 10,100,097**	**$ 13,694,165**	**$ 15,893,773**
Expenditures by Fund				
General	$ 1,058,615	$ 1,416,648	$ 1,416,648	$ 1,372,010
Resort/Development Tax	4,335,080	8,641,603	9,733,455	9,481,641
Federal/State Grants	-	-	2,500,000	5,000,000
Restricted Local Programs	-	41,846	44,062	40,122
Total Expenditures	**$ 5,393,695**	**$ 10,100,097**	**$ 13,694,165**	**$ 15,893,773**
Number of Full Time Positions	12	12	12	12

Agency for Economic Prosperity
Office: Elevate Lake

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 458,086	$ 495,618	$ 495,618	$ 491,556
Operating	184,333	361,420	346,401	457,140
Capital Outlay	-	25,000	2,235	-
Subtotal Operating Expenditures	**$ 642,419**	**$ 882,038**	**$ 844,254**	**$ 948,696**
Capital Improvements	-	-	1,000,000	2,000,000
Debt Service	-	-	-	-
Grants and Aids	215,000	285,000	1,825,000	3,210,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 857,419**	**$ 1,167,038**	**$ 3,669,254**	**$ 6,158,696**
Expenditures by Fund				
General	$ 857,419	$ 1,125,192	$ 1,125,192	$ 1,118,574
Federal/State Grants	-	-	2,500,000	5,000,000
Restricted Local Programs	-	41,846	44,062	40,122
Total Expenditures	**$ 857,419**	**$ 1,167,038**	**$ 3,669,254**	**$ 6,158,696**
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. Staff consists of a Director, an Associate Director, and two Business Development Managers. The Office also provides partial funding for the Agency's Executive Director, Financial Analyst, and Office Manager.

Operating Expenses for Fiscal Year 2020 includes $65,000 toward contractual services to support potential projects, $76,487 budgeted for various sponsorships and marketing activities, $50,000 to support the Business Opportunity Center Program, and other costs to support the mission of the Office.

Capital Improvements detail is provided in Section H.

Grants and Aids for Fiscal Year 2021 consists of $150,000 to UCF for Business Opportunity Center Support, $15,000 toward the One Vision project in the Four Corners area, $45,000 toward a Wellness Way Technical Consultant as part of the Wellness Way initiative, and grant supported funding of $1,500,000 to the City of Mount Dora for infrastructure work relating to the Round Lake Road improvement project.

Agency for Economic Prosperity
Office: Fairgrounds and Events Center

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 151,240	$ 165,586	$ 165,586	$ 164,503
Operating	49,956	71,613	71,613	71,933
Capital Outlay	-	54,257	54,257	17,000
Subtotal Operating Expenditures	**$ 201,196**	**$ 291,456**	**$ 291,456**	**$ 253,436**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 201,196**	**$ 291,456**	**$ 291,456**	**$ 253,436**
Expenditures by Fund				
General	$ 201,196	$ 291,456	$ 291,456	$ 253,436
Total Expenditures	**$ 201,196**	**$ 291,456**	**$ 291,456**	**$ 253,436**
Number of Full Time Positions	2	2	2	2

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Full-time staff consists of a Program Manager and Office Associate. Part-time and contracted personnel supplement the operations as needed.

Operating Expenses for Fiscal Year 2021 reflects costs to maintain and operate the Fairgrounds and Events Center Complex, including $11,220 for Security and Other Contractual Services.

Capital Outlay detail is provided in Section C.

Agency for Economic Prosperity
Office: Visit Lake

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 559,339	$ 666,071	$ 666,071	$ 622,696
Operating	1,680,203	1,969,456	3,538,155	3,493,230
Capital Outlay	47,325	-	1,288	3,000
Subtotal Operating Expenditures	**$ 2,286,867**	**$ 2,635,527**	**$ 4,205,514**	**$ 4,118,926**
Capital Improvements	1,372,150	133,400	187,422	104,000
Debt Service	-	-	-	-
Grants and Aids	496,120	112,500	1,138,881	-
Transfers	179,943	191,638	201,638	211,016
Reserves	-	5,568,538	4,000,000	5,047,699
Total Operating Expenditures	**$ 4,335,080**	**$ 8,641,603**	**$ 9,733,455**	**$ 9,481,641**
Expenditures by Fund				
Resort/Development Tax	$ 4,335,080	$ 8,641,603	$ 9,733,455	$ 9,481,641
Total Expenditures	**$ 4,335,080**	**$ 8,641,603**	**$ 9,733,455**	**$ 9,481,641**
Number of Full Time Positions	6	6	6	6

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Full-time staff consists of a Director, a Manager of Sports Development, and a Manager of Tourism Development. The Office also provides funding toward the Agency's Executive Director, Financial Analyst, and Office Manager, as well as partial funding for several positions in the Office of Communications.

Operating Expenses for Fiscal Year 2021 includes items such as Advertising Agency Fees for tourism marketing and promotional services, support from the Central Florida Sports Commission, and Promotional Activities including marketing, advertising, event sponsorships, etc.

Capital Improvements detail is provided in Section H.

Reserves for Fiscal Year 2021 consists of the following:

Reserve for Operations	$ 1,000,000
Special Reserve for Capital	3,000,000
Reserve for Purchase Order Carry Forwards	1,047,699
	$ 5,047,699

Office of Elevate Lake

Performance Measurements

Key Objectives

Work directly with municipalities to assist with the implementation of each city's economic initiatives, and promote cooperation and coordination between the cities and Lake County.

Ensure that Lake County has an available and well-prepared workforce for existing, emerging and prospective businesses, and collaborate with Lake County educators to meet workforce needs and achieve educational excellence.

Establish policies and programs that promote the retention, success and expansion of existing businesses.

Establish policies and programs to assist start-up and developing businesses and encourage entrepreneurship.

Attract and recruit new businesses to Lake County by targeting specific industries, drawing upon regional partnerships and using proven business models.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Presentations and meetings with community groups, city governments and other organizations regarding economic development activities.	196	273	200
Joint meetings between the Office of Elevate Lake, local businesses and educational and workforce partners to address and find solutions to business specific workforce issues.	52	68	40
Businesses utilizing Workforce Central Florida programs.	1,410	1,540	1,400
Site and industry visits	162	38	50
Hours accomplished by Business Opportunity Center and sponsored Small Business Development Center support	2,229	1,969	1,700
New business relocation to and existing business expansion in Lake County through the Office of Elevate Lake	5	3	5
Prospecting Proposals/Tours	N/A	11	15
Special Projects	N/A	15	15

Office of Fairgrounds and Events Center

Performance Measurements

Key Objectives

Pursue more and repeat special events.

Encourage more local businesses and farmers to participate in the weekly Farmers and Flea Market.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Number of Special Events	19	20	22
Number of Agricultural Producers	9	12	12
Number of Local Businesses	20	22	24

Office of Visit Lake

Performance Measurements

Key Objectives

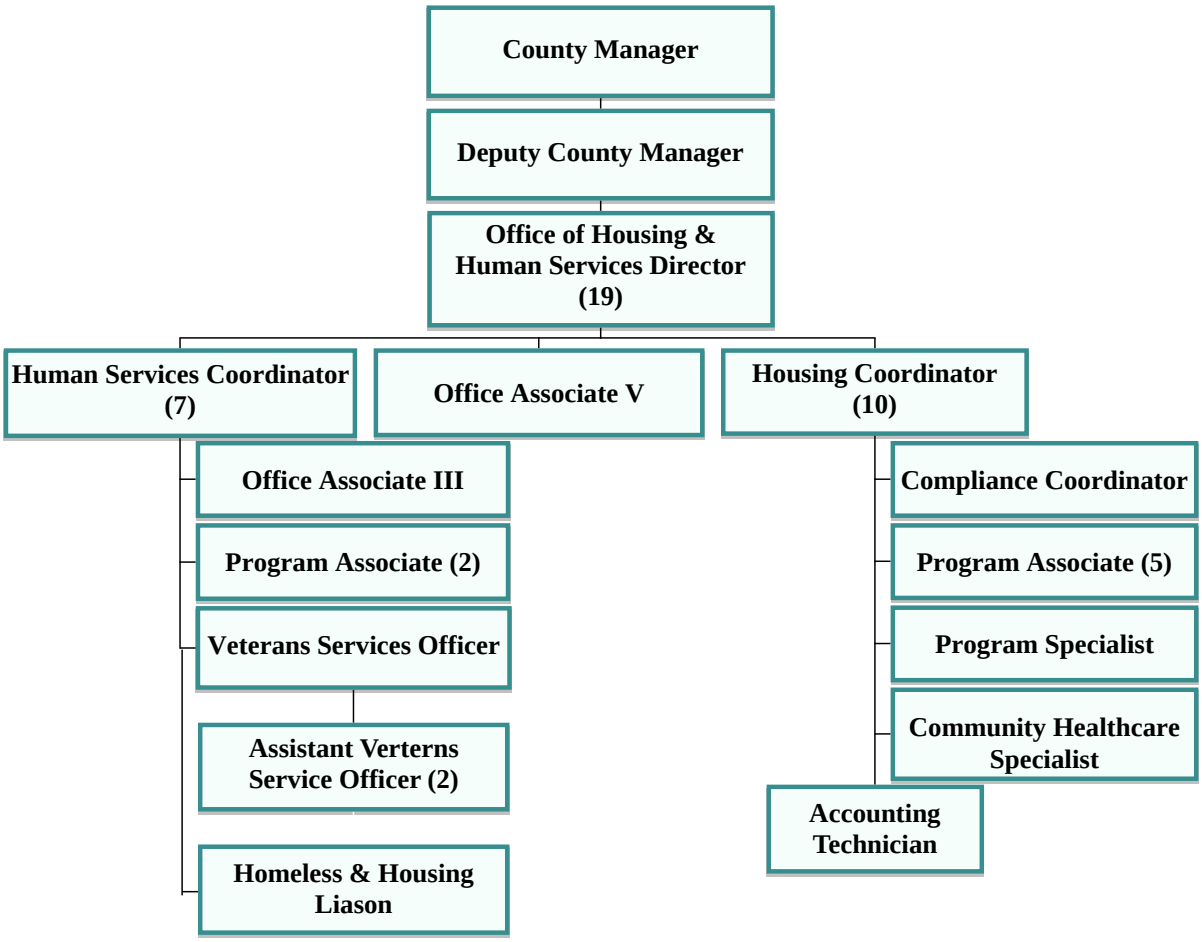
Work directly with the business community, cities and other stakeholders to promote and market Lake County as a premiere destination for eco-tourism, recreation, sports and tourism.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Tourism industry roundtables and trainings organized or supported	7	8	10
Direct outreach to local tourism industry partners	120	125	130
Events sponsored or assisted	137	150	160
Applications approved through Co-Op Marketing Program	59	65	90
Industry Conferences and Expos attended for marketing and training	9	1*	10

*FY 2020 decrease due cancellation or postponement of industry meetings due to COVID-19

OFFICE OF HOUSING AND HUMAN SERVICES

Office of Housing & Human Services
Organization Chart
Fiscal Year 2021



Office of Housing and Human Services

Mission Statement:
To connect residents with resources for the provision of safe and affordable housing, public transportation, healthcare and other life-sustaining services. Act as an adjunct to the Judicial System and law enforcement by providing supervision and oversight of individuals sentenced to probation for misdemeanor offenses.

Program Descriptions:

The **Human Services Division** is an umbrella for a host of programs, which provide for the many social, health, safety and human services needs for Lake County citizens. The Children and Elder Services section provides information, referral and resource assistance to families, individuals, seniors and caregivers. Additionally, this section prepares and manages the Children's Services and Health and Human Services grant program. The Veterans' Services section provides information and services for veterans and their families in accordance with the U.S. Department of Veterans' Affairs. The Community Health Worker Program serves as a navigator for the uninsured and underinsured residents of Lake County to assist with identifying health care coverage and services.



The **Housing Services Division** provides an integrated system of services, resources, and opportunities to help Lake County citizens improve their lives. Services include Home Ownership Assistance, Home Repair Assistance, Community Development and Infrastructure Projects, Neighborhood Revitalization, and Rental Assistance.

Department Goals and Objectives:

Facilitate and coordinate the delivery of services to those in need:

- The Housing and Community Development Division will foster innovative approaches to helping those in need find long-term and sustainable solutions for daily living by helping to overcome the cost burden to low and moderate income Lake County residents; recognizing the community's desire to address immediate needs of shelter, food and clothing for the homeless population, by coordinating on projects to provide transitional housing, while finding solutions that move individuals to self-sufficiency.
- The Health and Human Services Division will support LifeStream Behavioral Center whose mission is to address mental health needs in the community, including, but not limited to, substance abuse and addiction treatment and the treatment of mental health illnesses.
- The Health and Human Services Division will continue to assist Lake County veterans and their qualified dependents in obtaining benefits and services through local, state and federal programs. A Veteran's Handbook is available to veterans' survivors that can serve as a guide and resource for benefits and memorials honoring the veteran.
- The Health and Human Services Division will continue to meet social service needs in the community through annual funding to non-profit agencies through the Children's Services Council and the Human Services grants. The Children's Services Council grant provides educational, health care, counseling and physical activity, and respite care to more than 4,000 at-risk children and their families. The Human Services grant provides food, rental assistance and utility assistance to 2,800 individuals and families.
- Through the Health and Human Services Community Healthcare Program one-on-one assistance will be provided to 100 residents who need health insurance coverage for their children, food stamps, Medicaid, medical savings programs, and general health and social service information and referral.

Office of Housing and Human Services

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Division/Program				
Community Services Administration	342,348	-	-	-
Health and Human Services	7,375,496	8,285,701	8,549,268	8,504,753
Housing and Community Development	6,577,823	11,900,296	15,140,348	15,019,370
Total Expenditures	**$ 14,295,667**	**$ 20,185,997**	**$ 23,689,616**	**$ 23,524,123**
Expenditures by Category				
Personal Services	$ 1,285,818	1,181,214	1,224,447	1,241,663
Operating	5,440,401	5,831,227	6,502,834	6,406,909
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 6,726,219**	**$ 7,012,441**	**$ 7,727,281**	**$ 7,648,572**
Capital Improvements	288,537	-	-	-
Debt Service	112,669	112,700	112,700	112,700
Grants and Aids	7,168,242	12,011,654	15,190,432	13,400,258
Transfers	-	-	-	-
Reserves	-	1,049,202	659,203	2,362,593
Total Operating Expenditures	**$ 14,295,667**	**$ 20,185,997**	**$ 23,689,616**	**$ 23,524,123**
Expenditures by Fund				
General	$ 7,578,288	7,872,712	8,132,309	8,101,764
Affordable Housing Assistance Trust	1,377,793	3,664,849	4,145,663	2,225,408
Community Development Block Grant	1,005,790	3,251,197	4,113,333	5,077,244
Section 8	4,005,143	4,680,921	5,086,583	5,070,958
Federal/State Grants	189,097	303,329	1,794,769	2,645,760
Restricted Local Programs	139,556	412,989	416,959	402,989
Total Expenditures	**$ 14,295,667**	**$ 20,185,997**	**$ 23,689,616**	**$ 23,524,123**
Number of Full Time Positions	20	20	19	19

Office of Housing and Human Services
Division: Human Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 752,189	$ 595,458	$ 638,691	$ 613,669
Operating	5,224,207	5,520,331	5,621,695	5,596,172
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 5,976,396**	**$ 6,115,789**	**$ 6,260,386**	**$ 6,209,841**
Capital Improvements	-	-	-	-
Debt Service	112,669	112,700	112,700	112,700
Grants and Aids	1,628,779	2,057,212	2,176,182	2,182,212
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 7,717,844**	**$ 8,285,701**	**$ 8,549,268**	**$ 8,504,753**
Expenditures by Fund				
General	$ 7,578,288	$ 7,872,712	8,132,309	8,101,764
Federal/State Grants	-	-	-	-
Restricted Local Programs	139,556	412,989	416,959	402,989
Total Expenditures	**$ 7,717,844**	**$ 8,285,701**	**$ 8,549,268**	**$ 8,504,753**

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes administration and funding for several state mandated programs: $172,293 is budgeted for indigent Lake County citizens that qualify for medical coverage under the Health Care Responsibility Act (HCRA); the Lake County Health Department budget is $557,597; Pauper Burials are budgeted at $95,000; the Tax Hardship Program is $35,500; and $45,000 is budgeted for forensic interviews for abused children. Medicaid - Hospital and Nursing Homes are budgeted at $4,723,442 including the backlog.

Grants and Aids for Fiscal Year 2021 includes:

Dori Slosberg Behind the Wheel Driver Education Safety Program	$ 295,472
Alcohol and Other Drug Abuse Trust Fund	107,517
LifeStream Behavioral Center	1,223,987
Social Services	122,500
We Care	116,975
Children's Services	195,761
Homeless Services	120,000
	$ 2,182,212

Office of Housing and Human Services
Division: Housing Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 533,629	$ 585,756	$ 585,756	$ 627,994
Operating	216,194	310,896	881,139	810,737
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 749,823**	**$ 896,652**	**$ 1,466,895**	**$ 1,438,731**
Capital Improvements	288,537	-	-	-
Debt Service	-	-	-	-
Grants and Aids	5,539,463	9,954,442	13,014,250	11,218,046
Transfers	-	-	-	-
Reserves	-	1,049,202	659,203	2,362,593
Total Operating Expenditures	**$ 6,577,823**	**$ 11,900,296**	**$ 15,140,348**	**$ 15,019,370**
Expenditures by Fund				
Affordable Housing Assistance Trust	$ 1,377,793	$ 3,664,849	$ 4,145,663	$ 2,225,408
Federal/State Grants	189,097	303,329	1,794,769	2,645,760
Community Development Block Grant	1,005,790	3,251,197	4,113,333	5,077,244
Section 8	4,005,143	4,680,921	5,086,583	5,070,958
Total Expenditures	**$ 6,577,823**	**$ 11,900,296**	**$ 15,140,348**	**$ 15,019,370**

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes administrative expenses, which are generally used for grant administration purposes.

Capital Improvements detail is provided in Section H.

Grants and Aids for Fiscal Year 2021 include Community Development Block Grant (CDBG) funding for Urban County Partners at $820,000; Community Projects at $2,212,460; Housing Rebhab $23,101; and Section 8 housing assistance payments totaling $3,799,632. There is $1,883,561 in State Housing Initiative Program (SHIP) funding that will be utilized in Fiscal Year 2021. Additional SHIP Cares Act funding in the amount of $1,513,824 is available to citizens impacted by COVID-19.

Reserves for Fiscal Year 2021 include $713,973 available for Section 8, CDBG and SHIP program operations, and $1,648,620 in purchase order carry-forwards.

Office of Housing and Human Services

Performance Measurements

Key Objectives

Health and Human Services/Administration

Health Care Responsibility Act (HCRA)

Indigent cremation/burial program

Solid Waste and Fire Assessment hardship program

Health and Human Services/Children and Elder Services

Provide resource directories, education and dissemination of information to Lake County citizens and agencies

Direct information and referrals

Monthly meetings/events

Contract management

Children's Services Council and Health and Human Services grants award and administration

Health and Human Services/Community Health Worker Program

Assist the uninsured and underinsured with access to health care services and resources

Assist individuals one-on-one with application assistance

Outreach and educational training

Health and Human Services/Veterans

Provide assistance with DVA disability claims applications for all clients

Secure monetary benefits through the DVA for all eligible clients

Conduct outreach services at two DVA clinics, Leesburg and Clermont, for the convenience of the clients

Housing and Community Development Division/CDBG

Improve annual reporting performance

Increase access to basic needs for low to moderate income persons

Improve quality of life for low to moderate income persons

Housing and Community Development Division/Section 8

Improve annual reporting performance

Increase access to basic needs for low to moderate income persons

Improve quality of life for low to moderate income persons

Housing and Community Development Division/SHIP

Improve annual reporting performance

Increase quality of living

Improve housing options to low/moderate income families

Stabilize low/moderate income neighborhoods

Office of Housing and Human Services

Performance Measurements

Performance Measures	Actual FY 2019	Estimated FY 2020	Proposed FY 2021
Health and Human Services/Administration			
Determine HRCA eligibility	128	145	156
Determine cremation/burial eligibility assistance	135	142	155
Determine assessment hardship eligibility	88	90	110
Health and Human Services/Children and Elder Services			
Resource directories	250	400	400
Reidents phone calls seeking assistance (information and referral)	2,223	5,721	5,890
Monthly board meetings/events	19	14	22
Contract management	22	21	21
Children's Services Council and Health and Human Services Grants awarded	22	21	21
Health and Human Services/Community Health Worker Program			
Provide information and referrals to the uninsured and underinsured	550	350	450
Assist persons one-on-one with health related applications	208	75	150
Health promotions and outreach projects/events	1	1	1
Health and Human Services/Veterans			
Total clients served, Tavares office	2,916	2,100	2,600
Total Claims Submitted	3,600	2800	3100
Housing and Community Development Division/Community Development			
Complete all open projects	12	13	14
Home Repair	4	2	2
Home Demo/Replacement	5	6	6
Home Purchase Assistance	24	30	30

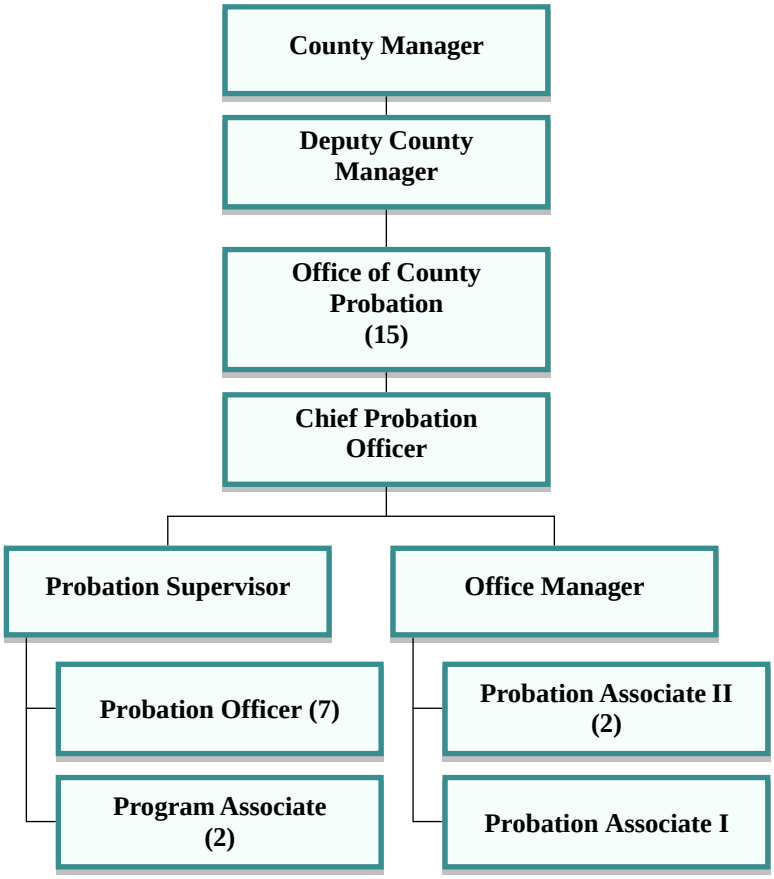
Office of Housing and Human Services

Performance Measurements

Performance Measures	Actual FY 2019	Estimated FY 2020	Proposed FY 2021
Housing and Community Development Division/Section 8			
Increase quality of life through improved access to quality affordable housing	575	585	585
Housing and Community Development Division/SHIP			
Increase access to rental housing for low to moderate income persons that are homeless, aging out of foster care or elderly	170	50	100
Community Projects / Urban Partners / CDBG	5	3	6

OFFICE OF COUNTY PROBATION

Office of County Probation
Organization Chart
Fiscal Year 2021



Office of County Probation

Mission Statement: To provide quality, cost-effective community supervision and diversion services which assist the courts in managing misdemeanor offenders, thereby furthering community justice and safety. To earn citizen confidence and enhance community safety through excellence in service. The Office of Probation is committed to quality service, diversity, innovation, integrity, professionalism and teamwork.

Program Descriptions:

- The **Office of County Probation** provides quality, cost-effective supervision to adult offenders placed on probation and pre-trial diversion for misdemeanor crimes and ensures their compliance with court-ordered sanctions in accordance with Florida Statutes. Probation staff provide restitution enforcement services to crime victims and help promote a crime free lifestyle by requiring offenders to be employed, perform community service, make restitution, attend counseling and remain substance free as an alternative to incarceration.

- The Office of County Probation facilitates **Teen Court** and juvenile **Work In Lieu of Arrest** (WILA) civil citation programs. These incentive-based diversion programs have been developed to provide area youths an opportunity to be held accountable for a first-time misdemeanor offense while minimizing the stigmatizing effects of formal prosecution. They operate as a partnership between the Judiciary, Sheriff's Office, State Attorney's and Public Defender's Offices, Department of Juvenile Justice, School Board and the Board of County Commissioners. Program staff work closely and effectively with attorneys, law enforcement, school personnel, mental health and substance abuse service providers, non-profit agencies and members of service organizations to ensure that these programs meet the needs of at-risk juveniles.

Goals and Objectives:

<u>Facilitate and coordinate the delivery of services to those in need:</u>



- The Office of Probation Office will continue to work closely and effectively with Judges, attorneys, law enforcement, local corrections agencies, mental health and substance abuse providers, civic groups, faith based communities and other organizations to ensure offenders are effectively supervised and held accountable for law abiding behavior and compliance with legal requirements.

- This Office also works in cooperation with the Interstate Compact office and community correction agencies throughout the state to ensure the continuity of supervision for offenders moving to and from Lake County. The Chief Probation Officer serves as a board member of the Florida Association of Community Corrections and serves as vice-Chair on the Lake County Public Safety Coordinating Council. Probation Office staff participate on multi-jurisdictional task forces and workgroups focusing on improving mental health, substance abuse, domestic violence, offender diversion, veteran's treatment, criminal intelligence, juvenile justice and criminal justice information systems.

Office of County Probation

Provide exceptional public safety and emergency response services to achieve a safe and secure community:

- The Probation Office will provide safe, efficient and responsive misdemeanor offender services for individuals placed under its supervision by the Court System by maintaining probation officer caseloads below 200 offenders per probation officer.

- The Teen Court program works closely and effectively with Judges, attorneys, law enforcement, school personnel, mental health and substance abuse service providers, non-profit agencies and members of professional and service organizations to ensure that the program is run with fidelity and that the needs of at-risk juveniles are being met. The Lake County Teen Court program works in cooperation with other Teen Court programs throughout the state and handles transfer of supervision cases as needed.



- The Work In Lieu Of Arrest civil citation program was developed and implemented as a cooperative partnership between the Board of County Commissioners, the Sheriff's Office, the State Attorney's Office, the Office of the Public Defender, the School Board and the Department of Juvenile Justice to provide youth an opportunity to be held accountable for a first time misdemeanor offense without having charges brought against them. Lake County is expanding the use of WILA with Tavares and Mascotte Police Departments and will continue the use of the Prevention Assessment Tool to assess and refer youths to appropriate intervention services.

Office of County Probation

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 728,376	$ 825,360	$ 825,360	$ 810,112
Operating	33,922	49,671	60,055	53,433
Capital Outlay	-	-		-
Subtotal Operating Expenditures	**$ 762,297**	**$ 875,031**	**$ 885,415**	**$ 863,545**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids				-
Transfers		-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 762,297**	**$ 875,031**	**$ 885,415**	**$ 863,545**
Expenditures by Fund				
General Fund	700,369	809,396	809,396	797,910
Federal/State Grants				
Restricted Local Programs	61,928	65,635	76,019	65,635
Total Expenditures	**$ 762,297**	**$ 875,031**	**$ 885,415**	**$ 863,545**
Number of Full Time Positions	16	15	15	15

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 include software, insurance, and other general costs, reflecting the Office's efforts to maintain controls over spending without a decrease in service levels.

Office of County Probation

Performance Measurements

Key Objectives

County Probation

Effectively Supervise court ordered offenders on probation and in diversion programs

Enforce offender restitution payments to crime victims

Enforce offender payment Supervision fees to help offset operating costs

Teen Court/ Work In Lieu of Arrest (WILA)

Increase the number of youth diverted from Juvenile Court to Teen Court

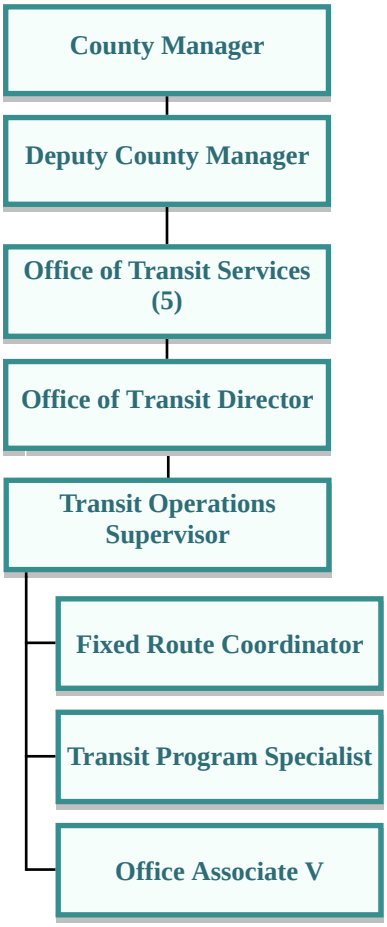
Promote positive civic engagement for youth and adults

Increase the number of youth diverted to WILA for first time misdemeanor offenses

Performance Measures	Actual FY 2019	Estimated FY 2020	Budget FY 2021
County Probation			
Number of new court ordered offenders supervised/diverted	3,617	2,700	3,500
Amount of restitution collected and reimbursed to victims	$ 65,500	$ 45,000	$ 65,000
Amount of probation fees collected from offenders	$ 608,891	$ 600,000	$ 606,000
Teen Court/ Work In Lieu of Arrest (WILA)			
Number of Teen Court referrals received	118	90	110
Number of volunteers participating in Teen Court	64	30	60
Number of youth referred in the civil citation program	171	135	140

OFFICE OF TRANSIT SERVICES

Office of Transit Services
Organization Chart
Fiscal Year 2021



Office of Transit Services

Mission Statement:
To provide safe, accessible, efficient and cost-effective public transportation that meets the transportation needs of residents and visitors in Lake County.

Program Descriptions:



- The **Office of Transit Services** provides contract management to ensure safe and dependable public transit services to residents and visitors.

- The **Office of Transit Services** operates a full brokerage system that contracts with RATP Dev Transit as the primary provider. RATP Dev Transit operates the County's fixed routes, ADA complimentary service and the paratransit service for the Transportation Disadvantaged Program. Under the Transportation Disadvantaged Program, trips are prioritized based on medical (critical care and other), nutritional (grocery shopping, meal sites and food stamps), employment and educational categories.

Goals and Objectives:

Plan, develop and maintain a high-quality, safe and reliable transportation network:

- The **Office of Transit Services** will coordinate with municipal and regional partners (e.g. The Lake-Sumter Metropolitan Planning Organization, adjoining counties, Central Florida Expressway Authority, Florida Department of Transportation) to assure a broad-based, comprehensive approach to the County's transportation network; will develop quarterly FDOT meetings with the Leesburg District Team and Transit Division to plan and coordinate construction and transit issues; continue the Travel Training Program for nursing homes, schools and special needs population to increase fixed route ridership.
- The **Office of Transit Services** will implement transportation improvements in the most cost-effective manner as possible (e.g. building in phases, long-range planning, partnering with the private section, innovative financing).
- The **Office of Transit Services** will provide a variety of transportation options for residents (i.e. multi-modal system) and assure that Lake County's transportation network is well-planned for vehicles, cyclists, pedestrians, water-vessels, buses and rail; develop bus stop siting and design guidelines for Lake County supported by a county-wide bus stop inventory to install on Google ® Maps; continually update the Transit Development Review Guidelines for the County and municipalities to include all commercial and residential development projects to support minimum and maximum transit facilities and amenities requirements/criteria for new developments/construction.



Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The **Office of Transit Services** will continue to evaluate programs and services and will communicate with customers by engaging in positive outreach and facilitate community awareness and involvement. The Office will make the community aware of available County resources and assist with locating the agencies to best serve their needs. The Office will ensure that state-mandated programs are provided as required.

Facilitate and coordinate the delivery of services to those in need:

- The **Office of Transit Services** will continue to provide transportation to residents through LakeXpress, the County's fixed route services and Lake County Connection, the County's paratransit service for the Transportation Disadvantaged Program. Under the Transportation Disadvantaged Program, trips are prioritized based on medical, nutritional, employment and educational categories.

Provide exceptional public safety and emergency response services to achieve a safe and secure community

- The **Office of Transit Services** will provide a safe, efficient and responsive transit system through its contract services provider for all individuals using public transit within Lake County.

Office of Transit Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 336,610	$ 393,403	$ 360,903	$ 395,736
Operating	7,144,504	7,756,664	18,525,233	7,890,693
Capital Outlay	124,215	904,805	1,717,007	1,042,499
Subtotal Operating Expenditures	**$ 7,605,329**	**$ 9,054,872**	**$ 20,603,143**	**$ 9,328,928**
Capital Improvements	762,392	62,701	4,368,501	407,332
Debt Service	-	-	-	-
Grants and Aids	17,092	-	-	-
Transfers	-	-	-	-
Reserves	-	1,791,654	947,096	3,226,176
Total Operating Expenditures	**$ 8,384,813**	**$ 10,909,227**	**$ 25,918,740**	**$ 12,962,436**
Expenditures by Fund				
Transit Fund	8,384,813	10,909,227	25,918,740	12,962,436
Total Expenditures	**$ 8,384,813**	**$ 10,909,227**	**$ 25,918,740**	**$ 12,962,436**
Number of Full Time Positions	5	5	5	5

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes $5,016,402 for the transit contract, which provides service for Fixed Route and Paratransit, $1,729,653 repair and maintenance for Fixed Route and Paratransit vehicles, shelters, signs and software. Additionally, $903,406 has been budgeted for fuel, $102,023 covers the cost of comprehensive transit reporting software, $15,886 for insurance, $4,022 for travel, and $8,300 for printing bus schedules. The balance of operating expense includes associated costs to run the transit program.

Capital Outlay detail is provided in Section C.

Capital Improvements detail is provided in Section H.

Reserves for Fiscal Year 2021 reflects a balance of $2,527,067 in purchase order carry-forwards, and $699,109 for Transit operations. The total interfund transfer from the General Fund for Fiscal Year 2021 is $1,090,070.

Department Name: Office of Transit Services

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Key Objectives

Office of Transit Services

Promote Ridership on LakeXpress

Increase the amount of ADA compliant bus stops

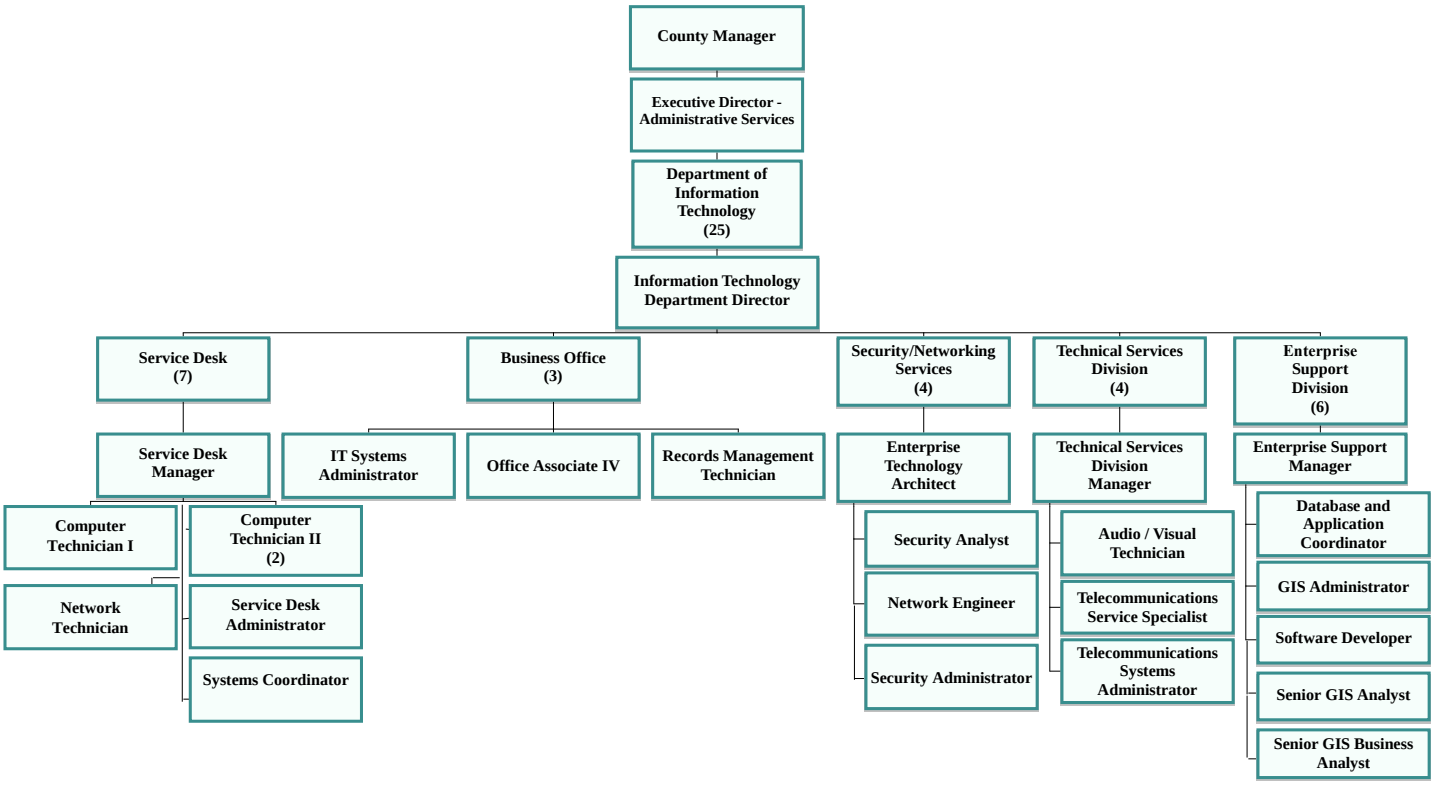
Increase the number of miles between vehicle breakdowns

Performance Measures	Actual FY 2019	Estimated FY 2020	Budget FY 2021
Office of Transit Services			
Increase Total Ridership on LakeXpress	358,816	*309,919	373,169
ADA Bus Stop Updates (ADA Transition Plan)	46	50	50
Increase mileage between major mechanical failures system wide	44,650	61,515	67,806

* FY 2020 Ridership reduced for the months of April and May 2020 due to COVID -19

INFORMATION TECHNOLOGY DEPARTMENT

Information Technology Department
Organization Chart
Fiscal Year 2021



Information Technology Department

Mission Statement:

To enable high performance within Lake County government through the delivery of powerful and innovative technology solutions designed to meet the needs of our users, businesses, and citizens. In doing this, we demonstrate the value that Information Technology brings through applied technology, software development, computer and telecommunications system design, geospatial analysis, and customer service and support.

Program Descriptions:

The duties of government are carried out with efficiency, speed, and precision by leveraging technology solutions provided by the Information Technology Department. Through its various divisions, the department provides services and support for telecommunications systems, computer and network systems, application support and development, records management, and technology administration.

- The **IT Business Office** keeps the overall IT focus on carrying out the directives of county leadership and ensuring that all divisions within the department are coordinating well with each other, the county departments and offices, and the constitutional offices. The division maintains computer-based equipment used by the departments and offices of the Board of County Commissioners, supporting over 800 computer users and 200 file and application servers. Desktop, laptop, and server management, change management, and data backup and recovery are just some of the duties performed by the division. Support for the county library system IT needs is also provided, including maintaining computers used by library patrons. Other duties include oversight of the county's records management program, IT governance and budgeting, accounts payable, procurement, employee development, and overall project management. The division also provides these services to the Supervisor of Elections and the Property Appraiser upon request.

- The **Service Desk Division** is responsible for providing front-line support to the various customers of the department, including electronic, telephone, and in-person services as needed. This group also assists in a variety of functions that support the work of the department as a whole.

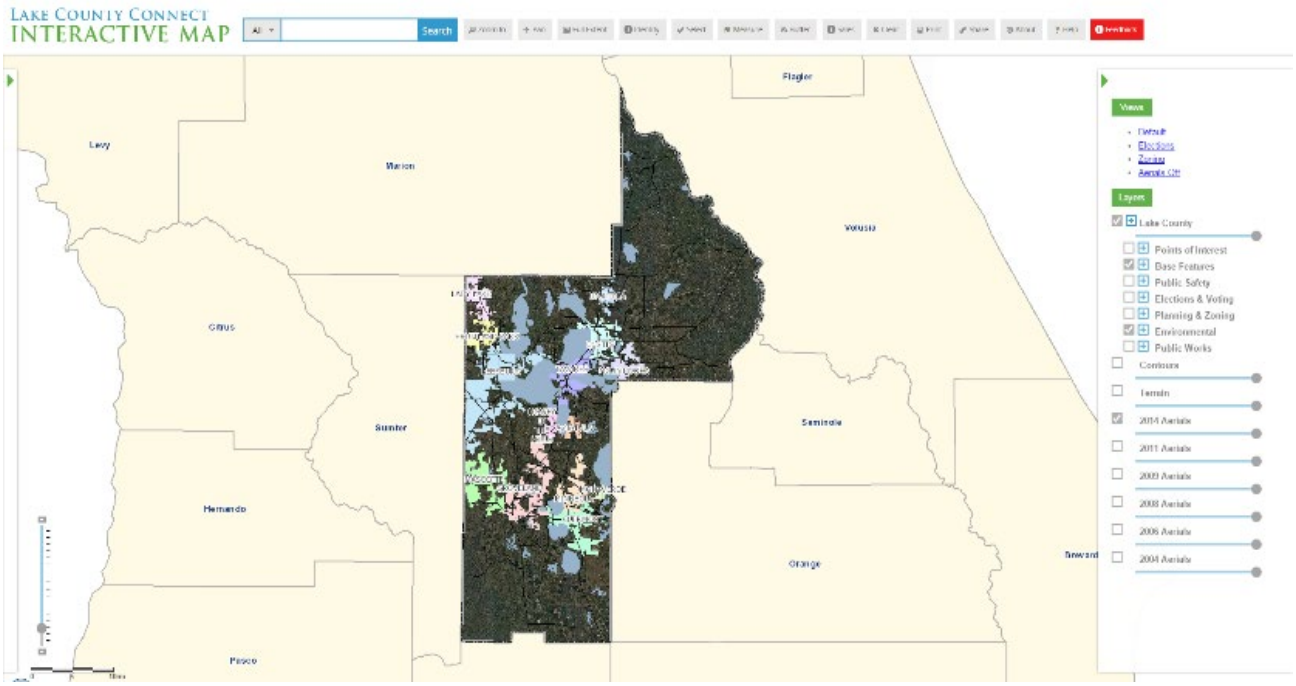
- The **Security and Networking Services Division** is responsible for the overall security of our computer infrastructure and for maintaining the network that connects all our systems. This includes performing continuous monitoring of performance and threats. The division also provides security and awareness training.





Information Technology Department

- The **Technical Services Division** maintains the telecommunications networks used by most Lake County government agencies: Board of County Commissioners (BCC), Clerk of the Court, Public Defender, State Attorney, Lake County Sheriff, Property Appraiser, Supervisor of Elections, Lake County Health Department (LCHD), and provides technical assistance to the Lake County Tax Collector's Office. The division maintains over 2,400 phone instruments as well as automated call distribution (ACD) systems, voicemail, duress alarms, and local and wide area data network infrastructure connecting County offices together. The division also supports all mobile phones used throughout the departments and offices.
- The **Enterprise Support Division** provides computer application support to BCC departments and offices, Property Appraiser and Supervisor of Elections. Duties include database administration, electronic document management, assistance with third-party software onboarding, and custom coding (programming) that integrates the County's software systems. Without this vital group, an efficient workflow between major business processes and departments/offices would not be possible. The Enterprise Support provides is management of the County's Geographic Information Systems (GIS) through administration and analysis of geospatial data. This includes numerous GIS layers such as streets, city annexations, elections districts, and public facility sites, as well as the data used by the departments/offices to perform essential job functions every day. GIS data is also required for import into dispatch systems for law enforcement and emergency service agencies, public infrastructure and responding to cartography requests. GIS enables decision-makers to visualize the facts, figures, effects, and results of decisions through modeling and analysis of data and scenarios.



Information Technology Department

Department Goals and Objectives:

Facilitate a Strong and Diversified Economy:

- Member of advisory review committee for career technical programs within the Lake County Schools Career-Technical, School Choice and Community Education Programs.
- Member of the Computer Systems & Information Technology advisory committee at Lake Tech which is part of their Partners for Success program.
- The Enterprise Support Division maintains and updates the online interactive map, which is one of the primary informational tools used by residents, businesses owners, and investors. Through the interactive map Lake County can show property information, jurisdictional information, and aerial imagery to anyone.

Plan, Develop and Maintain a High-Quality, Safe and Reliable Transportation Network:

- The Enterprise Support Division maintains the geographical data that goes into transportation planning including streets, zoning, and other datasets. They work with Public Works and other agencies to update, analyze, and visualize geographic data used to maintain current transportation networks and create new ones.

Provide Exceptional Public Safety and Emergency Response Services to Achieve a Safe and Secure Community:

- The Enterprise Support Division supports the Lake County Sheriff's Office by regularly providing updated data to their E911 Dispatch System in a format their system can recognize. For each update cycle numerous GIS data layers are gathered, formatted, and configured to meet dispatch standards, providing the Sheriff's Office with current, accurate locational data that allows officers to be routed to the proper address of an incident.
- Information Technology supports the Emegency Operations Center by maintaining the computer and phone systems used in the facility. In addition, the Enterprise Support Division creates and maintains various interactive web maps and dashboards that allow decision makers to view the current status of facilities and operations during activation including a Shelters Dashboard, Points of Distribution Dashboard, Critical Facilities, Sandbag Pick-up Locations, Fire Station and EMS Station locations.
- Information Technology supports the computer devices used in the emergency response vehicles for both EMS and Fire Rescue.

Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility Throughout the Organization:



- Information Technology helped all offices pivot to a remote work environment during the COVID-19 pandemic. This included virtual meeting coordination, scaling our employee portal environment to allow more people to work remotely, increasing our internet bandwidth, phone support for the CIL and FDOH call centers, and providing collaboration software to the workforce.
- Implemented new department wide IT Service Desk Management System to improve customer support across the organization.
- The Telecommunications Division works with all County agencies to keep telecommunications costs at bay by periodically reviewing communications bills for accuracy and cost effectiveness.
- The Enterprise Support Division maintains the Sales Surtax web application that is used by all municipalities within the county to report on their spending of sales surtax funds.

Information Technology Department

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Program				
Business Office	$ 1,186,007	$ 1,027,638	$ 1,033,283	$ 468,300
County Technology	963,838	1,204,573	1,237,320	1,369,646
Service Desk	-	-	-	547,137
Geographic Information Services	266,473	284,198	239,198	-
Security/Networking Services	-	245,197	245,197	334,435
Enterprise Support	334,481	385,199	430,199	573,770
Technical Services	424,932	362,373	362,972	356,581
Total Expenditures	**$ 3,175,731**	**$ 3,509,178**	**$ 3,548,169**	**$ 3,649,869**
Expenditures by Category				
Personal Services	$ 2,146,351	$ 2,229,124	$ 2,229,124	$ 2,189,069
Operating	800,777	1,083,054	1,084,739	1,278,700
Capital Outlay	228,603	197,000	234,306	182,100
Subtotal Operating Expenditures	**$ 3,175,731**	**$ 3,509,178**	**$ 3,548,169**	**$ 3,649,869**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 3,175,731**	**$ 3,509,178**	**$ 3,548,169**	**$ 3,649,869**
Expenditures by Fund				
General	$ 3,026,442	$ 3,409,178	$ 3,448,169	$ 3,539,869
Second Renewal Sales Tax	149,289	100,000	100,000	110,000
Total Expenditures	**$ 3,175,731**	**$ 3,509,178**	**$ 3,548,169**	**$ 3,649,869**
Number of Full Time Positions	26	26	26	25

Department: Information Technology
Program: Business Office

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 1,152,491	$ 995,882	$ 995,882	$ 422,376
Operating	33,516	31,756	37,401	45,924
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 1,186,007**	**$ 1,027,638**	**$ 1,033,283**	**$ 468,300**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 1,186,007**	**$ 1,027,638**	**$ 1,033,283**	**$ 468,300**
Expenditures by Fund				
General	$ 1,186,007	$ 1,027,638	$ 1,033,283	$ 468,300
Total Expenditures	**$ 1,186,007**	**$ 1,027,638**	**$ 1,033,283**	**$ 468,300**
Number of Full Time Positions	12	12	12	4

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. For Fiscal Year 2021, several positions were moved among the groups as part of a Departmental re-organization.

Operating Expenses includes general office costs, risk insurance allocations, and training.

Department: Information Technology
Program: County Technology

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	735,235	1,007,573	1,003,014	1,187,546
Capital Outlay	228,603	197,000	234,306	182,100
Subtotal Operating Expenditures	**$ 963,838**	**$ 1,204,573**	**$ 1,237,320**	**$ 1,369,646**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 963,838**	**$ 1,204,573**	**$ 1,237,320**	**$ 1,369,646**
Expenditures by Fund				
General	$ 814,549	$ 1,104,573	$ 1,137,320	$ 1,259,646
Second Renewal Sales Tax	149,289	100,000	100,000	110,000
Total Expenditures	**$ 963,838**	**$ 1,204,573**	**$ 1,237,320**	**$ 1,369,646**
Number of Full Time Positions	0	0	0	0

Highlights:

Operating Expenses includes repairs and maintenance for General Fund computers, printers, battery back-ups, servers, etc. Additionally, the budget reflects the cost of maintaining required licensing for software products used by various County departments.

Capital Outlay detail is provided in Section C.

Department: Information Technology
Program: Service Desk

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ 547,137
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ 547,137**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ 547,137**
Expenditures by Fund				
General	$ -	$ -	$ -	$ 547,137
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 547,137**
Number of Full Time Positions	0	0	0	7

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. For Fiscal Year 2021, several positions were moved among the groups as part of a Departmental re-organization and the Service Desk group was established.

Department: Information Technology
Program: Geographic Information Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 261,896	$ 273,884	$ 228,884	$ -
Operating	4,577	10,314	10,314	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 266,473**	**$ 284,198**	**$ 239,198**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 266,473**	**$ 284,198**	**$ 239,198**	**$ -**
Expenditures by Fund				
General	$ 266,473	$ 284,198	$ 239,198	$ -
Total Expenditures	**$ 266,473**	**$ 284,198**	**$ 239,198**	**$ -**
Number of Full Time Positions	4	3	3	0

Highlights:

For Fiscal Year 2021, several positions were moved among the groups as part of a Departmental re-organization, and the Geographic Information Services group was eliminated.

Department: Information Technology
Program: Security/Networking Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ 245,197	$ 245,197	$ 332,224
Operating	-	-	-	2,211
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ 245,197**	**$ 245,197**	**$ 334,435**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ -**	**$ 245,197**	**$ 245,197**	**$ 334,435**
Expenditures by Fund				
General	$ -	$ 245,197	$ 245,197	$ 334,435
Total Expenditures	**$ -**	**$ 245,197**	**$ 245,197**	**$ 334,435**
Number of Full Time Positions	0	3	3	4

Highlights:
The Security and Networking Services Division focuses on designing, implementing, and securing our network to enhance the Information Technology experience for our internal and external customers.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. For Fiscal Year 2021, several positions were moved among the groups as part of a Departmental re-organization.

Operating Expenditures includes information technology repair and maintenance costs.

Department: Information Technology
Program: Enterprise Support

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 328,874	$ 375,090	$ 420,090	$ 553,294
Operating	5,607	10,109	10,109	20,476
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 334,481**	**$ 385,199**	**$ 430,199**	**$ 573,770**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 334,481**	**$ 385,199**	**$ 430,199**	**$ 573,770**
Expenditures by Fund				
General	$ 334,481	$ 385,199	$ 430,199	$ 573,770
Total Expenditures	**$ 334,481**	**$ 385,199**	**$ 430,199**	**$ 573,770**
Number of Full Time Positions	4	4	4	6

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. For Fiscal Year 2021, several positions were moved among the groups as part of a Departmental re-organization.

Operating Expenses includes costs for training, technology repair and maintenance, and insurances to support the Division.

Department: Information Technology
Program: Technical Services Division

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 403,090	$ 339,071	$ 339,071	$ 334,038
Operating	21,842	23,302	23,901	22,543
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 424,932**	**$ 362,373**	**$ 362,972**	**$ 356,581**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 424,932**	**$ 362,373**	**$ 362,972**	**$ 356,581**
Expenditures by Fund				
General	$ 424,932	$ 362,373	$ 362,972	$ 356,581
Total Expenditures	**$ 424,932**	**$ 362,373**	**$ 362,972**	**$ 356,581**
Number of Full Time Positions	6	4	4	4

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs for supplies to repair, maintain, and otherwise support the County's data and telecommunications systems.

Information Technology

Performance Measurements

Key Objectives

IT Business Office

Provide timely response to IT requests for all Lake County offices and libraries

Provide exceptional customer support by coordinating responses to incoming requests in a professional manner

Reduce technology related downtime through planned maintenance and incident monitoring

Security and Networking Services

Monitor the network and ensure peak performance

Ensure our network is secure

Service Desk

Provide exceptional customer support by coordinating responses to incoming requests in a professional manner

Technical Services

Audit phone bills for accuracy and possible savings.

Expand telephone four digit dialing to save money and time

Enterprise Support

Process Improvement

Database Administration

GIS Database and Application Administration

Document Management and Agenda Administration

GIS support through spatial analysis and mapping

Interactive GIS web mapping for staff

Improving accuracy of GIS data

Data integrity

Promote efficiencies by documenting and reviewing business procedures

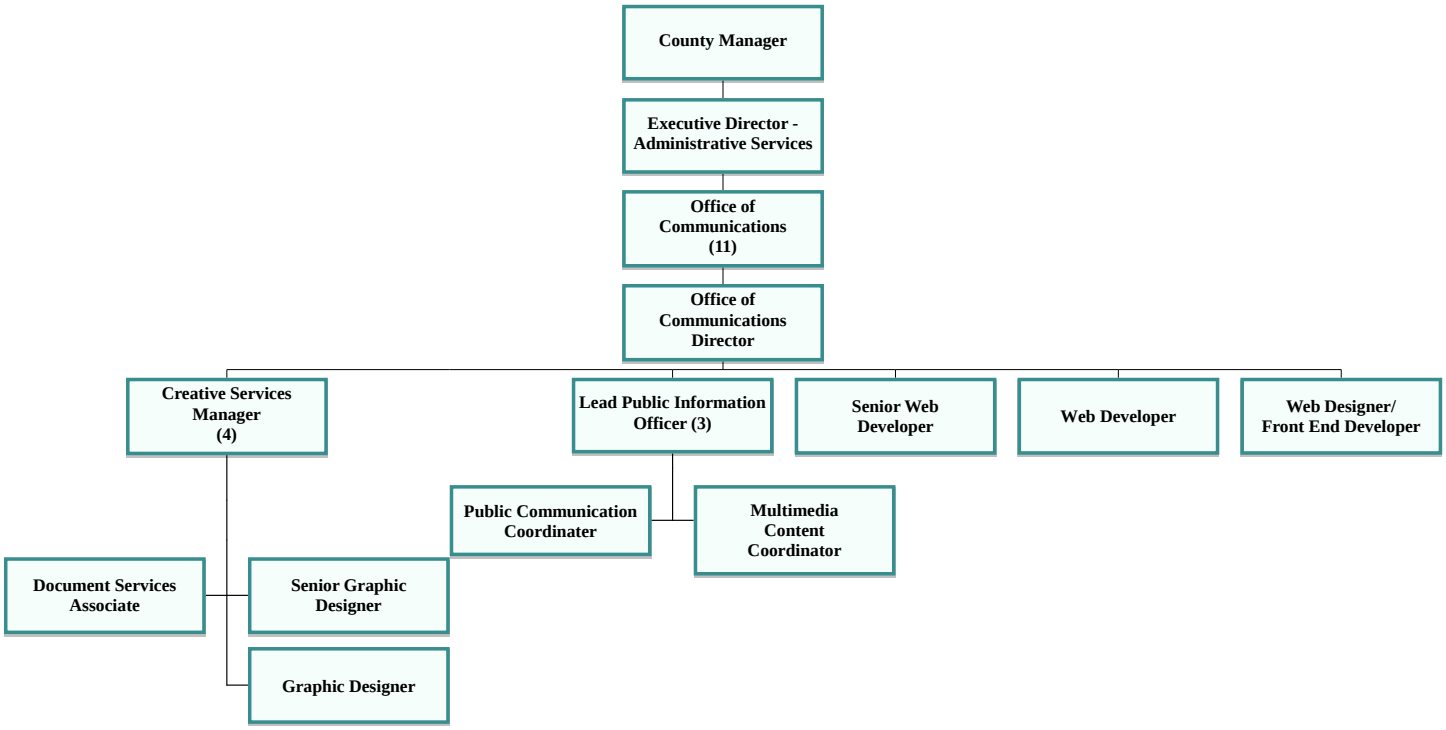
Information Technology

Performance Measurements

Performance Measures	Actual FY 2019	Estimated FY 2020	Budget FY 2021
IT Business Office			
Percentage of normal incidents assigned in 24 hours	90%	95%	95%
Percentage of customer surveys rating service as good or better	95%	95%	95%
Percentage of processes documented	30%	40%	75%
Percentage of unscheduled downtime (not storm related)	2%	2%	2%
Percentage of non-critical updates applied within 30 days	75%	80%	90%
Percentage of critical updates applied to servers within 14 days	80%	85%	90%
Percentage of critical updates applied to workstations within 7 days	80%	85%	90%
Security and Networking Services			
Average number of threats protected per month	N/A	108,486	150,000
Percentage of networking equipment being monitored with automated tools	N/A	95%	100%
Percentage of networks with redundant internet connectivity	N/A	25%	75%
Technical Services			
Bill analysis/auditing (amount of bills)	14	14	15
Additional offices added to 4 digit dialing	1	1	2
Enterprise Support			
Total Number of GIS Feature Classes (Layers) maintained	1,030	1,100	1,500
Number of GIS websites and applications maintained	53	58	60
Number of electronic documents stored in our document management system (DataOne)	2,600,000	2,750,000	2,900,000
Number of custom and third-party applications supported	32	35	40
Number of databases maintained	245	250	250
GIS Mapping and Analysis projects	159	90	150

OFFICE OF COMMUNICATIONS

Office of Communications
Organization Chart
Fiscal Year 2021



Office of Communications

Mission Statement:

To effectively coordinate communication between the Lake County Board of County Commissioners and citizens, business owners and visitors regarding County services, goals, objectives and accomplishments.

Program Descriptions:



The **Office of Communications** is an in-house, full-service agency comprised of three teams: Media Relations, Creative Services and Web Technology. The Office is responsible for developing and promoting Lake County brands across multiple platforms; accomplished through web programming, multimedia development, public relations, media outreach, social media management and graphic design. Document Services also offers print production and maintains printer leases for the County.

In addition to supporting the Board of County Commissioners and the County Manager's Office, Communications partners with various offices and departments to coordinate effective communications outreach to citizens regarding County updates, programs, events and accomplishments.

The Office of Communications is responsible for the development and maintenance of more than a dozen County websites and is tasked with monitoring and updating the County's social media accounts, including Facebook, Instagram, Twitter, YouTube and LinkedIn.

From working on the front lines of crisis communications during emergency activations to crafting a dynamic and informative State of the County video presentation, the Office of Communications continues to maximize internal and external communications goals through effective collaboration and innovation.

Office Goals and Objectives:

Provide exceptional public safety and emergency response services to support public health and safety:

- The Office of Communications is tasked with delivering coordinated, prompt, reliable and actionable information to the community through clear, consistent, accessible and culturally appropriate methods to effectively relay information regarding any threat or hazard, as well as the actions being taken and available resources.

Deliver exceptional customer service with each interaction:

- The Office of Communications collaborates with both County and supported Constitutional offices to develop professional brand identity, marketing materials, public relations and website services. The team also works closely with the Offices of Elevate Lake and Visit Lake to prepare key advertisements and marketing materials to promote Lake County as a tourist and business destination.

Leverage data and technology to support strategic planning and application:

- The Office of Communications uses data to assist in determining the allocation of resources to maximize communications and outreach goals. The data, coupled with research, helps to drive innovation that produces more efficient and impactful outcomes.

Office of Communications

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 597,132	$ 674,300	$ 674,300	$ 668,879
Operating	300,576	323,479	323,479	317,504
Capital Outlay	-			-
Subtotal Operating Expenditures	**$ 897,708**	**$ 997,779**	**$ 997,779**	**$ 986,383**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 897,708**	**$ 997,779**	**$ 997,779**	**$ 986,383**
Expenditures by Fund				
General	$ 897,708	$ 997,779	$ 997,779	$ 986,383
Total Expenditures	**$ 897,708**	**$ 997,779**	**$ 997,779**	**$ 986,383**
Number of Full Time Positions	11	11	11	11

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Four positions within this office are funded 50 percent by Resort/Development Tax and 50 percent by General Fund. Two positions are funded 25 percent by Resort/Development Tax and 75 percent by General Fund. One position is funded 25 percent by the County Library Fund and 75 percent by the General Fund. Four positions are funded 100% by the General Fund.

Operating Expenses for Fiscal Year 2021 include repair and maintenance of County reprographics equipment, equipment leases, and operating supplies for document service. Communications includes general office cost, insurance allocation and training.

Office of Communications

Performance Measurements

Key Objectives

Communications

Coordinate communication between the Lake County Board of County Commissioners and citizens, business owners and visitors regarding county services, goals, objectives and accomplishments.

Enhance and promote the Lake County brand across multiple platforms through dynamic graphic design.

Develop, manage and maintain county websites that inform and enagage the public while meeting ADA compliance.

Create content and strategy for social media including Facebook, Instagram, Twitter, YouTube and LinkedIn.

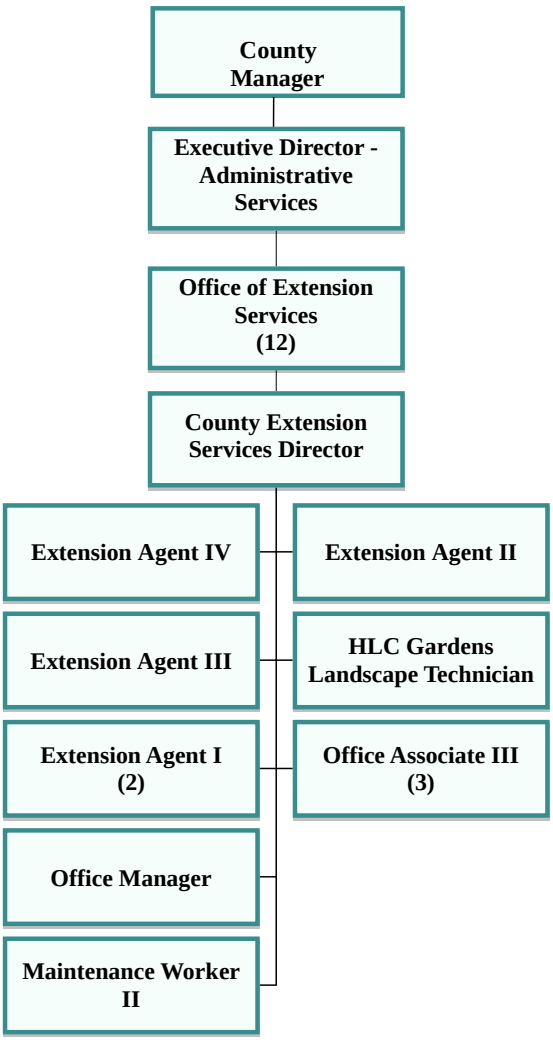
Document Services

Improve efficiencies in printing in a world which is increasingly going paperless.

Performance Measures	Actual FY 2019	Estimated FY 2020	Budget FY 2021
Communications			
Produce content regarding news and information on County services, programs and accomplishments to distribute to residents, visitors and the media via press release, video release, newsletter, social media and blogs.	1,297	1,550	1,380
Develop and maintain the County supported Constitutional Office websites using the latest technology while meeting ADA compliance.	1,357	920	1,280
Create and maintain County brands, and develop promotional materials for print, web and social media.	561	640	600
Document Services			
Pages produced in support of user departments	589,513	761,137	761,137

OFFICE OF EXTENSION SERVICES

Office of Extension Services
Organization Chart
Fiscal Year 2021



Office of Extension Services

Mission Statement:

To improve quality of life for citizens, contribute to the economic sustainability of local agricultural and green businesses, and protect the natural resources of Lake County.

To fulfill this mission, the Office of Extension Services will:

- Provide research-based information and educational programs cooperatively with the University of Florida in the areas of horticulture, agriculture, livestock production, natural resources, nutrition, food safety, chronic disease prevention, financial management, and positive youth development.
- Promote conservation of Lake County's water resources through the education and outreach efforts of Extension programs.

Program Description:

The Office of Extension Services provides direct services to Lake County residents, local agricultural businesses, and youth ages 5-18.



The **Office of Extension Services** is a division of the University of Florida's Institute of Food and Agricultural Sciences (IFAS) operated in cooperation with the Lake County Board of County Commissioners. The Office, funded cooperatively with the University of Florida IFAS primarily through the General Fund, provides research-based information and educational resources through various workshops, seminars, individual consultations, commercial agricultural site visits, newsletters, plant clinics, and demonstrations. The Office of Extension Services' areas of expertise includes: Residential Horticulture, Family and Consumer Sciences, 4-H Youth Development, Livestock, and Natural Resources, Commercial Ornamental Horticulture Production, Florida Friendly Landscaping, Water Conservation, and Commercial Fruit Production. In addition to offering a variety of educational events throughout the year, the Office of Extension Services hosts an annual Farm Tour to highlight the importance of agriculture to the local economy. A farm-to-table culinary tour highlighting local farms was added to the roster of 2019 and will continue once Covid-19 related restrictions are lifted. The Discovery Gardens, a four-acre educational garden located adjacent to the Extension Services office is a series of themed demonstration gardens designed to serve as a hands-on learning tool that supports programs in horticulture, gardening, landscape design, and natural resource management. A monthly Saturday program has opened this resource to more Lake County residents.

Department Goals and Objectives:

Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility Throughout the Organization:

- The UF/IFAS Plant Clinics respond to the specific needs of individual clientele by delivering research-based answers to common lawn and garden concerns. Lake County has a free Plant Clinic that is typically open from 9:00 AM to 4:00 PM Monday through Friday at the Extension Office. There is also a Mobile Plant Clinic trailer that serves clients at festivals, farmer's markets, and other community events. Lake County Master Gardener Volunteers staff both Plant Clinics under the supervision of the Residential Horticulture Extension Agent. The Master Gardener Volunteers and the Residential Horticulture Agent respond to email messages, telephone consultations, office visits, and field consultations. These clinics result in an increased number of citizens in Lake County who understand Florida Friendly Landscaping principles which serve to protect both water quality and quantity.

Office of Extension Services

- Extension Services reworked an existing office associate position such that the office would have a full-time receptionist available to welcome customers, route phone calls, and provide prompt and friendly service to every customer.
- During the Covid-19 Pandemic, Extension Services quickly transitioned to offering services remotely and were able to maintain high-quality services with minimal disruption despite the office being physically closed to the public for over two months.
- The University of Florida provides financial oversite for all program funds collected by Extension Services. These funds are subjected to a multi-level monthly review and safeguards have been established to assure that funds are handled transparently and responsibly.

Provide Exceptional Public Safety and Emergency Response services to achieve a safe and secure community:

- Residents obtain training through Extension Services on how to prepare their homes, landscapes, and agricultural businesses for natural disasters and how to prepare themselves for the financial impact of these disasters. The Family and Consumer Sciences agent offered educational expos to senior living communities that taught participants the importance of preparing their homes for hurricane season.
- Four employees of Extension Services served on the Citizen Information Line during Hurricane Dorian and have aided in verifying the special needs registry in advance of hurricane season.
- Extension Agents played a key role in connecting agricultural businesses to services and programs designed to support their safe operation and economic sustainability during the Covid-19 pandemic.
- Extension Services provided residents with access to University backed research-based information regarding the Covid-19 pandemic and were sought out as a source of reliable information at a time when misinformation was abundant.
- During Covid-19, Extension Services quickly adapted to provide services remotely to limit the spread of the novel coronavirus.

Facilitate a Strong and Diversified Economy:



- Extension Services trains individuals for pesticide applicator licenses, which have been shown to increase wages and employability for landscape and farm laborers.
- Educational workshops conducted at Extension Services provide continuing education credits for landscapers, natural resource managers, pesticide applicators, and farmworkers.
- The Commercial Fruit Production agent works with growers to preserve agriculture production in Lake county in the face of Citrus Greening. The agent assists growers through on farm consultations, and educational programs focused on maintaining fruit production and transitioning into alternative crops. The results are a more sustainable fruit crop industry in Lake County.
- The Livestock agent works with local farmers and ranchers to improve the economic and environmental sustainability of their operations by encouraging the use of recommended best management practices such as soil testing before applying fertilizer, proper disposal of manure, the prevention and control of invasive weeds, and proper grazing management.
- The Family and Consumer Sciences agent provides educational programming to local businesses and governmental organizations which improve employee health and wellness.
- Youth enrolled in the Lake County 4-H Program learn financial skills such as record-keeping and budgeting through their participation in market animal projects. Additionally, in 2019 and 2020 4-H youth participated in a financial management day camp developed by the Family and Consumer Sciences and 4-H agents cooperatively.

Office of Extension Services

- Extension Services helped to connect farmers who had experienced significant disruption to their business as a result of Covid-19 with community members and small businesses who wanted to purchase local produce.

Enhance the quality of life of Lake County Residents by providing active and passive recreational opportunities, library services and promoting conservation, preservation, and protection of natural resources:



- 4-H Youth Development enhances the quality of life for local youth by providing recreational and educational activities throughout the year. 4-H youth learn about, and practice, conservation through their participation in workshops, projects, and camps.
- Family and Consumer Sciences programming is offered free of charge at libraries throughout the county. These educational programs result in knowledge gain and practice changes related to healthy lifestyle adoption, chronic disease management and prevention, and financial wellness.
- Extension Services agents provide education on the principles of Florida Friendly Landscaping, Agricultural Best Management Practices, and invasive species management. These programs result in the protection of natural resources, and the conservation of water.
- The Lake County Farm Tours increase public awareness of local food systems and agriculture operations in Lake county

Office of Extension Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 636,392	$ 687,540	$ 687,540	$ 478,650
Operating	98,068	126,358	130,802	104,596
Capital Outlay	-	-		
Subtotal Operating Expenditures	**$ 734,460**	**$ 813,898**	**$ 818,342**	**$ 583,246**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 734,460**	**$ 813,898**	**$ 818,342**	**$ 583,246**
Expenditures by Fund				
General	$ 734,460	$ 813,898	$ 818,342	$ 583,246
Total Expenditures	**$ 734,460**	**$ 813,898**	**$ 818,342**	**$ 583,246**
Number of Full Time Positions	14	16	16	12

Highlights:

Personal Services for Fiscal Year 2021 reflects in $7, 835 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes funding for postage, repair and maintenance, travel and other operating costs. The $230,652 decrease in operating expenses for FY 2021 is due to the elimination of the Mobile Irrigation Lab. The Lake Soil and Water Conservation District will provide direct oversight of the program rather than contracting with Lake County to provide administrative oversight.

Office of Extension Services

Performance Measurements

Key Objectives

Support collaborative efforts between Lake County government, the business community and education providers.

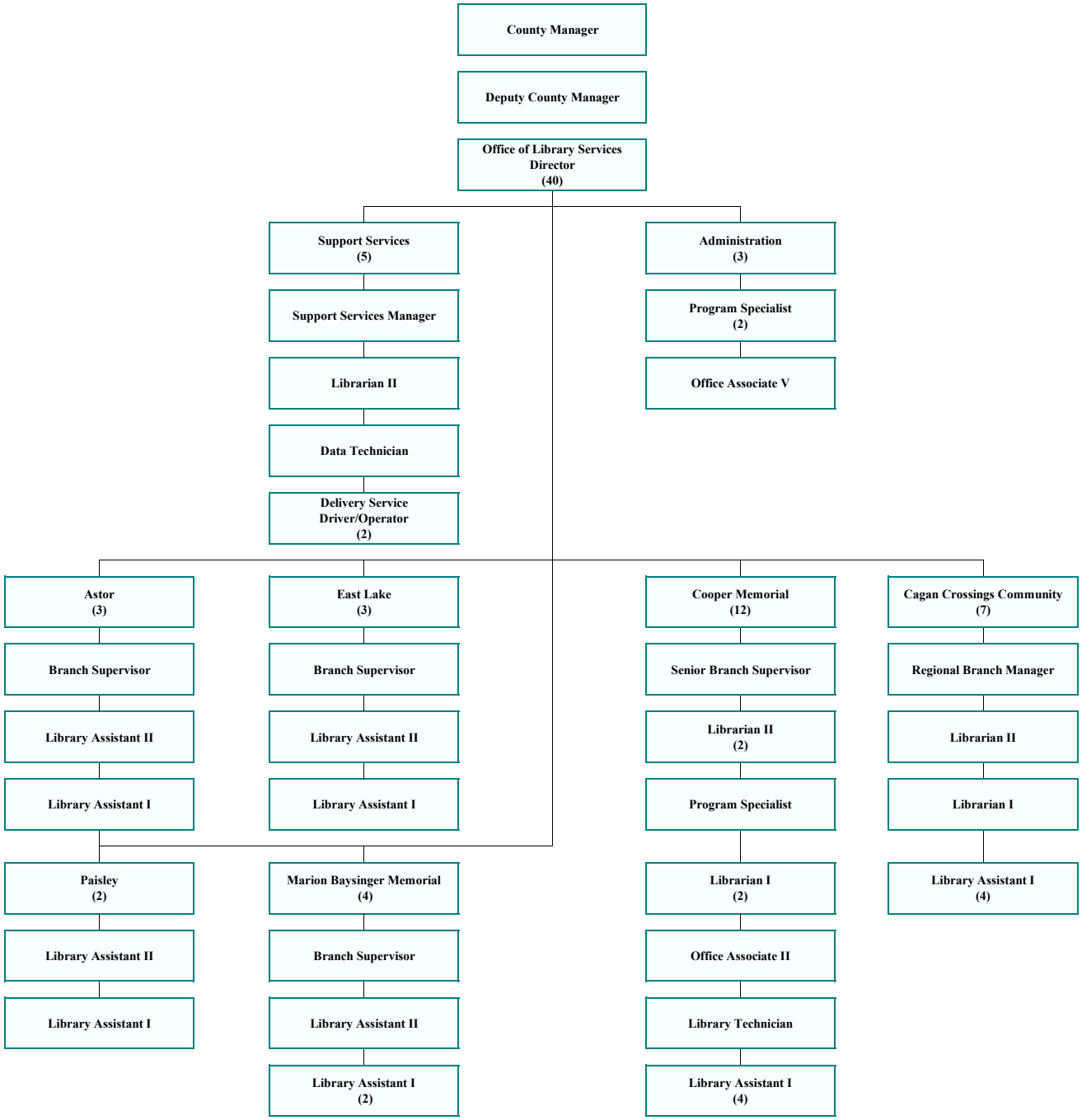
Support programs that engage the community to preserve and enhance the County's natural resources.

Support social service needs in the community.

Performance Measures	Actual FY 2019	Estimated FY 2020	Budget FY 2021
Number of people attending commercial agriculture educational programs	3,177	1,500	2,200
Number of site visits/consultations with commercial agriculture	2,170	2,000	2,200
Number of youth involved in 4-H clubs and school enrichment programs	6,665	7,423	8,500
Number of citizens attending gardening classes and being assisted in residential plant clinics	5,059	5,452	5,550
Number of youth learning about conservation and the environment	1,059	1,000	1,000
Number of citizens attending healthy lifestyle classes and financial education programs	1,563	1,650	1,850

OFFICE OF LIBRARY SERVICES

Office of Library Services
Organization Chart
Fiscal Year 2021



Advisory Committee:
Lake County Library Advisory Board

Fiscal Year 2021 - October 1, 2020

Office of Library Services

Mission Statement:

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

To fulfill this mission, the Office of Library Services will promote life-long learning under a cooperative countywide library system. The library will engage the community by offering physical and digital content, programs and services critical to education, research and workforce training.

Program Description:



The Office of Library Services provides direct services to Lake County residents and the general public that are most often associated with quality of life.

The Office of Library Services provides administration of the Lake County Library System, which is a single-county cooperative public library system with six County branch libraries and ten municipal member libraries. The Lake County Board of County Commissioners is designated as the administrative head of the system. Its mission is to promote life-long learning under a cooperative countywide library system and engage the community by offering physical and digital content, programs and services critical to education, research, and workforce training. The library system provides residents with a variety of programs and library materials in physical and electronic formats. The municipal member libraries participate in the system through interlocal agreements between the County and municipalities in order to provide residents with consistency of service regardless of location. The interlocal agreements were renewed effective September 10, 2019, for a term of three years. In addition, the Eustis Memorial Library joined the Lake County Library system in October 2019.

The Office consists of Administration, Public Services, and Support Services. The primary funding for Library Services is through a General Fund transfer to the Library Fund. Allocations are budgeted each year for the member libraries' services to residents of unincorporated areas of Lake County. Administration and Support Services are in Tavares and provide system-wide administration, oversight, and technical support services. The Office of Library Services Director is the designated Administrative Head of the Library System for State reporting and State Aid to Public Libraries Grant requirement purposes, and recommends countywide policies, plans, and procedures. Administration includes system-wide coordinators who ensure consistency and quality in collection development, youth and adult programming, and adult literacy.

Support Services, administered by the Support Services Manager, provides a wide array of technical services and support. This section is responsible for the system-wide automation system, which provides both wired and wireless internet and computer access to all libraries, as well as the integrated operating systems that make up the electronic library catalog, customer database, circulation system, on-line services, and peripheral systems. Some of the peripheral systems include self-checkout, PC-reservations, and the printing systems. Support Services also provides cataloging services, system-wide report services, database maintenance, e-rate applications management, a system-wide courier service, and books-by-mail services.



The Office of Library Services includes oversight, administration, and operation of the six County branch libraries. Each County branch library has a Branch Supervisor or Regional Branch Manager to oversee day-to-day operations. Hours and depth of services vary at each library based on size of staff and facility, budget, and community need. The Office of Library Services also oversees a robust literacy program with mobile learning labs, ESOL curriculum, and cloud-based resources. The library conducts an annual spring food drive to assist patrons in reducing library fines called Food for Fines.

Office of Library Services

Department Goals and Objectives:

Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities, library services, and promoting conservation, preservation, and protection of natural resources:



- The Office of Library Services will increase online materials available to the public by 10%. This will be achieved by a commitment of branch and member libraries to invest resources for the purchases of eBooks, digital magazines, and streaming video and audio books.
- The Office of Library Services will coordinate system-wide virtual programming to enhance and replace in-person programs and meetings. This will be a combination of pre-recorded and live video streams that focus on adult and children's programming. Planning for the 2021 Summer Reading Program will be based on social distancing requirements and CDC guidelines at the time.

Facilitate and coordinate the delivery of services to those in need:

- The Office of Library Services will develop a system-wide marketing strategy to keep the public informed of upcoming events and available resources through a collaborative effort of branch and member staff. This will include educating residents on changes in services based on the American Library Association, Florida Library Association, and CDC guidelines.
- The Office of Library Services will provide an active and robust adult literacy program that includes ESOL, literacy, and various tutor opportunities. Development and integration of online and virtual tutoring will be implemented as forecasted needs change.

Deliver exceptional customer service in a friendly and professional manner and assure fiscal responsibility throughout the organization:

- The Office of Library Services will assure customer needs for materials and services are maximized by tracking trends in attendance, facility usage, and material selection, and integrating it with a marketing plan that considers virtual programming, curbside pickup, limited access to services, and social distancing.
- The Office of Library Services will work closely with the Inspector General's Office to identify and implement efficiencies and procedural changes.



Office of Library Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 2,355,468	2,430,719	2,430,719	2,315,817
Operating	779,883	802,347	918,142	837,093
Capital Outlay				
Subtotal Operating Expenditures	**$ 3,135,351**	**$ 3,233,066**	**$ 3,348,861**	**$ 3,152,910**
Capital Improvements	277,200	383,787	488,860	627,252
Debt Service				
Grants and Aids	1,265,141	2,831,635	3,623,660	1,812,380
Transfers				
Reserves	-	1,587,164	20,000	1,871,044
Total Operating Expenditures	**$ 4,677,692**	**$ 8,035,652**	**$ 7,481,381**	**$ 7,463,586**
Expenditures by Fund				
County Library System	$ 4,340,206	4,534,827	4,737,771	4,451,420
Library Impact Fee Trust	337,486	3,500,825	2,743,610	3,012,166
Total Expenditures	**$ 4,677,692**	**$ 8,035,652**	**$ 7,481,381**	**$ 7,463,586**
Number of Full Time Positions	44	42	41	40

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes $81,788 budgeted for chargebacks for utilities, repair and maintenance and contractual services that are paid by the Office of Facilities Management. Internet services at all library locations are budgeted at $192,000, which is reimbursed at 80% by the Federal E-Rate program. State Aid to Libraries has budgeted $81,800 to purchase computers and equipment at various libraries as needed.

Capital Improvements detail is provided in Section H.

Grants and Aids for Fiscal Year 2021 includes $823,090 in unassigned impact fee project awards to municipalities. Aid to municipal libraries, which is $989,290, increased this year due to the addition of Eustis Memorial Library to the consortium.

Reserves for Fiscal Year 2021 includes $1,839,076 in purchase order carry-forwards for impact fee awards and $31,968 reserve for operations.

Office of Library Services

Performance Measurements

Key Objectives

Office of Library Services

Encourage Lake County residents to visit libraries to locate information, access online services and attend programs.

Provide physical and electronic materials to meet the demand of the residents of Lake County.

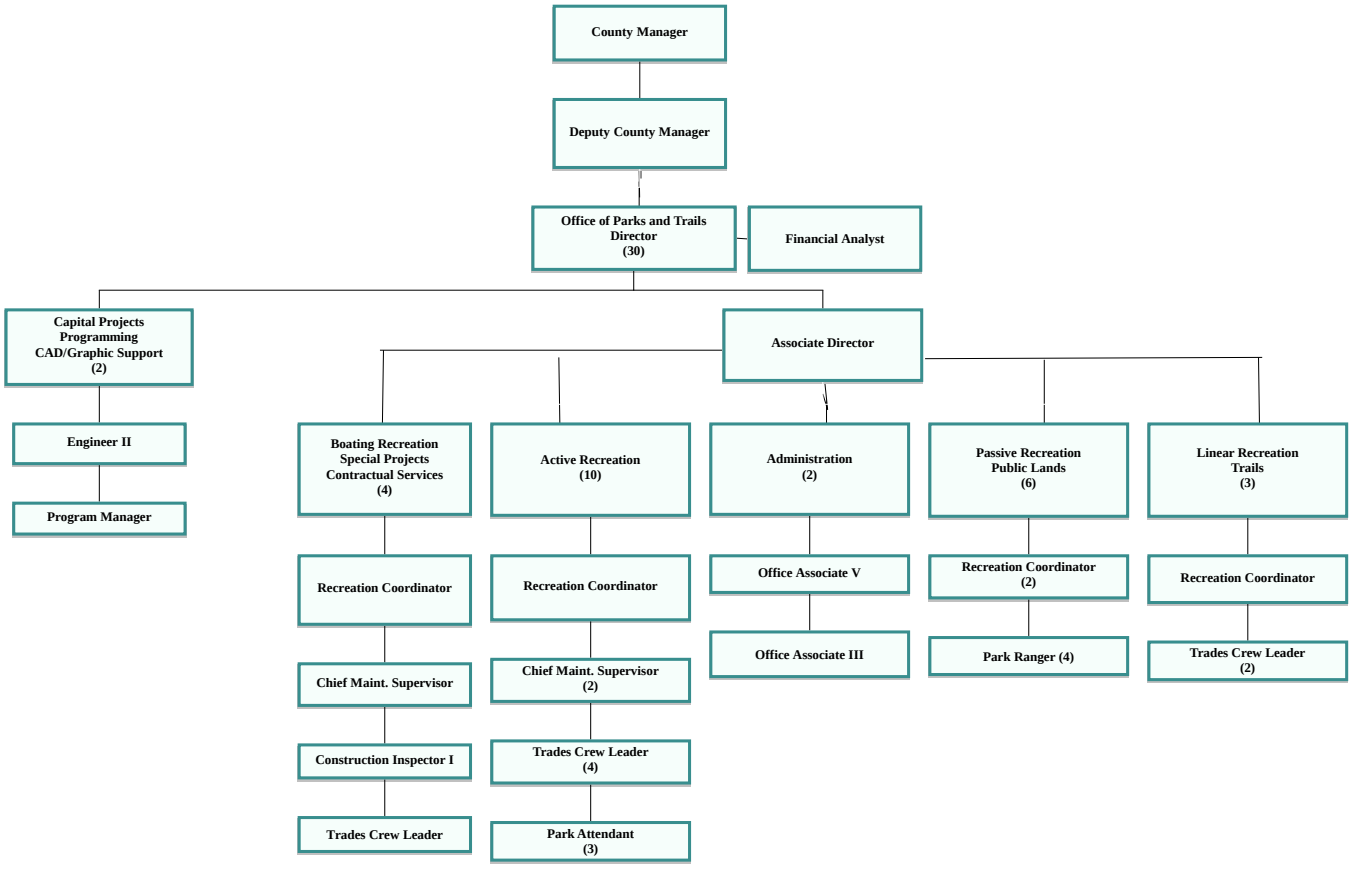
Provide opportunities for residents of Lake County to learn 21st century skills.

Performance Measures	Actual FY 2019	Estimated FY 2020	Budget FY 2021
Office of Library Services			
Number of visitors to the branch libraries.	469,975	276,954	460,433
Number of physical items circulated by the branch libraries.	558,284	491,641	558,151
Number of electronic items circulated by the branch libraries.	68,047	83,989	74,643
Total number of items circulated by the branch libraries.	626,331	575,630	632,794
Number of citizens receiving technology instruction.	8,775	6,812	7,794

FY20 Library Services programs, attendance, and circulation estimated numbers significantly affected / reduced due to COVID-19 CDC recommended guidelines. Estimates subject to change.

OFFICE OF PARKS AND TRAILS

Office of Parks and Trails
Organization Chart
Fiscal Year 2021



Advisory Committee:
Parks, Recreation and Trails Advisory Board

Office of Parks and Trails

Mission Statement:

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

To fulfill this mission, the Office of Parks and Trails will:

- Plan, develop and maintain a clean, safe and attractive parks and trails system for the health and enjoyment of all County residents and visitors while promoting recreation, sports and tourism.
- Preserve and restore lands to protect water resources, habitat and wildlife corridors while promoting eco-tourism through educational and passive recreation opportunities.

Program Description:



The Lake County's Office of Parks and Trails plans, develops, manages and maintains County parks, recreational sites, trails, boat ramps, community centers, conserves and/or preserves natural areas and public lands for the residents of Lake County. It also maintains abandoned cemeteries in accordance with Florida Statutes, Chapter 497.345. Parks and Trails' maintenance and operations are funded primarily out of the Parks Municipal Service Taxing Unit (MSTU). It receives additional revenue from the General Fund, Impact Fees, Boating Improvement Fund, Fish Conservation Fund, Capital Improvement Fund, athletic field rentals, concessions rentals, pavilion rentals and various grants. In Fiscal Year 2021, Public Lands' maintenance, restoration and operations will be funded in the Parks MSTU, through a transfer from the General Fund. Maintenance of the County's parks represents a significant operating expense for Parks and Trails and is reflected in the budget for 13 active parks, 4 sports complexes, 13 passive parks, 12 Public Lands properties, 15 boat ramps, 27 miles of multi-use trails, 31 miles of unpaved trails, 162 miles of blueway trails, 7 cemeteries and 2 community centers. This includes but is not limited to athletic field lawn treatment, mowing, weeding, edging, fire ant treatment, trash pick-up, pressure cleaning amenities, clay grooming and line striping of sports fields, field irrigation system repair/maintenance, repairing/replacing fencing, railing and gates, asphalt and concrete repairs, boardwalk / boat ramp maintenance and repair, playground equipment repair/maintenance, and sand, mulch, gravel, lime rock and clay for ballfields. Other maintenance and repair costs include general building maintenance such as: painting, electrical repair, HVAC repairs, plumbing repair.

In FY 2012, management and operations of the Minneola Athletic Complex (MAC) was transferred to the Office of Parks and Trails. In FY 2018, construction of a prefab metal storage/maintenance building adjacent to the parking lot was completed. In FY 2019, a well was installed adjacent to the new maintenance building to irrigate the 2 existing multi-use fields and 1 future multi-use field and 1 future ballfield more efficiently. In 2013, East Lake Community Park was opened to the public. In FY 2018, sports lighting installation for the remaining three (3) ballfields was completed. In FY2019, park entry road, main parking area, segments of walkways, ADA and landscape improvements were completed, and it is now named East Lake Sports and Community Complex. In FY2020, a trailhead / playground area restroom building, ballfield area restroom / concession building, multi-use area restroom / concession building, roadway, parking and pathway improvements were completed. In 2014, Parks and Trails acquired a 141-acre property for the future South Lake Regional Park (SLRP). Design and construction bid documents are complete and removal of excess dirt, earthwork operation and mass grading began in the spring of 2019 and will continue for several years. In 2016, the Board approved an interlocal agreement with the City of Fruitland Park to assist in the improvements of the Northwest Lake Community Park. The Board approved $150,000 to assist with the construction of one soccer field and sports lighting. Improvements were completed in FY 2019. For FY2020 the Board approved $50,000 to assist with the installation of concrete walkways, bleacher pads, other ancillary concrete work and handicap accessible parking. In FY 19/20, P.E.A.R. Park Wildlife



Conservation Area (passive side) landscaping, road, parking around the Nature Center and up to the observation pavilion was completed. In FY2020, P.E.A.R. Park Gateway (active side) pathway improvements for the dog park were installed, new ballfield and retention area fencing was installed and 2 new pickleball courts increasing the total amount of courts to 12. Lake Idamere Park's Miracle Field recreational building was completed in FY 2020. The new recreational building incorporates 10 accessible restrooms and an accessible concession area to help further support a quality recreational experience for visitors with diverse abilities. In FY 2020, sports lighting installation was completed on the 5th multi-use field at North Lake Regional Park and now all athletic fields have sports lighting. At the end of FY 2018, the Office of Parks and Trails, along with the project consultant, completed updating the Countywide Parks and Recreation Master Plan and the Countywide Trails Master Plan. The Board adopted the updated 10-year Parks and Trails Master Plans and approved the level of service increase from 4 acres of parkland per 1,000 residents to 10 acres of parkland per 1,000 residents.



In 2004, Lake County voters approved a $36 million Public Lands Referendum. Acquisitions centered on four main categories: protection of water resources, protection of natural communities and landscapes, protection of plant and animal species and protection of social/human values. As a result, the County acquired ten properties, accepted a donated property, transferred a property (Northeast Lake County Scrub Preserve) to the state, partnered on a multi-agency acquisition, provided grants to the City of Clermont for conservation property acquisition and provided funds for purchase of the South Lake Trail, Phase IIIA, Right-of-way. Public Lands properties now total over 3,200 acres (includes the reclassification of Ferndale Preserve and P.E.A.R. Park Wildlife Conservation Area (WCA) to Public Lands due to the updated master plans) and seven of the properties are open to the public for passive recreational activities. In 2018, the Office of Parks and Trails (partnered with St. Johns River Water Management District (SJRWMD) and the Florida Fish and Wildlife Conservation Commission (FWC)) opened the newest addition to the Public Lands properties, Pine Meadows Conservation Area (PMCA, 770 acres). The PMCA property was transferred to Lake County from the SJRWMD. In FY2020, small game hunting has been approved at the property. Improvements completed in 2020 included additional clearing of the canal and additional expansion of the hiking / biking trails. In FY 2019, the Board approved the leasing between the County and a private landowner to manage and operate the tennis court area along Pine Meadows Golf Course Road, Pine Meadows Recreation Area. Improvements so far have included resurfacing the courts to create 6 pickleball courts, 2 tennis courts, 2 multipurpose courts (tennis / basketball), ADA mulch trails connecting the site to the parking lot, new fencing and refurbishing the shade structures and restrooms on site. In addition to the Public Lands properties, Lake County's Office of Parks and Trails has ongoing restoration and habitat conservation efforts at 142 acres of additional parklands funded under the Parks MSTU. Parks MSTU funds, some of which are transferred from the General Fund, are budgeted for Public Lands and other conservation properties for management, public education and restoration efforts including surveys, environmental assessments, permits, burn prescriptions, archaeological assessments, educational programs, invasive/exotic plant removal, trail maintenance, water quality testing, reduction of overgrown vegetation and establishment of fire-lines at all of the acquired environmentally sensitive lands. Basic restoration and conservation activities are ongoing at all properties.

Department Goals and Objectives:

Enhance the quality of Lake County residents by providing active and passive recreational opportunities and promoting conservation, preservation and protection of natural resources:



- Lake County's Office of Parks and Trails in partnership with the Florida Fish and Wildlife Commission (FWC) have continued to improve the Pine Meadows Conservation Area through habitat improvements. These have included aerial spraying to remove invasive tree encroachment, herbicide treatments of invasive aquatic plants, shredding of floating tussocks that impeded boating access, stocking of bass, planting trees, and seeding of native wildflowers. Construction improvements include adding and compacting gravel to additional lengths of trail. The property is an increasingly popular destination for birders due to the 137 species documented there, including the Henslow's Sparrow, Red-breasted Nuthatch (4th county record), and Rusty Blackbird



to name a few of the rare species that have brought attention to the site as a premier birding location. Small game hunting has been approved at the property. Pine Meadows is also the center point for the Trout Lake Nature Center-Pine Meadows Conservation Area-Lake May Reserve Loop Trail (future trail connection). Hiking and biking opportunities are available with several miles of trails allowing for a variety of passive activities. In November 2018 the Board approved the partnership between Lake County and the private landowner through a lease agreement to improve the abandoned tennis courts along Pine Meadows Golf Course Road creating the Pine Meadows Recreation Area. Improvements completed so far include resurfacing the courts to create 6 pickleball courts, 2 tennis courts, 2 multi-use courts, ADA mulch trails connecting the site to the parking lot, new fencing, and refurbishing the restrooms and shade structures on site. Ongoing capital improvements and habitat/restoration will continue to enhance and promote "Real Florida, Real Close" by offering residents and visitors better access to the facilities thereby enhancing more opportunities for passive recreation, eco-tourism and nature-based education opportunities.

- The Lake County's Office of Parks & Trails has nineteen (19) distinct capital improvement projects underway at the County's active and passive parks. The scope of services includes, but is not limited to, planning, environmental studies, design, engineering and construction bid documents needed for the construction improvements of active recreation and passive recreation projects. The Office's goal is to facilitate the development and management of parks and facilities for a recreation system that meets the diverse needs of the community. Anticipated major capital project elements to be completed in FY2021 include but are not limited to: Parking adjacent to Little League fields at North Lake Regional Park; Boardwalk replacement design and continuation of trail resurfacing to the South Lake/Hancock Trails; Multi-Use field and other improvements at the Minneola Athletic Complex; ADA improvements at various Parks and Trails facilities; Design and phase construction of road, parking, pavilion and other improvements at PEAR Park; Site preparation to support subsequent construction at the South Lake Regional Park. Began Phase II master planning and design and continuation of Phase I improvements at the East Lake Sports and Community Complex. Lake May Reserve design is substantially completed. Improvements include but are not limited to: parking, trails, pavilions, canoe launch, landscaping. Pine Meadows Conservation Area property phased design is underway, includes boat ramp, canoe launch, restroom and parking.

Facilitate a strong and diversified economy:

- East Lake Sports and Community Complex, located in Sorrento and is within the Wekiva River Basin Watershed. The initial 33 acres of the park has 3 multi-use fields, 2 baseball fields and 3 softball fields all with sports lighting. In FY2020, improvements completed include over 1 mile of concrete pathway for walking or exercising, a trailhead restroom building, ballfield restroom / concession building, multi-use field restroom / concession building, roadway and parking. Improvements were also made to connect the park to the City of Eustis Central Wastewater System to help protect water quality within the Wekiva River Basin Watershed and address future utility needs at the site, which also include a public safety facility (fire station) and community library. An additional 42 acres was purchased to expand the park in 2016. Phase II planning amenities will include pavilions, playground, pickleball and tennis courts, sports fields, dog park, part of Wekiva Trail segment 2 and other support facilities. The 75 acre sports complex provides active recreation venues for the East Lake County area and is used for active youth and adult community leagues for soccer, baseball, softball, football and flag football. The complex is home to many sports events and has hosted tournaments regionally for Orlando City soccer. Ongoing capital improvements and park enhancements will continue to promote "Real Florida, Real Close", regional tournaments and community play by offering residents and visitors more amenities at the complex thereby enhancing more opportunities for active recreation, public safety, education and eco-tourism.



Office of Parks and Trails

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 1,736,169	$ 1,948,815	$ 1,948,815	$ 1,904,226
Operating	3,077,705	4,096,675	4,607,872	4,415,407
Capital Outlay	36,851	30,000	31,788	-
Subtotal Operating Expenditures	**4,850,726**	**6,075,490**	**6,588,475**	**6,319,633**
Capital Improvements	421,811	2,349,891	3,032,796	3,136,696
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	338,682	367,772	367,772	400,780
Reserves	-	175,309	-	214,300
Total Operating Expenditures	**$ 5,611,219**	**$ 8,968,462**	**$ 9,989,043**	**$ 10,071,409**
Expenditures by Fund				
General	$ 9,761	$ 15,210	$ 15,210	$ 21,810
Fish Conservation	485	218,792	224,652	233,982
MSTU - Parks Services	5,340,351	7,854,002	8,692,994	8,496,199
Parks Impact Fee Trust - Central District	67,987	33,487	67,160	66,107
Parks Impact Fee Trust - North District	12,400	146,907	174,375	163,180
Parks Impact Fee Trust - South District	23,167	610,064	683,277	882,753
Restricted Local Programs	157,068	90,000	131,375	207,378
Total Expenditures	**$ 5,611,219**	**$ 8,968,462**	**$ 9,989,043**	**$ 10,071,409**
Number of Full Time Positions	32	32	32	32

Highlights:

Personal Services for Fiscal Year 2021 reflects in $7,835 in life and health insurance costs. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes repair and maintenance of the County's parks and public lands, which represents a major operating expense for Parks and Trails and is reflected in the $3,710,564 budgeted for 13 active parks, 4 sports complexes, and 13 passive parks, 12 Public Lands properties, 15 boat ramps, 27 miles of multi-use trails, 31 miles of unpaved trails, 162 miles of Blueways, seven cemeteries, and two community centers. This includes $2,441,186 for mowing, weeding, edging, trash pick-up, tree planting/removal, pressure cleaning/washing playgrounds, painting, fencing and site furnishings, repairing/replacing fencing, railing and gates, regrading, chemical lawn service and fire ant treatment and overall general maintenance. Other maintenance costs include $186,250 for waste disposal, electrical and plumbing repairs, $256,000 for clay and striping at the ball fields, and sand/mulch for playgrounds; and $141,212 for unpaved trail development and maintenance. There is $40,000 budgeted for repairs to signage; $293,050 for lime rock, coquina, recycled coquina, recycled concrete and stone for repairs and maintenance to trails, roads, and parking lots. Equipment maintenance is budgeted at $7,000, facilities chargebacks are $15,866 and $330,000 for restoration and land management tasks.

Captial Outlay detail is provided in Section C.

Capital Improvements detail is provided in Section H.

Office of Parks and Trails

Performance Measurements

Key Objectives

Office/Section Name: Parks and Trails

Expand active and passive recreational opportunities.

Increase the number of athletic fields, availability and usage.

Promote nature-based educational opportunities.

Office/Section Name: Public Lands

Expand passive recreational opportunities.

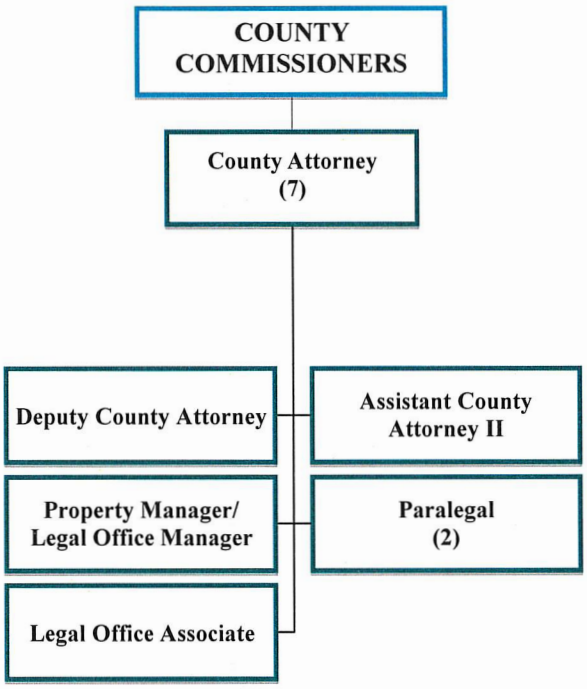
Increase the number of Public Lands properties open to the public.

Promote nature-based educational opportunities.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Office/Section Name: Parks and Trails			
Number of initiated capital improvement projects.	17	14	13
Sports / organized events at North Lake Regional Park, Minneola Athletic Complex, East Lake Sports and Community Complex, P.E.A.R. Park - Gateway, Lake Idamere Park, Astor Park, Paisley Park, Pine Forest Park (south side) and Pine Meadows Recreation Area.	5,474	3,400	5,000
Number of nature-based educational events.	3	2	5
Office/Section Name: Public Lands			
Number of initiated capital improvement projects.	5	5	5
Public Lands properties open to the public.	7	7	7
Number of nature-based educational events.	72	53	70

COUNTY ATTORNEY

County Attorney
Organization Chart
Fiscal Year 2021



County Attorney

Mission Statement:

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

Program Descriptions:

- The **County Attorney's Office** serves as legal advisor to the Board of County Commissioners, County department/offices, and dependent special districts on their respective powers, duties, functions and obligations; ensures compliance with applicable policies, procedures, laws and regulations; acts as attorney for the County, County agencies, and County employees in civil actions instituted by or brought against these entities or persons when acting as or on behalf of the County; and drafts or reviews proposed legislation, ordinances, resolutions, contracts, leases, easements and other legal instruments. The County Attorney's Office also assists with real property acquisitions, sales, leases and other real estate matters while maintaining a database and files on County-owned properties.



County Attorney

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Division/Program				
County Attorney	$ 715,180	$ 809,253	$ 809,253	$ 812,994
Total Expenditures	**$ 715,180**	**$ 809,253**	**$ 809,253**	**$ 812,994**
Expenditures by Category				
Personal Services	$ 691,218	$ 775,506	$ 775,506	$ 779,247
Operating	22,865	33,747	33,747	33,747
Capital Outlay	1,097	-	-	-
Subtotal Operating Expenditures	**$ 715,180**	**$ 809,253**	**$ 809,253**	**$ 812,994**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 715,180**	**$ 809,253**	**$ 809,253**	**$ 812,994**
Expenditures by Fund				
General	$ 715,180	$ 809,253	809,253	$ 812,994
Total Expenditures	**$ 715,180**	**$ 809,253**	**$ 809,253**	**$ 812,994**
Number of Full Time Positions	7	7	7	7

Highlights:

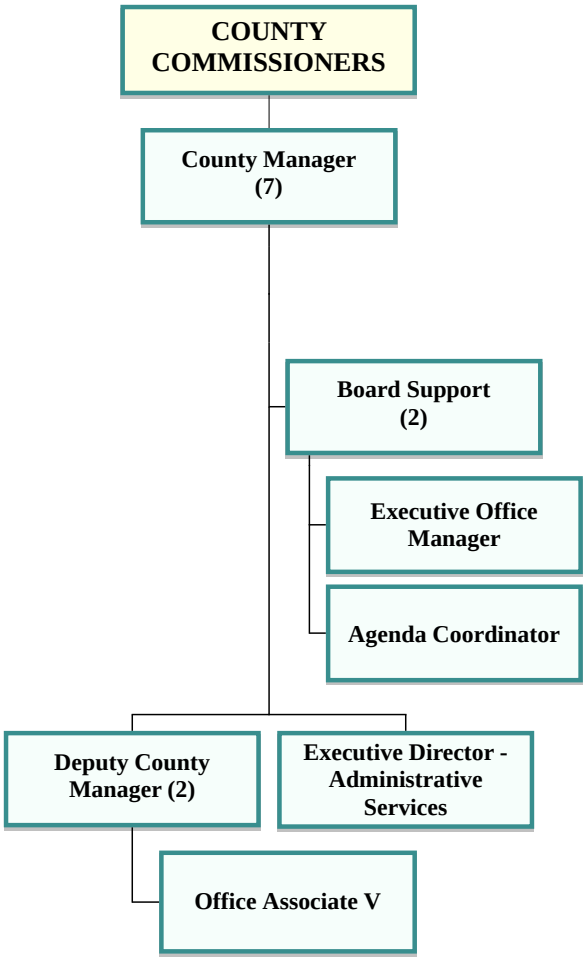
The County Attorney's Office provides legal counsel to the Lake County Board of County Commissioners, County Manager, County department and division heads and other governmental subdivisions in all manner of civil law relating to Lake County, Florida. Legal assistance is also provided to Lake County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

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes funding for office supplies, training and travel costs, books, publications, and reprographics charges.

COUNTY MANAGER

County Manager
Organization Chart
Fiscal Year 2021



Advisory Committees
Capital Facilities Advisory Committee
Lake County Women's Hall of Fame Selection Committee

County Manager

Mission Statement:

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

Program Descriptions:

- The **County Manager** reports to a five-member Board of County Commissioners and is responsible for the day-to-day operations of all Lake County administrative departments and offices.



County Manager

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 879,761	$ 982,984	$ 982,984	$ 974,912
Operating	18,075	17,057	17,057	18,817
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 897,836**	**$ 1,000,041**	**$ 1,000,041**	**$ 993,729**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 897,836**	**$ 1,000,041**	**$ 1,000,041**	**$ 993,729**
Expenditures by Fund				
General	$ 897,836	$ 1,000,041	$ 1,000,041	$ 993,729
Total Expenditures	**$ 897,836**	**$ 1,000,041**	**$ 1,000,041**	**$ 993,729**
Number of Full Time Positions	7	7	7	7

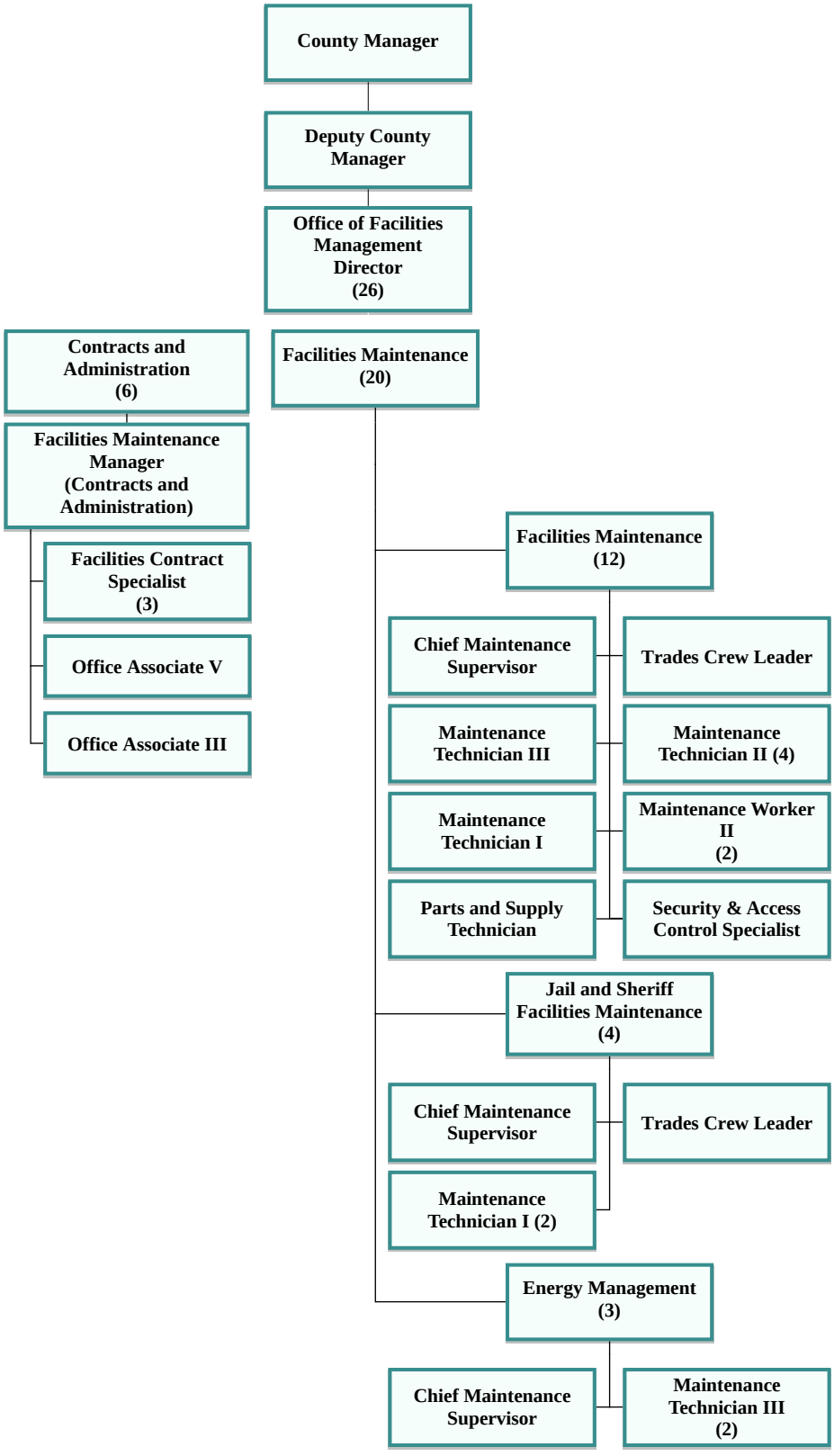
Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes travel, training, and other costs related to the operation of the Office.

OFFICE OF FACILITIES MANAGEMENT

Office of Facilities Management
Organization Chart
Fiscal Year 2021



Office of Facilities Management

Mission Statement:

To provide centralized control of major construction and renovation projects for County facilities and to provide for central planning and oversight of all facilities and capital construction matters. To provide competent, responsive, and cost-effective development, acquisition and support services to its customers, ensuring they have safe, well built, well maintained buildings.



Program Descriptions:

- The **Facilities Contract/Administration Section** provides oversight for the various County construction projects, as well as financial, managerial support for the Facilities sections, other County Departments, Constitutional Officers, and other groups as directed by the Board of County Commissioners. This section is also responsible for contracted maintenance for County facilities, such as fire extinguisher maintenance, pressure washing, pest/termite services, custodial, and lawn maintenance contracts.
- The **Facilities Maintenance Section** provides services related to the maintenance and daily management of completed facilities. This section oversees the repair, maintenance and proper operations, and efficiency of air quality systems in all County buildings, and works to ensure proper care is taken to retain the value and appreciation of existing facilities.
- The **Jail and Sheriff Facilities Maintenance Section** handles the maintenance for all the Jail and Sheriff Facilities.
- The **Energy Management Section** is responsible for monitoring and/or repairing the HVAC systems in County facilities, paying County utilities and converting to energy savings fixtures where applicable.

Goals and Objectives:

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Facilities Administration Section will continue to examine business processes within the Section and the Office to search for areas of possible improvement. With the existing professional staffing combined with professional education and support from the County Manager and the Board of County Commissioners, the Section will continue to perform functions previously assigned to multiple staff members while maintaining the high levels of professional knowledge and standards in their respective fields. The processes for initial budgeting, and for adjustments to the budget will allow for improved management of programs, resulting in anticipated cost savings.

Assure that new residential and commercial development is well-planned, attractive and high-quality:



- The Office of Facilities Management will continue to work with designers and users of projects to ensure conformity of facilities that meet County standards and remain consistent with the architecture in which they are located. This can be accomplished with continued professional staffing, professional education, and support for these efforts resulting in County facilities that are more appealing and easier for the public to identify. This Office will continue to incorporate energy efficient components in new construction, renovation projects, and existing facilities to ensure progression toward qualification for Energy Star and other efficiency certifications in addition to cost reductions.

Office of Facilities Management

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Division/Program				
Administration	$ 567,547	$ 650,762	$ 632,137	$ 692,195
Facilities Maintenance	1,236,279	1,724,241	2,022,908	2,386,216
Jail and Sheriff Facilities Maintenance	1,961,730	1,833,913	2,279,657	2,254,213
Energy Management	823,975	704,155	271,662	550,568
Total Expenditures	**$ 4,589,530**	**$ 4,913,071**	**$ 5,206,364**	**$ 5,883,192**
Expenditures by Category				
Personal Services	$ 1,613,153	$ 1,684,225	$ 1,616,714	$ 1,581,010
Operating	2,958,317	3,228,846	3,368,393	3,986,832
Capital Outlay	18,060	-	38,517	-
Subtotal Operating Expenditures	**$ 4,589,530**	**$ 4,913,071**	**$ 5,023,624**	**$ 5,567,842**
Capital Improvements	-	-	182,740	315,350
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 4,589,530**	**$ 4,913,071**	**$ 5,206,364**	**$ 5,883,192**
Expenditures by Fund				
General	$ 4,589,530	$ 4,913,071	$ 5,206,364	$ 5,883,192
Total Expenditures	**$ 4,589,530**	**$ 4,913,071**	**$ 5,206,364**	**$ 5,883,192**
Number of Full Time Positions	27	26	26	26

Office: Facilities Management
Program: Administration

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 497,860	$ 528,155	$ 542,581	$ 542,557
Operating	69,687	122,607	89,556	149,638
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 567,547**	**$ 650,762**	**$ 632,137**	**$ 692,195**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 567,547**	**$ 650,762**	**$ 632,137**	**$ 692,195**
Expenditures by Fund				
General	$ 567,547	$ 650,762	$ 632,137	$ 692,195
Total Expenditures	**$ 567,547**	**$ 650,762**	**$ 632,137**	**$ 692,195**
Number of Full Time Positions	7	6	6	6

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 include $68,000 in professional services for architectural and engineering consulting for daily operations and projects, and $12,500 for indoor air quality testing as needed. Rental and Leases includes $23,644 for Light duty vehicles leased under the County's agreement with Enterprise Leasing.

Office: Facilities Management
Program: Facilities Maintenance

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 671,758	$ 688,119	$ 606,182	$ 659,689
Operating	546,461	1,036,122	1,209,075	1,411,177
Capital Outlay	18,060	-	24,911	-
Subtotal Operating Expenditures	**$ 1,236,279**	**$ 1,724,241**	**$ 1,840,168**	**$ 2,070,866**
Capital Improvements	-	-	182,740	315,350
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 1,236,279**	**$ 1,724,241**	**$ 2,022,908**	**$ 2,386,216**
Expenditures by Fund				
General	$ 1,236,279	$ 1,724,241	$ 2,022,908	$ 2,386,216
Total Expenditures	**$ 1,236,279**	**$ 1,724,241**	**$ 2,022,908**	**$ 2,386,216**
Number of Full Time Positions	12	12	12	12

Highlights:
Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for this Office include the custodial services for all County facilities including the Lake County Courthouse and the Emergency Communication Operations Center. Repair and maintenance includes funding to maintain every structural component of all County facilities in addition to annual elevator maintenance, lawn maintenance, fire alarm testing and inspection, and pest control. Facilities allocates charges to the other departments/offices for contractual services, utility services and repair and maintenance, ensuring that the expenditures for the departments and offices reflect their total expenditures. For Fiscal Year 2021 these allocations total $1,618,568. Rental and Leases includes $44,493 for Light duty vehicles leased under the County's agreement with Enterprise Leasing.

Office: Facilities Management
Program: Jail and Sheriff Facilities Maintenance

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 226,821	$ 236,122	$ 236,122	$ 204,009
Operating	1,734,909	1,597,791	2,029,929	2,050,204
Capital Outlay	-	-	13,606	-
Subtotal Operating Expenditures	**$ 1,961,730**	**$ 1,833,913**	**$ 2,279,657**	**$ 2,254,213**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 1,961,730**	**$ 1,833,913**	**$ 2,279,657**	**$ 2,254,213**
Expenditures by Fund				
General	$ 1,961,730	$ 1,833,913	$ 2,279,657	$ 2,254,213
Total Expenditures	**$ 1,961,730**	**$ 1,833,913**	**$ 2,279,657**	**$ 2,254,213**
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for this Office include $150,186 in repairs and maintenance for the Detention Center, Sheriff's Administration Building and South Lake Sub-Station in Clermont. Fiscal Year 2021 also includes chargebacks from the Facilities Maintenance Division in the amount of $1,840,657 for utility and repair and maintenance expenditures.

Office: Facilities Management
Program: Energy Management

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 216,715	$ 231,829	$ 231,829	$ 174,755
Operating	607,260	472,326	39,833	375,813
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 823,975**	**$ 704,155**	**$ 271,662**	**$ 550,568**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 823,975**	**$ 704,155**	**$ 271,662**	**$ 550,568**
Expenditures by Fund				
General	$ 823,975	$ 704,155	$ 271,662	$ 550,568
Total Expenditures	**$ 823,975**	**$ 704,155**	**$ 271,662**	**$ 550,568**
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for this Office include the utility services for power, water/sewer, garbage collection, and natural gas. Utility service expenditures total $72,220 after the allocation of these charges to their respective Departments.

Office of Facilities Management

Performance Measurements

Key Objectives

Facilities Administration

Manage Projects in the Pre-Design, Design, and Construction Phases and smaller projects for enhancement needs or renovation.

Manage contracts for monthly services provided at Lake County facilities.

Facilities, Jail and Sheriff, and Energy Management Maintenance

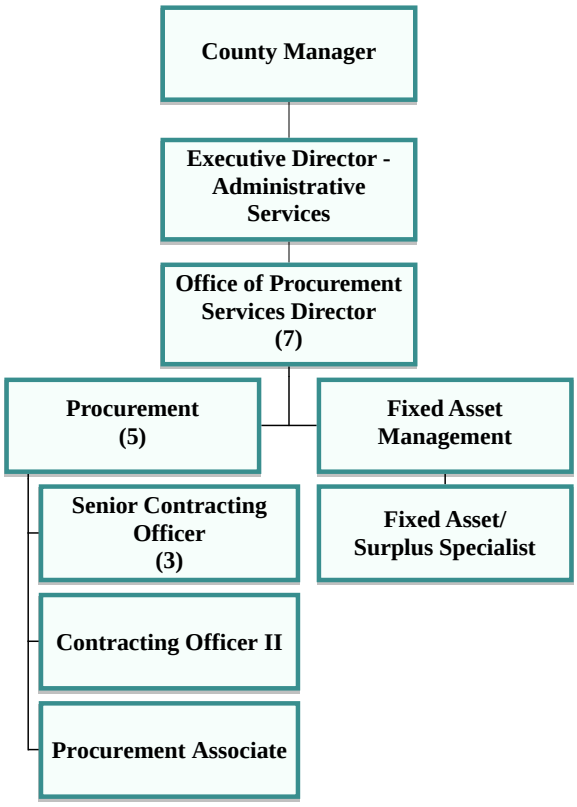
Maintain technical and support staff at or below industry standard per square foot of building inventory.

Minimize backlog of maintenance and repair work.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Facilities Administration			
Number of Projects	36	37	38
Number of Contracts	27	31	30
Facilities, Jail and Sheriff, and Energy Management Maintenance			
Square Footage Maintained	1,983,525	2,239,521	2,247,621
Square Footage Maintained per staff member	71,825	82,945	83,245

OFFICE OF PROCUREMENT SERVICES

Office of Procurement Services
Organization Chart
Fiscal Year 2021



Office of Procurement Services

Mission Statement:

To support Lake County Departments and agencies in obtaining the commodities and services required to accomplish goals and objectives at the best value and in a timely, ethical, and professional manner.

Program Description:

- The **Office of Procurement Services** is directly involved with the timely and effective award of new contracts with management/execution of other general purchasing activity, as well as the management of the County's fixed asset inventory.

Goals and Objectives:

Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility throughout the Organization:



- The Office of Procurement Services strives for simplification and automation of procurement processes. Simplification will be realized through streamlining solicitation documents and submittal requirements. Automation will be realized through expanded use of electronic submittal technology. Customer Service objectives will be achieved using service surveys, partnering with procurement program, and vendor outreach seminars.
- The Office of Procurement Services continues its emphasis on the use of the Procurement Offices of Lake County (POOL) organization to maximize a cooperative and consolidated approach to the entirety of the public sector purchasing function within the County including consistencies in process and the realization of economic development incentives associated with the program.

Facilitate a Strong and Diversified Economy:

- The Office of Procurement Services continues to use the POOL structure, and other existing resources, to support consolidated purchases intended to incentivize businesses to initiate operations in the County. Outreach seminars are used to instruct local businesses how to obtain government contracts.

Office of Procurement Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 484,575	$ 480,958	$ 480,958	$ 483,520
Operating	30,058	33,152	35,233	32,222
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 514,633**	**$ 514,110**	**$ 516,191**	**$ 515,742**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 514,633**	**$ 514,110**	**$ 516,191**	**$ 515,742**
Expenditures by Fund				
General	$ 514,633	$ 514,110	$ 516,191	$ 515,742
Total Expenditures	**$ 514,633**	**$ 514,110**	**$ 516,191**	**$ 515,742**
Number of Full Time Positions	7	7	7	7

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 reflect no significant changes.

Office of Procurement Services

Performance Measurements

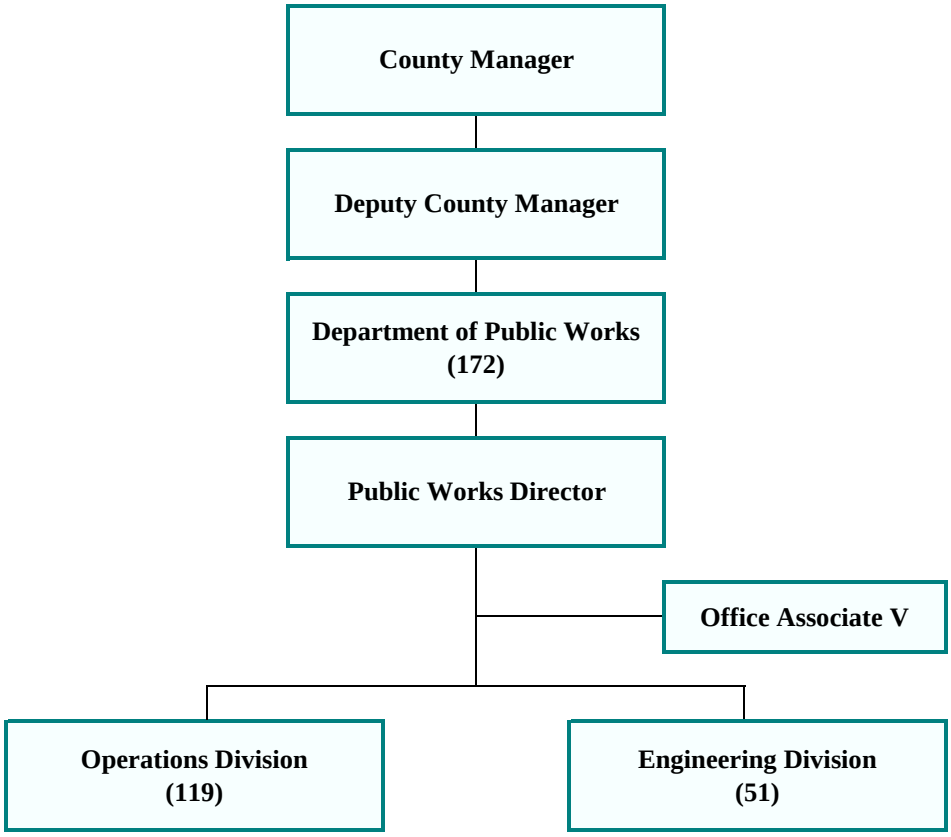
Key Objectives

Support high level of competition and maximize opportunity for local vendor participation though outreach program.
Increase vendor participation through streamlined processes including simplified documents and bidding processes.
Maximize Purchasing Card (Pcard) revenue through proper utilization and possible ePayables implementation.
Increase revenue from surplus property sales through aggressive surplus identification and auctions.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Informal Solicitations Issued	164	170	175
Formal Solicitations Issued	104	142	140
Purchase Orders Issued	1,491	1,460	1,465
Term and Supply Contracts Managed	520	523	540
Capital Assets Managed, Non-Tagged	10,486	13,047	13,177
Dollar Value of Capital Assets Managed, Non-Tagged	$92,722,883	$116,830,605	$117,998,911

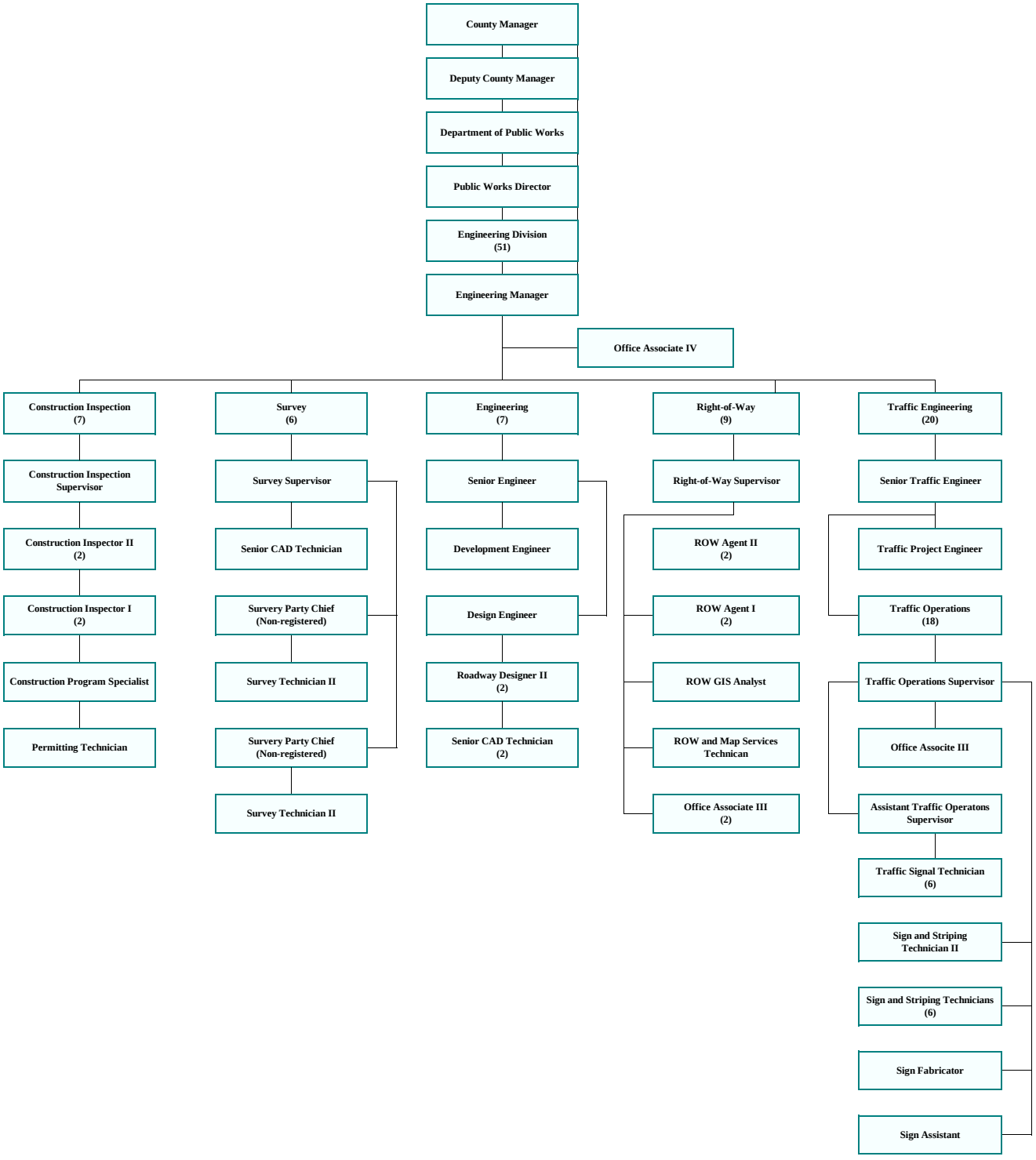
PUBLIC WORKS DEPARTMENT

Office of Public Works
Organization Chart
Fiscal Year 2021



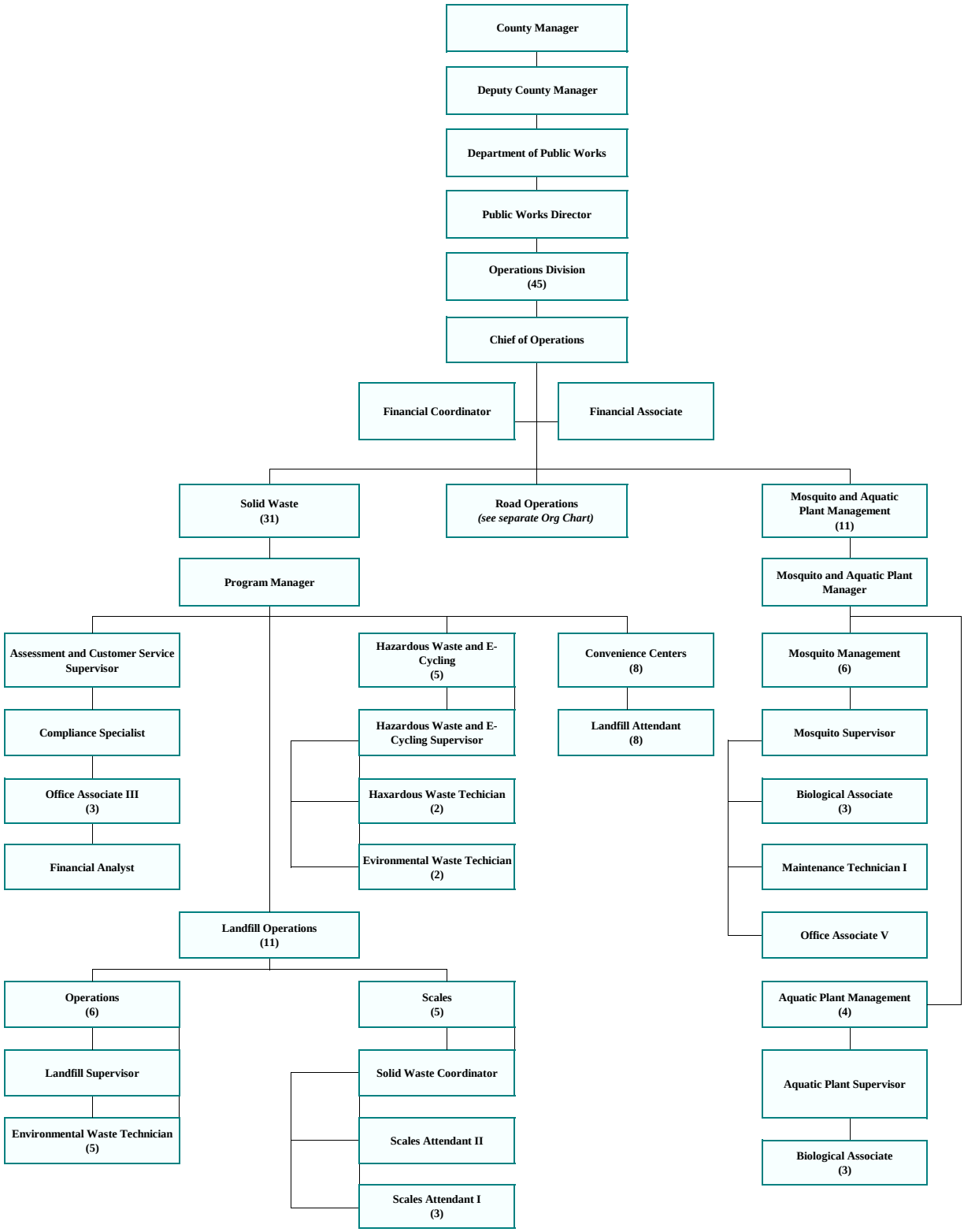
Fiscal Year 2021 - October 1, 2020

Office of Public Works - Engineering Divison
Organization Chart
Fiscal Year 2021



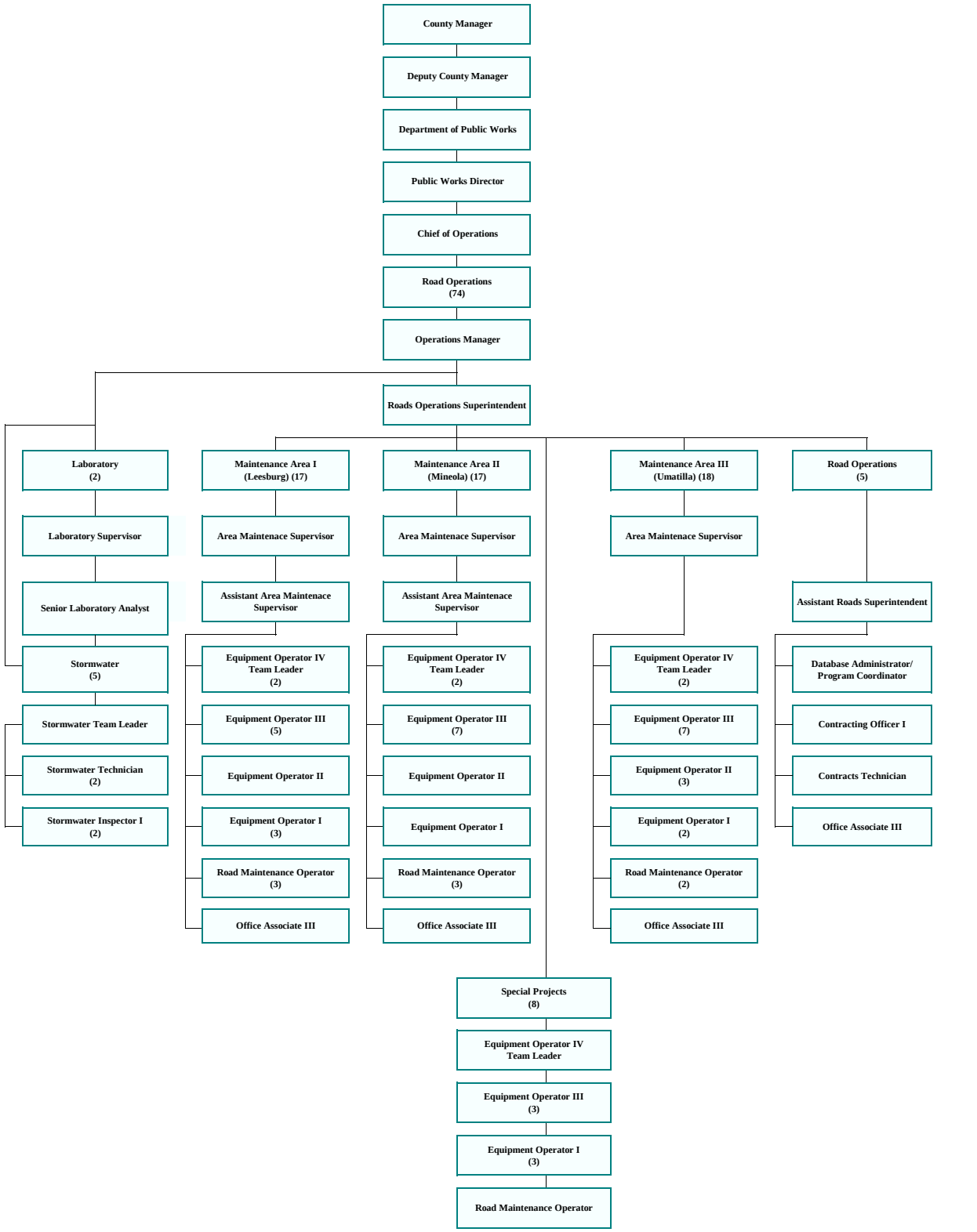
Fiscal Year 2021 - October 1, 2020

Office of Public Works - Engineering Division
Organization Chart
Fiscal Year 2021



Fiscal Year 2021 - October 1, 2020

Office of Public Works - Operations Division
Organization Chart
Fiscal Year 2021



Advisory Committee
Keep Lake Beautiful Advisory Committee

Fiscal Year 2021 - October 1, 2020

Public Works Department

Mission Statement:

The mission of the Public Works Department is to provide timely services in a courteous and fiscally responsible manner. This includes the engineering, construction and maintenance of roads and storm water systems; solid waste collection, recycling, and disposal; and protecting the public health through effective and environmentally safe methods of mosquito and aquatic plant control.

Program Descriptions:

- The **Engineering Division** provides engineering support services to the Department and Board of County Commissioners. The Division provides many areas of expertise which are needed to implement and construct Board programs which include Design, Surveying, Right-of-Way research and acquisition, Development Review, Transportation Planning, Traffic Engineering, Operations and Maintenance, and Construction Inspection. The Division manages traffic infrastructure and maintains the signs, signals and striping on County roads. The Division evaluates and plans both short- and long-term road improvements consisting of new roads, turn lanes, lane widening, and safety projects. Traffic safety needs and concerns are addressed by thorough study and evaluation. Improvements include signs, striping, and signals for the safety of County roadways. The Division develops the Board of County Commissioners Five-Year Transportation Construction Program. Technical support is provided to assist other County Departments. Projects may be designed in-house, with more complex and time-consuming projects contracted with engineering consultant firms. The Division oversees these contracts and designs. The Survey/Design Section is responsible for all types of technical work concerning roadway construction, including project design, and permitting, graphics and drafting. The Right-of-Way Section performs all research work pertaining to road construction and County-owned property. The Transportation Section conducts traffic counts, studies and capacity analysis which determine placement of traffic signs and signals, speed limits, and turn lane configurations. The Development Review Section reviews all new development and commercial site plans. Finally, the Traffic Operations Section is responsible for the fabrication, installation and maintenance of traffic control devices including signs, pavement markings and traffic signals. The Construction Inspection Section monitors the inspection and approval of all new road, sidewalk, and stormwater construction projects in unincorporated Lake County. Subdivision and commercial sites in the unincorporated areas of Lake County are also monitored to ensure compliance with construction plans, applicable codes, County standards, engineering specifications and state guidelines. The approval of Right-of-Way Utilization Permits, Commercial Driveway Permits, and development review for construction plans and final plats are coordinated by this Section. Construction Inspection operations ensure the timely and cost-effective completion of road construction projects.



- The **Operations Division** includes the Stormwater program, Mosquito and Aquatic Plant Management, the Laboratory, Keep Lake Beautiful (KLB), Solid Waste, Road Operations, and the Department financial oversight. The Stormwater program oversees water quality, drainage and floodplain management and works with consultants to complete basin studies and construct improvements to the County's drainage infrastructure. The KLB program was also added to the Stormwater section as a part time position dedicated to KLB efforts. This program coordinates citizen volunteers, county staff, civic organizations, and businesses to promote natural resource protection through education, outreach, and community clean-up activities. The Laboratory handles surface water sampling, laboratory services, stormwater testing and drinking water testing. This Section also is responsible for the Adopt-a-Lake (AAL) program, which helps protect, preserve, and restore our County’s lakes through community



Public Works Department



education and volunteer participation. The goal of the program is to involve the community in efforts to protect one of our natural resources through water quality monitoring, education, and pollution prevention. Any individual, group or business may participate by adopting a lake. The Mosquito and Aquatic Plant Management Program helps to ensure a reasonable quality of life for all residents and visitors of Lake County. The Aquatic Plant Management Program is charged with managing invasive and problematic aquatic plants for all users of public water bodies in order to minimize potential flooding situations, restore reasonable navigational opportunities, and maintain the natural integrity of these water bodies with respect to aquatic vegetation. Mosquito



Management is responsible for administering and implementing integrated management practices to control populations of mosquitoes and other biting arthropods that may become a nuisance or a threat to public health. Typical projects undertaken for mosquito control include arboviral surveillance and testing, mosquito population surveillance activities, source reduction, biological control initiatives, ground application of insecticides, and public education. This Division also provides oversight of the financial functions for the Public Works Department. This ensures the development and monitoring of all Department budgets and the accurate and timely processing of financial transactions related to Department operations. Revenue monitoring, capital project tracking and compliance with grants and multiple revenue sources is maintained. The variety of revenue sources include ad valorem taxes, a Municipal Service Taxing Unit (MSTU) for stormwater, fuel taxes, infrastructure sales tax, transportation impact fees and a variety of grants, fees, and customer invoicing. Solid Waste Operations includes the management and operations for the Solid Waste Management System landfills, residential convenience centers, landfill construction, yard waste disposal, customer service, commercial, residential, and hazardous waste collections, solid waste fee assessments, administration, and scale services. The residential curbside garbage-collection service for unincorporated Lake County is a 1-1-1 curbside collection program (once-per-week trash, recycling, and yard waste) as well as single stream recycling. This program provides homeowners with two carts (95, 65 or 35 gallon); one for trash and one for recycling at no additional cost. The single stream recycling program encourages residents to recycle more which reduces trash going into the landfill. This reduction results in a savings to the residents of Lake County by lowering the cost of disposal. Solid Waste Closures and Long-Term Care provides for escrowing funds for the closure of the County's operating landfills. When an operating landfill can no longer accept solid waste, the County is required to cover the landfill with an impermeable material and soil to limit stormwater intrusion and to provide for the growth of vegetation. Solid Waste Closures and Long-Term Care also provides for the post-closure and long-term care of all closed County landfills. After a landfill is closed, the County is responsible for the landfill for an extended period, usually no less than 30 years. This responsibility includes, but is not limited to, routine maintenance of the vegetation, preventing landfill gas migration, monitoring for any groundwater contamination, and accounting fees for an annual audit. Road Operations is responsible for the maintenance of the roadways, rights-of-way, bridges, and stormwater systems in Lake County's maintained road network. The Division consists of three (3) Maintenance Areas, and the Special Projects Section. The Maintenance Areas are geographically distinct areas to which groups of road crews are assigned. These crews perform scheduled work, such as clay road grading or mowing, as well as responding to requests for service on items such as pothole repair, tree trimming, swale restoration, etc. There are approximately 1,388 miles of County-maintained roads, of which 113 miles



are clay. There are 27 bridges. Through administrative support and management, various contracts are administered with private vendors to provide routine maintenance items such as contracted road repair, micro-surfacing and resurfacing, sidewalk and right-of-way mowing, guardrail repair, pipe cleaning, tree removal and tree trimming, as well as non-routine items such as pipe lining or shoulder rehabilitation. The Special Projects Section performs non-routine road maintenance activities such as large pavement repairs or double surface treatment projects that allow regularly scheduled activities to continue without interruption.

Goals and Objectives:

Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities, library services and promoting conservation, preservation and protection of natural resources:



- The Stormwater Section is responsible for administration of the lot grading inspection program, the floodplain management program, and National Pollutant Discharge Elimination System (NPDES) administration. These programs all work together with the goal of flood protection and improved water quality. The Keep Lake Beautiful (KLB) program within the Stormwater Section also coordinates citizen volunteers, County staff, civic organizations, and businesses to promote natural resource protection through education, outreach, and community events. Adequate funding from the MSTU to administer all programs while re-building a capital improvement program is anticipated resulting in an increase in the number of inspections and permits issued as development activity continues to increase in the County is anticipated.
- The Solid Waste Section provides household hazardous waste (HHW) community events throughout the year. Additionally, Solid Waste staff participate in KLB events throughout the County. Completion of nine HHW events as well as five KLB events are expected to be completed in Fiscal Year 2021.
- Aquatic Plant Management protects the integrity of natural water bodies in Lake County's public waterways. The program is focused on bringing invasive, non-native aquatic weeds under what is called maintenance control. Noxious aquatic plants are those that have the potential to hinder the growth of beneficial aquatic plants, to interfere with irrigation or navigation, or to adversely affect the public welfare or the natural resources of the County. Mosquito Management works with the Florida Department of Health (FDOH) and the Florida Department of Agriculture & Consumer Services (FDACS) and is responsible for nuisance and disease mosquito control in Lake County. The program uses a combination of Integrated Mosquito Management (IMM) methods, which are safe and scientifically proven to reduce mosquito populations, in their approach to control mosquitoes that spread viruses like Zika, Dengue, and Chikungunya. Outreach and education are key components of an effective IMM plan. By engaging with residents at events, staff educates community members on steps that can be taken to prevent and protect themselves from mosquitoes in and around their homes and neighborhoods. To achieve the primary goal of reducing mosquito populations, the program must mitigate mosquito production sites and control immature mosquitoes before they develop into biting adults. This is accomplished through surveillance, source reduction, and biological and chemical control to manage the population of mosquitoes and other biting arthropods that may become a nuisance or threat to public health. With aid in the form of State Mosquito Control and CDC Grants and reimbursements from Florida Fish and Wildlife Conservation Commission (FWC) Invasive Plant Management Section funding, an effective and broad selection of tools, both chemical and non-chemical will be available to use in managing mosquitoes and invasive aquatic plants. These programs will continue to experience an increase in surveillance, inspections, and resident requests through the end of the year while continuing to reduce mosquito and aquatic plant populations.



Public Works Department

- The Laboratory provides valuable water sampling and analysis services to residents and businesses in Lake County. The Adopt-a-Lake (AAL) programs coordinate citizen volunteers, County staff, civic organizations, and businesses to promote natural resource protection through water quality monitoring, education, and cleanup events. Continued funding to support countywide laboratory services, combined with interest from the community for cost effective and professional laboratory services along with additional opportunities for AAL events, which are funded through donations, is anticipated for Fiscal Year 2021.

Plan, develop, and maintain a high-quality, safe and reliable transportation network:



- The Road Operations Division continues to prioritize resurfacing projects on County-maintained roads by managing the funding to prevent deterioration of this critical infrastructure and to protect the traveling public from unsafe conditions. The Division utilizes the PASER (Pavement Surface Evaluation and Rating) System to prioritize roads to be resurfaced. It is anticipated that 26 miles of County-maintained paved roads will be preserved using resurfacing or micro-surfacing techniques.
- The Road Operations Division also prioritizes maintenance projects on County-maintained roads by managing the funding to prevent deterioration of this critical infrastructure and to protect the traveling public from unsafe conditions. The Road Operations Division works to keep roadway shoulders safe for traveling motorists by rehabilitating them to eliminate drop-offs and reestablishing swales to allow for positive drainage. Budgeted funding for shoulder rehabilitation and swale construction will provide contractors to assist County staff with the workload demand and rehabilitate four miles of roadway shoulders and construct/reestablish six miles of roadway swales.



- The Engineering Division continues to provide a reliable transportation network through grant funding, community support, and efficient design of projects which include roadway, multi-use trails, sidewalks, and traffic operations efficiencies. It is anticipated that completion of design and construction of projects in the adopted Transportation Construction Work Program, as well as, sidewalk retrofits, and achieving additional funding through grant applications will be accomplished in FY2021.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Engineering Division provides high levels of customer service through public meetings with citizens, coordination with cities, and an open office to facilitate customer meetings. Road, Trail, and Sidewalk projects are planned early in the process and quality controlled to ensure a value-engineered project delivery. The Engineering Division effectively manages projects by balancing the hiring of consultants with internal staffing abilities and workload in anticipation of continued community support for these projects and programs.

Assure that new residential and commercial development is well-planned, attractive and high-quality:

- The Engineering Division, utilizing the application of uniform Countywide design standards applied on County road corridors, through engineering planning and design, and through the development approval process, anticipates that the adoption of the Wellness Way Community Design Guidelines and Standards will update older regulations to help achieve these desired goals.

Public Works Department

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Division/Program				
Administrative Operations	$ 1,455,655	$ 5,662,787	$ 5,837,989	$ 6,522,420
Engineering - Traffic	4,007,125	5,442,915	6,272,492	6,041,388
Environmental Services	2,855,969	3,040,763	3,217,421	3,127,716
Road Operations	8,345,292	9,314,441	9,313,712	8,727,170
Capital Improvement	12,587,500	31,332,143	36,733,559	29,809,435
Solid Waste	16,121,871	17,322,469	17,353,338	17,978,798
Solid Waste Closures and Long-Term Care	-	226,943	226,943	195,943
Total Expenditures	**$ 45,373,412**	**$ 72,342,461**	**$ 78,955,454**	**$ 72,402,870**
Expenditures by Category				
Personal Services	$ 9,710,708	$ 10,694,959	$ 10,703,164	$ 10,331,091
Operating	20,429,614	23,255,879	24,286,362	24,519,881
Capital Outlay	28,570	205,650	220,537	125,500
Subtotal Operating Expenditures	**$ 30,168,893**	**$ 34,156,488**	**$ 35,210,063**	**$ 34,976,472**
Capital Improvements	12,543,856	29,862,934	36,712,101	25,067,801
Debt Service	-	-	-	-
Grants and Aids	913,184	893,000	893,000	815,000
Transfers	1,747,479	1,782,549	1,782,807	1,809,787
Reserves	-	5,647,490	4,357,483	9,733,810
Total Operating Expenditures	**$ 45,373,412**	**$ 72,342,461**	**$ 78,955,454**	**$ 72,402,870**
Number of Full Time Positions	177	176	172	172

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Fund				
County Transportation Trust	$ 13,882,247	$ 18,454,869	$ 20,747,071	$ 18,525,173
Federal/State Grants	6,987,248	15,168,415	17,883,679	12,720,585
Restricted Local Programs	4,840	4,715	9,506	7,924
General Fund	1,691,236	1,823,989	1,952,589	1,911,823
Landfill Enterprise	16,855,723	19,185,425	19,706,682	20,498,122
MSTU - Stormwater Management	885,245	1,499,428	2,067,579	2,126,694
Road Impact Fees - District 3	43,022	14,927	-	-
North Central Transportation Benefit District	-	48,434	119,461	328,650
NE/Wekiva Transportation Benefit District	-	209,936	327,551	480,912
South Transportation Benefit District	4,376,580	13,785,799	13,746,685	13,334,721
Central Transportation Benefit District	250,233	843,726	946,220	1,093,177
North Transportation Benefit District	252,942	749,838	808,970	810,756
Solid Waste Closures and Long-Term Care	144,095	552,960	639,461	564,333
Total Expenditures	**$ 45,373,412**	**$ 72,342,461**	**$ 78,955,454**	**$ 72,402,870**

Department: Public Works
Program: Administrative Operations

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	1,455,655	1,480,506	1,480,506	1,507,744
Reserves	-	4,182,281	4,357,483	5,014,676
Total Operating Expenditures	**$ 1,455,655**	**$ 5,662,787**	**$ 5,837,989**	**$ 6,522,420**
Expenditures by Fund				
County Transportation Trust	$ 687,084	$ 2,182,931	$ 3,266,953	$ 1,547,054
Landfill Enterprise	733,852	1,862,956	2,353,344	2,519,324
MSTU - Stormwater Management	34,669	166,259	107,404	246,598
Restricted Local Programs	-	-	-	-
Road Impact Fees - District 3	-	14,927	-	-
North Central Transportation Benefit District	-	-	-	47,267
N/E Wekiva Transportation District	-	-	-	147,884
South Transportation Benefit District	-	1,210,911	-	1,281,606
Central Transportation Benefit District	-	189,980	-	5,761
North Transportation Benefit District	-	8,806	-	658,536
Solid Waste Closures and Long-Term Care	50	26,017	110,288	68,390
Total Expenditures	**$ 1,455,655**	**$ 5,662,787**	**$ 5,837,989**	**$ 6,522,420**

Highlights:
Administrative Operations includes the reserves and administrative fees for all funds pertaining to Public Works.

Department: Public Works
Division: Engineering - Traffic

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 2,784,561	$ 3,047,784	$ 3,417,331	$ 3,458,733
Operating	1,117,623	2,299,481	2,750,143	2,582,655
Capital Outlay	25,129	17,650	27,018	-
Subtotal Operating Expenditures	**$ 3,927,313**	**$ 5,364,915**	**$ 6,194,492**	**$ 6,041,388**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	79,812	78,000	78,000	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 4,007,125**	**$ 5,442,915**	**$ 6,272,492**	**$ 6,041,388**
Service Charge Reimbursements	-	-	-	-
Net Expenditures	**$ 4,007,125**	**$ 5,442,915**	**$ 6,272,492**	**$ 6,041,388**
Expenditures by Fund				
County Transportation Trust	$ 4,007,125	$ 5,442,915	$ 6,272,492	$ 6,041,388
Total Expenditures	**$ 4,007,125**	**$ 5,442,915**	**$ 6,272,492**	**$ 6,041,388**
Number of Full Time Positions	45	45	51	51

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. For Fiscal Year 2021 the Construction Inspection section is under the purview of this Division and includes the addition of six positions.

Operating Expenditures for Fiscal Year 2021 includes $300,000 in professional services for civil, geotech, surveying and environmental engineering contracts. Repair and maintenance includes $140,250 for equipment and vehicle repairs, and annual maintenance leases for 19 Railroad crossings. The budget includes $1,044,000 for countywide restriping and marking, traffic signals and flashers, County and city traffic signal rebuilding, and $356,500 for road materials and supplies.

Department: Public Works
Division: Operations

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 1,204,416	$ 1,344,814	$ 1,349,214	$ 1,299,761
Operating	814,739	880,949	1,051,107	1,012,955
Capital Outlay	3,442	-	2,100	-
Subtotal Operating Expenditures	**$ 2,022,597**	**$ 2,225,763**	**$ 2,402,421**	**$ 2,312,716**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	833,372	815,000	815,000	815,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 2,855,969**	**$ 3,040,763**	**$ 3,217,421**	**$ 3,127,716**
Expenditures by Fund				
County Transportation Trust	$ 1,361,619	$ 1,435,502	$ 1,453,226	$ 1,447,985
Federal/State Grants	45,173	58,468	90,497	32,468
General Fund	1,444,337	1,542,078	1,664,192	1,639,339
Restricted Local Programs	4,840	4,715	9,506	7,924
Total Expenditures	**$ 2,855,969**	**$ 3,040,763**	**$ 3,217,421**	**$ 3,127,716**
Number of Full Time Positions	25	25	16	16

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. For Fiscal Year 2021 the previously named Environmental Services Division was renamed Operations and incorporated Solid Waste, Road Operations and Mosquito and Aquatic Plant Management. For Fiscal Year 2021, Stormwater and Laboratory sections were moved to Road Operations.

Operating Expenses in Fiscal Year 2021 include $282,938 in operating, maintenance and utility costs as they relate to the Astatula fuel cleanup. Mosquito Control includes $235,950 in operating supplies for mosquito control chemicals, and $55,000 in motor fuel for all the spray and field trucks. Aquatic Plant Management has $80,230 budgeted for operating supplies to purchase aquatic plant herbicides and adjuvants for control of invasive plants. Grants and aids includes $815,000 representing the 50% portion of the estimated revenue from the 9th Cent Gas Tax, as allowed by Resolution 1982-84, which will be passed on to various municipalities, based on a per capita formula.

Other For Fiscal Year 2021 includes $32,468 in Mosquito Control - State 1 revenue which is received from the Florida Department of Agriculture and Consumer Services (FDACS), and $155,000 for Aquatic Plant Management received in the form of reimbursement funds from the Florida Fish and Wildlife Conservation Commission.

Department: Public Works
Division: Road Operations

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 4,247,363	$ 4,603,943	$ 4,234,396	$ 3,956,627
Operating	4,079,939	4,505,336	4,872,316	4,627,881
Capital Outlay	-	188,000	189,580	125,500
Subtotal Operating Expenditures	**$ 8,327,302**	**$ 9,297,279**	**$ 9,296,292**	**$ 8,710,008**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	17,990	17,162	17,420	17,162
Reserves	-	-	-	-
Total Operating Expenditures	**$ 8,345,292**	**$ 9,314,441**	**$ 9,313,712**	**$ 8,727,170**
Service Charge Reimbursements	-	-	-	-
Net Expenditures	**$ 8,345,292**	**$ 9,314,441**	**$ 9,313,712**	**$ 8,727,170**
Expenditures by Fund				
County Transportation Trust	$ 7,575,498	$ 8,489,361	$ 8,423,291	$ 7,951,144
General Fund	246,899	281,911	288,397	272,484
MSTU - Stormwater Section	522,895	543,169	602,024	503,542
Total Expenditures	**$ 8,345,292**	**$ 9,314,441**	**$ 9,313,712**	**$ 8,727,170**
Number of Full Time Positions	75	74	74	74

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. For Fiscal Year 2021 the Construction Inspection section which included six positions were moved to the Engineering - Traffic Division. The Laboratory section which includes two positions along with the Stormwater section which includes five positions were moved to this Division. Personnel reductions included a Road Maintenance Operator position.

Operating Expenses for Fiscal Year 2021 professional services includes $15,000 designated to meet the requirements of the National Pollutant Discharge Elimination System (NPDES). The NPDES and the Florida Department of Environmental Protection require the County to develop, implement, and enforce a program to detect, address, and eliminate non-stormwater discharges into the stormwater system. Contractual services includes $136,500 for contracted labor as needed. Rentals and leases includes $377,653 which is budgeted for special and emergency equipment rentals and the leasing of wheel loaders, paver and motor graders. Repair and maintenance reflects $1,698,785 budgeted for vehicle repairs, swale/ditch restoration, roadside mowing and roadside guardrail and tree trimming. The Division continues to provide, through contracted services, the mowing, trimming, and trash removal on County roadways, and tree trimming on various roads throughout the County. The road repair and maintenance budget is $874,000, along with the road materials and supplies budget of $477,000, which is used for road shoulder restoration, guardrail replacement along with general countywide road repair and maintenance. The motor fuel budget is $401,500.

Capital Outlay detail is provided in Section C.

Department: Public Works
Program: Capital Improvement

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	43,644	4,000	21,458	22,500
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 43,644**	**$ 4,000**	**$ 21,458**	**$ 22,500**
Capital Improvements	12,543,856	29,862,934	36,712,101	25,067,801
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	1,465,209	-	4,719,134
Total Operating Expenditures	**$ 12,587,500**	**$ 31,332,143**	**$ 36,733,559**	**$ 29,809,435**
Expenditures by Fund				
County Transportation Trust	$ 250,921	$ 904,160	$ 1,331,109	$ 1,537,602
Federal/State Grants	6,942,076	15,109,947	17,793,182	12,688,117
Landfill Enterprise	-	-	-	-
MSTU - Stormwater Management	327,681	790,000	1,358,151	1,376,554
Road Impact Fees - District 3	43,022	-	-	-
North Central Transportation District	-	48,434	119,461	281,383
N/E Wekiva Transportation District	-	209,936	327,551	333,028
South Transportation Benefit District	4,376,580	12,574,888	13,746,685	12,053,115
Central Transportation Benefit District	250,233	653,746	946,220	1,087,416
North Transportation Benefit District	252,942	741,032	808,970	152,220
Solid Waste Closures and Long-Term Care	144,045	300,000	302,230	300,000
Total Expenditures	**$ 12,587,500**	**$ 31,332,143**	**$ 36,733,559**	**$ 29,809,435**

Note:

Public Works also oversees capital construction projects in both the Renewal Sales Tax Fund and 2nd Renewal Sales Tax Fund.

Highlights:

The breakdown of Capital Improvements is shown below:

County Transportation Trust	$ 1,533,602
Federal/State Grants	7,968,983
MSTU - Stormwater Management	1,376,554
North Central Transportation District	281,383
N/E Wekiva Transportation District	333,028
South Transportation Benefit District	12,043,115
Central Transportation Benefit District	1,078,916
North Transportation Benefit District	152,220
Solid Waste Closures and Long-Term Care	300,000
Total Expenditures	**$ 25,067,801**

Capital Improvements detail is provided in Section H.

Department: Public Works
Division: Solid Waste

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 1,474,368	$ 1,698,418	$ 1,702,223	$ 1,615,970
Operating	14,373,669	15,339,170	15,364,395	16,077,947
Capital Outlay	-	-	1,839	-
Subtotal Operating Expenditures	**$ 15,848,037**	**$ 17,037,588**	**$ 17,068,457**	**$ 17,693,917**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	273,834	284,881	284,881	284,881
Reserves	-	-	-	-
Total Operating Expenditures	**$ 16,121,871**	**$ 17,322,469**	**$ 17,353,338**	**$ 17,978,798**
Expenditures by Fund				
Landfill Enterprise	$ 16,121,871	$ 17,322,469	$ 17,353,338	$ 17,978,798
Total Expenditures	**$ 16,121,871**	**$ 17,322,469**	**$ 17,353,338**	**$ 17,978,798**
Number of Full Time Positions	32	32	31	31

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 in Landfill Operations includes $500,000 for leachate disposal which is determined by the amount of rainfall received at the landfill, $144,552 in contractual services and $90,000 for motor fuel. Hazardous Waste includes $318,800 for sludge, hazardous waste, and bulb and freon removal. A critical component of solid waste services is the collection of solid waste for delivery to the proper disposal facilities. The solid waste program includes three residential hauling contracts for collection and one landfill contract for solid waste disposal. Fiscal Year 2021 includes $12,202,972 for these hauler contracts which provide services to both residential and commercial customers, and $1,095,668 for solid waste disposal.

Other For Fiscal Year 2021 includes $284,881 in transfers to the Tax Collector as fees based on two percent of non-ad valorem revenue.

Department: Public Works
Program: Solid Waste Closures and Long-Term Care

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	226,943	226,943	195,943
Capital Outlay	-	-		-
Subtotal Operating Expenditures	**$ -**	**$ 226,943**	**$ 226,943**	**$ 195,943**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ -**	**$ 226,943**	**$ 226,943**	**$ 195,943**
Service Charge Reimbursements	-	-	-	-
Net Expenditures	**$ -**	**$ 226,943**	**$ 226,943**	**$ 195,943**
Expenditures by Fund				
Solid Waste Closures and Long-Term Care	$ -	$ 226,943	$ 226,943	$ 195,943
Total Expenditures	**$ -**	**$ 226,943**	**$ 226,943**	**$ 195,943**

Highlights:

Operating Expenses for Fiscal Year 2021 consists of long-term care costs for five landfills: Umatilla, Lady Lake, Central Landfill Phase I, Central Landfill Phase II, and Loghouse.

Public Works Department

Performance Measurements

Key Objectives

Road Operations - Maintenance

Extend the life of paved roads through resurfacing.

Rehabilitate roadway shoulders and reestablish swales for safety purposes to allow positive drainage and to eliminate drop-offs.

Road Operations - Construction

Bid and inspect construction projects shown on the Transportation Construction Program to provide a reliable transportation network.

Improve water quality through bidding and inspecting stormwater retrofit projects.

Engineering - Design

Design road improvements and multi-use trails.

Design and construct sidewalk retrofits and construct new sidewalks.

Promote Traffic Safety.

Engineering - Traffic Operations

Monitor and regularly inspect the number of traffic signal devices.

Conduct monthly inspections of all traffic signal devices.

Continue to reduce trouble calls for traffic signal devices by timely discovery and repair of problems.

Environmental Services - Stormwater

Enhance the quality of life by reducing flood risk through education and floodplain permitting.

Enhance the quality of life by improving residential drainage through lot grading inspections.

Aid in protecting surface water quality through inspection and mapping of existing stormwater systems.

Environmental Services - Laboratory

Perform sampling and analysis of surface water, springs, landfill monitor wells, County owned potable wells, stormwater projects, and any other County related samples.

Provide sampling and analysis for citizen potable water samples.

Provide sampling and analytical services for local municipalities and businesses.

Environmental Services - Adopt-a-Lake Program

Use volunteers to collect water quality samples for analysis at the Lake County Laboratory.

Use volunteers for litter pick-up from adopted areas on lakes throughout the County.

Hold educational events to inform the public on issues such as water quality, benefits of aquatic plants and stormwater using Best Management Practices (BMP's).

Environmental Services - Mosquito Management

Investigate with integrity and professionalism all public service requests in an acceptable time period.

Manage immature mosquitoes, thus reducing the number of emerging adult mosquitoes, and fostering IMM (Integrated Mosquito Management) practices.

Survey and manage adult mosquitoes to reduce the risk of arboviral disease transmission.

Environmental Services - Aquatic Plant Management

Investigate with integrity and professionalism all public service requests in an acceptable time period.

Conduct water body surveys to establish and prioritize aquatic plant management activities.

Manage invasive and problematic aquatic plants to maintain the natural integrity of Lake County waterways.

Environmental Services - Solid Waste

Ensure compliance with franchise haulers and disposal agreements.

Continue Household Hazardous Waste (HHW) events and incorporate the Keep Lake County Beautiful (KLB) program.

Increase awareness of Convenience Centers.

Public Works Department

Performance Measurements

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Road Operations - Maintenance			
Number of miles of roads resurfaced	8.7	41	26
Number of miles of roadway shoulders and swales rehabilitated	6	5	10
Engineering - Design			
Number of completed major project PD&E studies/Design Plans	5	10	10
Completion of ADA projects to retrofit broken and damaged sidewalks, and construct new sidewalks	12	3	4
Continue to provide support to the Community Traffic Safety Team at monthly meetings and work on the Annual Back-to-School Safety Fair, Motorcycle Safety Fair, and School DUI Fairs (number of meetings and events)	15	7	7
Engineering - Traffic Operations			
Number of traffic signal devices	415	464	520
Percentage of traffic signal devices inspected on a monthly basis (this exceeds the FDOT minimum standards)	100%	100%	100%
Number of traffic signal trouble calls	542	564	573
Environmental Services - Stormwater			
Floodplain permits issued	102	86	80
Floodplain information inquiries	2,961	3,912	3,700
Lot grading inspections	4,000	4,300	4,300
Stormwater structure inspections	906	1,033	1,000
Environmental Services - Laboratory			
Number of samples analyzed - internal customers	1,389	1,375	1,375
Number of citizen samples analyzed	1,091	1,150	1,150
Number of samples analyzed - external clients (not including citizen sampling)	1,511	1,350	1,350
Environmental Services - Adopt-a-Lake			
Number of samples collected by volunteers	169	181	175
Pounds of trash (reported) collected by volunteers	480	350	400
Number of people reached by educational information/presentations	868	300	600

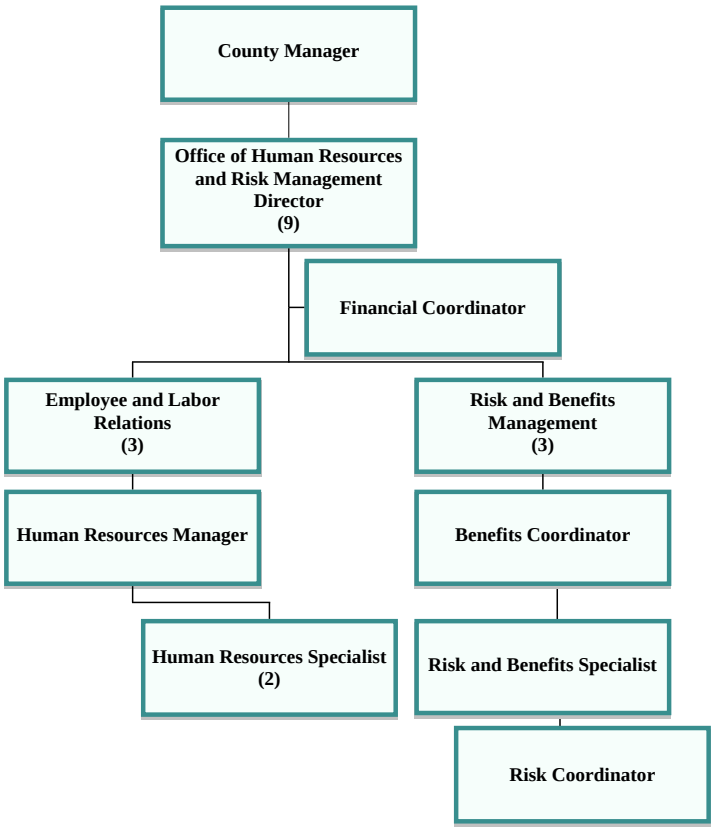
Public Works Department

Performance Measurements

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Environmental Services - Mosquito Management			
Number of service requests	4,060	6,442	6,597
Number of acres larvicided	227	295	462
Number of acres adulticided	1,201,738	1,208,085	1,203,637
Environmental Services - Aquatic Plant Management			
Number of service requests	319	333	364
Number of water body surveys	173	501	499
Number of acres of invasive and problematic aquatic plants treated	7,902	5,927	6,392
Environmental Services - Solid Waste			
Number of Customer Service complaints	4,062	2,560	2,500
Number of Household Hazardous Waste (HHW) events with Keep Lake County Beautiful (KLB) events	14	6	17
Number of resident usage of Convenience Centers	101,923	108,800	112,064

OFFICE OF HUMAN RESOURCES AND RISK MANAGEMENT

Office of Human Resources and Risk Management
Organization Chart
Fiscal Year 2021



Office of Human Resources and Risk Management

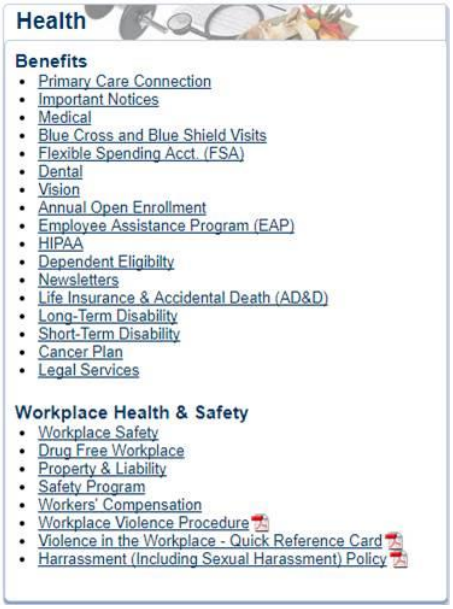
Mission Statement:

The mission of the Office of Human Resources and Risk Management is to develop, implement and support programs and processes that add value to the County and its employees; leading to improved employee well-being, growth and retention, while committed to the County's goals and its management and prosperity for its employees, residents, and customers/businesses. This is accomplished through compliance with applicable employment law, current employment policies and procedures, thorough guidance to departments and employees, equal opportunity recruitment, and employee development/training opportunities, as well as pro-actively administering the risk and benefits programs for the County and other participating entities.

Program Descriptions:

- **Employee and Labor Relations** functions include overseeing staffing and recruitment; employee and labor relations; developing and interpreting employment-related policies and procedures; maintaining the personnel and self-service functions of the County's Human Resources Information System; preparing the annual personnel projections; preparing the Equal Employment Opportunity plan reports; coordinating the performance evaluation program; conducting training and development programs; developing and maintaining job descriptions; administering the volunteer staff; distributing employment-related reports; coordinating personnel actions and position changes; processing outside employment requests; responding to unemployment compensation claims and processing payment of general fund claims; coordinating the employee recognition and service award programs, planning the annual employee luncheon, presenting information at leadership meetings; organizing the County's participation in blood drives; developing and distributing employment policies and procedures; and preparing communication initiatives and maintaining personnel records. Employee and Labor Relations functions are provided for all Lake BCC departments and the Metropolitan Planning Organization.

- The **Risk and Benefits** functions include managing the Self-Insured Health Plan, Workers' Compensation, and Property and Liability programs; developing and interpreting risk and benefits related policies and procedures; coordinating the claims committee and Safety Action Team; coordinating the Drug Free Workplace program; coordinating random drug screens; preparing and procuring vendor(s) for the annual risk renewal process; receipting and issuing certificates of insurance; administering the benefits program and associated vendor arrangements, including medical, dental, vision, legal, employee assistance program, life insurance disability, flexible spending, and other service providers; organization of the Employee Benefits Annual Open Enrollment, plan document changes, and health management programs; assisting employees with the retirement process, including collaboration with the Florida Retirement System (FRS) and deferred compensation providers; administering leave administration (FMLA, Sick Leave Bank, and leaves of absence); organizing the annual actuarial reviews conducted for self-funded health and risk plans, and periodic Governmental Accounting Standards Board (GASB) 45 studies (accounting and financial reporting by employers for post-employment benefits other than pensions); preparing the risk and benefits program budgets and other participating entity arrangements; and preparing related communication initiatives and maintenance of risk and benefits records. Risk and/or benefits management functions are provided for all Lake BCC departments, the Metropolitan Planning Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, Tax Collector and Water Authority. The Risk and Benefits Section works to ensure the wellness of County employees and the protection of County assets. Risk and Benefits manages wellness through the administration of the County's self-insured medical plan that includes an employee health and wellness center in Fiscal Year 2021. Employees



have the option of participating in benefit programs that include health care, dental, vision, pre-paid legal and supplemental insurance programs that further protect the employee and their families. The section works with employees that are separating from the County to coordinate continued benefits that include COBRA offerings as required by Federal laws or Florida Retirement benefits for eligible employees. In an effort to lower the County's Workers Compensation losses, the section works with department leaders and individual employees to foster an environment that focuses on individual safety awareness. The section coordinates the County's Safety Action Team and works with departments to implement ongoing Safety Training. The County's insurance program protects over $365 million dollars of County assets and seeks to provide adequate coverage of these assets in a cost-efficient way. The Risk Section works to quickly resolve all citizen and employee related claims, ensuring that the interest of the County is clearly represented. Claims are regularly reviewed and monitored through the claims committee. To further protect the County, Risk Management ensures that all contracted vendors submit evidence of adequate insurance that meets or exceeds our expectations.

Department Goals and Objectives:

Provide exceptional public safety and emergency response services to achieve a safe and secure community:

- The Office of Human Resources and Risk Management will revise and update, as necessary, the County's Employment Policies and Procedures, while soliciting input on current and proposed employment policies and procedures to ensure clarity and consistency with all County policies, procedures and ordinances.



- The Risk and Benefits Team works to ensure the wellness of County employees and the protection of County assets. Services are provided for all Lake BCC departments, the Metropolitan Planning Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, Tax Collector and Water Authority.

- The Office will continue to provide support for recruiting, screening and selecting firefighters, code enforcement officers, Animal Shelter staff, other employees and volunteers directly involved in the safety of Lake County communities.

- In Fiscal Year 2021, the County will initiate two enhancements to our recruiting process. Pre-employment drug testing for non-safety sensitive employees will be added to the existing requirement for safety-sensitive employees. Also, the scanning of fingerprints through the Florida Department of Law Enforcement (FDLA) background check purposes will be required for all new employees.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Office of Human Resources and Risk Management continues to develop training programs in multiple delivery methods to reach a broader audience. Staff will develop, facilitate and/or coordinate these training programs with resources already available to the County. Human Resources will review and revise, as necessary, the processes for recruiting and selecting employees in addition to reviewing compensation and benefits practices. The resulting recommendations, where appropriate, will facilitate the recruitment and retention of high performing individuals for County positions.

- In an effort to lower the County's Workers Compensation losses, Human Resources works with department/office leaders and individual employees to foster an environment of individual safety awareness. The Office ensures compliance with Federal and State Safety laws that include coordination of the Drug Free Workplace, Federal Transit Administration and Florida Department of Transportation (FDOT) random drug

screening programs. Human Resources coordinates the County's Safety Action Team and works with departments to implement ongoing Safety Training.

- The County's insurance program protects over $365 million dollars of County assets and seeks to provide adequate coverage of these assets in a cost-efficient way. The department works to quickly resolve all resident and employee related claims ensuring that the interest of the County is clearly represented. Claims are regularly reviewed and monitored through the Claims Committee. To further protect the County, Human Resources ensures that all contracted vendors submit evidence of adequate insurance that meets or exceeds County expectations.
- Employees have the option of participating in benefit programs that include health care, dental, vision, pre-paid legal and supplemental insurance programs that further protect the employee and their families. The employees can opt for benefits and view benefit plan information through a convenient on-line benefit tool available on a 24/7 basis. The Risk and Benefits Team also coordinates compliance with leave administration policies that include FMLA, Sick Leave Bank, the Federal ADA program and requested employee leaves of absence. Human Resources works with employees that are separating from the County to coordinate continued benefits that include COBRA offerings as required by Federal laws or Florida Retirement benefits for eligible employees.

Plan, develop and maintain a high-quality, safe and reliable transportation network:

- The Office of Human Resources and Risk Management will provide loss control programs to protect the County's transportation assets and will provide assistance in resolution of claims arising from the operation of the transportation program.

- The Office will continue to administer random drug screening for compliance with Florida Department of Transportation (FDOT) requirements.

Office of Human Resources and Risk Management

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 683,589	$ 776,563	$ 776,563	$ 789,125
Operating	67,988	139,887	139,887	148,912
Capital Outlay	7,040	-	-	-
Subtotal Operating Expenditures	**$ 758,616**	**$ 916,450**	**$ 916,450**	**$ 938,037**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 758,616**	**$ 916,450**	**$ 916,450**	**$ 938,037**
Expenditures by Fund				
General	$ 758,616	$ 916,450	$ 916,450	$ 938,037
Total Expenditures	**$ 758,616**	**$ 916,450**	**$ 916,450**	**$ 938,037**
Number of Full Time Positions	9	9	9	9

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2020 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 include $25,000 for background checks, employment verification, education, drug screening, and physical exams for Commercial Drivers License (CDL) employees. Professional services includes $30,000 for labor attorney charges. Fiscal Year 2021 also includes $13,125 for employee recognition and the cost saving incentive program.

Office of Human Resources and Risk Management

Performance Measurements

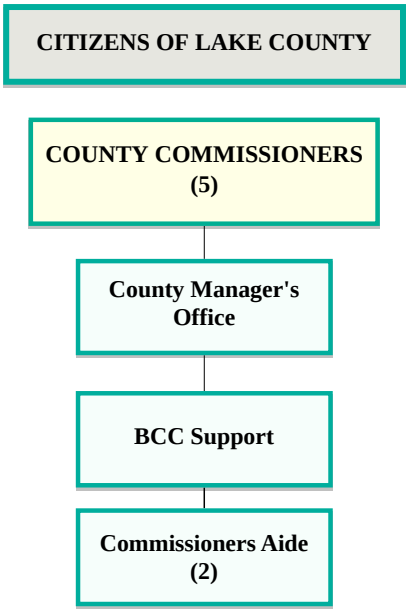
Key Objectives

Support recruitment and selection initiatives to ensure the County employs a qualified and diverse workforce.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Workforce Recruitment Initiatives:			
Number of job postings	177	155	170
Number of applications received	4,698	3,700	4,000
Number of internal promotions	53	39	45

LEGISLATIVE AFFAIRS

Legislative Affairs
Organization Chart
Fiscal Year 2021



Legislative Affairs

Mission Statement:

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

Program Descriptions:

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



Legislative Affairs

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 821,167	$ 856,418	$ 856,418	$ 856,354
Operating	24,264	32,401	32,401	30,641
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 845,431**	**$ 888,819**	**$ 888,819**	**$ 886,995**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 845,431**	**$ 888,819**	**$ 888,819**	**$ 886,995**
Expenditures by Fund				
General	$ 845,431	$ 888,819 0	$ 888,819 0	$ 886,995
Total Expenditures	**$ 845,431**	**$ 888,819**	**$ 888,819**	**$ 886,995**
Number of Full Time Positions	7	7	7	7

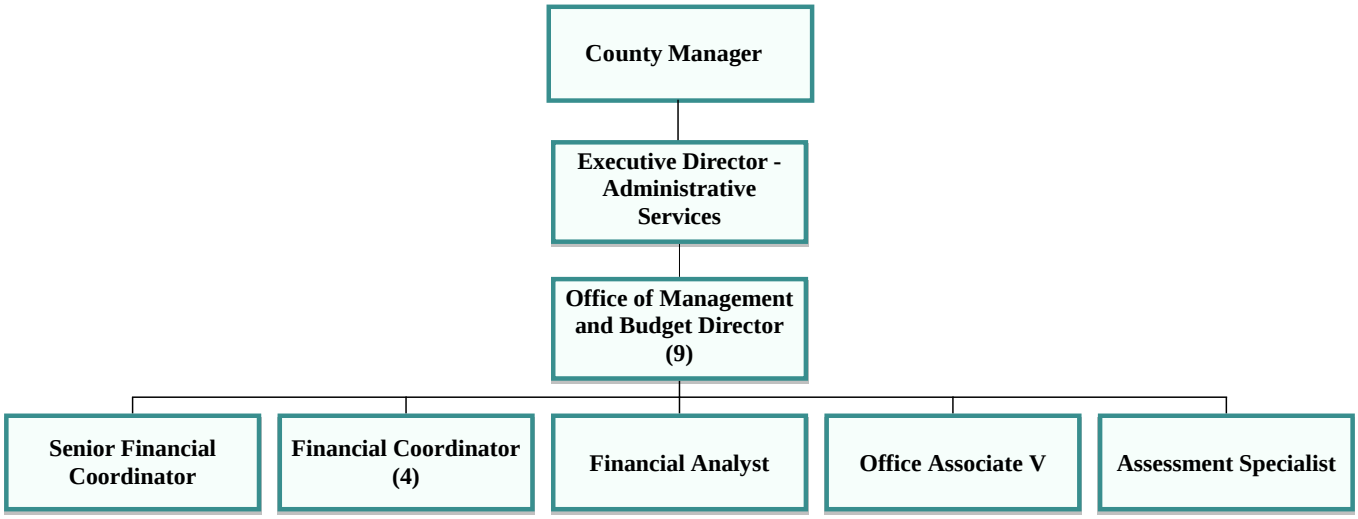
Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes funding for postage, training, travel, and other operating costs.

OFFICE OF MANAGEMENT AND BUDGET

Office of Management and Budget
Organization Chart
Fiscal Year 2021



Advisory Committee
Sales Surtax Oversight Advisory Committee

Office of Management and Budget

Mission Statement:

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

Program Description:

- The **Office of Management and Budget** performs the functions of preparation and administration of the County's budget and analyzes, evaluates and makes recommendations for improvements to the County's financial position. Major functions and activities which the Office of Management and Budget perform include: revenue analysis and development, and review of proposed legislation and contracts which may have a financial impact or effect on County operations.

Goals and Objectives:

Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility Throughout the Organization:



- The Office of Management and Budget plans to submit the Fiscal Year 2020 Adopted Budget Book for the Government Finance Officers Association of the United States and Canada's distinguished budget award program.
- The Office of Management and Budget continues to evaluate and recommend improvements to ensure the County's financial health, as well as monitor legislation that may have significant financial impact to the County.

Office of Management and Budget

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 559,608	$ 695,492	$ 763,003	$ 740,314
Operating	36,423	48,019	48,019	42,500
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 596,031**	**$ 743,511**	**$ 811,022**	**$ 782,814**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 596,031**	**$ 743,511**	**$ 811,022**	**$ 782,814**
Expenditures by Fund				
General	$ 596,031	$ 743,511	$ 811,022	$ 782,814
Total Expenditures	**$ 596,031**	**$ 743,511**	**$ 811,022**	**$ 782,814**
Number of Full Time Positions	6	6	8	9

Highlights:

Personal Servicesfor Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2020 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes $25,000 in professional services to fund a new independent cost study.

Office of Management and Budget

Performance Measurements

Key Objectives

Review budget transfers for proper accounting, availability of funds and approval levels.

Coordinate a comprehensive Capital Improvement Program ensuring financial feasibility.

Certify Municipal Services Benefit Unit (MSBU) and Fire non-ad valorem assessment rolls for all applicable parcels.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Budget transfers	145	164	155
Capital Improvement Program	1	1	1
Residential fire assessments certified - with homes	84,762	85,776	87,662
Residential fire assessments certified - vacant land	16,042	15,220	14,814
Non-residential fire assessments certified	1,500	1,488	1,480
MSBU units certified	2,470	2,470	2,470

PUBLIC SAFETY ADMINISTRATION

Public Safety Administration

Mission Statement:

To provide administrative support services to offices and program groups to ensure effective and efficient operations.

Description:

- **Public Safety Administration** is an administrative section of Public Safety and Development Services that provides support to groups as assigned. Its purpose is to coordinate the smooth and efficient operation of all components and programs among the groups.

Public Safety Administration

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 31,961	$ 33,416	$ 33,416	$ 35,365
Operating	321	326	326	326
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 32,282**	**$ 33,742**	**$ 33,742**	**$ 35,691**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 32,282**	**$ 33,742**	**$ 33,742**	**$ 35,691**
Expenditures by Fund				
General	$ 32,282	$ 33,742	$ 33,742	$ 35,691
Total Expenditures	**$ 32,282**	**$ 33,742**	**$ 33,742**	**$ 35,691**
Number of Full Time Positions	0	0	0	0

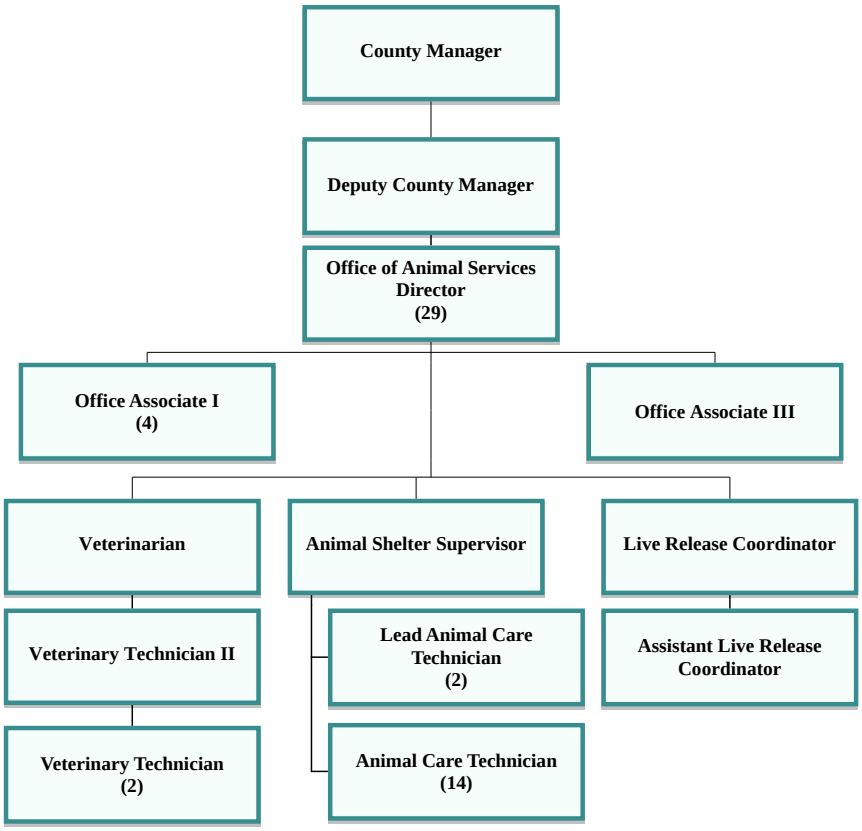
Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. Administration consists of 25% of the Personal Services costs for the Financial Coordinator and Office Manager, with the balance of those costs paid by the Fire Rescue Division/County Fire Rescue Fund.

Operating Expenses for Fiscal Year 2020 includes property and liability insurance charges.

OFFICE OF ANIMAL SERVICES

Office of Animal Services
Organization Chart
Fiscal Year 2021



Office of Animal Services

Mission Statement:

To shelter and reunite or rehome the lost, abandoned, neglected, and surrendered pets; to protect the safety of the community; to provide temporary shelter to the displaced and abandoned, and to give safety to the abused and neglected domestic animals of Lake County; to achieve a positive and appropriate outcome for all animals; and to support and provide education to the community on the importance of responsible pet ownership and care.

Program Description:



The Office of Animal Services provides for public safety and animal welfare. The Office of Animal Services promotes responsible pet ownership, helps reunite lost pets with their families, and helps people select a new friend to take home. The Lake County Animal Shelter is the countywide receiving facility for housing thousands of strays, animals in quarantine, and unwanted domestic animals.

Goals and Objectives:

Providing quality customer service to the public by assisting with finding lost pets, surrendering of animals or adopting pets:

The Office of Animal Services fulfills these commitments by fostering a professional and compassionate staff and volunteer base through training and continuing education. The Office of Animal Services works to strengthen our relationships with our residents and partner organizations to be responsive to changing community needs. We are readily accessible in a crisis and are an informational resource. We promote key animal issues by increasing our visibility in the community and participating in and supporting local events and causes.

Providing exceptional care and compassion for all animals brought to the shelter:

The Office of Animal Services operates on the principle that all animals should be treated with respect and dignity. We represent the animals with honesty and compassion. We work with the community, foster volunteers, and rescue organizations on behalf of the animals to give each of them every opportunity for a positive and appropriate outcome. The shelter embraces a No-Kill philosophy in which no savable animal is euthanized.



LCAS has adopted the Five Freedoms as guiding standards in animal care:

- Freedom from thirst and hunger
- Freedom from discomfort
- Freedom from pain, injury and disease
- Freedom to express typical behaviors
- Freedom from fear and distress

Providing professional services and education to the public promoting responsible animal ownership:

The Office of Animal Services strives to promote public awareness and provide education to the community concerning the importance of spaying/neutering to prevent overpopulation. We utilize industry best practices to reunite lost pets with owners, to identify behavioral challenges and characteristics, to advertise the availability of adoptable pets and to continue the education of ourselves and the public.







Office of Animal Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 1,043,987	$ 1,119,506	$ 1,176,788	$ 1,313,696
Operating	347,235	628,121	531,157	531,089
Capital Outlay	35,185	-	10,000	20,000
Subtotal Operating Expenditures	**$ 1,426,407**	**$ 1,747,627**	**$ 1,717,945**	**$ 1,864,785**
Capital Improvements	-	-	95,430	37,000
Debt Service	-	-	-	-
Grants and Aids	40,751	50,000	56,000	50,000
Transfers	-	-	-	-
Reserves	-	35,185	-	82,923
Total Operating Expenditures	**$ 1,467,158**	**$ 1,832,812**	**$ 1,869,375**	**$ 2,034,708**
Expenditures by Fund				
General	$ 1,431,010	$ 1,589,169	$ 1,682,297	$ 1,824,630
Restricted Local Programs	36,148	243,643	187,078	210,078
Total Expenditures	**$ 1,467,158**	**$ 1,832,812**	**$ 1,869,375**	**$ 2,034,708**
Number of Full Time Positions	23	23	26	29

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office. Examples of these include pet food, medical supplies, and microchips.

Capital Outlay detail is provided in Section C.

Capital Improvements detail is provided in Section H.

Grants and Aids reflects funding for the Lake County Pet Spay/Neuter Rebate Program.

Office of Animal Services

Performance Measurements

Key Objectives

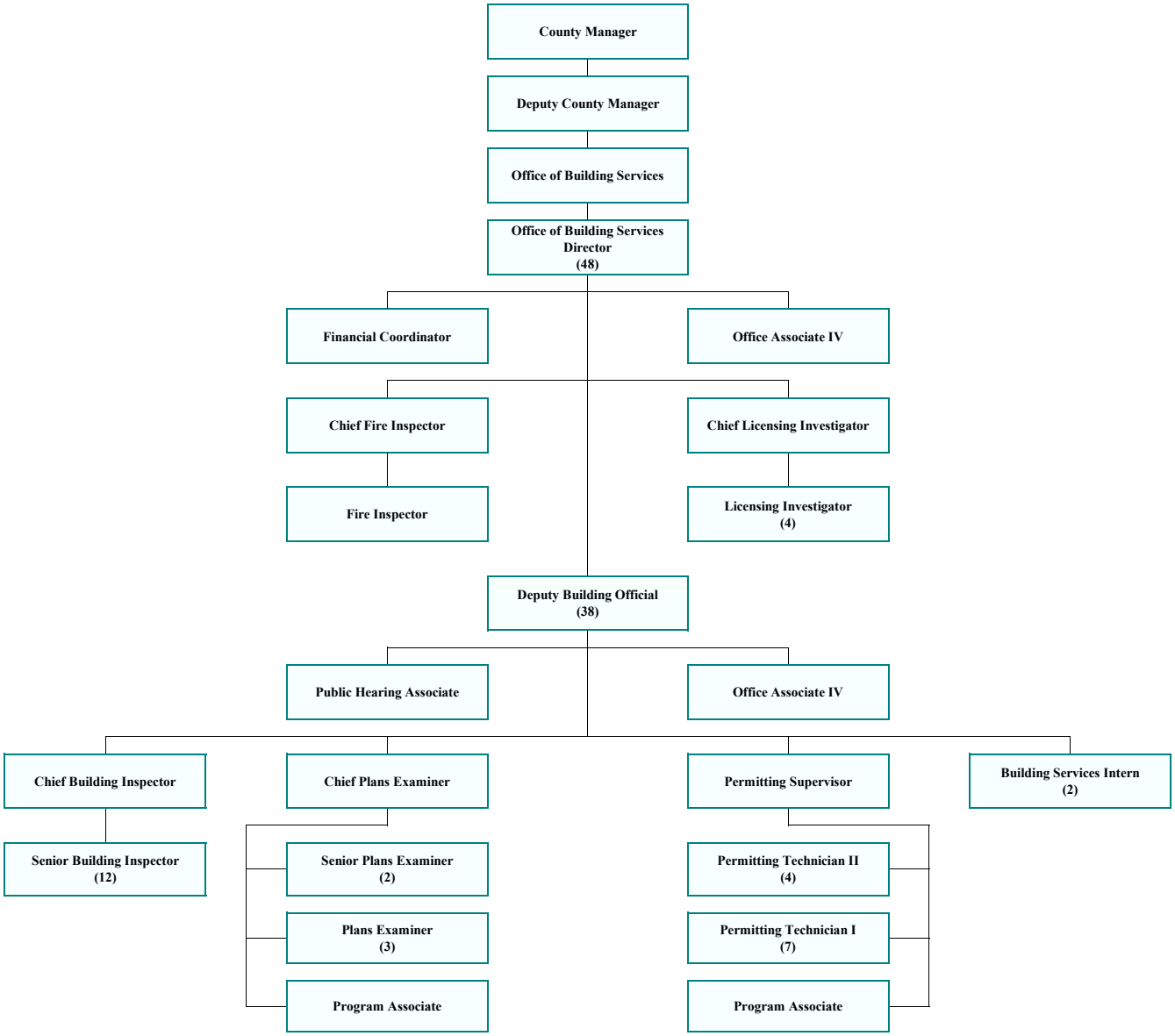
Providing quality customer service to the public by assisting with finding lost pets, surrendering of animals or adopting pets
Providing exceptional care and compassion for all animals brought to the shelter
Providing professional services and education to the public promoting responsible animal ownership

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Number of Residents Visiting the Animal Shelter	31,275	32,000	35,000
Number of Sterilization Surgeries	3,912	3,000*	4,000
Number of Animals Admitted to the Shelter	6,584	6,000	6,750
Number of Cats served through Operation Community Caturday and Shelter-Neuter-Return	757	800	900
Number of Pets Returned to Owner	1,028	1,000	1,200
Live Release Rate	94%	95%	95%

*Sterilization surgeries limited/suspended for 3 months due to COVID-19

OFFICE OF BUILDING SERVICES

Office of Building Services
Organization Chart
Fiscal Year 2021



Fiscal Year 2021 - October 1, 2020

Office of Building Services

Mission Statement:

To protect the health, safety & welfare of the residents of Lake County and their property through a strong and efficient system of codes, enforcement and a well-trained, professional work force.

Program Description:



The **Office of Building Services** is responsible for protecting the public's health, safety and welfare in unincorporated Lake County. The Office of Building Services is committed to providing high quality customer service to all residents. This is achieved through a program of training, education, and constant reevaluation of processes to provide the best customer service possible. Our inspection and plan review staff also receives training, and continuing education to provide uniform, accurate and consistent enforcement of the Florida Building Code, the Florida Fire Prevention Code, the technical codes referenced therein and the applicable Lake County ordinances related to construction. Our responsibilities include construction plan reviews and the permitting, construction, and fire safety inspection of new structures, additions, and alterations to existing buildings. Building Services investigates unsafe structures, unpermitted work, unlicensed activity, and expired permits. Additionally Building Services provides enforcement of contractor licensing, mediating complaints between residents and contractors and investigating all reports of unlicensed activity within Lake County and for the municipalities within Lake County through interlocal agreements. Building Services provides public education to contractors by providing grant funded and county-sponsored continuing education and to the public regarding the importance of hiring licensed contractors.



Goals and Objectives:

<u>Provide exceptional public safety and emergency response services to achieve a safe and secure community:</u>

- Application of technical codes through plans examination, state and local building and fire code/ordinance enforcement, permit reviews and coordination with other local departments.
- Identification and remediation of hazardous structures within the community.
- Interaction with other county departments for continuity on local ordinances.

<u>Facilitate a strong and diversified economy:</u>

- The Office of Building Services continually reviews and assesses the permitting plan review and inspection process to ensure timeliness of issuing permits. Staff reaches out to other County jurisdictions in efforts to find, create and implement innovative ways of expediting permits while ensuring that each project remains in compliance with all codes and ordinances.

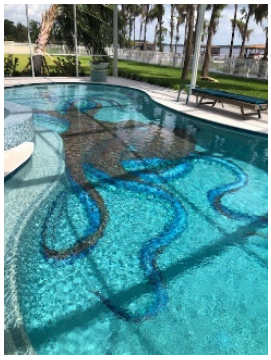


Office of Building Services

- The Office of Building Services staff continues to work with Lake County municipalities through interlocal agreements in licensing, plan review and inspections and through interlocal Service Boundary Agreements covering many intergovernmental issues.
- The Office of Building Services provides community outreach seminars with qualified speakers to discuss hot topics within the building contractor arena for continued education in the field.
- Instructional guides are being updated for obtaining permits in all categories. Building Services is continually reviewing advanced workflow processes for employees to work more efficiently and thus better assist the community. Building Services has continued to develop a "one-stop shop" permitting process between the various offices and divisions.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- Building Services continues to examine processes to make services more customer-friendly and to find ways to expedite the process of obtaining a permit, inspections, and our other services. Development of innovative technology has increased online permitting capabilities, streamlined review and permitting processes, and a more paperless processing of permits, this allows the residents of Lake County to receive permits, inspections and our other services in a timely manner.



  - Customers can now track their projects online and read messages regarding their project status. Expansion of residential and commercial online services has minimized the need for customers to come into the office for simple projects.



  - The Office of Building Services increased fiscal responsibility by implementing more detailed reporting methods, improved processing of permitting data, and moving to a digital format for processing.
- The Office of Building Services is a "business-friendly" organization that is committed to simplification of governmental permitting processes while always being mindful of the impact of governmental regulation on the success of the private sector in retaining and creating jobs.

Office of Building Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 2,731,324	$ 3,426,812	$ 3,426,812	$ 3,563,657
Operating	322,551	520,607	621,114	836,300
Capital Outlay	123,552	107,200	140,489	1,088,000
Subtotal Operating Expenditures	**$ 3,177,427**	**$ 4,054,619**	**$ 4,188,415**	**$ 5,487,957**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	146,614	195,397	195,397	202,066
Reserves	-	3,230,748	4,571,303	3,479,567
Total Operating Expenditures	**$ 3,324,041**	**$ 7,480,764**	**$ 8,955,115**	**$ 9,169,590**
Expenditures by Fund				
Building Services	$ 3,324,041	$ 7,480,764	$ 8,955,115	$ 9,169,590
Total Expenditures	**$ 3,324,041**	**$ 7,480,764**	**$ 8,955,115**	**$ 9,169,590**
Number of Full Time Positions	44	46	46	48

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes $53,040 in professional services for private provider services to assist with building inspections and plans review, $200,000 toward professional services related to upgrading the Building Services Software Platform, $70,988 in information technology repair and maintenance, $108,291 in vehicle lease costs, and $42,400 in fuel costs for vehicles.

Capital Outlay detail is provided in Section C.

Office of Building Services

Performance Measurements

Key Objectives

To provide efficient and timely permitting, inspection, and plan review in an effort to improve Lake County's built environment.

To guard against code violations or license misuse by aggressively pursuing complaints against unlicensed contractors.

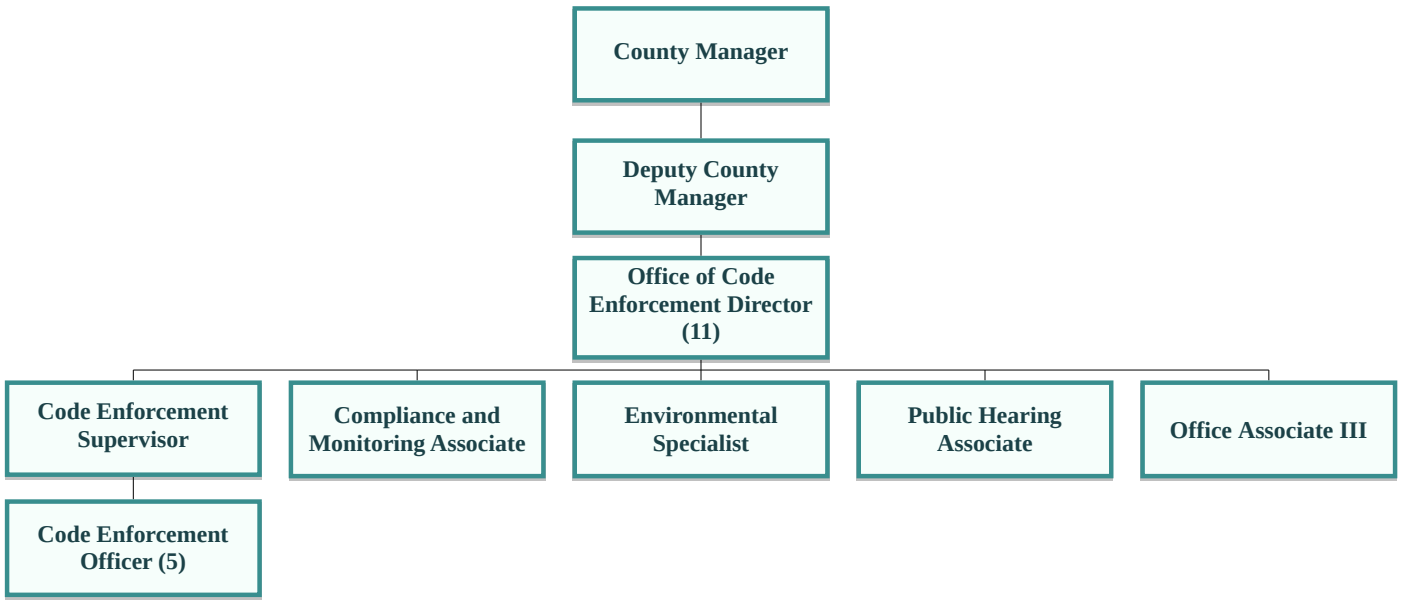
To provide excellent customer service by using all available technology to decrease turnaround time for permitting and plan review.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Customers Served*	**111,535**	**108,415**	**120,983**
In Person	14,358	9,705	15,363
On Phone	87,353	88,157	94,328
Web	7,477	7,728	8,269
Faxes	2,347	2,825	3,023
Inspections	**65,863**	**68,509**	**73,305**
Regular	57,233	59,437	63,598
Re-inspections	8,630	9,072	9,707
Plan Review			
New Plans Submitted (Includes re-submittals)	13,527	10,618	11,361
Plans Reviewed	13,022	10,381	11,108
Permits Issued	**12,603**	**14,270**	**15,269**
Single Family	1,198	1,128	1,207
Multi-family	35	58	62
Mobile Homes	206	213	228
Commercial Structures	20	34	36
All Other Permits	11,144	12,837	13,736
Contractor and Unlicensed Contractor Complaints	**1,412**	**1,322**	**1,415**
Licensed	684	554	593
Unlicensed	15	12	13
Owner/Builder	575	612	655
Status Checks	138	144	154

*Customers Served FY 2020 actuals may vary due to COVID-19 impacts

OFFICE OF CODE ENFORCEMENT

Office of Code Enforcement
Organization Chart
Fiscal Year 2021



Office of Code Enforcement

Mission Statement:

To enforce the Lake County Code in a fair and equitable manner in an effort to protect the health and safety of our residents and to protect property rights and values.

Program Description:

The **Office of Code Enforcement** works to guarantee fair and equitable enforcement of the Lake County Code, including the Land Development Regulations, to all residents of Lake County. This protects property rights and values, ensures health and safety, and encourages residents to seek and maintain a higher quality of life. The Office of Code Enforcement also cooperates with other offices in the oversight of Conditional Use Permits, Mining Site Plans, and other processes related to enforcement activities.





Goals and Objectives:

Facilitate a diversified economy:

- The Office of Code Enforcement protects resident's property values and investments. We actively support the maintenance of private and publicly held properties as well as promote clean and safe environments for all our residents. We encourage business leaders as well as non-profits, volunteers and students to participate in the beautification of our public places.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Office of Code Enforcement maintains a high level of customer service through continued efforts to investigate new complaints within 3 days and by providing customers with access to information through our on-line case status check.
- The Office of Code Enforcement utilizes internal communications and coordination with other departments daily in their operations in order to strengthen the organization and provide opportunities for efficiencies through collaboration.

Office of Code Enforcement Services

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 613,172	$ 639,633	$ 639,633	$ 638,689
Operating	115,832	174,200	186,938	194,808
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 729,004**	**$ 813,833**	**$ 826,571**	**$ 833,497**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 729,004**	**$ 813,833**	**$ 826,571**	**$ 833,497**
Expenditures by Fund				
General	$ 729,004	$ 813,833	$ 826,571	$ 833,497
Total Expenditures	**$ 729,004**	**$ 813,833**	**$ 826,571**	**$ 833,497**
Number of Full Time Positions	11	11	11	11

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes basic operating costs such as technology, communications, and training. In addition, as part of the Office's responsibilities, it may be required that the County clean, mow, clear, manage or demolish structures that are in violation of the LDR's and County codes, and $21,100 has been budgeted for these purposes. To enforce code violations, public hearings are held where Special Masters (SM) are assigned to evaluate the evidence and testimony. The SM's are lawyers in good standing with the Florida Bar or a Florida Supreme Court certified mediator appointed by the Board of County Commissioners (BCC). These fees are budgeted for $18,000. Professional Services includes $38,263 in fees and costs to cover legal issues related to injunctions, liens, foreclosures, demolitions and other legal actions.

Office of Code Enforcement

Performance Measurements

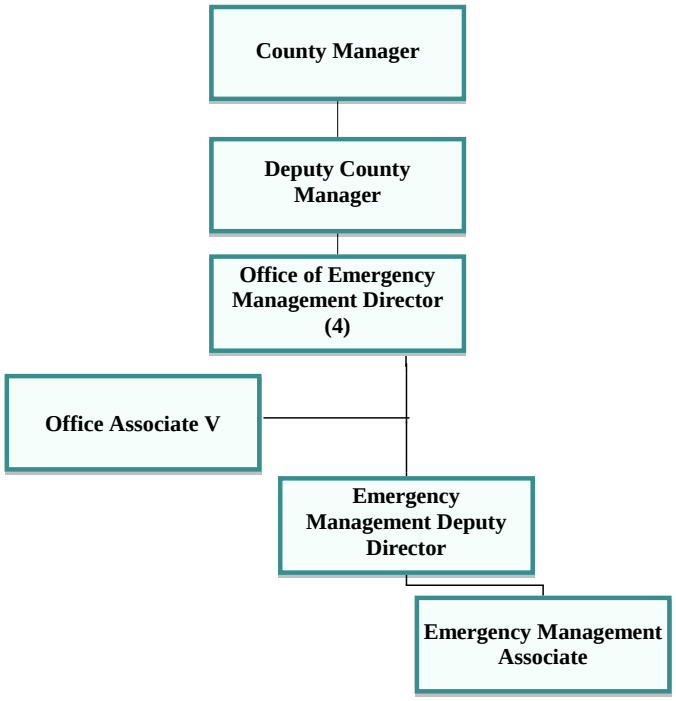
Key Objectives

Continue response time of 3 days or less with the use of mobile apps for case tracking.
Establish process and procedures for contactless inspections via use of technology.
Decrease the amount of invalid cases through officer outreach with the public.
Continue high compliance rate of code cases through resident contact and education.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Complaints Received	2,173	2,143	2,129
Complaints Referred to Other Departments or Agencies	33	21	33
Cleared Cases	1,379	1,845	1,351
Re-inspections	4,004	3,986	3,923
Duplicate Complaints	39	28	38
Invalid Complaints	837	790	820
Special Masters Cases	257	264	252

OFFICE OF EMERGENCY MANAGEMENT

Office of Emergency Management
Organization Chart
Fiscal Year 2021



Office of Emergency Management

Mission Statement:

To ensure the protection of lives and property through a whole community approach of education and meaningful preparedness activities that creates a seamless, countywide response to man-made, natural and technological disasters.

Program Description:

The Office of Emergency Management coordinates various County and partner agency assets and resources to be utilized during disasters and large emergencies. This is accomplished through planning, public education, and continuous refinement of emergency preparedness plans and programs as well as regularly scheduled practice drills including the activation of the Emergency Communications and Operations Center (ECOC).

Goals and Objectives:

Conduct coordination of preparedness activities and services to those in need.

- Annually review healthcare facilities' emergency management plans to ensure that each facility is prepared and ready to maintain the seamless care of the residents in their charge when disasters occur.
- Manage Lake County's Persons with Special Needs Registry. Each year, staff communicates with every person in the registry to ensure that the county's most vulnerable residents are informed and prepared.
- Provide National Oceanic and Atmospheric Administration (NOAA) weather radios to at-risk residents. The equipment enhances mass notification capabilities to all individuals within Lake County including those with special needs or who are disabled.
- Oversee and provide guidance to the County's Local Mitigation Strategy Working Group (LMSWG). The LMSWG, comprised of County stakeholders, provides suggestions and recommendations on how the County can reduce or eliminate risks of injury and damage to people and property during disasters.

Provide exceptional public safety and emergency response services to achieve a resilient, safe, and secure community.

- The Office of Emergency Management coordinates the processing and approval of special events that occur in unincorporated Lake County. Our office coordinates with local public safety and permitting agencies to ensure that events conducted in Lake County are safe and successful. This day-to-day coordination of events supports our strong preparedness and response during disasters.
- Through our public education program, the Office of Emergency Management seeks communities that are willing to participate in the Neighborhood Preparedness Program. Staff coordinates each neighborhood's progress and provides valuable preparedness information to community residents. Each neighborhood develops a basic plan, communicates with one another and stands ready to relay information to first-response agencies.
- The Office of Emergency Management continues to deliver disaster recovery initiatives that engage the whole community through education, community participation, and innovative mitigation strategies. When available, the Office of Emergency Management staff identify and apply new information, methods, and processes to accurately assess potential risks and hazards that may impact our community. Office staff provide year-round opportunities for all community stakeholders – governmental agencies, non-governmental organizations, faith-based communities and residents – to engage and participate in actively working toward a safer, more resilient community.

Office of Emergency Management

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 311,082	$ 316,772	$ 505,026	$ 370,003
Operating	104,681	98,289	86,791	63,515
Capital Outlay	27,254	-	-	-
Subtotal Operating Expenditures	**$ 443,017**	**$ 415,061**	**$ 591,817**	**$ 433,518**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	60,000	60,000	60,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 443,017**	**$ 475,061**	**$ 651,817**	**$ 493,518**
Expenditures by Fund				
General	$ 242,370	$ 274,874	$ 278,549	$ 273,054
Federal/State Grants	200,647	200,187	373,268	220,464
Total Expenditures	**$ 443,017**	**$ 475,061**	**$ 651,817**	**$ 493,518**
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. The staff includes the Office Director, Deputy Director, Emergency Management Associate, and an Office Associate.

Operating Expenses for Fiscal Year 2021 includes estimated costs for operating the County's Emergency Communications and Operations Center with the focus on maintaining current capabilities. This will be done by leveraging the General Fund allocation for the required local match to State and Federal grants. The Office will continue the current practice of using all funding allocations to prepare the County and community partners to respond to disasters, manage the recovery, and to provide citizens with information in the event of a disaster.

Grants and Aids reflects support of $60,000 for Lake Support and Emergency Recovery (LASER).

Office of Emergency Management

Performance Measurements

Key Objectives

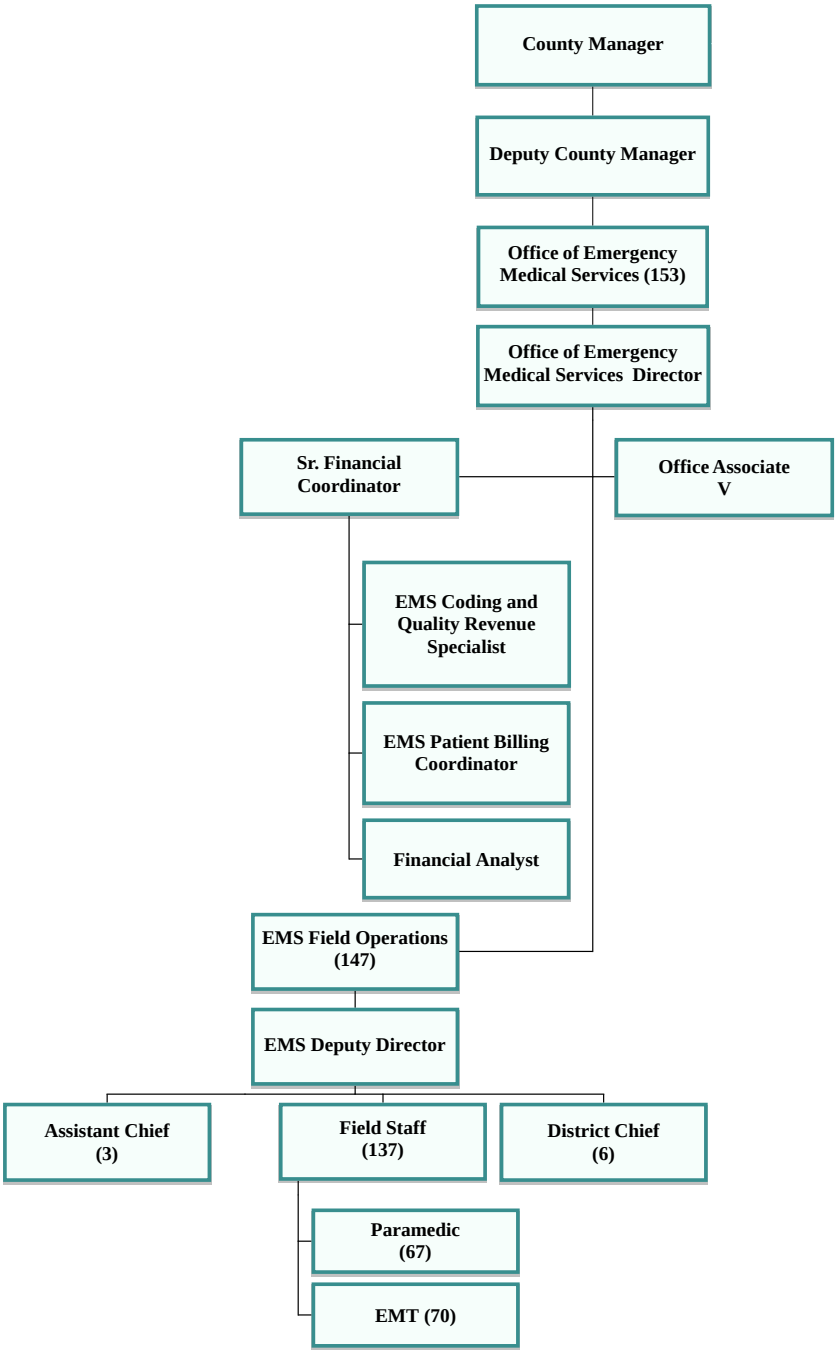
Review healthcare emergency plans.
Process special needs applicants into Special Needs Registry.
Process special events applications.
Conduct public education events.
Increase the number of Disaster Ready Communities.
Provide NOAA weather radios to at-risk residents.
Provide All-Hazards training, exercises and drills.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Healthcare emergency plans reviewed	68	69	70
Special needs applicants processed into Special Needs Registry	295	160	225
Special Events applications processed	37	20*	40
Public education events conducted	15	15	10
Increase the number of Disaster Ready Communities	0	0	1
Provide NOAA Weather Radios to at-risk residents	9	8	10
Provide All-Hazards training, exercises and drills	150	150	100

*Through March of 2020. Remainder of events cancelled due to COVID-19 with unknown restart date.

OFFICE OF EMERGENCY MEDICAL SERVICES

Office of Emergency Medical Services
Organization Chart
Fiscal Year 2021



Office of Emergency Medical Services

Mission Statement:

To serve our communities by providing exceptional patient care and extraordinary customer service through compassion, knowledge, clinical sophistication and integrity of our organization.

Program Description:

The **Office of Emergency Medical Services (EMS)** provides quality, community-based EMS services. The Office of Emergency Medical Services is staffed with 19 Advanced Life Support ambulance units for 24-hour operation, dynamically deployed throughout the County. The Office of Emergency Medical Services strives to provide exceptional patient care and extraordinary customer service to the residents and visitors of Lake County. The Office of Emergency Medical Services operates in tandem with quality values and principles by exemplifying honesty, trustworthiness and integrity; treating others with dignity and respect; operating with a dedicated pride of service; fostering empowerment; managing through leadership; and focusing on personal and professional growth. Ongoing with the concept of constant improvement and increased efficiencies, the Office of Emergency Medical Services continually develops new ways to provide better care to patients including offering quality educational opportunities that will further the mission of the service. The Office of Emergency Medical Services provides training classes and participates in higher education seminars along with local emergency response partners.



Goals and Objectives:

Provide exceptional public safety and emergency response services to achieve a safe and secure community.

- The **Office of Emergency Medical Services** provides communications with all employees and consistency across shifts and departments. The Office of Emergency Medical Services encourages ownership, detail-oriented work and following through to completion of projects and assignments in all aspects of the organization. The core values are promoted throughout all levels of service. Staying current on issues and trends in the field of emergency medical services and continuing to incorporate advanced strategies into business practices is vital to the success of the organization.

Facilitate and coordinate the delivery of services to those in need.

- The **Office of Emergency Medical Services** continues to serve Lake County with life-saving services provided by highly qualified Paramedics and Emergency Medical Technicians to those in need.

Provide exceptional public safety and emergency response services to achieve a safe and secure community.

- The **Office of Emergency Medical Services** provides professional education and training to all EMTs and Paramedics within the countywide EMS system. The Office of Emergency Medical Services also utilizes state-of-the-art diagnostic medical equipment, progressive medical protocols and a high level of clinical skills to enhance the standard of pre-hospital care.

Office of Emergency Medical Services

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Program				
EMS Administration	$ 2,369,999	$ -	$ -	$ -
EMS Field Operations	11,114,071	17,593,522	19,895,649	19,353,741
Total Expenditures	**$ 13,484,070**	**$ 17,593,522**	**$ 19,895,649**	**$ 19,353,741**
Expenditures by Category				
Personal Services	$ 11,060,627	$ 11,761,416	$ 11,975,571	$ 11,853,965
Operating	1,742,644	2,223,507	2,597,294	2,633,495
Capital Outlay	680,799	2,531,435	2,581,435	2,545,279
Subtotal Operating Expenditures	**$ 13,484,070**	**$ 16,516,358**	**$ 17,154,300**	**$ 17,032,739**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	1,077,164	2,741,349	2,321,002
Total Operating Expenditures	**$ 13,484,070**	**$ 17,593,522**	**$ 19,895,649**	**$ 19,353,741**
Expenditures by Fund				
Emergency Medical Services	$ 13,484,070	$ 17,593,522	$ 19,895,649	$ 19,353,741
Total Expenditures	**$ 13,484,070**	**$ 17,593,522**	**$ 19,895,649**	**$ 19,353,741**
Number of Full Time Positions	148	153	153	153

Highlights:

Beginning Fiscal Year 2019, Lake Emergency Medical Services became part of the Board of County Commissioners organization. The Administration and Field Operations groups were included under the Office of Emergency Medical Services, and the Emergency Dispatch, Logistics, and Fleet groups were added to the Office of Public Safety Support.

Beginning Fiscal Year 2020, the Administration and Field Operations groups were combined to increase operational efficiencies within the Office of Emergency Medical Services.

Office: Emergency Medical Services
Program: EMS Administration

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 839,394	$ -	$ -	$ -
Operating	1,530,605	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 2,369,999**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 2,369,999**	**$ -**	**$ -**	**$ -**
Expenditures by Fund				
Emergency Medical Services	$ 2,369,999	$ -	$ -	$ -
Total Expenditures	**$ 2,369,999**	**$ -**	**$ -**	**$ -**
Number of Full Time Positions	0	0	0	0

Highlights:

Beginning Fiscal Year 2019, Lake Emergency Medical Services became part of the Board of County Commissioners organization. Beginning in Fiscal Year 2020, the Administration Division was combined with the Field Operations Division to increase operational efficiencies.

Office: Emergency Medical Services
Program: EMS Field Operations

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 10,221,233	$ 11,761,416	$ 11,975,571	$ 11,853,965
Operating	212,039	2,223,507	2,597,294	2,633,495
Capital Outlay	680,799	2,531,435	2,581,435	2,545,279
Subtotal Operating Expenditures	**$ 11,114,071**	**$ 16,516,358**	**$ 17,154,300**	**$ 17,032,739**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	1,077,164	2,741,349	2,321,002
Total Operating Expenditures	**$ 11,114,071**	**$ 17,593,522**	**$ 19,895,649**	**$ 19,353,741**
Expenditures by Fund				
Emergency Medical Services	$ 11,114,071	$ 17,593,522	$ 19,895,649	$ 19,353,741
Total Expenditures	**$ 11,114,071**	**$ 17,593,522**	**$ 19,895,649**	**$ 19,353,741**
Number of Full Time Positions	148	153	153	153

Highlights:
Beginning Fiscal Year 2019, Lake Emergency Medical Services became part of the Board of County Commissioners organization. Beginning in Fiscal Year 2020, the Administration Division was combined with the Field Operations Division to increase operational efficiencies.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes contractual services, utilities, leases, uniforms, fuel, training, and other costs to support Office operations.

Capital Outlay detail is provided in Section C.

Office of Emergency Medical Services

Performance Measures

Key Objectives

Provide both basic and advanced life support emergency medical service response.

Provide training and continuing education to all EMTs and Paramedics within the countywide EMS system.

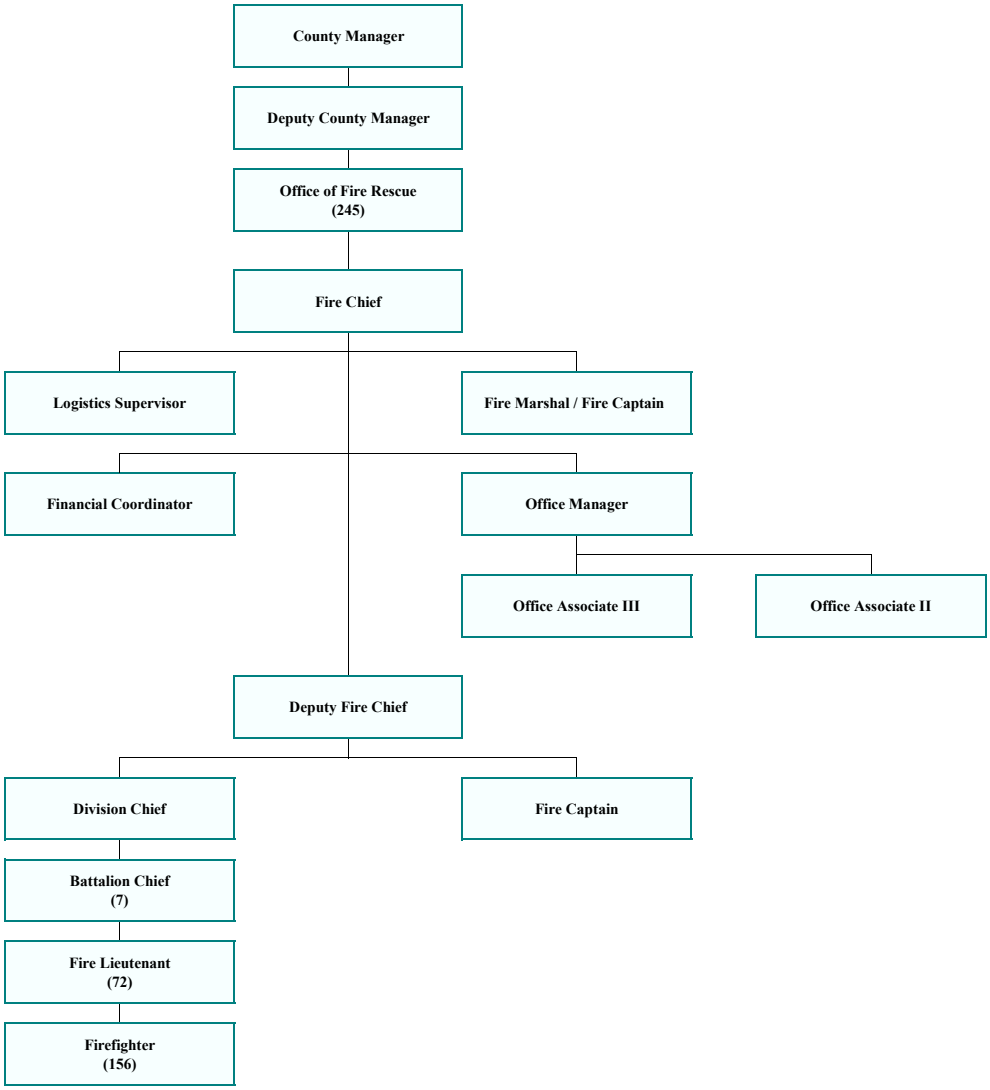
Provide an environment of fiscal responsibility, internal control and accountability.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Transport volume for Emergency Medical Services	44,094	44,419	45,752
Incident volume for Emergency Medical Services	58,858	59,225	61,003

*FY 2020 actuals may vary due to COVID-19 impacts

OFFICE OF FIRE RESCUE

Office of Fire Rescue
Organization Chart
Fiscal Year 2021



Fiscal Year 2021 - October 1, 2020

Office of Fire Rescue

Mission Statement:

To provide exceptional safety and emergency response and support to assure the protection of life, property and environment.

Program Description:





The **Office of Fire Rescue** has a career staff of 239 certified firefighters. Serving both urban and rural areas, the Office of Fire Rescue operates 26 fire stations strategically located throughout Lake County. The Office of Fire Rescue performs core functions necessary to support the smooth operation of a large first-responder agency including in-service training and recertification of all Fire Rescue personnel, medical quality assurance, state reporting, inventory control as well as personnel and facilities support services. Our personnel are trained in structural firefighting, emergency medical advanced life support services, vehicle firefighting and patient extrication, hazardous materials mitigation and special operations such as confined space, high-angle rescue and venom response.

Goals and Objectives:

Provide exceptional public safety and emergency response services to achieve a safe and secure community.



- The **Office of Fire Rescue** coordinates with other emergency response providers in and outside of Lake County via Automatic Aid agreements designed to provide exceptional closest emergency responder service to all 357,000-plus Lake County residents regardless of jurisdiction. By partnering with the Florida Fire Chiefs Association (FFCA), Region Five of the State Emergency Response Plan (SERP), and local Mutual and Automatic Aid agreements, the Special Operations Response Team (SORT) responds to local, regional and state emergencies at any time. The Venom 2 team provides life-saving antivenin response from Harbor Hills fire station 54 throughout central and northern Florida as needed. Several firefighters also serve on Central Florida Urban Search and Rescue Team FLTF4.



- The **Office of Fire Rescue** provides Advanced Life Support (ALS) services at 22 fire stations in order to provide a higher degree of emergency medical service to a greater segment of the community. The Office of Fire Rescue is approaching the goal of providing ALS services at all stations. The Office of Fire Rescue continues to enhance the Rural Rescue program in accordance with the Fitch Associates EMS Transport Study.

Office of Fire Rescue

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 20,253,966	$ 21,518,034	$ 22,646,233	$ 23,063,278
Operating	3,956,902	4,784,669	4,991,249	5,256,596
Capital Outlay	1,746,988	3,533,675	4,844,219	2,935,831
Subtotal Operating Expenditures	**$ 25,957,856**	**$ 29,836,378**	**$ 32,481,701**	**$ 31,255,705**
Capital Improvements	554,427	3,290,000	5,146,776	3,876,648
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	1,780,319	1,925,946	1,921,977	2,109,035
Reserves	-	1,473,710	802,006	2,765,210
Total Operating Expenditures	**$ 28,292,602**	**$ 36,526,034**	**$ 40,352,460**	**$ 40,006,598**
Expenditures by Fund				
County Fire Rescue	$ 26,087,358	$ 30,558,912	$ 32,194,513	$ 34,364,402
Fire Services Impact Fee Trust	865,492	2,043,566	2,298,607	2,227,172
Federal/State Grants	32,676	33,556	35,180	38,376
Second Renewal Sales Tax	1,307,076	3,890,000	5,824,160	3,376,648
Total Expenditures	**$ 28,292,602**	**$ 36,526,034**	**$ 40,352,460**	**$ 40,006,598**
Number of Full Time Positions	218	224	239	245

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. Fire Rescue Personal Services costs include 75% of the Personal Services costs for the Financial Coordinator and the Office Manager, with the balance of their costs paid by Public Safety Administration in the General Fund. The fund also pays 20% of the cost for a Deputy County Manager, with the balance of those costs paid from the General Fund.

The Fiscal Year 2020 Adopted Budget included an additional six positions funded from Fire Assessment revenues, with another 15 added during the year with the receipt of a grant under the Staffing for Adequate Fire and Emergency Response (SAFER) program through FEMA. In Fiscal Year 2021, the County began providing Fire/Rescue services to the City of Mascotte under an agreement with the city. This resulted in the addition of another six positions.

Fire Rescue - *continued*

Operating Expenses for Fiscal Year 2021 includes the costs to staff, operate, equip, and maintain the County's Fire Stations. The Office currently has Automatic Aid agreements with the cities of Clermont, Groveland, Leesburg and Tavares, and will continue to pursue Automatic and First Response agreements to eliminate any duplication of services while continuing to sustain a high quality and efficient level of service. The Fire Assessment rate, which funds the majority of Fire Rescue's budget, is $213 (residential) for Fiscal Year 2020, with varying rates for other property categories. The rate, assessed against properties in unincorporated Lake County, Astatula, Howey-in-the-Hills and Lady Lake, is expected to generate $22 million.

The Fire Rescue budget includes funding for the County's Special Operations Response Team (SORT), which uses specialized skills and equipment to mitigate various types of incidents. SORT incident responses would include, but are not limited to, the following types of emergencies: gas leaks, hazardous material spills, confined space rescues, high-angle rescue, collapse/trench rescue, water rescue, and complex or large-scale fire suppression incidents.

Capital Outlay detail is provided in Section C.

Capital Improvements detail is provided in Section H.

Reserves for Fiscal Year 2021 includes:

Reserve for Emergency Response - County Fire Rescue	$ 400,000
Reserve for Purchase Orders - County Fire Rescue	641,346
Reserve for Operations - County Fire Rescue	1,496,692
Reserve for Operations - Fire Services Impact Fee Trust	4,505
Reserve for Purchase Orders - Fire Services Impact Fee Trust	222,667
Total	$ 2,765,210

Office of Fire Rescue

Performance Measurements

Key Objectives

Provide both fire safety education and fire protection response.

Provide both basic and advanced life support emergency medical service response.

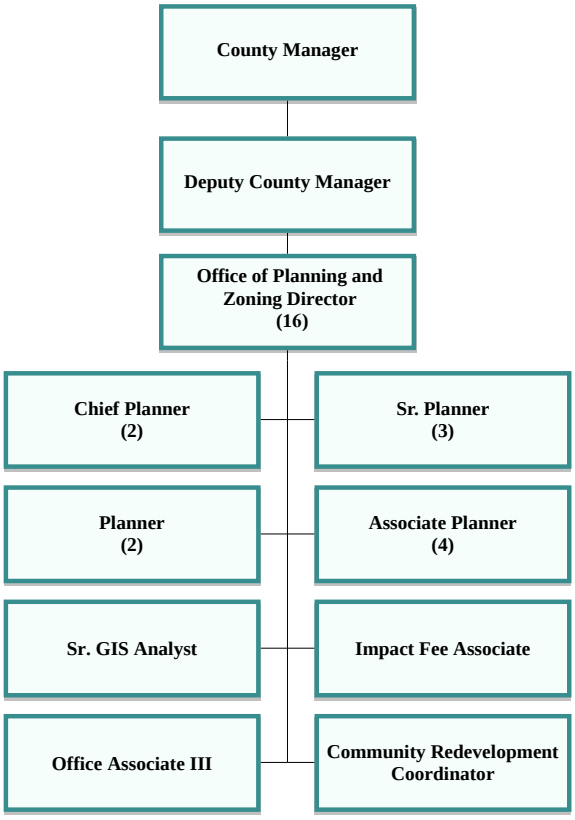
Provide both man-made and natural disaster response.

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Emergency call volume for Fire Rescue services	23,880	23,415	24,001
Continue to update automatic aid and mutual aid agreements	3	3	4
Continue professional training and staff development (Hours)	66,693	67,000	67,500

*FY 2020 actuals may vary due to COVID-19 impacts

OFFICE OF PLANNING AND ZONING

Office of Planning and Zoning
Organization Chart
Fiscal Year 2021



Advisory Committees:
Board of Adjustment
Lake County Planning and Zoning Board

Office of Planning and Zoning

Mission Statement:

To lead the physical and economic growth of Lake County, in partnership with our residents, business community and local municipalities, while focusing on efficiency, quality of life and the balance between a diverse economic base and protecting Lake County's natural resources and unique heritage.

Program Description:

The Office of Planning and Zoning is responsible for the review of all residential and nonresidential development within unincorporated Lake County. The Office of Planning and Zoning ensures development is consistent and compliant with the Lake County Comprehensive Plan and all Land Development Regulations. The Office of Planning and Zoning assists homeowners, contractors, and businesses through development and permitting processes. The Office of Planning and Zoning reviews applications to change or alter zoning and amend the Future Land Use map for specific properties to ensure compliance and consistency with the Lake County Comprehensive Plan. The applications are presented to the Planning and Zoning Board, which makes recommendations for the Board of County Commissioners to consider. The Office of Planning and Zoning is also responsible for maintaining the internal consistency of the Land Development Regulations and consistency of those regulations with the goals, objectives and policies of the Comprehensive Plan.

Facilitate a strong and diversified economy:

- The Office of Planning and Zoning works with the tenants of the Christopher C. Ford Industrial Park and other Lake County Government Offices to ensure that the Park is functionally and aesthetically sound.
- The Office of Planning and Zoning continues to work with the cities to develop their vacant industrial, retail and residential properties to diversify the tax base of Lake County.
- The Office of Planning and Zoning is dedicated to protecting and improving quality of life and maintaining the proper balance between job creation and the protection of natural resources and the unique Lake County character. Proper planning ultimately results in smarter growth that avoids urban sprawl and creates employment clusters within designated corridors while protecting valuable environmental resources.
- The Office of Planning and Zoning continually reviews and assesses processes to ensure timeliness with issuing permits. Staff reaches out to other County jurisdictions in efforts to find, create and implement innovative ways of expediting permits while ensuring that each project remains in compliance with all codes and ordinances.
- The Office of Planning and Zoning continues to work with other offices to allow for "one-stop shop" permitting between the various offices.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Office of Planning and Zoning continues to examine processes to make services more customer-friendly and to find ways that will expedite the process of obtaining approvals and permitting. Expansion of innovative technology has allowed full online permitting capabilities, streamlined review and processes, paperless processing, and faster distribution of packages to reviewers. This allows the residents of Lake County to receive services in a timely manner.
- The Office of Planning and Zoning examines processes to make services more customer friendly. Staff has been studying other county systems to learn more efficient and effective means of processing applications.
- Online zoning permits and conformance letters continue to streamline processes. All residential and nonresidential permitting services are currently available online.
- The Office of Planning and Zoning is a business-friendly organization that is committed to simplification of governmental permitting processes while being mindful of the impact of governmental regulation on the success of the private sector in retaining and creating jobs.

Office of Planning and Zoning

Assure that new residential and commercial development is well-planned, attractive and high-quality:

- Development policies require the preservation of native trees and additional landscaping along major corridors when sites are developed in addition to placement of sidewalks. The County has also created policies within the 2030 Comprehensive Plan which created Major Commercial Corridors in which infill development will be encouraged. The Comprehensive Plan requires commercial site design standards to enhance community aesthetics.
- The 2030 Comprehensive Plan recognizes three Special Communities within Lake County: Mount Plymouth-Sorrento, Ferndale and Sunnyside. These policies support the pursuit of Community Redevelopment Agencies (CRAs) and other overlays in small urbanized unincorporated areas that promote improved quality of life.
- Fiscal Year 2021 will continually see amendments made to the Land Development Regulations including revisions to reduce onerous regulations that impede growth and slow the development review process. An entire re-write of Chapter IV, *Special Districts*, of the Land Development Regulations is currently under final review and will be presented to the Planning and Zoning Board for their recommendation.
- In Fiscal Year 2021, the Office of Planning and Zoning expects to see the first Master Planned Urban Development (PUD) for Wellness Way submitted for review. Throughout the process, staff will coordinate with internal Lake County Departments as well as several state agencies, cities, and other stakeholders in the Wellness Way area. Master PUDs are required to be well-planned, provide quality open spaces, and be predictable and flexible in nature while requiring residential and mandatory nonresidential set-asides.

Office of Planning and Zoning

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Program				
Planning and Zoning	$ 1,160,947	$ 1,269,089	$ 1,281,089	$ 1,291,545
Community Redevelopment Trust	30,135	139,770	144,280	170,955
Total Expenditures	**$ 1,191,082**	**$ 1,408,859**	**$ 1,425,369**	**$ 1,462,500**
Expenditures by Category				
Personal Services	$ 954,469	$ 1,108,252	$ 1,108,252	$ 1,128,575
Operating	165,718	195,377	211,887	225,702
Capital Outlay	1,598	2,000	2,000	2,000
Subtotal Operating Expenditures	**$ 1,121,785**	**$ 1,305,629**	**$ 1,322,139**	**$ 1,356,277**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	69,297	103,230	103,230	106,223
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 1,191,082**	**$ 1,408,859**	**$ 1,425,369**	**$ 1,462,500**
Expenditures by Fund				
General	$ 1,160,947	$ 1,269,089	$ 1,281,089	$ 1,291,545
Mount Plymouth/Sorrento CRA Trust	30,135	139,770	144,280	170,955
Total Expenditures	**$ 1,191,082**	**$ 1,408,859**	**$ 1,425,369**	**$ 1,462,500**
Number of Full Time Positions	15	15	15	16

Office: Planning and Zoning
Program: Planning and Zoning

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 954,469	$ 1,108,252	$ 1,108,252	$ 1,128,575
Operating	135,583	87,201	99,201	86,341
Capital Outlay	1,598	2,000	2,000	2,000
Subtotal Operating Expenditures	**$ 1,091,650**	**$ 1,197,453**	**$ 1,209,453**	**$ 1,216,916**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	69,297	71,636	71,636	74,629
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 1,160,947**	**$ 1,269,089**	**$ 1,281,089**	**$ 1,291,545**
Expenditures by Fund				
General	$ 1,160,947	$ 1,269,089	$ 1,281,089	$ 1,291,545
Total Expenditures	**$ 1,160,947**	**$ 1,269,089**	**$ 1,281,089**	**$ 1,291,545**
Number of Full Time Positions	15	15	15	16

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. A Community Redevelopment Coordinator position was added to the Office in Fiscal Year 2019, and an Associate Planner was added in Fiscal Year 2021.

Capital Outlay detail is provided in Section C.

Grants and Aids for Fiscal Year 2021 reflects membership dues for the East Central Florida Regional Planning Council.

Office: Planning and Zoning
Program: Community Redevelopment Trust

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	30,135	108,176	112,686	139,361
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 30,135**	**$ 108,176**	**$ 112,686**	**$ 139,361**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	31,594	31,594	31,594
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 30,135**	**$ 139,770**	**$ 144,280**	**$ 170,955**
Expenditures by Fund				
Mount Plymouth/Sorrento CRA Trust	$ 30,135	$ 139,770	$ 144,280	$ 170,955
Total Expenditures	**$ 30,135**	**$ 139,770**	**$ 144,280**	**$ 170,955**
Number of Full Time Positions	0	0	0	0

Highlights:
Grants and Aids for Fiscal Year 2021 represent funding for the Façade Improvement Program. This program assists commercial property and business owners within the Community Redevelopment Area with the costs of improving the exterior of their buildings.

Office of Planning & Zoning

Performance Measurements

Key Objectives

Provide excellent customer service in a timely manner while adhering to the Lake County Comprehensive Plan & LDRs.

Implementing the Online Permitting process to better serve the public & increase turnaround time.

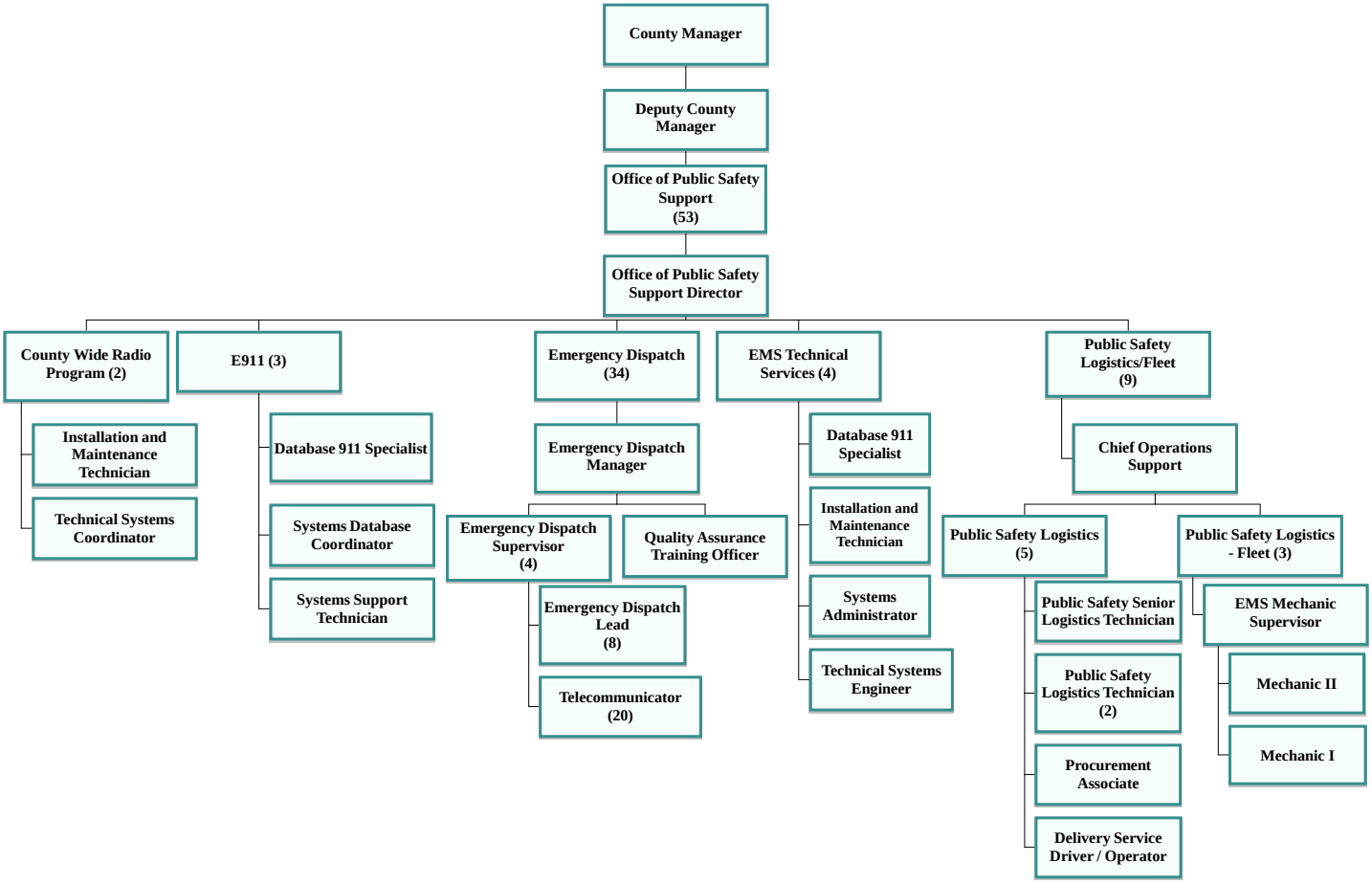
Using our staff resources to plan an aesthetically pleasing and servicable county.

Performance Measures	Actual FY 2019	Estimated FY 2020	Budget FY 2021
Customers Served			
In Person	9,624	6,530*	6,750
On Phone	18,253	24,342	25,072
On Web - Information	331	678	700
Zoning Clearances	3,122	5,234	5,391
Lot Splits	34	26	27
Lot Line Deviation	25	14	15
Lots of Record	90	86	89
Zoning Conformance Letters	46	38	39
Board Applications/Public Hearings			
Rezonings	32	36	37
CUPs and MCUPs	18	9	11
Variances	69	58	61
Comp Plan Text/Map Amendments	7	11	12
LDR Amendments	4	6	7
Development Applications			
Adult Entertainment License Renewals	1	0	0
CEL/CRC	2	0	0
Developers Agreements	1	2	3
DRI	0	0	0
Major Site Plans	16	18	19
Mining Operating Permits	0	0	0
Minor Site Plans	58	60	62
Mining Site Plans	0	1	0
Preliminary Plats	9	13	14
Pre-submittal Applications	28	22	22
Master Park Plans	0	0	0
Average Setbacks	30	12	14
Tree Removal Permits	48	46	47
Special Event Permits	16	11	11
Open Air Vendor	48	38	38
Farm Structure Waivers	0	0	0
Vested Rights	0	0	0

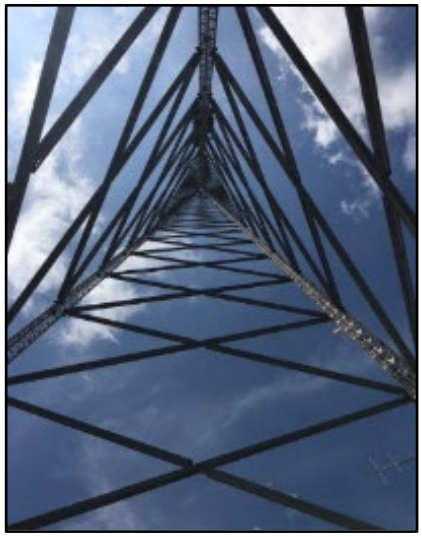
*Reflects County Administration Building closure to public due to COVID-19

OFFICE OF PUBLIC SAFETY SUPPORT

Office of Public Safety Support
Organization Chart
Fiscal Year 2021



Office of Public Safety Support



Mission Statement:

To provide exceptional support services to first responder agencies to aid in the protection of life, environment, and property.

Program Descriptions:

The **Office of Public Safety Support** consists of Countywide Radio, E9-1-1, Emergency Dispatch, PSS Network Operations, Public Safety Logistics, and Public Safety Fleet.

Emergency Dispatch is responsible for the dispatching of medical and fire personnel. Telecommunicators are required to achieve and maintain multiple certifications that allow them to deliver quality care to the caller prior to the arrival of firefighters, paramedics, or emergency medical technicians on the scene.

Public Safety Logistics provides necessary operating supplies for fire and ambulance services. Logistics operates as a one-stop location for the restocking of fire response vehicles, ambulances, and stations and provides a variety of services including decontamination and waste disposal.

Public Safety Fleet provides scheduled and unscheduled repairs and maintenance for the Office of Emergency Medical Services fleet. Fleet mechanics are on call to respond to after hour emergencies as needed.

Countywide Radio provides technical and repair support for all Countywide Radio System users including 14 municipalities, Lake County Sheriff's Office, and six E9-1-1 Public Safety Answering Points (PSAPs). Emergency technology services are also provided to the Office of Fire Rescue, Office of Emergency Medical Services, and the Office of Emergency Management by Countywide Radio.

E9-1-1 performs oversight for the E9-1-1 Master Street Addressing Guide (MSAG) street assignment and ranges in Lake County and assigns and manages all addressing Countywide, ensuring that all 9-1-1 calls are routed to the correct PSAP. E9-1-1 approves road naming/reservations and plan reviews for Lake County and multiple municipalities in order to ensure accurate 9-1-1 dispatching.

PSS Network Operations provides administrative oversight and technologies for E9-1-1 and Computer Aided Dispatch.

The Office of Public Safety Support also manages and monitors all related invoicing and revenue internally and through municipal and agency interlocal agreements in support of the services provided.

Office of Public Safety Support

Goals and Objectives:

Provide exceptional public safety and emergency response services to achieve a safe and secure community:

The **Office of Public Safety Support** performs oversight for the E9-1-1 MSAG street assignment and ranges in Lake County and assigns and maintains addressing Countywide, ensuring that all 9-1-1 calls are routed to the correct PSAP. Consolidation of systems and services in support of public safety dispatching has provided more efficient and higher quality E9-1-1 services to the citizens of Lake County. The fire and medical dispatch personnel are trained and certified to ensure the highest quality responses and support to all citizens in Lake County. These services combined with the oversight of ambulance fleet maintenance and medical/logistical supply distribution ensure that the citizens receive emergency response services as quickly as possible.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

The Office of Public Safety Support continues to provide public safety services to support internal offices and departments and multiple municipalities and other elected officials as well as the residents of Lake County. These services include radio installation and maintenance for all public safety users assuring optimal equipment and system operations supplying a cost-effective alternative for the users. The Office of Public Safety Support also provides similar services for the equipment utilized while supporting community education/outreach through programs such as Smart9-1-1 and Text-to-9-1-1. Utilization of the public safety tower network has created innovative financial solutions for the Office of Fire Rescue, Traffic Operations, and the Information Technology Department by offering network interconnectivity. The Office of Public Safety Support has consolidated logistical services for Fire Rescue and EMS eliminating the duplication of efforts.

Countywide Radio, E9-1-1, Emergency Dispatch, PSS Network Operations, and Public Safety Logistics/Fleet support the County goals and objectives in addition to their mission statement by providing public safety and emergency response support through exceptional customer service for the first responders and the residents of Lake County.

Office of Public Safety Support

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Program				
Countywide Radio	$ 14,378,933	$ 2,224,694	$ 2,407,654	$ 2,295,455
Emergency 911	1,264,528	2,499,388	4,402,092	3,613,691
Emergency Dispatch	2,773,952	2,828,645	2,754,514	2,970,209
PSS Network Operations	-	427,295	427,295	951,759
Public Safety Logistics	2,185,486	1,945,991	2,132,017	2,277,745
Public Safety Logistics - Fleet	512,092	648,160	709,643	717,071
Total Expenditures	**$ 21,114,991**	**$ 10,574,173**	**$ 12,833,215**	**$ 12,825,930**
Expenditures by Category				
Personal Services	$ 3,350,953	$ 3,648,941	$ 3,648,941	$ 3,839,763
Operating	5,330,622	5,854,387	7,016,359	7,249,688
Capital Outlay	12,301,737	203,259	765,891	306,013
Subtotal Operating Expenditures	**$ 20,983,312**	**$ 9,706,587**	**$ 11,431,191**	**$ 11,395,464**
Capital Improvements	34,200	-	75,000	-
Debt Service	-	-	-	-
Grants and Aids	47,479	158,526	231,446	131,446
Transfers	50,000	50,000	150,000	50,000
Reserves	-	659,060	945,578	1,249,020
Total Operating Expenditures	**$ 21,114,991**	**$ 10,574,173**	**$ 12,833,215**	**$ 12,825,930**
Expenditures by Fund				
General	$ 2,213,257	$ 2,224,694	$ 2,406,476	$ 2,295,455
Emergency 911	1,264,528	2,499,388	4,402,092	3,613,691
Emergency Medical Services	5,471,530	5,850,091	6,023,469	6,916,784
Sales Tax Revenue Note Projects	12,165,676	-	1,178	-
Total Expenditures	**$ 21,114,991**	**$ 10,574,173**	**$ 12,833,215**	**$ 12,825,930**
Number of Full Time Positions	53	53	53	53

Highlights:

Beginning Fiscal Year 2019, Lake Emergency Medical Services became part of the Board of County Commissioners organization. The Administration and Field Operations groups are included under the Office of Emergency Medical Services, and the Emergency Dispatch, Logistics, and Fleet groups became part of the Office of Public Safety Support.

Office: Public Safety Support
Program: Countywide Radio

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 161,291	$ 167,611	$ 167,611	$ 164,610
Operating	2,046,988	1,998,272	2,005,054	2,130,845
Capital Outlay	12,170,654	58,811	59,989	-
Subtotal Operating Expenditures	**$ 14,378,933**	**$ 2,224,694**	**$ 2,232,654**	**$ 2,295,455**
Capital Improvements	-	-	75,000	-
Debt Service	-	-	-	-
Grants and Aids	-	-	100,000	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 14,378,933**	**$ 2,224,694**	**$ 2,407,654**	**$ 2,295,455**
Expenditures by Fund				
General	$ 2,213,257	$ 2,224,694	$ 2,406,476	$ 2,295,455
Sales Tax Revenue Note Projects	12,165,676	-	1,178	-
Total Expenditures	**$ 14,378,933**	**$ 2,224,694**	**$ 2,407,654**	**$ 2,295,455**

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. Salaries and benefits for five employees are shared between the General Fund and the Emergency 911 (E911) Fund.

Operating Expenses includes the cost of the annual maintenance agreement on the Countywide Radio System, lease and operating costs for the County's communications tower sites, information technology and equipment repairs, and other costs related to the operation and maintenance of the Countywide Radio System.

Office: Public Safety Support
Program: E911

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 357,957	$ 374,093	$ 374,093	$ 367,719
Operating	656,773	1,113,261	2,160,995	1,675,152
Capital Outlay	118,119	144,448	639,980	140,354
Subtotal Operating Expenditures	**$ 1,132,849**	**$ 1,631,802**	**$ 3,175,068**	**$ 2,183,225**
Capital Improvements	34,200	-	-	-
Debt Service	-	-	-	-
Grants and Aids	47,479	158,526	131,446	131,446
Transfers	50,000	50,000	150,000	50,000
Reserves	-	659,060	945,578	1,249,020
Total Operating Expenditures	**$ 1,264,528**	**$ 2,499,388**	**$ 4,402,092**	**$ 3,613,691**
Expenditures by Fund				
Emergency 911	$ 1,264,528	$ 2,499,388	$ 4,402,092	$ 3,613,691
Total Expenditures	**$ 1,264,528**	**$ 2,499,388**	**$ 4,402,092**	**$ 3,613,691**
Number of Full Time Positions	6	6	6	6

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. A Database 911 Specialist position is fully funded from the Emergency 911 (E911) Fund. Salaries and benefits for five employees are shared between the General Fund and the E911 Fund

Operating Expenses for Fiscal Year 2021 includes the cost of the annual maintenance agreement on the County 911 System. Technical support for Countywide Radio System users and Public Safety E911 Answering Points (PSAPs), including the six municipal PSAPs within the County, will continue to be maintained at existing service levels barring unforeseen emergencies beyond the scope of warranty and/or service contracts. This Office incurs a wide variety of costs, including telecommunications/data services vehicle leasing and equipment and systems repair and maintenance

Capital Outlay detail is provided in Section C.

Grants and Aids for Fiscal Year 2021 includes aid to various PSAPs throughout Lake County, including support for various maintenance/services for E911 activities.

Transfers for Fiscal Year 2021 reflects $50,000 that will be provided to other funds to offset call-taker salaries.

Reserves for Fiscal Year 2021 includes:

Reserve for Operations	$ 901,880
Reserve for Purchase Orders	347,140
Total	$ 1,249,020

Office: Public Safety Support
Program: Emergency Dispatch

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 2,273,233	$ 2,203,954	$ 2,203,954	$ 2,346,550
Operating	487,755	624,691	550,555	619,159
Capital Outlay	12,964	-	5	4,500
Subtotal Operating Expenditures	**$ 2,773,952**	**$ 2,828,645**	**$ 2,754,514**	**$ 2,970,209**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 2,773,952**	**$ 2,828,645**	**$ 2,754,514**	**$ 2,970,209**
Expenditures by Fund				
Emergency Medical Services	$ 2,773,952	$ 2,828,645	$ 2,754,514	$ 2,970,209
Total Expenditures	**$ 2,773,952**	**$ 2,828,645**	**$ 2,754,514**	**$ 2,970,209**
Number of Full Time Positions	38	34	34	34

Highlights:
Beginning Fiscal Year 2019, Lake Emergency Medical Services became part of the Board of County Commissioners organization. The Administration and Field Operations groups were included under the Office of Emergency Medical Services, and the Emergency Dispatch, Logistics, and Fleet groups became part of the Office of Public Safety Support. In Fiscal Year 2020, four positions were moved from Emergency Dispatch to create the EMS Technical Services group.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 include communications services, repair and maintenance, information technology costs, training, and other costs related to providing this service.

Capital Outlay detail is provided in Section C.

Office: Public Safety Support
Program: PSS Network Operations

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ 310,608	$ 310,608	$ 326,445
Operating	-	116,687	116,687	504,155
Capital Outlay	-	-	-	121,159
Subtotal Operating Expenditures	**$ -**	**$ 427,295**	**$ 427,295**	**$ 951,759**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ -**	**$ 427,295**	**$ 427,295**	**$ 951,759**
Expenditures by Fund				
Emergency Medical Services	$ -	$ 427,295	$ 427,295	$ 951,759
Total Expenditures	**$ -**	**$ 427,295**	**$ 427,295**	**$ 951,759**
Number of Full Time Positions	0	4	4	4

Highlights:
The EMS Technical Services Group was assembled in Fiscal Year 2020 from existing Office of Public Safety Support positions to better manage the provision of needed services to internal and external customers of the Office. In Fiscal Year 2021, the group was re-named PSS Network Operations.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs to maintain and support the personnel, networks, and systems used by Public Safety Agencies, including items such as CAD Maintenance, Information Technology repair and replacement costs, training, security intiatives, and other costs.

Capital Outlay detail is provided in Section C.

Office: Public Safety Support
Program: Public Safety Logistics

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 338,481	$ 360,212	$ 360,212	$ 405,203
Operating	1,847,005	1,585,779	1,771,805	1,872,542
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 2,185,486**	**$ 1,945,991**	**$ 2,132,017**	**$ 2,277,745**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 2,185,486**	**$ 1,945,991**	**$ 2,132,017**	**$ 2,277,745**
Expenditures by Fund				
Emergency Medical Services	$ 2,185,486	$ 1,945,991	$ 2,132,017	$ 2,277,745
Total Expenditures	**$ 2,185,486**	**$ 1,945,991**	**$ 2,132,017**	**$ 2,277,745**
Number of Full Time Positions	6	6	6	6

Highlights:
Beginning Fiscal Year 2019, Lake Emergency Medical Services became part of the Board of County Commissioners organization. The Administration and Field Operations groups were included under the Office of Emergency Medical Services, and the Emergency Dispatch, Logistics, and Fleet groups became part of the Office of Public Safety Support.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes items such as rentals, utilities, repairs and maintenance, fuel, medical supplies, and other costs to support the operations of the Emergency Medical Services groups.

Office: Public Safety Support
Program: Public Safety Logistics - Fleet

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 219,991	$ 232,463	$ 232,463	$ 229,236
Operating	292,101	415,697	411,263	447,835
Capital Outlay	-	-	65,917	40,000
Subtotal Operating Expenditures	**$ 512,092**	**$ 648,160**	**$ 709,643**	**$ 717,071**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 512,092**	**$ 648,160**	**$ 709,643**	**$ 717,071**
Expenditures by Fund				
Emergency Medical Services	$ 512,092	$ 648,160	$ 709,643	$ 717,071
Total Expenditures	**$ 512,092**	**$ 648,160**	**$ 709,643**	**$ 717,071**
Number of Full Time Positions	3	3	3	3

Highlights:
Beginning Fiscal Year 2019, Lake Emergency Medical Services became part of the Board of County Commissioners organization. The Administration and Field Operations groups were included under the Office of Emergency Medical Services, and the Emergency Dispatch, Logistics, and Fleet groups became part of the Office of Public Safety Support.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes rents, utilities, parts, and other costs to provide fleet support.

Office of Public Safety Support

Performance Measurements

Key Objectives

Countywide Radio Program
Administer system infrastructure repair and maintenance

Manage countywide communication system and radio traffic

Provide customer service

E9-1-1 Program and Emergency Dispatch
Administer E9-1-1 database changes

Sustain E9-1-1 system and call traffic

Oversee E9-1-1 dispatching for fire and medical

Addressing and plans review for Lake County jurisdiction

Manage municipal interlocal agreements for addressing and plan review

Provides system administration for Emergency Dispatch

Logistics / Fleet
Facilitate logistical services/supplies for participating public safety agencies

Provide fleet services for ambulances

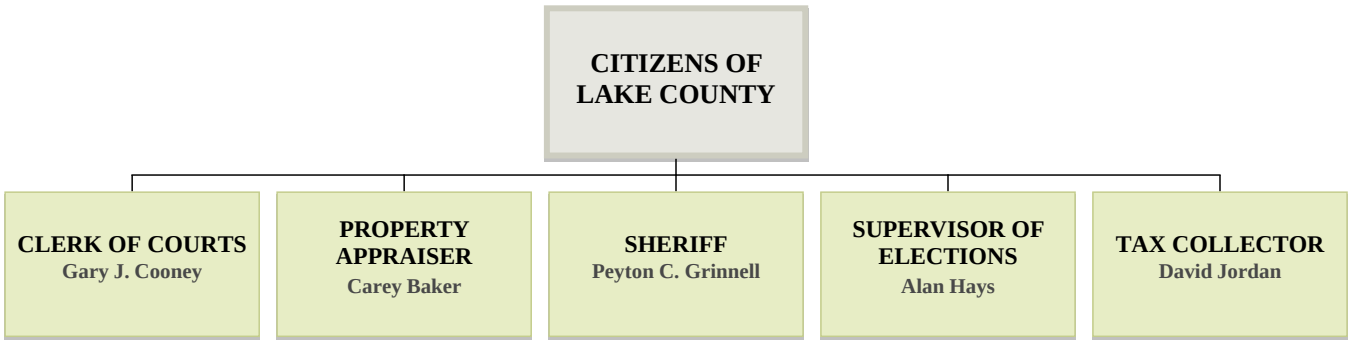
Performance Measures	Actual FY 2019	Estimate FY 2020	Budget FY 2021
Countywide Radio Program			
Countywide radio system infrastructure cases managed	1,858	2,386	2,124
Countywide radio transmissions (PTT) processed	20,030,274	17,839,335	16,055,402
Countywide radio repair and maintenance provided	7,992	7,250	7,536
E9-1-1 Program and Emergency Dispatch			
Address points maintained for emergency response	204,552	207,004	209,456
Number of 9-1-1 calls received by Public Safety Answering Points	231,099	222,288	213,397
Total plans reviewed in Lake County jurisdiction	314	310	369
CAD administration services performed	N/A	1,919	3,941
Logistics and Fleet			
Logistics unit supply orders	8,062	7,842	8,313
Fleet road calls	49	71	95
Fleet preventative maintenance (PM) work orders	220	149	224
Fleet unscheduled work orders	739	476	500

*FY 2020 actuals may vary due to COVID-19 impacts

CONSTITUTIONAL OFFICES AND JUDICIAL SUPPORT

CONSTITUTIONAL OFFICES

Constitutional Offices
Organization Chart
Fiscal Year 2021



Constitutional Offices

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Office				
Clerk of Courts	$ 5,591,442	$ 5,901,144	$ 5,979,731	$ 6,194,112
Property Appraiser	3,124,237	3,224,918	3,236,467	3,279,098
Sheriff	72,295,421	78,494,558	79,298,126	81,849,058
Supervisor of Elections	3,768,497	4,544,724	4,682,776	3,822,841
Tax Collector	5,696,518	5,425,006	5,594,341	5,877,186
Total Expenditures	**$ 90,476,115**	**$ 97,590,350**	**$ 98,791,441**	**$ 101,022,295**
Expenditures by Category				
Personal Services	$ 975,111	$ 46,091	$ 46,091	$ 43,879
Operating	5,901,070	5,439,749	5,710,973	5,471,637
Subtotal Operating Expenditures	**$ 6,876,181**	**$ 5,485,840**	**$ 5,757,064**	**$ 5,515,516**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	301,070	297,546	979,637	894,447
Transfers	82,626,238	91,806,964	92,054,740	94,612,332
Reserves	-	-	-	-
Total Operating Expenditures	**$ 89,803,489**	**$ 97,590,350**	**$ 98,791,441**	**$ 101,022,295**
Expenditures by Fund				
General	$ 90,175,045	$ 97,292,804	$ 97,811,804	$ 100,127,848
Law Enforcement Trust	220,704	87,800	590,172	705,447
Restricted Local Programs	80,367	209,746	389,465	189,000
Total Expenditures	**$ 90,476,115**	**$ 97,590,350**	**$ 98,791,441**	**$ 101,022,295**
Constitutional Offices Full Time Positions	1,095	1,091	1,103	1,113

Department: Constitutional Offices
Office: Clerk of Courts

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	979,426	1,041,169	1,119,756	1,109,509
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 979,426**	**$ 1,041,169**	**$ 1,119,756**	**$ 1,109,509**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	4,612,016	4,859,975	4,859,975	5,084,603
Reserves	-	-	-	-
Total Operating Expenditures	**$ 5,591,442**	**$ 5,901,144**	**$ 5,979,731**	**$ 6,194,112**
Expenditures by Fund				
General	$ 5,591,442	$ 5,901,144	$ 5,979,731	$ 6,194,112
Total Expenditures	**$ 5,591,442**	**$ 5,901,144**	**$ 5,979,731**	**$ 6,194,112**
Clerk of Courts Full Time Positions	182	188	188	191

Highlights:
The Clerk of Courts is a constitutional officer who derives authority and responsibility from constitutional and statutory provisions. The Clerk's Office performs a wide range of recordkeeping functions, manages information for the judicial system and provides a variety of services for the public.

Courts Management is responsible for processing all required paperwork associated with civil, criminal, juvenile, and traffic cases in the Circuit and County courts and is funded by fees collected in accordance with Florida Statutes and appropriated by the Florida Legislature. All unused appropriations are returned to the State after year end.

The Clerk of Courts is also elected to serve as the Chief Financial Officer of the Board of County Commissioners and serves as recorder, internal auditor, and custodian of all County funds and all official records. State law requires the Clerk to return any non-court receipts collected in excess of operating costs to the Board of County Commissioners after year end.

Operating Expenses for Fiscal Year 2021 includes $1,109,509 as "In-House Support" to the Clerk to cover overhead expenditures. This includes contractual services, utility services, and repair and maintenance for the Clerk areas.

Transfers for Fiscal Year 2021 of $5.1 million will allow the Clerk of Courts to maintain the current level of service. In addition, the Clerk anticipates approximately $4,224 to be returned in excess fees for Fiscal Year 2020.

A summary of the Fiscal Year 2021 transfer to the Clerk of Courts is shown below:

BCC Accounting	$ 1,947,660
BCC Support	177,057
Inspector General	614,469
Records Storage Facility	827,512
Indirect Cost	1,517,905
	$ 5,084,603

Department: Constitutional Offices
Office: Property Appraiser

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 25,937	$ 31,689	$ 31,689	$ 29,477
Operating	230,517	223,173	234,216	233,728
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 256,454**	**$ 254,862**	**$ 265,905**	**$ 263,205**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	2,867,783	2,970,056	2,970,562	3,015,893
Reserves	-	-	-	-
Total Operating Expenditures	**$ 3,124,237**	**$ 3,224,918**	**$ 3,236,467**	**$ 3,279,098**
Expenditures by Fund				
General	$ 3,124,237	$ 3,224,918	$ 3,236,467	$ 3,279,098
Total Expenditures	**$ 3,124,237**	**$ 3,224,918**	**$ 3,236,467**	**$ 3,279,098**
Property Appraiser Full Time Positions	41	42	42	42

Highlights:
The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Lake County. This involves the annual review of sales, deeds and related documents as well as building permits. The Office also conducts damage assessment after natural disasters to receive disaster relief declaration and funding, investigates fraudulent homestead applications, and maintains a website for use by real estate professionals, as well as residents, to access property data including descriptions and maps.

Pursuant to Florida Statute 192.091, the budget for the Property Appraiser's Office, as approved by the Department of Revenue, is the basis upon which each taxing authority in Lake County is billed for services rendered. Lake County's share is proportional to the share of ad valorem taxes compared to total taxes levied for the preceding year. State law requires the Property Appraiser to return any receipts collected in excess of operating costs to the Board of County Commissioners after year end.

Operating Expenses for Fiscal Year 2021 includes $233,728 as "In-House Support" to the Property Appraiser to cover overhead expenditures such as janitorial services, utilities, communications, repair and maintenance, etc.

Transfers for Fiscal Year 2021 of $3.0 million from the General Fund represents 92% of the Property Appraiser's budget. There are transfers from other Lake County funds including the Lake County Ambulance, MSTU - Stormwater Management, MSTU - Parks Services (includes Public Lands), and the County Fire Rescue.

Department: Constitutional Offices
Office: Sheriff

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	3,013,026	3,358,003	3,370,262	3,408,816
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 3,013,026**	**$ 3,358,003**	**$ 3,370,262**	**$ 3,408,816**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	301,070	297,546	979,637	894,447
Transfers	68,981,324	74,839,009	74,948,227	77,545,795
Reserves	-	-	-	-
Total Operating Expenditures	**$ 72,295,421**	**$ 78,494,558**	**$ 79,298,126**	**$ 81,849,058**
Expenditures by Fund				
General	$ 71,994,350	$ 78,197,012	$ 78,318,489	$ 80,954,611
Restricted Local Programs	80,367	209,746	389,465	189,000
Law Enforcement Trust	220,704	87,800	590,172	705,447
Total Expenditures	**$ 72,295,421**	**$ 78,494,558**	**$ 79,298,126**	**$ 81,849,058**
Sheriff Full Time Positions	751	743	755	755

Highlights:
The Sheriff's Office serves the residents of Lake County by enforcing the laws, providing for the safety and protection of the public and property, providing court security and civil process while maintaining cost effective, professional and proactive law enforcement services. This is accomplished through the use of the latest technological advances, community policing techniques, school-based youth intervention, crime prevention, and volunteer services. The Sheriff's Office is responsible for the operation of the Lake County Detention Center, a 960-bed facility, housing maximum, medium, and minimum custody inmates.

Operating Expenses for Fiscal Year 2021 includes $947,123 as "In-House Support" to the Sheriff to cover overhead costs such as utilities, custodial care, maintenance contracts, rents and leases. The County will also provide $2.4 million to cover inmate medical care for the County correctional facilities.

Capital Outlay detail is provided in Section C.

Transfers for Fiscal Year 2021 of $77.5 million to the Sheriff's Office pays for the salaries, benefits and operating costs required to run the office. An increase of 12 positions have been budgeted for Fiscal Year 2021. A summary of the Fiscal Year 2021 transfer is shown in the schedule on the following page.

Sheriff

The Fiscal Year 2021 budget includes a Edward J. Byrne Memorial Justice Assistance Grant (JAG). The local JAG solicitation is awarded through the U.S. Department of Justice. The State solicitation is awarded through the Florida Department of Law Enforcement, the majority of which will be passed through to local law enforcement agencies in Lake County.

Summary of Fiscal Year 2021 transfer to the Sheriff:

Law Enforcement	$	41,426,963
Jail Operations		26,999,377
Bailiff Office		3,165,403
	$	71,591,743
City of Tavares Dispatch Services	$	196,920
City of Clermont Dispatch Services		488,734
City of Minneola Law Enforcement Services		1,407,000
Town of Montverde Law Enforcement Services		85,000
Lake Tech Admin Services		-
Spring Creek Charter School		88,900
Pine Crest Lakes Academy		88,900
LCWA Marine Patrol		228,950
Lady Lake Law Enforcement Services		182,718
School Resource Officers (SROs)		3,126,930
Edward J. Byrne Memorial Grant		60,000
	$	5,954,052
Total Transfer	$	77,545,795

Department: Constitutional Offices
Office: Supervisor of Elections

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 939,400	$ -	$ -	$ -
Operating	880,123	256,800	256,800	256,800
Capital Outlay	672,626	-	-	-
Subtotal Operating Expenditures	**$ 2,492,149**	**$ 256,800**	**$ 256,800**	**$ 256,800**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	1,276,348	4,287,924	4,425,976	3,566,041
Reserves	-	-	-	-
Total Operating Expenditures	**$ 3,768,497**	**$ 4,544,724**	**$ 4,682,776**	**$ 3,822,841**
Expenditures by Fund				
General	$ 3,768,497	$ 4,544,724	$ 4,682,776	$ 3,822,841
Total Expenditures	**$ 3,768,497**	**$ 4,544,724**	**$ 4,682,776**	**$ 3,822,841**
Supervisor of Elections Full Time Positions	18	18	18	19

Highlights:
The Supervisor of Elections (SOE) is responsible for providing all eligible residents of Lake County convenient access to voter registration, as well as accessible voting locations and equipment. The Supervisor of Elections also promotes fair, equitable and accurate elections, maintains records of registrations, campaign finance reports and other election-related data accurately and in a form that is accessible to the public.

Operating Expenses for Fiscal Year 2021 includes $256,800 as " In-House Support" to the Supervisor of Elections to cover overhead expenditures for lease payment to Zellwin Farms for the 1898 E. Burleigh Blvd., Tavares building.

Transfers for Fiscal Year 2021 of $3.6 million will allow the Supervisor of Elections to maintain the current level of service. The decrease for Fiscal Year 2021 represents additional budgeted General Election expenditures in FY2020. It should be noted that funding for the Supervisor of Elections was transitioned in April of Fiscal Year 2019 to operate as a stand alone rather than expenditures being paid by Finance through the General Fund.

Department: Constitutional Offices
Office: Tax Collector

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 9,773	$ 14,402	$ 14,402	$ 14,402
Operating	797,979	560,604	729,939	462,784
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 807,752**	**$ 575,006**	**$ 744,341**	**$ 477,186**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	4,888,766	4,850,000	4,850,000	5,400,000
Reserves	-	-	-	-
Total Operating Expenditures	**$ 5,696,518**	**$ 5,425,006**	**$ 5,594,341**	**$ 5,877,186**
Expenditures by Fund				
General	$ 5,696,518	$ 5,425,006	$ 5,594,341	$ 5,877,186
Total Expenditures	**$ 5,696,518**	**$ 5,425,006**	**$ 5,594,341**	**$ 5,877,186**
Tax Collector Full Time Positions	103	100	100	106

Highlights:
The Tax Collector's Office is responsible for providing a wide range of services to the residents and taxpayers of Lake County on behalf of other governmental units, including but not limited to: the Florida Department of Revenue, the Florida Department of Highway Safety and Motor Vehicles, the Florida Fish and Wildlife Conservation Commission, the Board of County Commissioners, the School Board, fourteen municipalities, two hospital districts and numerous special taxing districts. These services consist primarily of the collection and administration of ad valorem taxes, non-ad valorem assessments, motor vehicle and vessel registration and title fees, business tax receipts, tourist development taxes and hunting and fishing license fees.

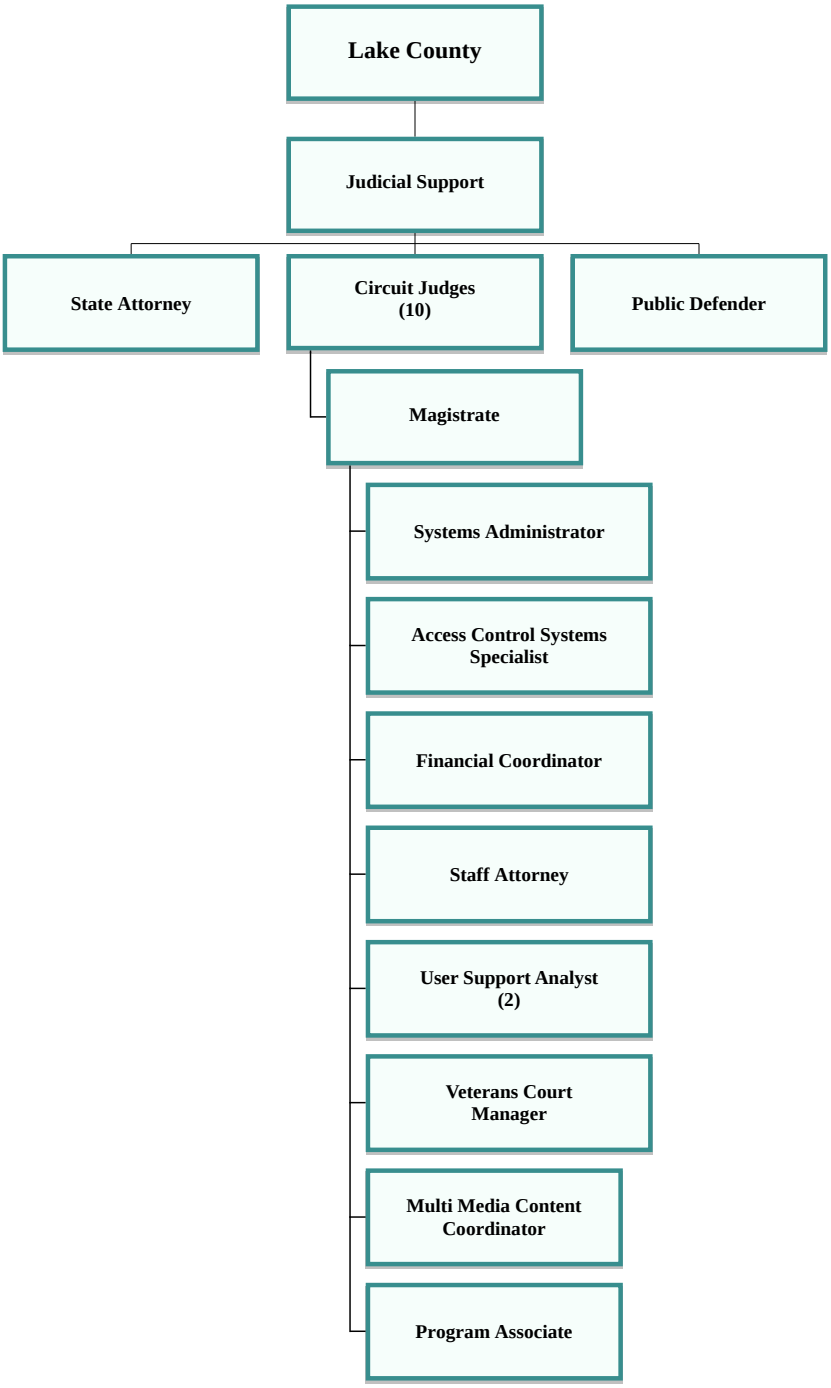
Operating Expenses for Fiscal Year 2021 includes $462,784 as "In-House Support" to the Tax Collector to cover overhead costs such as utilities, custodial care, maintenance contracts and rents and leases.

Transfers for Fiscal Year 2021 from the General Fund to the Tax Collector is estimated at $5.4 million. In accordance with Florida Statutes, Lake County's contribution to the Tax Collector is based on approximately two percent of taxes and assessments collected on behalf of the Board of County Commissioners and the School Board. The transfer funds salaries, benefits and operating costs for the office.

State law requires the Tax Collector to return any receipts collected in excess of operating costs to the Board of County Commissioners after year end.

JUDICIAL SUPPORT

Judicial Support
Organization Chart
Fiscal Year 2021



Judicial Support

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Division/Program				
Circuit Judges	$ 1,793,966	$ 2,112,077	$ 2,270,890	$ 2,223,112
Guardian Ad Litem	22,113	32,822	32,822	32,361
Juvenile Justice	633,018	652,779	652,779	790,804
Legal Aid	115,070	115,770	115,770	115,770
Public Defender	635,634	642,427	654,334	674,308
State Attorney	725,941	866,006	910,963	894,064
Total Expenditures	**$ 3,925,742**	**$ 4,421,881**	**$ 4,637,558**	**$ 4,730,419**
Expenditures by Category				
Personal Services	$ 539,362	$ 678,716	$ 735,639	$ 773,341
Operating	1,799,672	1,909,997	2,068,751	2,013,879
Capital Outlay	90,229	253,092	253,092	209,311
Subtotal Operating Expenditures	**$ 2,429,263**	**$ 2,841,805**	**$ 3,057,482**	**$ 2,996,531**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,496,479	1,580,076	1,580,076	1,733,888
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 3,925,742**	**$ 4,421,881**	**$ 4,637,558**	**$ 4,730,419**
Expenditures by Fund				
General	$ 3,925,742	$ 4,421,881	$ 4,637,558	$ 4,730,419
Total Expenditures	**$ 3,925,742**	**$ 4,421,881**	**$ 4,637,558**	**$ 4,730,419**
Number of Full Time Positions	7	8	9	10

Department: Judicial Support
Division: Circuit Judges

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 488,103	624,800	681,723	720,740
Operating	1,276,923	1,297,552	1,399,442	1,399,972
Capital Outlay	28,940	189,725	189,725	102,400
Subtotal Operating Expenditures	**$ 1,793,966**	**$ 2,112,077**	**$ 2,270,890**	**$ 2,223,112**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 1,793,966**	**$ 2,112,077**	**$ 2,270,890**	**$ 2,223,112**
Expenditures by Fund				
General	$ 1,793,966	$ 2,112,077	$ 2,270,890	$ 2,223,112
Total Expenditures	**$ 1,793,966**	**$ 2,112,077**	**$ 2,270,890**	**$ 2,223,112**
Number of Full Time Positions	7	8	9	10

Highlights:
Located in the heart of Central Florida, the Fifth Judicial Circuit covers a geographical area approaching the size of Connecticut. The Circuit is comprised of the following five counties: Citrus, Hernando, Lake, Marion and Sumter. With the main administrative offices in Ocala, the Fifth Circuit is the ninth most populous judicial circuit with 5.5 percent of Florida's population. According to the April 1, 2016 Census, the Fifth Judicial Circuit serves a total population which exceeds 1,110,868. The Fifth Judicial Circuit currently has 31 Circuit Court Judges and 12 County Court Judges. The Circuit is part of the Fifth District Court of Appeal, located in Daytona Beach. In Lake County, there are eight Circuit Court Judges and three County Court Judges, two General Magistrates, one Child Support Hearing Officer, and one Civil Traffic Infraction Hearing Officer.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2021 includes contractual services, utility services, and repair and maintenance that are necessary for the judicial areas.

Capital Outlay detail is provided in Section C.

Department: Judicial Support
Division: Guardian Ad Litem

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$
Operating	19,556	29,822	29,822	29,361
Capital Outlay	2,557	3,000	3,000	3,000
Subtotal Operating Expenditures	**$ 22,113**	**$ 32,822**	**$ 32,822**	**$ 32,361**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 22,113**	**$ 32,822**	**$ 32,822**	**$ 32,361**
Expenditures by Fund				
General	$ 22,113	$ 32,822	$ 32,822	$ 32,361
Total Expenditures	**$ 22,113**	**$ 32,822**	**$ 32,822**	**$ 32,361**

Highlights:
The State of Florida Guardian Ad Litem Program is a network of professional staff and community advocates, partnering to provide a strong voice in court and positive systemic change on behalf of Florida's abused and neglected children. There are 21 local Guardian Ad Litem programs in 20 judicial circuits in Florida. Lake County is part of the Fifth Judicial Circuit of Florida.

Operating Expenses for Fiscal Year 2021 includes janitorial services, utilities and office supplies for technology items including computers, printers and monitors.

Capital Outlay detail is provided in Section C.

Department: Judicial Support
Program: Juvenile Justice

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 51,259	53,916	53,916	52,601
Operating	643	653	653	653
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 51,902**	**$ 54,569**	**$ 54,569**	**$ 53,254**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	
Grants and Aids	581,116	598,210	598,210	737,550
Transfers	-	-	-	
Reserves	-	-	-	-
Total Operating Expenditures	**$ 633,018**	**$ 652,779**	**$ 652,779**	**$ 790,804**
Expenditures by Fund				
General	$ 633,018	$ 652,779	$ 652,779	$ 790,804
Total Expenditures	**$ 633,018**	**$ 652,779**	**$ 652,779**	**$ 790,804**

Highlights:
Juvenile detention in Florida is a short-term, temporary program. Juvenile offenders who require long-term sanctions and rehabilitation are placed into non-residential or residential correctional programs. Two types of detention are available: Secure Detention and Home Detention. Youths placed in Secure Detention have been assessed as risks to public safety and must remain in a physically secure detention center while awaiting court proceedings. Each individual county throughout Florida shares in the cost of the Department of Juvenile Justice's total detention budget based upon the County's prior annual usage.

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2021 and includes conservative estimates for all classes for the final quarter. The Program Associate position reflected in Personal Services is funded from the General Fund - Court Innovations (Juvenile Alternative Programs) for a civil citation program. This position reports to the Office of County Probation.

Grants and Aids for Fiscal Year 2021 includes $737,550 for the estimated share for Lake County of the Department of Juvenile Justice's total detention budget.

Department: Judicial Support
Program: Legal Aid

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	115,070	115,770	115,770	115,770
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 115,070**	**$ 115,770**	**$ 115,770**	**$ 115,770**
Expenditures by Fund				
General	$ 115,070	$ 115,770	$ 115,770	$ 115,770
Total Expenditures	**$ 115,070**	**$ 115,770**	**$ 115,770**	**$ 115,770**

Highlights:
Civil legal aid – free legal assistance for low-income people – began in the United States in the late 1870's. The creation of civil legal aid gives those who cannot afford attorneys access to justice. Legal aid agencies became common in the United States in the 1960's. Through Community Legal Services of Mid Florida, Inc., clients are offered civil legal advice, assistance, and representation. Legal assistance in criminal, personal injury or traffic matters is not offered.

Grants and Aids for Fiscal Year 2021 includes $115,770 for Community Legal Services of Mid Florida, Inc. to offer free legal assistance for low-income people.

Department: Judicial Support
Division: Public Defender

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	204,907	203,574	215,481	222,499
Capital Outlay	26,372	15,517	15,517	10,311
Subtotal Operating Expenditures	**$ 231,279**	**$ 219,091**	**$ 230,998**	**$ 232,810**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	404,355	423,336	423,336	441,498
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 635,634**	**$ 642,427**	**$ 654,334**	**$ 674,308**
Expenditures by Fund				
General	$ 635,634	$ 642,427	$ 654,334	$ 674,308
Total Expenditures	**$ 635,634**	**$ 642,427**	**$ 654,334**	**$ 674,308**

Highlights:
The United States Constitution requires states to provide lawyers for those criminal defendants who cannot afford to hire counsel. The Public Defender is responsible for representing indigent residents charged with a crime, felony or misdemeanor, in the Circuit and County courts in any case that involves the possibility of incarceration. The Public Defender is also responsible for representing indigent persons in civil commitment proceedings, civil commitment proceedings involving alleged sexually violent predators, persons who are appealing their convictions, involuntary commitments or delinquency adjudications. The Public Defender is elected for a term of four years and runs for office in presidential election years.

Operating Expenses for Fiscal Year 2021 includes contractual services, utility services, and repair and maintenance that are necessary for the Public Defender areas.

Grants and Aids for Fiscal Year 2021 includes the funding for automated systems specialists and data entry operator personnel.

Capital Outlay detail is provided in Section C.

Department: Judicial Support
Division: State Attorney

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	297,643	378,396	423,353	361,394
Capital Outlay	32,360	44,850	44,850	93,600
Subtotal Operating Expenditures	**$ 330,003**	**$ 423,246**	**$ 468,203**	**$ 454,994**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	395,938	442,760	442,760	439,070
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ 725,941**	**$ 866,006**	**$ 910,963**	**$ 894,064**
Expenditures by Fund				
General	$ 725,941	$ 866,006	$ 910,963	$ 894,064
Total Expenditures	**$ 725,941**	**$ 866,006**	**$ 910,963**	**$ 894,064**

Highlights:
The Constitution of the State of Florida empowers the State Attorney as the prosecuting officer of all circuit and county trial courts. The State Attorney processes all criminal cases presented by law enforcement officers who have charged persons with felonies, misdemeanors, traffic crimes such as DUI or reckless driving, acts of juvenile delinquency, and certain violations of county or municipal ordinances.

Operating Expenses for Fiscal Year 2021 includes contractual services, utility services, and repair and maintenance that are necessary for the State Attorney areas.

Grants and Aids for Fiscal Year 2021 includes the funding for two positions for the Early Intervention Case Resolution Program and IT personnel dedicated to Lake County.

Capital Outlay detail is provided in Section C.

OTHER OPERATING BUDGETS:

DEBT SERVICE, NON-DEPARTMENTAL

Debt Service

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
General Obligation Bonds-Refunded Bank Loan				
Citizen's First Bank, Series 2015 (Bank Loan)	$ 2,605,935	$ 3,217,167	$ 3,213,613	$ 3,399,691
Amount of Issue: $20,950,000				
Remaining Principal as of 9/30/2020: $14,050,000				
Maturity Date: April 1, 2026				
Subtotal GO Bonds-Refunded Bank Loan	**$ 2,605,935**	**$ 3,217,167**	**$ 3,213,613**	**$ 3,399,691**
Special Obligation Bonds				
Pari-Mutuel Repl Bonds, Series 2011	$ 252,376	$ 546,382	$ 549,574	$ 595,025
Amount of Issue: $3,415,000				
Remaining Principal as of 9/30/2020: $2,125,000				
Maturity Date: October 1, 2030				
Subtotal Obligation Bonds	**$ 252,376**	**$ 546,382**	**$ 549,574**	**$ 595,025**
Refunded Bonds, 2015B-Bank Loan 2015A	$ 5,369,343	$ 5,492,779	$ 5,509,495	$ 5,526,173
Amount of Issue: $75,985,000				
Remaining Principal as of 9/30/20: $66,995,000				
Maturity Date: June 1, 2037				
Subtotal Capital Imp Bonds & Bank Loan	**$ 5,369,343**	**$ 5,492,779**	**$ 5,509,495**	**$ 5,526,173**
Commercial Loan PAID IN FULL				
Hancock Bank of Florida, 2008	$ 11,389	$ 11,512	$ -	$ -
Amount of Issue: $10,000,000				
Maturity Date: June 1, 2017				
Subtotal Commercial Loan	**$ 11,389**	**$ 11,512**	**$ -**	**$ -**
Commercial Loan - REFINANCED				
STI Institutional & Government, Inc. - Series 2019	$ 887,444	$ 2,978,248	$ 20,154,367	$ 2,787,121
Amount of Issue: $28,300,000				
Maturity Date: December 1, 2032				
Subtotal Commercial Loan	**$ 887,444**	**$ 2,978,248**	**$ 20,154,367**	**$ 2,787,121**
Total Debt Service	**$ 9,126,486**	**$ 12,246,088**	**$ 29,427,049**	**$ 12,308,010**
Expenditures by Category				
Debt Service	$ 9,026,088	$ 11,112,553	$ 8,454,856	$ 10,895,404
Bond Retirement	-	-	19,769,372	-
Other Fees and Reserves	100,397	1,133,535	1,202,821	1,412,606
Total Expenditures	**$ 9,126,486**	**$ 12,246,088**	**$ 29,427,049**	**$ 12,308,010**

Highlights:

Five Debt Service funds totaling $12,308,010 have been established to repay the principal and interest expenses related to long-term debt on various revenue and limited general obligation bond issues.

Debt Service - *continued*

In April 2007, the County issued $34.7 million in limited general obligation bonds for the purpose of acquiring and improving lands within the County to protect drinking water resources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality. The principal, interest and reserve budget is supported by a voter approved countywide millage rate of 0.1100 mills. In May 2015, the bond (approximately 20.9 million) Series 2015 was refinanced via a direct placement bank loan with Citizen's First Bank (Leesburg) at the fixed interest rate of 2.22%. The estimated annual savings of $170,000 is expected through 2026. The principal, interest and reserve budget for Fiscal Year 2021 totals $3,399,691

The County has sold three other revenue bond/bank notes that are backed by sales tax revenues. A $4.4 million revenue bond was issued backed by state sales tax revenues (used to replace racing tax revenues previously distributed by the State) for land acquisition and construction of a regional park and various walking and biking trails. A $3.6 million revenue bond was issued in 2011 to refund the Series 2000 bonds. The Series 2011 issue is estimated to have a total savings of $549,000. The principal, interest and reserve budget for Fiscal Year 2021 totals $595,025.

A $87.4 million revenue bond was issued backed by the County's half-cent sales tax revenues for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations and the Lake County Courthouse, as well as the South Tavares Government Complex for Public Works, Public Safety, Fleet Operations and Health Department Administration/Clinic. Current plans have been pared down to include only the Downtown Tavares Center and the Lake County Courthouse. In May 2015, the bond was refinanced via a hybrid structure direct bank loan and bonds issuance. The earlier maturities (approximately $25.8 million) beginning June 1, 2018 through 2026 were refinanced via a direct bank loan with Regions Bank (Jacksonville) at the fixed interest rate of 2.27% Series 2015A. The estimated annual savings of $215,000 is expected through 2026. The remaining bonds (approximately $50.1 million) were refinanced via publicly offered bonds. The Series 2015B bonds were purchased by Raymond James & Associates. The principal, interest and reserve budget for Fiscal Year 2021 totals $5,526,173.

A $10 million commercial bank loan was approved in April 2008 to help fund the 800 MHz radio system backed by the County's share of a one percent local option infrastructure sales tax. This note payable was refinanced on June 12, 2012 with the new interest rate of 1.45 percent. The final payment for the loan was made on June 1, 2017.

A $20.2 million commercial bank loan was approved in 2018 to help fund a new animal shelter building and the purchase of public safety radio replacements. This note payable was financed on June 14, 2018 with a fixed rate, tax-exempt, non-bank qualified 2.89 percent rate. In October 2019, the loan (approximately 20.2 million) Series 2018 was refinanced via a direct placement bank loan with STI Institutional & Government, Inc. at the fixed interest rate of 1.85%. The estimated savings over the remaining term of the financing is one million. The principal, interest and reserve budget for Fiscal Year 2021 totals $2,787,121.

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

When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed 90 percent of the useful life of the project.

Where possible, the County will use self-supporting revenue, special assessment, or other self-supporting bonds, instead of general obligation bonds to fund capital projects.

The County will not use long-term debt to finance current operations.

The County will seek to maintain and, if applicable, improve its current bond rating.

The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Comprehensive Annual Financial Report will be filed with the Municipal Security Rulemaking Board's EMMA system.

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

Schedule of Debt Service Requirements

	Principal Payment FY 2021	Interest Payment FY 2021	Other Fees and Reserves FY 2021	Total FY 2021
General Obligation Bonds-Refunded Bank Loan				
Citizen's First Bank Series 2015 (Bank Loan)	$ 2,215,000	$ 311,910	$ 872,781	$ 3,399,691
Subtotal GO Bonds-Refunded Bank Loan	**$ 2,215,000**	**$ 311,910**	**$ 872,781**	**$ 3,399,691**
Special Obligation Bonds				
Pari-Mutuel Revenues Replacement Bonds Series 2011	$ 185,000	$ 66,300	$ 343,725	$ 595,025
Subtotal Special Obligation Bonds	**$ 185,000**	**$ 66,300**	**$ 343,725**	**$ 595,025**
CIP Bonds-Refunded Bank Loan and Bonds				
2015A (Bank Loan), 2015B (Bonds) Series 2015	$ 2,870,000	$ 2,499,174	$ 156,999	$ 5,526,173
Subtotal Capital Improvement Bonds	**$ 2,870,000**	**$ 2,499,174**	**$ 156,999**	**$ 5,526,173**
Commercial Loan - REFINANCED				
STI Institutional & Government, Inc. Series 2019	$ 2,250,000	$ 498,020	$ 39,101	$ 2,787,121
Subtotal Capital Improvement Bonds	**$ 2,250,000**	**$ 498,020**	**$ 39,101**	**$ 2,787,121**
Commercial Loan - PAID IN FULL				
Hancock Bank of Florida 2008	$ -	$ -	$ -	$ -
Subtotal Capital Improvement Bonds	**$ -**	**$ -**	**$ -**	**$ -**
Total Debt Service	**$ 7,520,000**	**$ 3,375,404**	**$ 1,412,606**	**$ 12,308,010**

Highlights:

The Limited General Obligation Bonds are secured by a pledge of not more than one third of a mill of ad valorem taxes pursuant to a referendum approved by the voters in 2004. These funds are used to acquire and manage environmentally sensitive public lands in the County. The Fiscal Year 2021 funding requirement for this bond series is supported by a countywide millage rate of .1100. The bond was refinanced via direct bank loan with Citizen's First Bank in May 2015 at a fixed interest rate of 2.22% and is scheduled to mature on April 1, 2026.

Pari-Mutuel Revenue Replacement Bonds are financed by sales tax revenues collected by the State pursuant to Chapter 212, Part 1, Florida Statutes. Beginning July 1, 2000, the State began using sales tax revenues to replace revenues formerly distributed to counties from racetrack and jai alai fronton monies. Bond proceeds were used to fund the acquisition of park lands and associated improvements. This bond matures on October 1, 2030.

The Capital Improvement Revenue Bonds are secured by a pledge of the half-cent sales tax distributed to the County by the State of Florida and were issued to construct the Downtown Tavares Center for Governmental Operations. A portion of the bond (approximately $25.8 million) was refinanced via a direct bank loan with Regions Bank in May 2015 at a fixed interest rate of 2.27% and is scheduled to mature on June 1, 2026. The remaining balance of the bond issue (approximately $50.1 million) was refinanced through a public offering and is scheduled to mature on June 1, 2037.

A $20.2 million commercial bank loan was approved in 2018 to help fund a new animal shelter building and the purchase of public safety radio replacements. This note payable was financed on June 14, 2018 with a fixed rate, tax-exempt, non-bank qualified 2.89 percent rate. In October 2019, the loan (approximately 20.2 million) Series 2018 was refinanced via a direct placement bank loan with STI Institutional & Government, Inc. at the fixed interest rate of 1.85%. This loan is scheduled to mature on December 1, 2032.

Non-Departmental

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Program				
General Fund	$ 22,983,231	$ 37,533,769	$ 55,925,760	$ 49,643,883
Infrastructure Sales Tax	16,492,808	18,251,637	17,803,682	16,715,674
Lake County Ambulance	8,946,421	11,086,456	11,073,332	12,195,304
Special Assessments	881,256	1,162,888	1,144,625	1,131,954
Total Expenditures	**$ 49,303,716**	**$ 68,034,750**	**$ 85,947,399**	**$ 79,686,815**
Expenditures by Category				
Personal Services	$ 333,326	$ 450,000	$ 467,832	$ -
Operating	3,443,071	2,795,104	3,758,119	2,740,558
Capital Outlay	289,135	-	1,120,698	1,592,955
Subtotal Operating Expenditures	**$ 4,065,532**	**$ 3,245,104**	**$ 5,346,649**	**$ 4,333,513**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	4,331,374	5,169,623	20,830,054	15,197,734
Transfers	40,906,810	41,630,155	41,188,195	41,783,424
Reserves	-	17,989,868	18,582,501	18,372,144
Total Operating Expenditures	**$ 49,303,716**	**$ 68,034,750**	**$ 85,947,399**	**$ 79,686,815**
Expenditures by Fund				
General	$ 22,983,231	$ 37,533,769	$ 55,925,760	$ 49,643,883
Infrastructure Sales Tax Revenue	16,492,808	18,251,637	17,803,682	16,715,674
Lake County Ambulance	8,946,421	11,086,456	11,073,332	12,195,304
Special Assessments:				
Greater Groves MSBU	281,737	343,160	338,398	327,046
Greater Hills MSBU	273,379	355,509	349,676	341,737
Greater Pines Municipal Services	285,622	396,970	391,118	400,645
Picciola Island Street Lighting	3,567	5,418	6,120	5,645
Sylvan Shores Street Lighting	19,489	22,260	21,835	21,220
Valencia Terrace Street Lighting	6,152	12,028	10,933	10,613
Village Green Street Lighting	11,310	27,543	26,545	25,048
Total Expenditures	**$ 49,303,716**	**$ 68,034,750**	**$ 85,947,399**	**$ 79,686,815**

General Fund Non-Departmental

Expenditures	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 333,326	$ 450,000	$ 467,832	$ -
Operating	2,654,517	2,009,784	2,948,902	1,941,216
Capital Outlay	289,135	-	1,120,698	1,592,955
Subtotal Operating Expenditures	**$ 3,276,978**	**$ 2,459,784**	**$ 4,537,432**	**$ 3,534,171**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	3,183,105	3,865,287	19,527,105	13,718,401
Transfers	16,523,148	15,812,576	15,821,282	16,048,158
Reserves	-	15,396,122	16,039,941	16,343,153
Total Operating Expenditures	**$ 22,983,231**	**$ 37,533,769**	**$ 55,925,760**	**$ 49,643,883**
Expenditures by Fund				
General	$ 22,983,231	$ 37,533,769	$ 55,925,760	$ 49,643,883
Total Expenditures	**$ 22,983,231**	**$ 37,533,769**	**$ 55,925,760**	**$ 49,643,883**

Highlights:
The General Fund non-operating expenditures have a countywide impact and do not fall under the responsibility of a single department or office.

Operating Expenses for Fiscal Year 2021 include Munis financial system contracts and Countywide services such as postage, cellular phone, bank fees, and professional/contractual services, including Lake County's portion of the cost for operating the District Medical Examiners' Office.

Grants and Aids for Fiscal Year 2021 include $4.8 million in payments to the Community Redevelopment Areas, $8,814,815 for COVID-19, $55,000 for the Trout Lake Naturalist position, and $18,800 for the Lake County Historical Society.

A summary of Fiscal Year 2021 Interfund transfers is shown below:

County Fire Rescue	$ 1,443,023
County Library System	3,899,646
Expansion Projects Debt Service	5,376,674
Landfill Enterprise	3,033,861
MSTU - Parks Services (includes Public Lands)	1,204,884
Transit	1,090,070
	$ 16,048,158

A summary of Fiscal Year 2021 Reserves is shown below:

Economic Stabilization Reserve	$ 15,535,776
Contingency - Sheriff	100,000
Reserve for Purchase Order Carry-forwards	707,377
	$ 16,343,153

General Fund Non-Departmental
Expenditure Detail

		Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
	Personal Services Expenditures				
810129	Salary Accrual Year End	$ -	$ 450,000	$ 450,000	$ -
	Hurricane Dorian	333,326	-	-	-
	COVID-19	-	-	17,832	-
830319	Medical Examiner	855,219	848,790	883,903	924,902
	Operating Expenditures				
	Hurricane Irma	6,361	-	-	-
	Hurricane Dorian	56,454	-	-	-
	COVID-19	-	-	788,296	-
00014	Value Adjustment Board	21,974	76,100	76,100	76,200
830310	Financial Advisor	-	30,000	30,000	30,000
830310	Professional Services - Countywide	330	30,000	29,494	30,000
830310	State Lobbyist	60,000	60,000	60,000	60,000
830340	Federal Lobbyist	66,783	72,600	72,600	72,600
830340	Municipal Code Service	9,101	20,000	20,000	20,000
830340	Iron Mountain - Software Escrow Agreement	950	973	973	973
830340	Division of Forestry Contract	-	25,122	25,122	25,122
830310/40	Bond Compliance Contract	-	2,500	2,500	2,500
830340	Contractual Services - Countywide	42,559	15,000	15,000	15,000
830340	Computers for Clerk of Courts	-	-	77,914	-
830400	Financial Software Consulting Svcs - Travel	-	-	20,574	-
830440	Fleet Lease Expenditures	1,240	250,000	20,342	-
830460	Maintenance - Countywide	-	25,000	83,057	25,000
830460	Enhanced Security Equipment		100,000	100,000	88,357
830460	Public Safety Radios	1,081,344	-	-	-
830460	Hurricane Irma Funds for Fleet	-	-	192,865	-
830465	Financial Software Maintenance	305,863	318,215	318,215	318,215
ALL OTHER EXP	Office Supplies and Other Expenses	12,067	44,270	39,558	158,270
830490	Tax Deed Certificates	979	10,000	10,000	10,000
830490	Legal Advertisements	544	6,000	6,000	6,000
830490	Impact Fee and Assessment Refunds/Credits	(2,593)	10,000	10,000	10,000
830490	FHP Radar Certification	-	5,000	5,000	5,000
830490	Miscellaneous Fees and Bank Service Charges	99,813	23,000	23,000	23,000
830540	Lake County League of Cities	1,362	1,260	1,260	1,260
830540	National Association of Counties	4,373	4,373	4,373	4,373
830540	Florida Association of Counties	29,762	31,581	31,581	34,444
830550	Training	32	-	1,175	-
	Capital Outlay				
	COVID-19	-	-	54,910	-
80024	Judicial Center Renovation	109,810	-	10,661	-
860640	Public Safety Radios	179,325	-	-	-
860640	Appraisal System for Property Appraiser	-	-	947,488	1,500,000
860640	Fleet Lift Equipment	-	-	89,072	92,955
860640	Clerk of Court	-	-	18,567	-
	Grants and Aids				
	Hurricane Irma	-	-	213,058	-
	Hurricane Dorian	25,000	-	117,956	-
	COVID-19	-	-	15,339,609	8,814,815
880810	City of Tavares Fire Services Agreement	12,650	15,000	15,000	15,000
880820	Veterans Memorials	-	-		-
880820	Lake County Historical Society	18,000	18,800	18,000	18,000
880820	Trout Lake Nature Center	55,000	55,000	55,000	55,000
880813	Community Redevelopment Areas	3,072,455	3,776,487	3,768,482	4,815,586
9093001	Interfund Transfers	16,523,148	15,812,576	15,821,282	16,048,158
9099001	Reserves	-	15,396,122	16,039,941	16,343,153
	Total Expenditures	**$ 22,983,231**	**$ 37,533,769**	**$ 55,925,760**	**$ 49,643,883**

Infrastructure Sales Tax Non-Departmental

Expenditures	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	16,492,808	17,166,632	16,718,677	16,715,674
Reserves	-	1,085,005	1,085,005	-
Total Operating Expenditures	**$ 16,492,808**	**$ 18,251,637**	**$ 17,803,682**	**$ 16,715,674**
Expenditures by Fund				
Infrastructure Sales Tax Revenue	$ 16,492,808	$ 18,251,637	$ 17,803,682	$ 16,715,674
Total Expenditures	**$ 16,492,808**	**$ 18,251,637**	**$ 17,803,682**	**$ 16,715,674**

Highlights:

The levy of the one-cent sales tax was renewed by voters, with collections from January 1, 2003 through December 31, 2017. The 2nd renewal of the tax was approved by voters with collections beginning January 1, 2018 and ending December 31, 2032. The County's share of the one-cent sales tax is collected in the Infrastructure Sales Tax Revenue Fund and transferred to other funds for allowable expenditures. The Fiscal Year 2021 planned uses are listed below.

Sales Tax Projects Fund (for Approved Projects)	$ 13,350,000
Solid Waste Closures and Long-term Care Fund	300,000
Debt Service Fund for Sales Tax Revenue Note	2,250,000
Administrative Service Fee	815,674
	$ 16,715,674

Lake County Ambulance

Expenditures	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,148,269	1,304,336	1,302,949	1,479,333
Transfers	7,798,152	8,558,100	8,555,389	8,925,269
Reserves	-	1,224,020	1,214,994	1,790,702
Total Operating Expenditures	**$ 8,946,421**	**$ 11,086,456**	**$ 11,073,332**	**$ 12,195,304**
Expenditures by Fund				
Lake County Ambulance	$ 8,946,421	$ 11,086,456	$ 11,073,332	$ 12,195,304
Total Expenditures	**$ 8,946,421**	**$ 11,086,456**	**$ 11,073,332**	**$ 12,195,304**

Highlights:

A Countywide Municipal Service Taxing Unit (MSTU) was established by Ordinance No. 2000-35 for the provision of essential facilities and municipal services for the unincorporated and incorporated areas of Lake County. Funds derived from the levy and collection of ad valorem taxes are used to provide ambulance and emergency medical services for the residents of Lake County.

Ambulance services from Fiscal Years 2000-2011 were provided by Lake-Sumter Emergency Medical Services, Inc. (LSEMS). In early 2011, Sumter County elected to end its participation, and LSEMS officially ceased operation at the end of September 2011. Lake Emergency Medical Services, Inc. (LEMS) was created per the Board's direction on July 19, 2011, and began operations on October 1, 2011. Effective October 1, 2018, this function became part of the Lake County Board of County Commissioners organization.

The group continues with a mandate to provide efficient, cost-effective emergency medical service and transportation of the sick and injured residents and visitors of Lake County. The Medical Director oversees the medical protocol and guidelines for emergency medical response, patient care and quality development programs. Included with these functions are support services and emergency dispatch services.

The Fiscal Year 2021 budget of $12,195,304 is supported by a 0.4629 millage rate that is expected to generate $11,361,413.

Grants and Aids for Fiscal Year 2021 includes a combination of the $439,375 estimated tax increment payment to the Community Redevelopment Areas and $1,039,958 to municipalities providing Advanced Life Support (ALS) emergency response within their jurisdictions.

Transfers for Fiscal Year 2021 include the customary administrative transfers to the Property Appraiser and Tax Collector, $577,846 to the General Fund for administrative services, and $1,212,398 to the County Fire Rescue Fund to be used toward Advanced Life Support (ALS) services by the Lake County Office of Fire Rescue. The $6,800,000 in annual support to the Emergency Medical Service function is shown as a transfer which began in Fiscal Year 2020. In prior years, the amount was included in the Grants and Aids section since LEMS was a separate entity at that time.

To provide ALS emergency response to city and County residents in the best and most efficient way possible, LEMS has entered into interlocal agreements with municipalities that operate a fire department and wish to offer ALS emergency response within their jurisdictions. These agreements stipulate that an amount equaling 0.1 mill ad valorem levy on each city's assessment roll shall be paid to the participating municipalities.

Special Assessments

Expenditures	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	788,554	785,320	809,217	799,342
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 788,554**	**$ 785,320**	**$ 809,217**	**$ 799,342**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	92,702	92,847	92,847	94,323
Reserves	-	284,721	242,561	238,289
Total Operating Expenditures	**$ 881,255**	**$ 1,162,888**	**$ 1,144,625**	**$ 1,131,954**
Expenditures by Fund				
Greater Groves MSBU	$ 281,737	$ 343,160	$ 338,398	$ 327,046
Greater Hills MSBU	273,379	355,509	349,676	341,737
Greater Pines Municipal Services	285,622	396,970	391,118	400,645
Picciola Island Street Lighting	3,567	5,418	6,120	5,645
Sylvan Shores Street Lighting	19,489	22,260	21,835	21,220
Valencia Terrace Street Lighting	6,152	12,028	10,933	10,613
Village Green Street Lighting	11,310	27,543	26,545	25,048
Total Expenditures	**$ 881,255**	**$ 1,162,888**	**$ 1,144,625**	**$ 1,131,954**

Highlights:

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

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

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

Lake County establishes the budget for the designated area within Sylvan Shores associated with street lighting based on the annual estimate provided by the City of Mount Dora, plus any inflationary factor. The County remits the payments to the City of Mount Dora annually.

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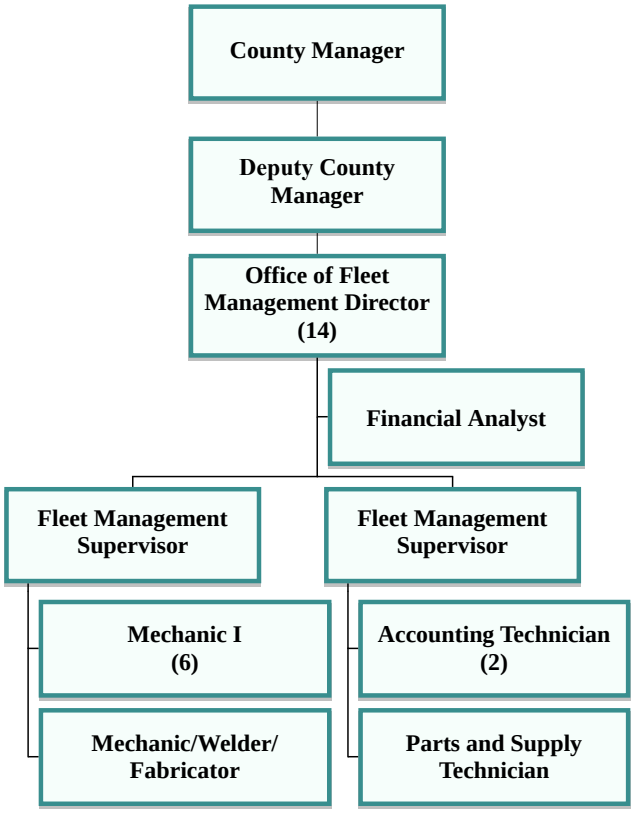
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OFFICE OF FLEET MANAGEMENT

Office of Fleet Management
Organization Chart
Fiscal Year 2021



Office of Fleet Management

Mission Statement:

To support County goals and objectives by managing County assets (vehicles and equipment) to assure longevity, maximize cost efficiency, and natural resource protection from asset acquisition through disposal in a manner that is delivered through exceptional customer service and professionalism.

Program Description:

- The **Office of Fleet Management** provides support services to its users ensuring they have safe, sound, and economical transportation and equipment available. The Office enables users to provide services to the residents of Lake County, is committed to protecting Florida's environment by recycling/recovering hazardous material; provides maintenance and repair services at competitive prices for a range of vehicles and equipment for the Lake County Board of County Commissioners and other Constitutional Offices of Lake County. Additional support services include assistance with specification preparation, acquisition and disposal, licensing and titles, asset management and tracking, fuel services, maintenance management, and maintenance contract management. The Office further provides an assessment of the County's fleet which includes small equipment, automobiles, vans, trucks, fire apparatus, transit buses, agricultural equipment, medium and heavy trucks, and heavy equipment.



Office Goals and Objectives:

<u>Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:</u>

- The Office of Fleet Management provides a full range of fleet services to the Lake County Board of County Commissioners and other Constitutional Offices of Lake County. Accurate specifications are used to acquire the right vehicle/piece of equipment for each department/office. Asset management and tracking, and fleet assessments are used in working with each department/office to acquire the right vehicle/piece of equipment for specific job functions. This includes determining which vehicles/equipment are eligible for replacement (by age, miles/hours and maintenance history). Fleet Management monitors, repairs, and maintains four County fuel sites in full compliance with Department of Environmental Protection (DEP)/Environmental Protection Agency (EPA) regulations in order to support fuel needs for County vehicles and equipment. Fleet also administers the State of Florida contract for fuel cards.

<u>Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities, library services and promoting conservation, preservation, and protection of natural resources:</u>

- The Office of Fleet Management preserves environmental resources through recycling/recovering Freon, waste oil, oil filters, scrap metal, paper, used tires, and batteries used at its facility. These processes will decrease the items put into the waste stream resulting in an increase in scrap revenue.



Office of Fleet Management

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ 934,903	$ 1,041,705	$ 869,248	$ 797,494
Operating	2,272,454	2,663,402	1,944,450	2,304,635
Capital Outlay	-	14,000	14,000	-
Subtotal Operating Expenditures	**$ 3,207,357**	**$ 3,719,107**	**$ 2,827,698**	**$ 3,102,129**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	26,517	26,517	22,050
Total Operating Expenditures	**$ 3,207,357**	**$ 3,745,624**	**$ 2,854,215**	**$ 3,124,179**
Expenditures by Fund				
Fleet Management	$ 3,207,357	$ 3,745,624	$ 2,854,215	$ 3,124,179
Total Expenditures	**$ 3,207,357**	**$ 3,745,624**	**$ 2,854,215**	**$ 3,124,179**
Number of Full Time Positions	18	18	18	14

Highlights:

Personal Services for Fiscal Year 2021 reflects $7,835 in life and health insurance cost per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2020 and includes conservative estimates for all classes for the final quarter. FY2021 reflect the reduction of four positions which include a Mechanic II, two Mechanic I positions and a Preventative Maintenance Mechanic.

Operating Expenses for Fiscal Year 2021 reflect a $153,805 decrease in motor fuel. This reduction is reflected in the static use of the off-site Wright Express Cards (WEX) by County staffers. Parts inventory is budgeted at $600,000 a reduction of $97,000. The operating supplies budget has $40,000 for vehicle and equipment oils and lubricants. Utility costs are budgeted for $25,000.

Reserves for Fiscal Year 2021 includes $22,050 available for operations.

Office of Fleet Management

Performance Measurements

Key Objectives

Office of Fleet Management

Establish a more unified Fleet Management Operation

Maintain competitive prices for fuel, parts, and labor

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Office of Fleet Management			
Labor Hours Worked/Billed	8,810	7,519	7,750
County Fuel Sites - Fuel Consumption (Unleaded, Diesel, and Off Road) - gallons	255,840	165,000	230,000
Non-County Fuel Sites - Fuel Consumption (via use of WEX Fuel Cards) - gallons	596,150	686,000	605,000

OFFICE OF HUMAN RESOURCES AND RISK MANAGEMENT

Office of Human Resources and Risk Management

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Division/Program				
Property and Casualty	$ 3,789,493	$ 6,764,055	$ 7,212,196	$ 5,095,577
Employee Group Benefits	13,685,852	20,911,632	24,671,814	21,081,832
Total Expenditures	**$ 17,475,345**	**$ 27,675,687**	**$ 31,884,010**	**$ 26,177,409**
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	17,094,347	21,216,618	22,721,501	21,866,530
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 17,094,347**	**$ 21,216,618**	**$ 22,721,501**	**$ 21,866,530**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	380,998	411,130	411,130	412,723
Reserves	-	6,047,939	8,751,379	3,898,156
Total Operating Expenditures	**$ 17,475,345**	**$ 27,675,687**	**$ 31,884,010**	**$ 26,177,409**
Expenditures by Fund				
Property and Casualty	$ 3,789,493	$ 6,764,055	$ 7,212,196	$ 5,095,577
Employee Group Benefits	13,685,852	20,911,632	24,671,814	21,081,832
Total Expenditures	**$ 17,475,345**	**$ 27,675,687**	**$ 31,884,010**	**$ 26,177,409**
Number of Full Time Positions	-	-	-	-

Office: Human Resources
Program: Property and Casualty

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	3,614,699	4,464,682	5,964,813	4,854,573
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 3,614,699**	**$ 4,464,682**	**$ 5,964,813**	**$ 4,854,573**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	174,794	187,888	187,888	235,960
Reserves	-	2,111,485	1,059,495	5,044
Total Operating Expenditures	**$ 3,789,493**	**$ 6,764,055**	**$ 7,212,196**	**$ 5,095,577**
Expenditures by Fund				
Property and Casualty	$ 3,789,493	$ 6,764,055	$ 7,212,196	$ 5,095,577
Total Expenditures	**$ 3,789,493**	**$ 6,764,055**	**$ 7,212,196**	**$ 5,095,577**
Number of Full Time Positions	-	-	-	-

Highlights:

Operating Expenses for Fiscal Year 2021 includes $2,013,828 for insurance premiums on County assets, and $342,245 for actuarial review, broker services and legal fees. Workers' Compensation claims are budgeted at $1,100,000, while. Property and Liability claims are estimated at $1,170,000.

Transfers for Fiscal Year 2021 include $235,960, which provides a portion of the funding for Risk and Benefits Administration. Funds are used for administration and operating costs associated with the County's insurance funds. The balance of funding for Risk and Benefits Administration is transferred from the Employee Group Benefits Fund.

Reserves for Fiscal Year 2021 include $5,044 available for operations, which may be adjusted during the midyear process.

Office: Human Resources Program:
Employee Group Benefits

Expenditures/Positions	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	13,479,648	16,751,936	16,756,688	17,011,957
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 13,479,648**	**$ 16,751,936**	**$ 16,756,688**	**$ 17,011,957**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	206,204	223,242	223,242	176,763
Reserves	-	3,936,454	7,691,884	3,893,112
Total Operating Expenditures	**$ 13,685,852**	**$ 20,911,632**	**$ 24,671,814**	**$ 21,081,832**
Expenditures by Fund				
Employee Group Benefits	$ 13,685,852	$ 20,911,632	$ 24,671,814	$ 21,081,832
Total Expenditures	**$ 13,685,852**	**$ 20,911,632**	**$ 24,671,814**	**$ 21,081,832**
Number of Full Time Positions	-	-	-	-

Highlights:

Operating Expenses for Fiscal Year 2021 includes $500,000 for insurance premiums for life, accidental death and dismemberment, dental, long-term disability, and the employee assistance program. Administrative fees are budgeted at $1,380,000 for costs associated with administering the County health insurance plan, and stop-loss premiums. Medical claims are budgeted at $14,100,000 for Fiscal Year 2021. The Employee Medical Center has a operating budget of $1,001,457 for Fiscal Year 2021.

Transfers for Fiscal Year 2021 include $176,763, which provides a portion of the funding for Risk and Benefits Administration. Funds are used for administration and operating costs associated with the County's insurance funds. The balance of funding for Risk and Benefits Administration is transferred from the Property and Casualty Fund.

Reserves for Fiscal Year 2021 include $3,893,112 available for operations.

Office of Human Resources and Risk Management

Performance Measurements

Key Objectives

Benefits and Risk Administration

Provide oversight of the Workers' Compensation and Property and Casualty programs to ensure County and other participating entities compliance

Safety:

Develop and deliver safety programs that increase an individual's safe work habits by enhancing individual and departmental safety knowledge

Group Benefits:

Coordinate the Group Benefits program and assist all employees with the benefits selection process

Coordinate FMLA, Sick Leave, STD/LTD and Deferred Compensation Programs

Provide Retirement Assistance to all County Employees through one-to-one meetings and formal information sessions

Performance Measures	Actual FY 2019	Estimated FY 2020	Adopted FY 2021
Benefits and Risk Administration:			
Workers' Compensation and Property and Casualty Claims Handled			
Number of claims received	341	376	245
Number of claims paid	218	142	235
Safety:			
Safety Topics Developed, Meetings, Participants, and Training Hours			
Number of safety meetings held	10	5	12
Number of participants attending	150	83	240
Number of unit safety/training hours	2,250	623	4,320
Group Benefits:			
Employees helped with Group Benefits			
Number of employees assisted with retirement, disability, FMLA, sick leave bank, and deferred compensation benefits	131	165	180
Number of employee benefit briefings	34	76	38
Number of participants attending	110	188	260
Number of Benefit Elections Processed	3,176	2,003	2,203

CAPITAL IMPROVEMENT FUNDS

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Capital Improvement Funds

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Capital Project				
Renewal Sales Tax Capital Projects	$ 543,942	$ 967,548	$ 1,290,821	$ 1,687,904
Renewal Sales Tax Capital Projects - PW	417,512	2,876,945	2,871,906	2,662,095
2nd Renewal Sales Tax Capital Projects	9,246,879	26,155,258	27,856,362	29,033,405
Facilities Expansion Capital	27,715	97,117	97,777	1,059
Road Resurfacing Capital Projects	-	-	10,000,000	-
Sales Tax Revenue Note Projects	12,705,347	8,073,786	7,297,856	863,512
Total Expenditures	**$ 22,941,395**	**$ 38,170,654**	**$ 49,414,722**	**$ 34,247,975**
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	15,737,201	4,005,124	6,365,076	3,030,000
Subtotal Operating Expenditures	**$** 15,737,201	**$** 4,005,124	**$** 6,365,076	**$** 3,030,000
Capital Improvements	7,104,194	27,521,282	41,562,720	17,609,735
Debt Service	-	-	27,593	-
Grants and Aids	100,000	50,000	50,000	50,000
Transfers	-	-	-	-
Reserves	-	6,594,248	1,409,333	13,558,240
Total Operating Expenditures	**$ 22,941,395**	**$ 38,170,654**	**$ 49,414,722**	**$ 34,247,975**

Highlights:

Capital Outlay detail is provided in Section C.

Capital Improvements detail is provided in Section H.

Office of Facilities Management
Renewal Sales Tax Capital Projects

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	493,942	163,836	1,290,821	28,274
Debt Service	-	-	-	-
Grants and Aids	50,000	-	-	-
Transfers	-	-	-	-
Reserves	-	803,712	-	1,659,630
Total Operating Expenditures	**$ 543,942**	**$ 967,548**	**$ 1,290,821**	**$ 1,687,904**
Expenditures by Fund				
Renewal Sales Tax Capital Projects	$ 543,942	$ 967,548	$ 1,290,821	$ 1,687,904
Total Expenditures	**$ 543,942**	**$ 967,548**	**$ 1,290,821**	**$ 1,687,904**

Capital Improvements detail is provided in Section H.

Reserves for Fiscal Year 2021 represents carry-forward purchase orders that will be completed during the year.

Department of Public Works
Renewal Sales Tax Capital Projects - PW

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	119,876	5,124	5,124	-
Subtotal Operating Expenditures	**$ 119,876**	**$ 5,124**	**$ 5,124**	**$ -**
Capital Improvements	297,636	2,693,753	2,714,677	1,905,710
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	178,068	152,105	756,385
Total Operating Expenditures	**$ 417,512**	**$ 2,876,945**	**$ 2,871,906**	**$ 2,662,095**
Expenditures by Fund				
Renewal Sales Tax Capital Projects - PW	$ 417,512	$ 2,876,945	$ 2,871,906	$ 2,662,095
Total Expenditures	**$ 417,512**	**$ 2,876,945**	**$ 2,871,906**	**$ 2,662,095**

Capital Outlay detail is provided in Section C.

Capital Improvements detail is provided in Section H.

Reserves for Fiscal Year 2021 represents carry-forward purchase orders that will be completed during the year.

Multiple Departments/Offices
2nd Renewal Sales Tax Capital Projects

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	3,451,648	4,000,000	6,336,513	3,030,000
Subtotal Operating Expenditures	**$ 3,451,648**	**$ 4,000,000**	**$ 6,336,513**	**$ 3,030,000**
Capital Improvements	5,745,231	17,511,665	20,212,621	15,661,550
Debt Service	-	-	-	-
Grants and Aids	50,000	50,000	50,000	50,000
Transfers	-	-	-	-
Reserves	-	4,593,593	1,257,228	10,291,855
Total Operating Expenditures	**$ 9,246,879**	**$ 26,155,258**	**$ 27,856,362**	**$ 29,033,405**
Expenditures by Fund				
2nd Renewal Sales Tax Capital Projects	$ 9,246,879	$ 26,155,258	$ 27,856,362	$ 29,033,405
Total Expenditures	**$ 9,246,879**	**$ 26,155,258**	**$ 27,856,362**	**$ 29,033,405**

Capital Outlay detail is provided in Section C.

Capital Improvements detail is provided in Section H.

Reserves for Fiscal Year 2021 are comprised of $7,913,859 in carry-forward purchase orders that will be completed during the year, with the balance available as Reserves for Operations.

Office of Facilities Management
Facilities Expansion Capital

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	27,715	33,007	97,777	1,059
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	64,110	-	-
Total Operating Expenditures	**$ 27,715**	**$ 97,117**	**$ 97,777**	**$ 1,059**
Expenditures by Fund				
Facilities Expansion Capital	$ 27,715	$ 97,117	$ 97,777	$ 1,059
Total Expenditures	**$ 27,715**	**$ 97,117**	**$ 97,777**	**$ 1,059**

Capital Improvements detail is provided in Section H.

Office of Public Works
Road Resurfacing Capital Projects

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	9,972,407	-
Debt Service	-	-	27,593	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Operating Expenditures	**$ -**	**$ -**	**$ 10,000,000**	**$ -**
Expenditures by Fund				
Road Resurfacing Capital Projects	$ -	$ -	$ 10,000,000	$ -
Total Expenditures	**$ -**	**$ -**	**$ 10,000,000**	**$ -**

Multiple Departments/Offices
Sales Tax Revenue Note Projects

	Actual FY 2019	Adopted FY 2020	Revised FY 2020	Adopted FY 2021
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	12,165,676	-	23,439	-
Subtotal Operating Expenditures	**$ 12,165,676**	**$ -**	**$ 23,439**	**$ -**
Capital Improvements	539,670	7,119,021	7,274,417	13,142
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	954,765	-	850,370
Total Operating Expenditures	**$ 12,705,347**	**$ 8,073,786**	**$ 7,297,856**	**$ 863,512**
Expenditures by Fund				
Sales Tax Revenue Note Projects	$ 12,705,347	$ 8,073,786	$ 7,297,856	$ 863,512
Total Expenditures	**$ 12,705,347**	**$ 8,073,786**	**$ 7,297,856**	**$ 863,512**

Capital Improvements detail is provided in Section H.

Reserves for Fiscal Year 2021 are comprised of $796,759 in carry-forward purchase orders that will be completed during the year, with the balance available as Reserves for Operations.

CAPITAL IMPROVEMENTS BY FUND

Summary of Capital Improvements by Fund
Fiscal Year 2021

		Total
COUNTYWIDE FUNDS		
General Fund		315,350
County Transportation Trust		1,533,602
County Library System		277,252
Total Countywide Funds	**$**	**2,126,204**
SPECIAL REVENUE FUNDS		
Library Impact Fee Trust	$	350,000
Parks Impact Fee Trust - Central District		57,424
Parks Impact Fee Trust - North District		154,498
Parks Impact Fee Trust - South District		874,070
North Central Transportation Benefit District		281,383
NE/Wekiva Transportation Benefit District		333,028
South Transportation Benefit District		12,043,115
Central Transportation Benefit District		1,078,916
North Transportation Benefit District		152,220
Fish Conservation		233,642
MSTU - Stormwater Management		1,376,554
MSTU - Parks Services		1,614,039
Resort/Development Tax		104,000
County Fire Rescue		150,000
Fire Services Impact Fee Trust		1,600,000
Total Special Revenue Funds	**$**	**20,402,889**
GRANT FUNDS		
Transit		1,042,499
Federal/State Grants		8,968,983
Restricted Local Programs		240,023
Total Grant Funds	**$**	**10,251,505**
DEBT SERVICE FUNDS		
Total Debt Service Funds	**$**	**-**
ENTERPRISE FUNDS		
Solid Waste Closure and Long Term Care		300,000
Total Enterprise Funds	**$**	**300,000**
Total Operating Budget	**$**	**33,080,598**

Summary of Capital Improvements by Fund
Fiscal Year 2021

		Total
CAPITAL PROJECTS FUNDS		
Renewal Sales Tax Capital Projects	$	28,274
Renewal Sales Tax Capital Projects - PW		1,905,710
2nd Renewal Sales Tax Capital Projects		15,661,550
Facilities Expansion Capital		1,059
Sales Tax Revenue Note Projects		13,142
Total Capital Projects Funds	**$**	**17,609,735**
Total Non-Operating Budget	**$**	**17,609,735**
Total Capital Improvement Program	**$**	**50,690,333**

Detail of Capital Improvements by Fund and Department
Fiscal Year 2021

Fund/Department/Division	Project	Funding Total	Operating Impacts	
COUNTYWIDE FUNDS				
GENERAL FUND (0010)				
Office of Facilities Management				
New Animal Shelter Facility	70032	$ 315,350	$ -	2/4
Total General Fund		**$ 315,350**	$ -	
COUNTY TRANSPORTATION TRUST (1120)				
Public Works Department				
Traffic Operations				
(4) Signal Cameras		$ 37,360	$ -	1/3
Clay to Pave Project (less than one mile)		120,000	-	1/3
Other Government Infrastructure Construction	51000	115,088	-	1/3
Special Assessments/Community Partners				
Challenger and Lenze Construction - Pave non-County maintained roads for acceptance into maintenance system		803,604	-	1/3
Carlton Village Camphor and Juniper Construction - Pave non-County maintained roads for acceptance into maintenance system		457,550	-	1/3
Total County Transportation Trust		**$ 1,533,602**	$ -	
COUNTY LIBRARY SYSTEM (1900)				
Office of Library Services				
Cagan Crossings Community Library				
Books, Publications and other Library Materials		$ 36,000	$ -	1/3
E-Books, Periodicals, Subscriptions and Book Leases		10,391	-	1/3
Marion Baysinger County Library				
Books, Publications and other Library Materials		16,000	-	1/3
E-Books, Periodicals, Subscriptions and Book Leases		4,227	-	1/3
East Lake County Library				
Books, Publications and other Library Materials		16,000	-	1/3
E-Books, Periodicals, Subscriptions and Book Leases		4,207	-	1/3
Paisley Library				
Books, Publications and other Library Materials		11,000	-	1/3
E-Books, Periodicals, Subscriptions and Book Leases		3,650	-	1/3
Astor Library				
Books, Publications and other Library Materials		11,000	-	1/3
E-Books, Periodicals, Subscriptions and Book Leases		3,856	-	1/3
Cooper Memorial Library				
Books, Publications and other Library Materials		62,281	-	1/3
E-Books, Periodicals, Subscriptions and Book Leases		11,440	-	1/3
State Aid to Libraries - FY2018				
Miscellaneous Equipment		87,200	-	1/3
Total County Library System		**$ 277,252**	$ -	
Total Countywide Funds		**$ 2,126,204**	**$ -**	
SPECIAL REVENUE FUNDS				
LIBRARY IMPACT FEE TRUST (1070)				
Office of Library Services				
East Lake Library - Engineering, design and construction of new library	80063	$ 350,000	$ 50,000	E 1
Total Library Impact Fee Trust		**$ 350,000**	$ 50,000	

Detail of Capital Improvements by Fund and Department
Fiscal Year 2021

Fund/Department/Division	Project	Funding Total	Operating Impacts		
PARKS IMPACT FEE TRUST - CENTRAL DISTRICT (1081)					
Office of Parks and Trails					
P.E.A.R. Park Improvements - Park Improvements per Master Plan	40006	$ 14,297	$ 105,000	E	2
Lake Idamere Park - Design and Construction of Improvements	40011	43,127	75,000	E	2
Total Parks Impact Fee Trust - Central District		**$ 57,424**	$ 180,000		
PARKS IMPACT FEE TRUST - NORTH DISTRICT (1082)					
Office of Parks and Trails					
North Lake Community Park - Little League Field and Parking Lot	40002	154,498	$ 50,000	E	2
Total Parks Impact Fee Trust - North District		**$ 154,498**	$ 50,000		
PARKS IMPACT FEE TRUST - SOUTH DISTRICT (1083)					
Office of Parks and Trails					
Ferndale Preserve - Observation tower and boardwalk, fishing pier, canoe launch, along with habitat and wetland restoration	40004	$ 642,548	$ 115,000	E	2
Minneola Athletic Complex (MAC) - Design and Construction of Multi-use Field, Fencing and Walkway	40036	231,522	70,000	E	2
Total Parks Impact Fee Trust - South District		**$ 874,070**	$ 185,000		
NORTH CENTRAL TRANSPORTATOIN BENEFIT DISTRICT (1148)					
Public Works Department					
Undesignated Infrastructure		$ 281,383	$ -		1/3
Total North Centrail Transportation Benefit District		**$ 281,383**	$ -		
N E / WEKIVA TRANSPORTATION BENEFIT DISTRICT (1149)					
Public Works Department					
Round Lake Road C-4183 - Construct new road		$ 333,028	$ -		1/3
Total N E / Wekiva Transportation Benefit District		**$ 333,028**	$ -		
SOUTH TRANSPORTATION BENEFIT DISTRICT (1157)					
Public Works Department					
455 from Hartwood Marsh Road to Lost Lake Road - Construct new 2-Lane road with curb and gutter (future 4-Lane) - ROW		$ 1,400,000	$ -		1/3
455 Hartwood Marsh Road - Construct new 4-Lane road with curb and gutter/reallignment of Harwood Marsh Road - Design		750,000	-		1/3
455 Intersection with Fosgate Road - Construct northbound left turn lane		75,000	-		1/3
561 Intersection with C561A - Preliminary engineering for intersection alignment and roundabout		800,000	-		1/3
Citrus Grove Rd Phase III from US27 to Founder's Ridge - Add lanes and reconstruct, Developers Agreement - ROW		250,000	-		1/3
Citrus Grove Rd Phase IV from N. Hancock Road to Turnpike- Construct new 2-Lane road with curb and gutter - ROW		250,000	-		1/3
Citrus Grove Rd Phase V from Turnpike to Blackstill Lake Road - Construct new 2-Lane road with curb and gutter - ROW		2,000,000	-		1/3
Hancock Road from Hartwood Marsh Road to SR50 - Study 2-lane road to 4-lane road		350,000	-		1/3
Hooks Street Extension from Hancock Road to CR455 - Construct new 4-lane road with curb and gutter - Design		750,000	-		1/3
Lake Minneola Shores Intersection with US27 - Construct right turn lane -Study		15,000	-		1/3
Undesignated Infrastructurre		5,403,115	-		1/3
Total South Transportation Benefit District		**$ 12,043,115**	$ -		

Detail of Capital Improvements by Fund and Department
Fiscal Year 2021

Fund/Department/Division	Project	Funding Total	Operating Impacts		
CENTRAL TRANSPORTATION BENEFIT DISTRICT (1158)					
Public Works Department					
466A Phase IIIB from Timbertop Lane to Poinsettia Ave - Widen to 4-lane - ROW		$ 449,000	$ -		1/3
466A Phase IIIB Pond 4 - Construct Pond 4		421,000	-		1/3
Undesignated Infrastructure		208,916	-		1/3
Total Central Transportation Benefit District		**$ 1,078,916**	$ -		
NORTH TRANSPORTATION BENEFIT DISTRICT (1159)					
Public Works Department					
Undesignated Infrastructure		$ 152,220	$ -		1/3
Total North Transportation Benefit District		**$ 152,220**	$ -		
FISH CONSERVATION (1190)					
Office of Parks and Trails					
Ferndale Preserve - Design, Engineering and Construction for Habitat and Wetland Restoration, Improvements for Canoe Launch, Fishing Pier, and Observation Tower	40004	$ 233,642	$ 115,000	E	2
Total Fish Conservation		**$ 233,642**	$ 115,000		
MSTU - STORMWATER MANAGEMENT (1230)					
Public Works Department					
Environmental Services					
Joanna Water Quality Study Project - Design, Permitting and Construction	30003	$ 230,000	$ -		1/3
Groveland Farms Flood Study - Project Design and Permitting	30006	$ 50,000	-		1/3
Lake Yale Basin - Design/Permit	30008	48,150	-		1/3
Wolf Branch Road Pond Bottom Enhancements	34004	279,000	-		1/3
Royal Trails Minor Deficiency Improvements - Multiple Phases	37003	231,000	-		1/3
Undesignated Infrastructure - Design and Permitting		538,404	-		1/3
Total MSTU - Stormwater Management		**$ 1,376,554**	$ -		
MSTU - PARKS SERVICES (1231)					
Office of Parks and Trails					
Public Lands Program					
Lake May (FTC Grant) - Picnic Pavilion, canoe/kayak launch, expanded parking area, lake overlook platform, restroom, stabilized trail, and other improvements.	40022	$ 1,114,039	$ 60,000	E	2
Pasture Preserve - Design and Improvements	40023	500,000	100,000	E	2
Total MSTU - Parks Services		**$ 1,614,039**	$ 160,000		
RESORT/DEVELOPMENT TAX (1250)					
Office of Visit Lake					
Hickory Point Volleyball Facility		$ 70,000	$ -		2/4
North Lake Community Park - Disc Golf Course		34,000	-		2/4
Total Resort/Development Tax		**$ 104,000**	$ -		
COUNTY FIRE RESCUE (1680)					
Office of Fire Rescue					
Driveway Upgrades - Undesignated Fire Stations		$ 150,000	$ -		1/3
Total County Fire Rescue		**$ 150,000**	$ -		

Detail of Capital Improvements by Fund and Department
Fiscal Year 2021

Fund/Department/Division	Project	Funding Total	Operating Impacts	
FIRE SERVICES IMPACT FEE TRUST (1690)				
Office of Fire Rescue				
Fire Station 15 (Pine Lakes) Renovation	70004	$ 500,000	$ -	1/4
Fire Station 39 (Mt. Plymouth/Sorrento) - Replacement	70016	300,000	-	1/4
Seminole Springs Area Fire Station - Initial Land Purchase	70029	300,000	-	1/4
Seminole Springs Area Fire Station - Initial Building Budget	70029	500,000	-	1/4
Total Fire Services Impact Fee Trust		**$ 1,600,000**	$ -	
Total Special Revenue Funds		**$ 20,402,889**	**$ 740,000**	
GRANT FUNDS				
TRANSIT (1210)				
Office of Transit Services				
Transportation Disadvantaged Capital				
Transit Stops, Pads and Shelters - FY2015/16 Funds	20507	$ 8,953	$ -	1/3
ADA Compliant Bus Stops - Section 5339 FY2014/15 Funds	20508	201,423	-	1/3
Transit Stops, Pads and Shelters - FTA 2016 Funds	20509	35,000	-	1/3
Maintenance Security - FTA 2016 Funds	20509	32,070	-	1/3
Transit Stops, Pads and Shelters - FTA 2017 Funds	20510	590,809	-	1/3
Transit Stops, Pads and Shelters - FTA 2017/18 Funds	20510	45,503	-	1/3
Transit Stops, Pads and Shelters - FY2018/19 Funds	20512	42,465	-	1/3
Transit Stops, Pads and Shelters - FY2019/20 Funds	50014	48,138	-	1/3
Maintenance Security - FTA 5307 FY2020/21 Funds	50015	38,138	-	1/3
Total Transit		**$ 1,042,499**	$ -	
FEDERAL/STATE GRANTS (1300)				
Public Works Department				
Public Works Grants				
DEO - Round Lake	12001	$ 1,000,000	$ -	1/3
CR466A, Phase IIIB - Widen to 4-lane (Timbertop Lane to Poinsettia Ave) ROW	50033	545,458	-	1/3
Citrus Grove Rd, Phase III - US 27 to Founder's Ridge -Add lanes and reconstruct - ROW/Easement	50034	640,582	-	1/3
CR466A, Phase IIIB - Widen to 4-lane (Timbertop Lane to Poinsettia Ave) Construction	50041	35,083	-	1/3
CR473 from Fountain Lake Blvd to Hanes Creek Rd - Construct Sidewalk	50043	85,251	-	1/3
CR473 (Treadway - CR44) Paved Shoulders - Construction	50046	57,250	-	1/3
Lakeshore Drive from Hull Rd to Harder Rd/Lake Susan Cr - Safety Project - Design	50047	40,000	-	1/3
Lakeshore Drive from Hull Rd to Harder Rd/Lake Susan Cr - Safety Project - Construction	50047	502,600	-	1/3
Lake Louisa Rd from Hammock Ridge Rd to US27 - Safety Project - Design	50048	50,000	-	1/3
Lake Louisa Rd from Hammock Ridge Rd to US27 - Safety Project - Construction	50048	349,061	-	1/3
Citrus Grove Rd, Phase III - US 27 to Founder's Ridge -Add lanes and reconstruct - Construction	50049	949,961	-	1/3
Old Highway 441 Intersection with CR19A and Eudora Rd - Improve intersection, construct roundabout - ROW	50050	87,250	-	1/3
Lake Ella Road from NE 90th to SR25	50051	81,190	-	1/3
CR452 from CR 44 to Marion County	50052	350,325	-	1/3
Round Lake Road - Design	50055	1,050,000	-	1/3
LW Trail/SR 46 Hojin	50057	2,273,826	-	1/3
CR 466A, Phase 3B Pond #4	50059	871,146	-	1/3
Total Federal/State Grants		**$ 8,968,983**	$ -	

Detail of Capital Improvements by Fund and Department
Fiscal Year 2021

Fund/Department/Division	Project	Funding Total	Operating Impacts		
RESTRICTED LOCAL PROGRAMS (1310)					
Office of Facilities Management					
New Animal Shelter Facility	70032	$ 37,000	$ -		2/4
Office of Parks and Trails					
Boating Improvements					
Butler Street Boat Ramp - Design, Engineering and Construction Enhancements	40043	$ 203,023	$ 40,000	E	1
Total Restricted Local Programs		**$ 240,023**	$ 40,000		
Total Grant Funds		**$ 10,251,505**	**$ 40,000**		
DEBT SERVICE FUNDS					
Total Debt Service Funds		**$ -**	**$ -**		
ENTERPRISE FUNDS					
SOLID WASTE CLOSURES AND LONG TERM CARE (4220)					
Public Works Department					
Central Landfill Phase III Closure					
Phase III Landfill Closure Costs		$ 300,000	$ -		1/4
Total Solid Waste Closures and Long Term Care		**$ 300,000**	$ -		
Total Enterprise Funds		**$ 300,000**	**$ -**		
Total Operating Budget		**$ 33,080,598**	**$ 780,000**		
CAPITAL PROJECTS FUNDS					
RENEWAL SALES TAX CAPITAL PROJECTS (3030)					
Office of Facilities Management					
Judicial Center Renovation	80024	$ 23,417	$ -		4
Buildings - Undesignated Funding		4,857	-		1/3
Total Renewal Sales Tax Capital Projects		**$ 28,274**	$ -		
RENEWAL SALES TAX CAPITAL PROJECTS - PW (3040)					
Public Works Department					
Road Operations Division					
455 Intersection with Ridgewood Avenue - Improve intersection and construct roundabout		$ 300,000	$ -		1/3
Traffic Signal and Road Safety Improvements - Design		564,000	-		4
Max Hooks Road from End of County Maintenance to SR50 - Widen and reconstruct road		950,000	$ -		1/3
Undesignated Infrastructure		91,710	-		1/3
Total Renewal Sales Tax Capital Projects - PW		**$ 1,905,710**	$ -		
2ND RENEWAL SALES TAX CAPITAL PROJECTS (3050)					
Office of Facilities Management					
Judicial Center Renovation	80024	$ 1,278,996	$ -		4
Fairgrounds and Event Center Relocation		250,000	-		4
County Libraries - Building Renovations and Replacements		1,000,000	50,000	E	1
Capital Building Maintenance - HVAC Controls, Fire Alarm Systems, Generators, etc.		1,573,979	-		4

Detail of Capital Improvements by Fund and Department
Fiscal Year 2021

Fund/Department/Division	Project	Funding Total	Operating Impacts		
Office of Fire Rescue					
Black Bear/Lake Norris Fire Station (FS21) - Renovation	70005	100,000	-		1/4
Mt. Plymouth/Sorrento Fire Station (FS39) - Renovation	70016	177,648	-		1/4
Bassville Park Fire Station (FS71) - Replacement	70019	1,410,000	-		1/4
Clermont Fire Station (FS109)	70022	439,000	-		1/4
Office of Parks and Trails					
North Lake Community Park (NLCP) - Design and Construction of Parking, Path System and Field Lighting	40002	174,000	50,000	E	2
South Lake Regional Park (SLRP) - Design and Construction improvements per the Master Plan	40003	2,209,030	60,000	E	2
Ferndale Preserve - Design and Construction of Observation Tower, Fishing Pier, Boardwalk and other Improvements per Park Master Plan	40004	530,000	115,000	E	2
P.E.A.R. Park - Design and Construction of Parking Areas, Path System, Pickleball Courts, Internal Road, etc.	40006	406,482	105,000	E	2
Lake Idamere Park - Restrooms, Concessions and improvements per Master Plan	40011	100,000	75,000	E	2
South Lake Trail (Hancock Trail) - Design of Boardwalk and Trail, Trail resurfacing and other Improvements per Trails Master Plan	40017	790,032	80,000	E	2
East Lake Sports and Community Complex - Design and Construction of Road, Parking Lot, Concrete Walkway, Restrooms, Concessions, Fencing, Path Lighting and other Improvements	40018	1,783,532	180,000	E	2
Pasture Preserve - Design and Construction of Natural Systems and other Improvemnets per Land Management Plan	40023	140,000	100,000	E	2
Ellis Acres Reserve/Nature Center - Design and Construction, Improvements	40024	80,000	80,000	E	2
Minneola Athletic Complex (MAC) - Multi-Purpose Field and Sports Lighting	40036	104,300	70,000	E	2
Pine Meadows Conservation Area - Design and Construction of internal road, parking trail, boat ramp, canoe/kayak launch, restroom, pavilion, playground and other improvements	40041	30,000	100,000	E	2
Public Works Department					
Public Works Capital Projects					
Undesignated Infrastructure		1,384,551	-		4
Sidewalks - (450 West from S. Kentucky Avenue to SR19) - 5' Sidewalk - ROW		42,000	-		4
Sidewalks - (473 frp, US441 to Fountain lake Blvd) - 5' Sidewalk - Design		70,000	-		4
Sidewalks - (Ball Park Rd & Church St from SR19 to CR450A) - 5' Sidewalk - Design		100,000	-		4
Sidewalks - (Treadway School Rd from Radio Rd to CR 473) - 5' Sidewalk - ROW		50,000	-		4
Countywide Sidewalk Retrofit - ADA Compliance throughout Lake County - Design		38,000	-		4
Countywide Road Resurfacing and Improvements		1,400,000	-		4
Total 2nd Renewal Sales Tax Capital Projects		**$ 15,661,550**	$ 1,065,000		
FACILITIES EXPANSION CAPITAL (3810)					
Office of Facilities Management					
Judicial Center Renovation	80024	$ 1,059	$ -		4
Total Facilities Expansion Capital		**$ 1,059**	$ -		
SALES TAX REVENUE NOTE PROJECTS (2850)					
Office of Facilities Management					
New Animal Shelter Facility	70032	$ 13,142	$ -		2/4
Total Sales Tax Revenue Note Projects		**$ 13,142**	$ -		
Total Capital Projects Funds		**$ 17,609,735**	**$ 1,065,000**		
Total Non-Operating Budget		**$ 17,609,735**	**$ 1,065,000**		
Total Capital Improvement Program		**$ 50,690,333**	**$ 1,750,000**		

1 - *There are no anticipated revenue impacts related to this project.*
2 - *At this time, we are unable to determine the revenue impacts related to this project.*
3 - *There are no anticipated operating impacts related to this project.*
4 - *At this time, we are unable to determine the operating impacts related to this project.*

APPENDIX

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GOVERNMENT

- Lake County was created by the Florida Legislature on May 27, 1887.

- The County was named for its 647 named lakes. The County also has two named rivers, 37 springs, a number of smaller unnamed lakes and a few small named streams.

- Within the boundaries of Lake County are 14 cities or towns, each of which is governed by a mayor and a city/town council or commission:

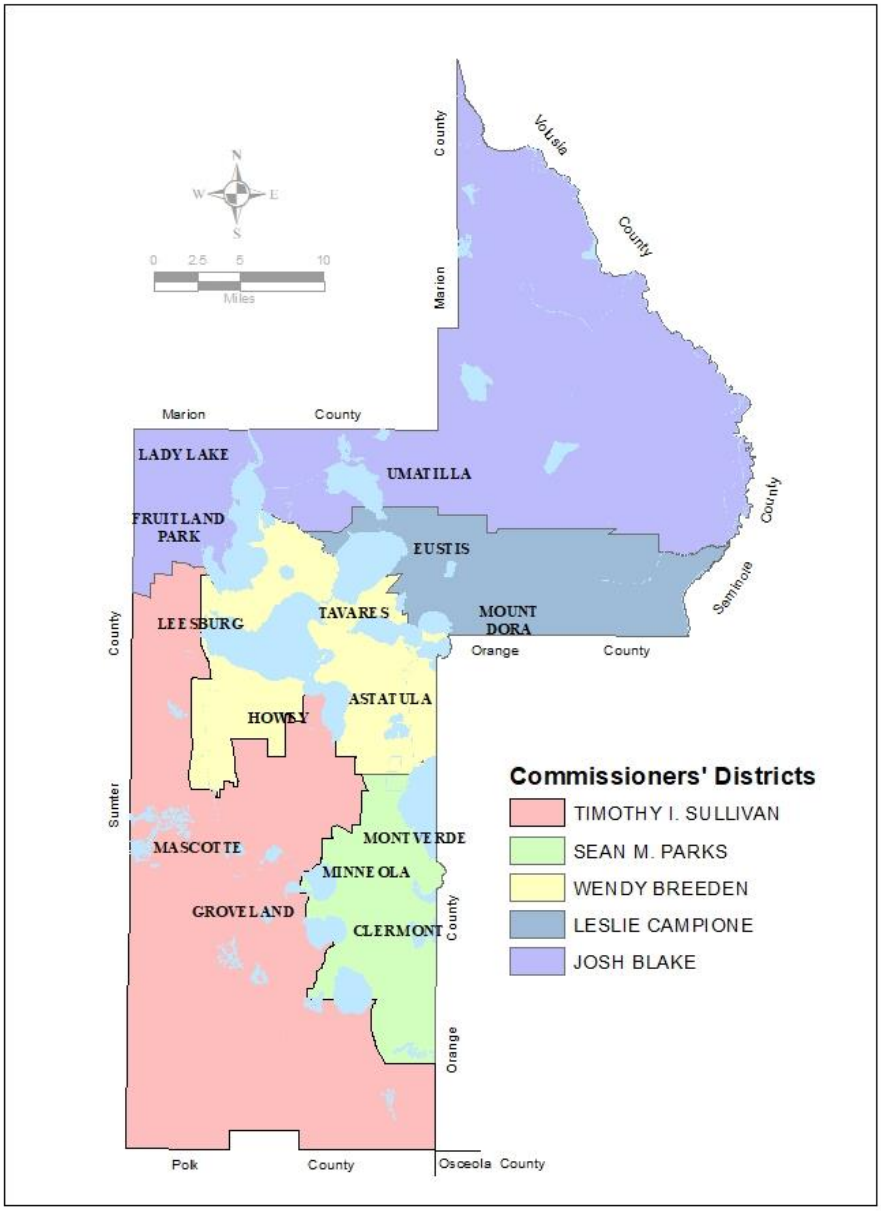
Astatula	Clermont
Eustis	Fruitland Park
Groveland	Howey-in-the-Hills
Lady Lake	Leesburg
Mascotte	Minneola
Montverde	Mount Dora
Tavares	Umatilla

- Lake County is governed by a five-member Board of County Commissioners. The five members are elected countywide, but each represents one district of the County. Each year, the commissioners elect a chairman and vice chairman.

- A County Manager, who is appointed by and responsible to the Board of County Commissioners, leads the daily operations of the County.

- A County Attorney, who is also appointed by and responsible to the Board of County Commissioners, provides legal counsel to the Board and departments/offices of the Board of County Commissioners in all manner of civil law relating to Lake County. Legal assistance is also provided to the Constitutional Offices when needed.

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS' DISTRICTS
Approved October 4, 2011



GEOGRAPHIC CHARACTERISTICS

The following table provides an overview of the geographic characteristics of Lake County.

Geographic Characteristics of Lake County			
	Land Area	**Climate**	**Topography**
Square Miles	1,156.5		
Acres	740,160		
Average Annual Temperature		71º	
Average Annual Rainfall		51”	
Mean Elevation			120 ft.
Highest Point (Sugarloaf Mountain)			300 ft.
Lowest Point (St. Johns River near Astor)			10 ft.

DEMOGRAPHICS

The following tables depict information related to the population of Lake County.

Population by Gender (rounded to thousands)		
	Census 2010	**Est. 2019**
Male	144.0	172.8
Female	153.1	184.4
Total	297.0	357.2

Source: Bureau of Economic and Business Research, University of Florida

Population by Race/Ethnicity (rounded to thousands)			
	Census 2000	**Census 2010**	**Est. 2019**
White	184.1	256.9	303.1
Black	17.5	31.3	42.0
Other	8.9	8.8	12.1
Total	210.5	297.0	357.2

Source: Bureau of Economic and Business Research, University of Florida

Population by Age		
	Census 2010	**Est. 2019**
0-4	16,233	18,694
5-17	45,507	51,388
18-24	19,904	24,880
25-54	103,966	116,913
55-64	39,612	53,084
65-79	53,214	68,439
80+	18,611	23,849
Total	297,047	357,247

Source: Bureau of Economic and Business Research, University of Florida

Major Employers in Lake County	
Number of Employees:	**Employer**
1,000+ Employees:	Lake County Government Lake County Public Schools Advent Health Waterman UF Health Leesburg Hospital Orlando Health South Lake Hospital The Village of Lake-Sumter, Inc.
500 – 1,000 Employees	Lake County Sheriff's Office Cornerstone Hospice Lake Port Square Lifestream Behavioral Center Raney Construction
250 – 500 Employees	Ace Staffing Unlimited Carroll Fulmer Group Dura-Stress Inc. Hewitt Contracting Company, Inc. IMG Enterprises/Cherry Lake Tree Farm Lake-Sumter State College Southeast Modular Manufacturing Village Media Group Waterman Village

Source: Lake County Government

Principal Property Taxpayers in Lake County

Taxpayer	2020 Assessed Taxable Value
Duke Energy Florida LLC	248,014,357
Summer Bay Partnership	195,795,958
Sumter Electric Co-op, Inc.	173,981,966
DCS Real Estate Investments LLC	98,207,072
Villages Operating Company	81,034,237
Vista At Lost lake TIC I LLC ET AL	66,956,816
Sabal Trail Transmission LLC	56,950,008
BR Citrus Tower LLC	48,965,934
Embarq-Florida, Inc	45,238,864
Advenir @ Castle Hill LLC	44,887,297
Totals	**$1,060,032,509**

Source: Lake County Property Appraiser (includes both real and tangible personal property)

Library System

Member Libraries	10
Branch Libraries	6
Library Materials	683,359
Circulation:	
FY 2016	1,706,229
FY 2017	1,578,571
FY 2018	1,529,819
FY 2019	1,595,811
FY 2020	1,525,714
Patrons	125,781

Source: Lake County Library Services

Public Educational System

Elementary Schools	21
Middle Schools	10
High Schools	8
Conversion Schools	4
Charter Schools	7
Specialty Schools	4
Total Schools	54

Source: Lake County School Board

RESOLUTION NO. 2020 – 177

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 2021, 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 2021.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2020, 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 26, 2020, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 29, 2020, 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 5.0327 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2021, and shall be effective October 1, 2020.

Section 2. The Countywide millage rate of 5.0327 does exceed the rolled-back rate of 4.8002 mills. The Countywide millage rate of 5.0327 mills is 4.84% more than the rolled-back rate of 4.8002 mills.

Section 3. The aggregate rate of 6.4617 mills per $1,000 valuation is 5.08% more than the aggregate rolled-back rate of 6.1493 mills.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2021.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2020 by the following vote:

- ☑ Yes Commissioner Sullivan
- ☐ No Commissioner Sullivan

- ☑ Yes Commissioner Parks
- ☐ No Commissioner Parks

- ☑ Yes Commissioner Breeden
- ☐ No Commissioner Breeden

- ☑ Yes Commissioner Campione
- ☐ No Commissioner Campione

- ☐ Yes Commissioner Blake
- ☑ No Commissioner Blake

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 29th day of September 2020.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2020 – 178

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 2021, 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 2021.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2020, 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 26, 2020, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 29, 2020, 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 2021, and shall be effective October 1, 2020.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2021.

Section 2. The millage rate of 0.4629 does exceed the rolled-back rate of 0.4380 mills. The millage rate of 0.4629 is 5.68% more than the rolled-back rate of 0.4380 mills.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2020 by the following vote:

- ☑ Yes Commissioner Sullivan
- ☐ No Commissioner Sullivan

- ☑ Yes Commissioner Parks
- ☐ No Commissioner Parks

- ☑ Yes Commissioner Breeden
- ☐ No Commissioner Breeden

- ☑ Yes Commissioner Campione
- ☐ No Commissioner Campione

- ☐ Yes Commissioner Blake
- ☑ No Commissioner Blake

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione

Leslie Campione, Chairman

This 29th day of September 2020.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2020 - 179

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 2021, 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 2021.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2020, 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 26, 2020, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 29, 2020, 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 2021, and shall be effective October 1, 2020.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2021.

Section 2. The millage rate of 0.4957 mills does exceed the rolled-back rate of 0.4677 mills. The millage rate of 0.4957 is 5.99% more than the rolled-back rate of 0.4677 mills.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2020 by the following vote:

☑	Yes	Commissioner Sullivan
☐	No	Commissioner Sullivan
☑	Yes	Commissioner Parks
☐	No	Commissioner Parks
☑	Yes	Commissioner Breeden
☐	No	Commissioner Breeden
☑	Yes	Commissioner Campione
☐	No	Commissioner Campione
☐	Yes	Commissioner Blake
☑	No	Commissioner Blake

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 29th day of September 2020.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

BOARD OF COUNTY COMMISSIONERS LAKE COUNTY, FLORIDA

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2020 – 180

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 2021, 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 2021.

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 15, 2020, 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 26, 2020, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 29, 2020, 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 2021, and shall be effective October 1, 2020.

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 2021.

Section 2. The millage rate of 0.4704 does exceed the rolled-back rate of 0.4434 mills. The millage rate of 0.4704 is 6.09% more than the rolled-back rate of 0.4434 mills.

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

PASSED AND ADOPTED at a public hearing this 29th day of September 2020 by the following vote:

☑	Yes	Commissioner Sullivan
☐	No	Commissioner Sullivan
☑	Yes	Commissioner Parks
☐	No	Commissioner Parks
☑	Yes	Commissioner Breeden
☐	No	Commissioner Breeden
☑	Yes	Commissioner Campione
☐	No	Commissioner Campione
☐	Yes	Commissioner Blake
☑	No	Commissioner Blake

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione

Leslie Campione, Chairman

This 29th day of September 2020.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2020 – 181

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 2021, 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 2021.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 15, 2020, 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 26, 2020, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 29, 2020, 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 0.1100 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 2021, and shall be effective October 1, 2020.

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 2021.

PASSED AND ADOPTED at a public hearing this 29th day of September 2020 by the following vote:

- ☑ Yes Commissioner Sullivan
- ☐ No Commissioner Sullivan

- ☑ Yes Commissioner Parks
- ☐ No Commissioner Parks

- ☑ Yes Commissioner Breeden
- ☐ No Commissioner Breeden

- ☑ Yes Commissioner Campione
- ☐ No Commissioner Campione

- ☑ Yes Commissioner Blake
- ☑ No Commissioner Blake

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 29th day of September 2020.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2020 - 182

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2021, 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 15, 2020, 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 26, 2020, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

RESOLUTION ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2021.

WHEREAS, the Board of County Commissioners of Lake County, Florida, met on September 29, 2020, 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 $503,240,970 for Fiscal Year 2021, 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 29th day of September 2020.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione

Leslie Campione, Chairman

This 29th day of September 2020

ATTEST:

BOARD OF COUNTY COMMISSIONERS LAKE COUNTY, FLORIDA

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
EXCLUDING BLANKET PURCHASE ORDERS
AS OF 9/16/20

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (portion that is expected to be spent by 9/30/20)	Estimated Carryover (Portion that will be carried forward to FY2021)	Vendor Name
FUND CODE 0010 - GENERAL FUND						
	FACILITIES MAINTENANCE					
0010	851110	20200727	103.25	-	103.25	ARDAMAN & ASSOCIATES
0010	851110	20201363	98,615.00	-	98,615.00	AERO GROUNDTEK LLC
0010	851110	20201372	7,262.10	-	7,262.10	FRANK GAY PLUMBING I
0010	851110	20201416	24,910.24	-	24,910.24	VETTED SECURITY SOL
0010	851110	20201420	11,910.00	-	11,910.00	COMMERCIAL WORKS INC
0010	851110	20201428	9,800.00	-	9,800.00	RYAN FITZGERALD CONS
0010	851110	20201460	11,608.00	-	11,608.00	HONEYWELL INTERNATIO
0010	851110	20201476	3,700.00	-	3,700.00	RYBEK CONSTRUCTION
0010	851110	20201478	3,750.00	-	3,750.00	SIGN CRAFTERS OF FL
0010	851110	20201481	17,151.80	-	17,151.80	BG SOUTHERN CONSTRUCTION
			188,810.39	**-**	**188,810.39**	
	ELEVATE LAKE					
0010	1208100	20200353	50,000.00	-	50,000.00	MT DORA CITY OF
0010	1208100	20200634	34,625.00	-	34,625.00	CLERMONT CITY OF
			84,625.00	**-**	**84,625.00**	
	BUSINESS OPPORTUNITY CENTER					
0010	1208500	20200575	37,500.00	37,500.00	-	UNIVERSITY OF CENTRA
			37,500.00	**37,500.00**	**-**	
	FAIRGROUNDS AND EVENT CENTER					
0010	1215100	20200244	8,240.37	8,240.37	-	DUKE ENERGY
			8,240.37	**8,240.37**	**-**	
	ANIMAL SHELTER					
0010	1339100	20201473	7,601.77	-	7,601.77	CDW GOVERNMENT INC
			7,601.77	**-**	**7,601.77**	
	COUNTY TECHNOLOGY					
0010	1885120	20201424	20,283.77	-	20,283.77	SHI INTERNATIONAL CO
0010	1885120	20201448	7,969.71	-	7,969.71	DELL MARKETING LP
0010	1885120	20201464	1,392.99	-	1,392.99	CDW GOVERNMENT INC
0010	1885120	20201470	4,644.00	-	4,644.00	CDW GOVERNMENT INC
0010	1885120	20201471	6,726.30	-	6,726.30	CDW GOVERNMENT INC
0010	1885120	20201472	22,976.00	-	22,976.00	SHI INTERNATIONAL CO
			63,992.77	**-**	**63,992.77**	
	CHILDRENS SERVICES					
0010	2031400	20200748	2,880.50	2,880.50	-	EPISCOPAL CHILDRENS
			2,880.50	**2,880.50**	**-**	
	COUNTYWIDE RADIO PROGRAM					
0010	2445220	20180589	2,000.00	-	2,000.00	VEEX INC
0010	2445220	20201043	3,566.00	3,566.00	-	COMPUTER POWER SYST
0010	2445220	20201260	74,035.00	74,035.00	-	MOTOROLA SOLUTIONS
			79,601.00	**77,601.00**	**2,000.00**	
	PLANNING AND ZONING					

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
EXCLUDING BLANKET PURCHASE ORDERS
AS OF 9/16/20

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (portion that is expected to be spent by 9/30/20)	Estimated Carryover (Portion that will be carried forward to FY2021)	Vendor Name
0010	2640100	20201269	1,790.00	1,790.00	-	CENTRAL TESTING LABO
0010	2640100	20201425	4,600.00	-	4,600.00	CENTRAL TESTING LABO
			6,390.00	**1,790.00**	**4,600.00**	
	CODE ENFORCEMENT					
0010	2747110	20201474	13,500.00	-	13,500.00	GREENWOOD & SON CONT
			13,500.00	**-**	**13,500.00**	
	ASTATULA FUEL CLEAN UP					
0010	5055102	20180584	1,335.12	-	1,335.12	APTIM
0010	5055102	20190315	11,727.40	-	11,727.40	APTIM
0010	5055102	20200541	38,487.53	-	38,487.53	APTIM
			51,550.05	**-**	**51,550.05**	
	MOSQUITO CONTROL					
0010	5056202	20200085	552.01	542.02	9.99	TAVARES CITY OF
0010	5056202	20200086	2,074.29	1,124.91	949.38	DUKE ENERGY
			2,626.30	**1,666.93**	**959.37**	
	LABORATORY					
0010	5056204	20200827	130.00	-	130.00	PURIFICATION TECHNOL
			130.00	**-**	**130.00**	
	CIRCUIT JUDGES					
0010	6061300	20201291	2,994.00	2,994.00	-	ERNIE MORRIS ENTERPR
			2,994.00	**2,994.00**	**-**	
	JUDGES TECHNOLOGY					
0010	6062300	20201237	24,786.00	24,786.00	-	TOSHIBA AMER BUS SOL
0010	6062300	20201256	1,353.20	-	1,353.20	SOUTHERN COMPUTER WA
0010	6062300	20201360	7,747.93	7,747.93	-	SAFARI MICRO
0010	6062300	20201389	3,850.60	-	3,850.60	B & H PHOTO
0010	6062300	20201462	4,860.00	-	4,860.00	AIRSLATE INC
0010	6062300	20201463	12,547.07	12,547.07	-	AUDIO VISUAL INNOVAT
0010	6062300	20201465	5,998.00	5,998.00	-	GLOBAL KNOWLEDGE TRA
			61,142.80	**51,079.00**	**10,063.80**	
	TAX COLLECTOR					
0010	7072100	20201232	820.00	-	820.00	ESTEP CONSTRUCTION I
			820.00	**-**	**820.00**	
	IN HOUSE SUPPORT - LAW ENFORCEMENT					
0010	7073100	20200643	224.04	224.04	-	WCA OF FLORIDA
			224.04	**224.04**	**-**	
	COVID-19					
0010	9089180	20201105	0.04	0.04	-	MCG MANUFACTURING
0010	9089180	20201147	156.50	-	156.50	FISHER SCIENTIFIC CO
0010	9089180	20201353	21,290.00	-	21,290.00	SPENCER FABRICATIONS
0010	9089180	20201354	5,600.00	-	5,600.00	AMERICAN JANITORIAL
0010	9089180	20201400	1,805.10	-	1,805.10	HENRY SCHEIN INC
0010	9089180	20201429	11,372.67	-	11,372.67	AUE STAFFING INC

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
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AS OF 9/16/20

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0010	9089180	20201461	11,816.77	-	11,816.77	AUE STAFFING INC
			52,041.08	**0.04**	**52,041.04**	
	NON-DEPARTMENTAL					
0010	9092001	20130153	3,485.00	-	3,485.00	TYLER TECHNOLOGIES I
0010	9092001	20200098	111,333.28	-	111,333.28	PITNEY BOWES INC
0010	9092001	20201194	26,279.00	-	26,279.00	TYLER TECHNOLOGIES I
0010	9092001	20201261	43,653.37	-	43,653.37	TARKETT USA INC
0010	9092001	20201265	6,830.00	-	6,830.00	TLC ENGINEERING FOR
0010	9092001	20201338	27,365.00	-	27,365.00	TINDALE OLIVER
0010	9092001	20201469	7,737.06	-	7,737.06	ARCHIS TECHNOLOGIES
			226,682.71	**-**	**226,682.71**	
			891,352.78	**183,975.88**	**707,376.90**	
FUND 1070 LIBRARY IMPACT FEE TRUST						
	LIBRARY IMPACT FEE TRUST FUND					
1070	3038200	20110696	3,925.00	-	3,925.00	TAVARES CITY OF
1070	3038200	20180623	500,000.00	-	500,000.00	TAVARES CITY OF
1070	3038200	20190151	500,000.00	-	500,000.00	MINNEOLA CITY OF
1070	3038200	20191431	122,855.41	67,413.75	55,441.66	HOWEY IN THE HILLS
1070	3038200	20191433	5,143.34	-	5,143.34	UMATILLA CITY OF
1070	3038200	20200441	500,000.00	-	500,000.00	TAVARES CITY OF
1070	3038200	20201338	27,295.00	2,729.50	24,565.50	TINDALE OLIVER & AS
1070	3038200	20201419	250,000.00	-	250,000.00	MINNEOLA CITY OF
			1,909,218.75	**70,143.25**	**1,839,075.50**	
			1,909,218.75	**70,143.25**	**1,839,075.50**	
FUND 1081 PARKS IMPACT FEE - CENTRAL DISTRICT						
	PARKS IMPACT FEE - CENTRAL DISTRICT					
1081	2952210	20201338	9,647.00	964.67	8,682.33	TINDALE OLIVER & AS
			9,647.00	964.67	8,682.33	
			9,647.00	**964.67**	**8,682.33**	
FUND 1082 PARKS IMPACT FEE - NORTH DISTRICT						
	PARKS IMPACT FEE - NORTH DISTRICT					
1082	2952220	20201338	9,646.00	964.66	8,681.34	TINDALE OLIVER & AS
			9,646.00	964.66	8,681.34	
			9,646.00	**964.66**	**8,681.34**	

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
EXCLUDING BLANKET PURCHASE ORDERS
AS OF 9/16/20

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FUND 1083 PARKS IMPACT FEE - SOUTH DISTRICT						
	PARKS IMPACT FEE - SOUTH DISTRICT					
1083	2952230	20201421	17,000.00	17,000.00	-	CRI SERVICES INC
1083	2952230	20201338	9,647.00	964.67	8,682.33	TINDALE OLIVER & AS
1083	2952230	20201446	16,900.00	16,900.00	-	ALLSTATE FENCE & RAI
			43,547.00	**34,864.67**	**8,682.33**	
			43,547.00	**34,864.67**	**8,682.33**	
FUND 1120 COUNTY TRANSPORTATION TRUST						
	ROAD OPERATIONS					
1120	5053200	20201466	57,670.10	-	57,670.10	ESTEP CONSTRUCTION I
1120	5053200	20201467	45,480.74	-	45,480.74	ESTEP CONSTRUCTION I
1120	5053200	20201468	32,436.84	-	32,436.84	ALL TERRAIN TRACTOR
			135,587.68	**-**	**135,587.68**	
	ENGINEERING OPERATIONS					
1120	5055100	20180850	20,340.00	20,340.00	-	SGM ENGINEERING INC
1120	5055100	20181338	2,068.40	2,068.40	-	KLEINFELDER
1120	5055100	20191441	8,000.00	8,000.00	-	TRAFFIC ENGINEERING
1120	5055100	20200725	151.08	151.08	-	INSIGHT PUBLIC SECTO
1120	5055100	20200953	1,944.13	-	1,944.13	KLEINFELDER
1120	5055100	20200963	22,324.47	-	22,324.47	TRAFFIC ENGINEERING
1120	5055100	20200965	745.00	-	745.00	TIERRA INC
1120	5055100	20201179	1,477.65	-	1,477.65	KLEINFELDER
1120	5055100	20201232	5,470.00	-	5,470.00	ESTEP CONSTRUCTION I
1120	5055100	20201311	2,432.60	-	2,432.60	KLEINFELDER
1120	5055100	20201324	16,929.00	-	16,929.00	TIERRA INC
1120	5055100	20201351	9,894.50	-	9,894.50	TRAFFIC ENGINEERING
1120	5055100	20201364	16,072.00	-	16,072.00	TIERRA INC
1120	5055100	20201405	8,635.50		8,635.50	PENNONI ASSOCIATES
			116,484.33	**30,559.48**	**85,924.85**	
	TRAFFIC OPERATIONS					
1120	5055200	20190658	316.71	316.71	-	FRANK GAY PLUMBING I
1120	5055200	20191371	30.42	30.42	-	DITCH WITCH SALES IN
1120	5055200	20200137	1,800.00	1,800.00	-	FL CENTRAL RAILROAD
1120	5055200	20200292	1,800.00	-	1,800.00	FL CENTRAL RAILROAD
1120	5055200	20201011	1,300.00	-	1,300.00	ENNIS-FLINT INC
1120	5055200	20201067	349,193.36	-	349,193.36	BURGESS & NIPLE INC
1120	5055200	20201280	51,423.75	-	51,423.75	TRAFFIC CONTROL DEVI
			405,864.24	**2,147.13**	**403,717.11**	
	ENVIRONMENTAL SERVICES					
1120	5056200	20180967	7,656.25	-	7,656.25	SPRINGSTED WATERS IN
1120	5056200	20190948	10,067.00	-	10,067.00	GULF MECHANICAL CONT

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
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AS OF 9/16/20

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (portion that is expected to be spent by 9/30/20)	Estimated Carryover (Portion that will be carried forward to FY2021)	Vendor Name
			17,723.25	**-**	**17,723.25**	
			675,659.50	**32,706.61**	**642,952.89**	
FUND 1148 NORTH CENTRAL TRANSPORTATION BENEFIT DISTRICT						
	NORTH CENTRAL TRANSPORTATION DISTRICT					
1148	5056698	20201325	47,266.40	-	47,266.40	BOOTH ERN STRAUGHAN
			47,266.40	**-**	**47,266.40**	
			47,266.40	**-**	**47,266.40**	
FUND 1149 NORTHEAST/WEKIVA TRANSPORTATION BENEFIT DISTRICT						
	NORTHEAST/WEKIVA TRANSPORTATION DISTRICT					
1149	5056699	20201276	147,884.00	-	147,884.00	KIMLEY HORN & ASSOC INC
			147,884.00	**-**	**147,884.00**	
			147,884.00	**-**	**147,884.00**	
FUND 1157 SOUTH TRANSPORTATION BENEFIT DISTRICT						
	SOUTH TRANSPORTATION DISTRICT					
1157	5056670	20181041	30,126.13	-	30,126.13	METRO CONSULTING GRO
1157	5056670	20191066	31,596.46	-	31,596.46	KLEINFELDER
1157	5056670	20191289	3,795.00	-	3,795.00	S & ME INC
1157	5056670	20200397	5,645.10	-	5,645.10	KLEINFELDER
1157	5056670	20200690	104,504.27	-	104,504.27	DRMP INC
1157	5056670	20201114	829,794.69	-	829,794.69	BOOTH ERN STRAUGHAN
1157	5056670	20201132	273,871.58	-	273,871.58	METRO CONSULTING GRO
1157	5056670	20201267	2,272.43	-	2,272.43	KLEINFELDER
			1,281,605.66	**-**	**1,281,605.66**	
			1,281,605.66	**-**	**1,281,605.66**	
FUND 1158 CENTRAL TRANSPORTATION BENEFIT DISTRICT						
	CENTRAL TRANSPORTATION DISTRICT					
1158	5056680	20181190	5,760.33	-	5,760.33	KLEINFELDER
			5,760.33	**-**	**5,760.33**	
			5,760.33	**-**	**5,760.33**	
FUND 1159 NORTH TRANSPORTATION BENEFIT DISTRICT						
	NORTH TRANSPORTATION BENEFIT DISTRICT					
1159	5056690	20201222	658,535.32	-	658,535.32	KISINGER CAMPO &

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
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AS OF 9/16/20

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (portion that is expected to be spent by 9/30/20)	Estimated Carryover (Portion that will be carried forward to FY2021)	Vendor Name
			658,535.32	**-**	**658,535.32**	
			658,535.32	**-**	**658,535.32**	
FUND 1200 COMMUNITY DEVELOPMENT BLOCK GRANT						
	COMMUNITY DEVELOPMENT BLOCK GRANT					
1200	2082100	20190647	36,413.33	-	36,413.33	MULLIN & LONERGAN
			36,413.33	**-**	**36,413.33**	
	COMMUNITY DEVELOPMENT BLOCK GRANT - URBAN					
1200	2082220	20201410	150,000.00	-	150,000.00	MINNEOLA CITY OF
			150,000.00	**-**	**150,000.00**	
	COMMUNITY PROJECTS					
1200	2082250	20200743	392,000.00	-	392,000.00	HABITAT FOR HUMANITY
1200	2082250	20201263	75,017.46	-	75,017.46	LIFESTREAM BEHAVIORA
			467,017.46	**-**	**467,017.46**	
			653,430.79	**-**	**653,430.79**	
FUND 1210 TRANSIT						
	TRANSPORTATION DISADVANTAGED ADMINISTRATION					
1210	3327200	20191470	1,996.28	-	1,996.28	TINDALE OLIVER & AS
			1,996.28	**-**	**1,996.28**	
	FIXED ROUTE					
1210	2027215	20171285	18,262.00	-	18,262.00	TINDALE OLIVER & AS
			18,262.00	**-**	**18,262.00**	
	TRANSPORTATION DISADVANTAGED CAPITAL					
1210	2027220	20171269	11,682.00	-	11,682.00	ROUTEMATCH SOFTWARE
1210	3327220	20191432	6,008.20	6,008.20	-	ELTONALAN
1210	3327220	20201005	443,470.00	-	443,470.00	GILLIG LLC
1210	3327220	20201013	9,244.20	9,244.20	-	ALLIANCE BUS GROUP
1210	3327220	20201014	443,470.00	-	443,470.00	GILLIG LLC
1210	3327220	20201430	98,655.00	-	98,655.00	COGGIN FORD
1210	3327220	20201431	94,053.00	-	94,053.00	COGGIN FORD
1210	3327220	20201432	53,397.10	-	53,397.10	COGGIN FORD
1210	3327220	20201457	1,362,081.00	-	1,362,081.00	GILLIG LLC
			2,522,060.50	**15,252.40**	**2,506,808.10**	
			2,542,318.78	**15,252.40**	**2,527,066.38**	
FUND 1230 MSTU- STORMWATER SECTION						
	STORMWATER MANAGEMENT					
1230	5055600	20171304	16,494.40	-	16,494.40	CRIBB PHILBECK WEAVE

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1230	5055600	20200641	5,526.00	-	5,526.00	BOOTH ERN STRAUGHAN
1230	5055600	20201151	182.00	-	182.00	CHARTER COMMUNICATIO
1230	5055600	20201332	76,343.75	-	76,343.75	CATHCART CONSTR CO
1230	5055600	20201334	2,701.00	-	2,701.00	ARDAMAN & ASSOCIATES
1230	5055600	20201437	2,252.04	-	2,252.04	SOUTHEASTERN SURVEYI
			103,499.19	**-**	**103,499.19**	
			103,499.19	**-**	**103,499.19**	
FUND 1231 MSTU - PARKS SECTION						
	PARKS SERVICES UNINCORPORATED					
1231	2952200	20200193	12,250.00	12,250.00	-	BIRD DOG FIRE & LAND
1231	2952200	20201047	1,560.00	1,560.00	-	KODIAK ENVIRONMENTAL
1231	2952200	20201270	10,017.60	10,017.60	-	SITEONE LANDSCAPE
1231	2952200	20201414	24,900.00	24,900.00	-	GREEN ISLE GARDENS
			48,727.60	**48,727.60**	**-**	
	PUBLIC LANDS PROGRAM					
1231	2952650	20181054	495.00	-	495.00	BOOTH ERN STRAUGHAN
1231	2952650	20191125	22,406.60	-	22,406.60	CRIBB PHILBECK WEAVE
1231	2952650	20201045	6,755.20	-	6,755.20	CRIBB PHILBECK WEAVE
1231	2952650	20201362	119,044.00	-	119,044.00	PROMISE HABITAT SERV
1231	2952650	20201426	24,500.00	24,500.00	-	GREEN ISLE GARDENS
			173,200.80	**24,500.00**	**148,700.80**	
			221,928.40	**73,227.60**	**148,700.80**	
FUND 1240 EMERGENCY 911						
	E-911					
1240	2445310	20190728	10,374.70	-	10,374.70	TGUNDLACH RESOURCE
			10,374.70	**-**	**10,374.70**	
	E-911 PROJECTS					
1240	2445320	20201219	336,765.00	-	336,765.00	GEO-COMM INC
			336,765.00	**-**	**336,765.00**	
			347,139.70	**-**	**347,139.70**	
FUND 1250 RESORT TAX						
	TOURISM					
1250	1260100	20170912	20,000.00	-	20,000.00	TRIFECTA FISHING LLC
1250	1260100	20181417	36,400.00	-	36,400.00	FLORIDA DISC GOLF
1250	1260100	20190870	15,625.00	-	15,625.00	LAKE SUMTER STATE CO
1250	1260100	20191288	7,779.30	-	7,779.30	CRIBB PHILBECK WEAVE

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1250	1260100	20191291	20,000.00	-	20,000.00	LAKE SUMTER STATE CO
1250	1260100	20191448	600,000.00	-	600,000.00	LEESBURG CITY OF
1250	1260100	20191481	3,130.04	-	3,130.04	LAKE CO WATER AUTHOR
1250	1260100	20200095	16,000.00	-	16,000.00	CENTRAL FL SPORTS CO
1250	1260100	20200332	81,825.56	-	81,825.56	AKERS MEDIA GROUP IN
1250	1260100	20200349	78,000.00	-	78,000.00	CENTRAL FL SPORTS CO
1250	1260100	20200578	10,000.00	-	10,000.00	FISH & WILDLIFE FOUN
1250	1260100	20200581	49,000.00	-	49,000.00	CENTRAL FL SPORTS CO
1250	1260100	20200619	1,712.63	-	1,712.63	ORLANDO CAT CAFE LLC
1250	1260100	20200855	4,011.93	-	4,011.93	4IMPRINT INC
1250	1260100	20200915	12,778.22	-	12,778.22	JETSURF ACADEMY ORL
1250	1260100	20200967	1,300.00	-	1,300.00	DUE NORTH CONSULTING
1250	1260100	20200970	50,000.00	-	50,000.00	THE SPRING GAMES
1250	1260100	20200973	30,261.25	-	30,261.25	LEESBURG PARTNERSHIP
1250	1260100	20201217	7,500.00	-	7,500.00	CRAWFORD ENTERTAINME
1250	1260100	20201369	2,375.00	-	2,375.00	KENILWORTH MEDIA INC
			1,047,698.93	**-**	**1,047,698.93**	
			1,047,698.93	**-**	**1,047,698.93**	
FUND 1260 AFFORDABLE HOUSING						
	SHIP PROGRAM					
1260	2082400	20200812	148,590.00	148,590.00	-	MANZELLA ANTHONY
1260	2082400	20201411	160,500.00	-	160,500.00	GLEN HOLT ALUMINUM
			309,090.00	**148,590.00**	**160,500.00**	
			309,090.00	**148,590.00**	**160,500.00**	
FUND 1270 SECTION 8						
	HOUSING SERVICES					
1270	2082420	20201262	6,082.00	-	6,082.00	AMA CONSULTING GROUP
			6,082.00	-	6,082.00	
			6,082.00	**-**	**6,082.00**	
FUND 1300 FEDERAL/STATE GRANTS						
	ELEVATE LAKE GRANTS					
1300	1208400	20201275	1,500,000.00	-	1,500,000.00	MT DORA CITY OF
1300	1208400	20201276	1,000,000.00	-	1,000,000.00	KIMLEY HORN & ASSOC
			2,500,000.00	**-**	**2,500,000.00**	
	COUNTY PROBATION GRANTS					
1300	2063300	20191427	254,606.90	-	254,606.90	LIFESTREAM BEHAVIORA

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			254,606.90	**-**	**254,606.90**	
	SHIP -CARES					
1300	2082480	20201452	9,601.60	9,601.60	-	AUE STAFFING INC
1300	2082480	20201453	574,000.00	-	574,000.00	UNITED WAY OF LAKE S
			583,601.60	**9,601.60**	**574,000.00**	
	PUBLIC WORK GRANTS					
1300	5056150	20171073	1,220.00	1,220.00	-	TRAFFIC ENGINEERING
1300	5056150	20181042	2,009.96	2,009.96	-	CIVILSURV DESIGN GRO
1300	5056150	20181239	14,130.24	14,130.24	-	DAB CONSTRUCTORS INC
1300	5056150	20181378	4,073.36	4,073.36	-	METRO CONSULTING GRO
1300	5056150	20200518	218,875.50	-	218,875.50	TIERRA INC
1300	5056150	20200621	2,344,205.75	-	2,344,205.75	JR DAVIS CONSTRUCTIO
1300	5056150	20201037	76,118.90	-	76,118.90	TRAFFIC ENGINEERING
1300	5056150	20201225	657,572.00	-	657,572.00	ESTEP CONSTRUCTION I
1300	5056150	20201226	214,630.32	-	214,630.32	CONTROL SPECIALISTS
1300	5056150	20201276	1,107,000.00	-	1,107,000.00	KIMLEY HORN & ASSOC
1300	5056150	20201403	78,070.00	-	78,070.00	SPIVEY GROUP INC
1300	5056150	20201404	22,400.00	-	22,400.00	APPRAISAL GROUP OF C
			4,740,306.03	**21,433.56**	**4,718,872.47**	
	WATER RESOURCES PROJECTS					
1300	5056220	20200756	123.44	-	123.44	PANDORA MEDIA LLC
1300	5056220	20201396	137.54	-	137.54	MINUTEMAN PRESS
			260.98	**-**	**260.98**	
			8,078,775.51	**31,035.16**	**8,047,740.35**	
FUND 1310 RESTRICTED LOCAL PROGRAMS						
	ANIMAL SHELTER DONATIONS					
1310	1339120	20201439	11,100.00	-	11,100.00	CARPORT-CENTRAL.COM
1310	1339120	20201481	71,822.87	-	71,822.87	BG SOUTHERN CONSTRUCTION
			82,922.87	**-**	**82,922.87**	
	BOATING IMPROVEMENTS					
1310	2952500	20191038	4,355.00	-	4,355.00	CRIBB PHILBECK WEAVE
			4,355.00	**-**	**4,355.00**	
			87,277.87	**-**	**87,277.87**	
FUND 1350 EMERGENCY MEDICAL SERVICES						
	EMERGENCY DISPATCH					
1350	2445100	20200768	29,584.34	-	29,584.34	CDW GOVERNMENT INC
1350	2445100	20201110	10,590.00	-	10,590.00	PC SOLUTIONS & INT
			40,174.34	**-**	**40,174.34**	

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	PUBLIC SAFETY LOGISTICS					
1350	2445200	20200851	750.00	750.00	-	EPS PLANNING & LOGIS
			750.00	**750.00**	**-**	
	EMS FIELD OPERATIONS					
1350	3522300	20200515	0.84	0.84	-	LYTX INC
1350	3522300	20200569	5,627.00	-	5,627.00	WAYSTAR HEALTH
1350	3522300	20200570	3,958.00	3,852.00	106.00	ESO SOLUTIONS INC
1350	3522300	20200571	7,218.54	-	7,218.54	CITRIX SYSTEMS INC
1350	3522300	20200785	1,400,377.00	1,400,377.00	-	ETR LLC
1350	3522300	20200816	11,200.00	11,200.00	-	STRYKER SALES CORP
1350	3522300	20200920	62,500.00	62,500.00	-	UNIVERSITY OF FL
1350	3522300	20201144	12,830.86	12,830.86	-	INSIGHT PUBLIC SECTO
1350	3522300	20201204	30,186.62	30,186.62	-	LAKE TECHNICAL CENTE
1350	3522300	20201251	7.00	7.00	-	SAFEWARE INC
1350	3522300	20201283	15,274.95	15,274.95	-	ADVANCED COMMERCIAL
1350	3522300	20201286	236,160.00	236,160.00	-	DUVAL FORD
1350	3522300	20201433	4,300.00	-	4,300.00	RYBEK CONSTRUCTION
			1,789,640.81	**1,772,389.27**	**17,251.54**	
			1,830,565.15	**1,773,139.27**	**57,425.88**	
FUND 1520 BUILDING SERVICES						
	BUILDING SERVICES					
1520	1048310	20201026	1,600.00	-	1,600.00	RATLIFF ROBERT B
1520	1048310	20201454	20,593.00	-	20,593.00	ADVANCED COMMERCIAL
			22,193.00	**-**	**22,193.00**	
			22,193.00	**-**	**22,193.00**	
FUND 1680 FIRE RESCUE						
	FIRE RESCUE					
1680	2136300	20200235	1,555.84	1,555.84	-	STRYKER SALES CORP
1680	2136300	20200790	497,681.25	-	497,681.25	MULLINAX FORD
1680	2136300	20200818	2,237.25	-	2,237.25	BOUND TREE MEDICAL L
1680	2136300	20201090	324.00	324.00	-	GALLS LLC
1680	2136300	20201120	4,635.00	4,635.00	-	KRONOS INC
1680	2136300	20201223	71,332.00	-	71,332.00	ADVANCED COMMERCIAL
1680	2136300	20201300	29,975.00	-	29,975.00	BOULEVARD CONTRACTOR
1680	2136300	20201310	4,117.64	4,117.64	-	ACCURATE POWER
1680	2136300	20201315	31,408.00	31,408.00	-	BOULEVARD CONTRACTOR
1680	2163300	20201338	28,200.00	-	28,200.00	TINDALE OLIVER
1680	2136300	20201450	11,920.00	-	11,920.00	RYAN FITZGERALD CONS

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			683,385.98	**42,040.48**	**641,345.50**	
			683,385.98	**42,040.48**	**641,345.50**	
FUND 1690 FIRE SERVICES IMPACT FEE TRUST						
	FIRE IMPACT FEE					
1690	2136280	20190970	13,872.75	-	13,872.75	BOOTH ERN STRAUGHAN
1690	2136280	20191474	160,690.72	-	160,690.72	FLORIDA RETROFITS IN
1690	2136280	20200933	27,445.00	-	27,445.00	KTH ARCHITECTS INC
1690	2136280	20200957	2,172.50	-	2,172.50	HENRY SCHEIN INC
1690	2136280	20201056	9,525.60	-	9,525.60	MOTOROLA SOLUTIONS
1690	2136280	20201479	8,960.00	-	8,960.00	BOOTH ERN STRAUGHAN
			222,666.57	**-**	**222,666.57**	
			222,666.57	**-**	**222,666.57**	
FUND 1900 CITY LIBRARY STATE AID						
	STATE AID - PRINTING/BINDING					
1900	3038620	20201444	7,450.00	7,450.00	-	GRAPHIC PRESS
			7,450.00	**7,450.00**	**-**	
	STATE AID - MACHINERY/EQUIPMENT					
1900	3038630	20201427	7,185.00	7,185.00	-	TODAYS BUSINESS SOLU
			7,185.00	**7,185.00**	**-**	
			14,635.00	**14,635.00**	**-**	
FUND 3030 RENEWAL SALES TAX CAPITAL PROJECTS						
	CAPITAL PROJECTS - FACILITIES - OTHER					
3030	857660	20201171	59,853.00	-	59,853.00	SOURCELINK COMMUNICA
3030	857660	20201199	172,680.22	-	172,680.22	SHOR LINE
3030	857660	20201455	117,896.00	-	117,896.00	THE SLAM COLLABORATI
3030	857660	20201481	2,530.48	-	2,530.48	BG SOUTHERN CONSTRUCTION
			352,959.70	**-**	**352,959.70**	
	PARKS AND TRAILS - CAPITAL					
3030	9092303	20190379	1,062,330.99	-	1,062,330.99	OELRICH CONSTRUCTION
			1,062,330.99	**-**	**1,062,330.99**	
	NON-DEPARTMENTAL - OTHER					
3030	9092303	20170873	241,197.05	-	241,197.05	GAI CONSULTANTS INC
3030	9092303	20190379	3,141.95	-	3,141.95	OELRICH CONSTRUCTION
			244,339.00	**-**	**244,339.00**	
			1,659,629.69	**-**	**1,659,629.69**	

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FUND 3040 RENEWAL SALES TAX CAPITAL PROJECTS - PUBLIC WORKS						
	CAPITAL PROJECTS - PUBLIC WORKS					
3040	5056350	20200826	2,597.00	-	2,597.00	TIERRA INC
3040	5056350	20201266	2,263.00	-	2,263.00	CENTRAL TESTING LABO
3040	5056350	20201268	15,877.00	-	15,877.00	TIERRA INC
3040	5056350	20201277	9,228.00	-	9,228.00	CENTRAL TESTING LABO
3040	5056350	20201282	726,419.58	-	726,419.58	WEST TO WEST CONSTR
			756,384.58	**-**	**756,384.58**	
			756,384.58	**-**	**756,384.58**	
FUND 3050 2ND RENEWAL SALES TAX						
	FACILITIES/FLEET - CAPITAL PROJECTS - OTHER					
3050	857690	20190989	3,595.99	-	3,595.99	HANSON PROFESSIONAL
3050	857690	20200975	24,972.00	-	24,972.00	HONEYWELL INTERNATIO
3050	857690	20201012	85,553.50	-	85,553.50	GMC CONSTRUCTION
3050	857690	20201097	13,936.79	-	13,936.79	HONEYWELL INTERNATIO
3050	857690	20201208	61,581.72	61,581.72	-	WESTBROOK SERVICE
3050	857690	20201244	13,850.00	-	13,850.00	RYBEK CONSTRUCTION
3050	857690	20201264	83,383.34	83,383.34	-	BG SOUTHERN CONSTR
3050	857690	20201317	139,522.00	-	139,522.00	SKYLINE ELEVATORS
3050	857690	20201374	49,950.00	-	49,950.00	BOULEVARD CONTRACTOR
3050	857690	20201380	23,977.00	-	23,977.00	ADVANCED COMMERCIAL
3050	857690	20201392	523,711.31	-	523,711.31	EMMET SAPP BUILDERS
3050	857690	20201415	24,748.80	-	24,748.80	TARKETT USA INC
3050	857690	20201447	10,840.00	-	10,840.00	RMS ORLANDO INC
			1,059,622.45	**144,965.06**	**914,657.39**	
	FIRE RESCUE CAPITAL					
3050	2136400	20191151	520,493.75	-	520,493.75	MOTOROLA SOLUTIONS
3050	2136400	20191177	11,008.69	-	11,008.69	BOOTH ERN STRAUGHAN
3050	2136400	20191178	18,630.65	-	18,630.65	KTH ARCHITECTS INC
3050	2136400	20200504	1,399,787.00	-	1,399,787.00	TEN 8 FIRE EQUIPMENT
3050	2136400	20200934	25,387.50	-	25,387.50	KTH ARCHITECTS INC
3050	2136400	20201153	8,840.50	-	8,840.50	ARDAMAN & ASSOCIATES
3050	2136400	20201375	1,664,198.52	-	1,664,198.52	PCDG CONSTRUCTION
3050	2136400	20201480	8,960.00	-	8,960.00	BOOTH ERN STRAUGHAN
			3,657,306.61	**-**	**3,657,306.61**	
	PARKS/TRAILS CAPITAL					
3050	2952750	20191331	28,062.88	-	28,062.88	GAI CONSULTANTS INC
3050	2952750	20201287	805.19	805.19	-	RUBY BUILDERS INC
3050	2952750	20201312	161,118.00	5,882.08	155,235.92	GAI CONSULTANTS INC
3050	2952750	20201373	100,000.00	-	100,000.00	WOOD ENVIRONMENT

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3050	2952750	20201383	7,820.00	7,820.00	-	PETER BUILT FENCE
3050	2952750	20201384	15,375.00	15,375.00	-	PETER BUILT FENCE
3050	2952750	20201402	9,635.00	9,635.00	-	KODIAK ENVIRONMENTAL
3050	2952750	20201451	24,650.00	24,650.00	-	MID FL PAVING & SEAL
3050	2952750	20201458	70,000.00	-	70,000.00	BOULEVARD CONTRACTOR
			417,466.07	**64,167.27**	**353,298.80**	
	ROADS - CAPITAL PROJECTS					
3050	5056550	20190750	2,970.00	-	2,970.00	ORLANDO FREIGHTLINER
3050	5056550	20191034	2,452.00	252.00	2,200.00	BOOTH ERN STRAUGHAN
3050	5056550	20200863	12,234.00	-	12,234.00	CENTRAL TESTING LABO
3050	5056550	20200958	300,077.14	-	300,077.14	TRAFFIC CONTROL DEVI
3050	5056550	20200960	37,187.16	-	37,187.16	DAB CONSTRUCTORS INC
3050	5056550	20201203	138,107.62	-	138,107.62	APTIM
3050	5056550	20201257	9,430.51	-	9,430.51	DEERE & COMPANY
3050	5056550	20201292	23,547.54	-	23,547.54	ESTEP CONSTRUCTION I
3050	5056550	20201401	34,340.10	-	34,340.10	ESTEP CONSTRUCTION I
3050	5056550	20201417	36,771.41	-	36,771.41	ESTEP CONSTRUCTION I
3050	5056550	20201475	9,265.95	-	9,265.95	SUMTER ELECTRIC COOP
			606,383.43	**252.00**	**606,131.43**	
	ROADS - CAPITAL RESURFACING PROJECTS					
3050	5056555	20201391	2,335,718.38	-	2,335,718.38	DAB CONSTRUCTORS INC
			2,335,718.38	**-**	**2,335,718.38**	
	SHERIFF'S OFFICE - CAPITAL					
3050	7073360	20200600	80.00	-	80.00	DANA SAFETY SUPPLY I
3050	7073360	20200601	516.70	-	516.70	ENFORCEMENT ONE INC
3050	7073360	20200676	1,640.00	-	1,640.00	KEN OLIVER ENTERPRIS
3050	7073360	20200677	504.00	-	504.00	ENFORCEMENT ONE INC
3050	7073360	20200721	12,160.00	-	12,160.00	CTI SIGNS
3050	7073360	20200784	458.95	-	458.95	TESSCO INC
3050	7073360	20200874	375.00	-	375.00	STERLING EQUIPMENT &
3050	7073360	20201125	2,400.00	-	2,400.00	STERLING EQUIPMENT &
3050	7073360	20201161	3,131.00	-	3,131.00	DANA SAFETY SUPPLY I
3050	7073360	20201180	10,747.02	-	10,747.02	DANA SAFETY SUPPLY I
3050	7073360	20201240	10,089.00	-	10,089.00	HG2 EMERGENCY LIGHTI
3050	7073360	20201241	4,644.00	-	4,644.00	HG2 EMERGENCY LIGHTI
			46,745.67	**-**	**46,745.67**	
	NON-DEPARTMENTAL					
3050	9092305	20181388	205.00	205.00	-	RADTKE DANIEL L
3050	9092305	20200956	0.07	0.07	-	STRYKER SALES CORP
			205.07	**205.07**	**-**	
			8,123,447.68	**209,589.40**	**7,913,858.28**	

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FUND 3850 SALES TAX REVENUE NOTE PROJECTS						
	ANIMAL SHELTER CONSTRUCTION PROJECT					
3850	857670	20181405	14,591.02	-	14,591.02	DICKERSON ARCHITECTS
3850	857670	20191488	525,016.51	-	525,016.51	OELRICH CONSTRUCTION
3850	857670	20200821	456.70	-	456.70	QUIKRETE COMPANIES
3850	857670	20200825	14,339.16	-	14,339.16	PREFERRED MATERIALS
3850	857670	20200833	738.00	-	738.00	A 1 BLOCK CORPORATIO
3850	857670	20200889	2,493.20	-	2,493.20	WINSUPPLY ORLANDO FL
3850	857670	20200890	1,625.00	-	1,625.00	MASONPRO
3850	857670	20200904	10.00	-	10.00	ROOFING SUPPLY GRP
3850	857670	20200994	65,255.39	-	65,255.39	TRANE CO
3850	857670	20200995	59,488.68	-	59,488.68	FOUNDATION BLDG MAT
3850	857670	20200996	140.00	-	140.00	GLOBAL SYN-TURF INC
3850	857670	20200997	746.97	-	746.97	MAYER ELECTRIC SUPPL
3850	857670	20200998	7,462.00	-	7,462.00	SERVICE PARTNERS LLC
3850	857670	20201027	19,500.00	-	19,500.00	STAN WEAVER & CO
3850	857670	20201028	10,055.00	-	10,055.00	METAL MART SYSTEMS
3850	857670	20201084	955.20	-	955.20	OLDCASTLE BUILDING
3850	857670	20201085	11,312.73	-	11,312.73	OLDCASTLE BUILDING
3850	857670	20201086	6.36	-	6.36	ANIXTER INC
3850	857670	20201322	39,846.00	-	39,846.00	ZABATT INC
3850	857670	20201342	34.87	-	34.87	MAYER ELECTRIC SUPPL
3850	857670	20201408	22,261.00	-	22,261.00	OEM LAUNDRY PARTS
3850	857670	20201481	424.85	-	424.85	BG SOUTHERN CONSTRUCTION
			796,758.64	**-**	**796,758.64**	
			796,758.64	**-**	**796,758.64**	
FUND 4200 LANDFILL ENTERPRISE						
	SOLID WASTE ASSESSMENT					
4200	4546470	20201477	86,520.00	-	86,520.00	CAMO FARMS INC
			86,520.00	**-**	**86,520.00**	
	CONVENIENCE CENTERS					
4200	4568400	20201093	9,820.00	2,851.45	6,968.55	DELAND LANDFILL INC
			9,820.00	**2,851.45**	**6,968.55**	
	LANDFILL OPERATIONS					
4200	4569100	20200710	9,170.00	-	9,170.00	S2L INCORPORATED
4200	4568600	20201381	7,703.00	-	7,703.00	CARBTROL CORPORATION
4200	4569100	20201398	2,007.53	-	2,007.53	UNITED RENTALS NORTH
4200	4569100	20201438	1,290.00	-	1,290.00	QED ENVIRONMENTAL
			20,170.53	**-**	**20,170.53**	

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
EXCLUDING BLANKET PURCHASE ORDERS
AS OF 9/16/20

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (portion that is expected to be spent by 9/30/20)	Estimated Carryover (Portion that will be carried forward to FY2021)	Vendor Name
			116,510.53	**2,851.45**	**113,659.08**	
FUND 4220 SOLID WASTE CLOSURES AND LONG TERM CARE						
	UMATILLA POST CLOSURE					
4220	4546110	20200523	2,120.00	-	2,120.00	UNIVERSAL ENGINEERIN
			2,120.00	**-**	**2,120.00**	
	LADY LAKE POST CLOSURE					
4220	4546120	20200678	9,534.00	-	9,534.00	S2L INCORPORATED
			9,534.00	**-**	**9,534.00**	
	CENTRAL LANDFILL PHASE 1 POST CLOSURE					
4220	4546130	20200679	7,648.80	-	7,648.80	S2L INCORPORATED
4220	4546130	20201434	4,410.00	-	4,410.00	THE COLINAS GROUP
			12,058.80	**-**	**12,058.80**	
	CENTRAL LANDFILL PHASE 3 CLOSURE					
4220	4546190	20190152	2,230.00	-	2,230.00	S2L INCORPORATED
			2,230.00	**-**	**2,230.00**	
			25,942.80	**-**	**25,942.80**	
FUND 5200 PROPERTY & CASUALTY						
	COMPREHENSIVE					
5200	713400	20190769	130.54	130.54	-	INTEGRATED ENVIRONME
5200	713400	20200102	200.00	200.00	-	GLICKSMAN CONSULTING
5200	713400	20200799	218.10	218.10	-	ACCURATE POWER
5200	713400	20201176	550.00	550.00	-	FRANK GAY PLUMBING I
5200	713400	20201293	12,317.86	7,274.31	5,043.55	SKYLINE ELEVATORS
			13,416.50	**8,372.95**	**5,043.55**	
			13,416.50	**8,372.95**	**5,043.55**	
FUND 5300 EMPLOYEE GROUP BENEFITS						
	EMPLOYEE GROUP BENEFITS					
5300	713450	20181421	4,752.00	4,752.00	-	BENEFITFOCUS COM INC
5300	713450	20200255	9,936.70	9,936.70	-	BENEFITFOCUS COM INC
			14,688.70	**14,688.70**	**-**	
			14,688.70	**14,688.70**	**-**	
	TOTAL OF ALL FUNDS		**33,357,588.73**	**2,657,042.15**	**30,700,546.58**	

Accrual Basis Accounting: The basis of accounting in which revenues are recorded at the time they are incurred as opposed to when cash is actually received or spent.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Lake County Board of County Commissioners.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax".

Agency: A principal unit of the county government or a governmental unit outside county government receiving county funding.

Aggregate Millage Rate: The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or a municipality to $10 per $1,000 of assessed taxable value.

ALI System (Automatic Location Identification System): The database used with the Emergency 911 that is capable of locating customers upon their access of the Lake County E-911 system.

Amendment: A change to an adopted budget that has been approved by the Lake County Board of County Commissioners which may increase or decrease a fund total.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Article V Costs: Expenditures mandated by State Legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

Assessed Valuation: A value established by the County Property Appraiser for all real or personal property which is used as a basis for levying property taxes.

Asset: A resource with economic value.

Basis of Budgeting: Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

BCC (Board of County Commissioners): Lake County is governed by a five-member board. The five members are elected countywide, but each represents one district of the county.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond document.

Bond Refinancing: Also known as bond refunding. An important debt management tool, it is used to capture interest cost savings, remove or change bond covenants, or restructure the stream of debt service payments to avoid default.

Budget: A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Adjustment: A revision to the adopted budget occurring during the affected fiscal year as approved by the Lake County Board of County Commissioners by an amendment or a transfer.

Budget Calendar: The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document: The official written statement of the annual fiscal year financial plan for the County.

Budget Hearing: The public hearing conducted by the Lake County Board of County Commissioners to consider and adopt the annual budget.

Budget Message: A written statement presented by the County Manager to explain principal budget issues and to provide recommendations to the Lake County Board of County Commissioners.

Budget Preparation Manual: The set of instructions and forms sent by the Office of Management and Budget to the departments, offices and agencies of the County to assist them in preparing their operating budget requests for the upcoming years.

Capital Outlay: Purchases of fixed assets that have a value of $1,000 or more, and a useful life of more than one year.

Cash Basis Accounting: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CDBG: Community Development Block Grant.

Certificate of Occupancy (CO): The approval for a structure to be occupied after complying with all the state and local building and fire codes.

CIP (Capital Improvement Program): A five-year plan developed to meet the future needs of Lake County, such as road construction and long-range capital projects.

Comprehensive Annual Financial Report (CAFR): A set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements.

Contingency Funds: Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

CPI (Consumer Price Index): The measure of average change in prices over time in a fixed market basket of goods and services.

CRA (Community Redevelopment Agency): An agency established by a local government for the elimination and prevention of the development or spread of slums and blight or for the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income in a community redevelopment area.

D.A.R.E. (Drug Awareness Resistance Education): A drug prevention program directed at school age persons.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Proceeds: The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance cost, such as underwriters' fees, are withheld by the underwriter.

Debt Ratio: Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population.

Debt Service Fund Requirements: The resources which must be provided for a debt service fund so that all principal, interest and other debt related payments can be made in full and on schedule.

Deficit: The excess of expenditures over revenues.

DEO: Florida Department of Economic Opportunity.

Department/Office: An organizational unit of the County responsible for carrying out a major governmental function.

Department of Juvenile Justice (DJJ): The Florida Department of Juvenile Justice is a state agency of Florida that operates juvenile detention centers and whose mission it is to increase public safety by reducing juvenile delinquency through effective prevention, intervention and treatment services that strengthen families and turn around the lives of troubled youth.

Department of Veterans Affairs (DVA): Agency that assists war veterans and their families with benefits which includes monetary and health benefits.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division: A subsection of a department that is functionally unique in its service delivery.

DRS (Development Review Staff): Staff that conduct presubmittal reviews and Subdivision/Planned Unit Development reviews.

Effectiveness: Results (including quality) of the program.

Efficiency: Cost (whether in dollars or employee hours) per unit of output.

Emergency Communications and Operations Center (ECOC): The building housing the 9-1-1 communications center (Lake EMS and the Lake County Sheriff's Office), the Office of Emergency Management and the Emergency Operations Center.

Emergency Operations Center (EOC): The Office of Emergency Management will activate the EOC and bring in the County's stakeholders to manage and work through Lake County emergencies and provide assistance to citizens before, during and after disasters.

EMMA: The Electronic Municipal Market Access system (EMMA) is the official repository for information on virtually all municipal bonds. EMMA provides free public access to official disclosures, trade data, credit ratings and other information about the municipal securities market.

EMS (Emergency Medical Services): EMS is responsible for the health, welfare and safety of the citizens of and visitors to Lake County from the effects of natural, technological and manmade disasters.

Encumbrance: The commitment and reservation, but not yet expending, of appropriated funds to purchase goods or services.

Enterprise Fund: A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

Evaluation and Appraisal Report (EAR): A plan document for Lake County's long-range growth based on adopted Land Development Regulations (LDR's).

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A January 2008 amendment to the Florida Constitution sets the exemptions for homesteads at $50,000.

Expenditure: Payments for the procurement of goods and/or services received.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

Final Millage: The tax rate adopted in the final public budget hearing of a taxing authority.

Fiscal Policy: The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Lake County is October 1 through September 30.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. Assets are catalogued and tagged for inventory tracking purposes.

Florida Retirement System (FRS).

Florida State Board of Administration (SBA): The State oversight group administering pooled cash investments.

Focus Areas: Key policy issues that will provide the direction and framework of the budget.

Fringe Benefits: These employee benefits include social security, retirement, group health, dental and life insurance.

Function: A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida, and financial reports must be grouped according to those established functions.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities in governmental funds. The unreserved and undesignated fund balance is available for appropriation in the following year's budget.

General Fund: The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

General Obligation Bonds: Bonds backed by the full faith and credit of government.

Generally Accepted Accounting Principles (GAAP): Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

Geographic Information Services (GIS).

Global Positioning Satellite (GPS): A system of satellites and receiving devices used to compute and store positions on the Earth.

Goal: The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of the departments and offices.

Government Financial Officers' Association (GFOA): The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for their Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award Program.

Governmental Accounting Standards Board (GASB): The highest source of accounting and financial reporting guidance for state and local governments.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

Gross Domestic Product (GDP).

Homestead Exemption: Refer to definition for Exempt, Exemption, Non-Exempt.

Housing and Urban Development (HUD).

Impact Fees: Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Infrastructure: The basic facilities, services, and installations needed for the functioning of a community, i.e., streets, buildings and parks.

Interfund Transfers: Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. Because these transfers represent duplicate expenditures, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Intergovernmental Revenue: Revenue received from another government unit for a specific purpose.

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

IT: Information Technology.

JGI (Jobs Growth Investment Trust Fund): Funds available to help businesses defray upfront costs, such as permit, development review, and impact fees.

Key Action Steps: The strategies or methods that County departments, programs or teams will use to accomplish some aspect of a particular goal.

Land Development Regulations (LDR's): Regulations adopted by the BCC to implement measures to improve the development review process and to implement the goals and objectives of the County's Comprehensive Plan.

LCLS: Lake County Library System.

Leachate: The result of rainwater soaking through the solid waste and the liquids produced by the decomposition of waste materials.

LEMS: Lake Emergency Medical Services was established in Fiscal Year 2011 to provide emergency medical service and transportation of the sick and injured citizens and visitors of Lake County.

Level of Service: The existing or current services, programs, and facilities provided by government for its citizens. Level of service is dependent upon needs, alternatives, and available resources.

Levy: To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Line-Item Budget: A budget that lists each account category separately along with the dollar amount budgeted for those accounts.

Long-Term Debt: Debt with a maturity of more than one year from the date of issuance.

LUPA (Land Use Plan Amendment): A change to the adopted Land Use Plan done on a bi-annual cycle.

Mandate: Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

Mill, Millage: One one-thousandth of one dollar; used in computing property taxes by multiplying the rate times assessed taxable value of property divided by 1,000.

Mission Statement: A broad statement of purpose that is derived from organizational and/or community values and goals.

Modified Accrual Basis of Accounting: A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

MPO (Metropolitan Planning Organization): A federally mandated and federally funded transportation policy-making organization that is made up of representatives from local government and governmental transportation authorities.

MSBU (Municipal Service Benefits Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non-ad valorem taxes) to provide municipal-type services.

MSTU (Municipal Service Taxing Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

MSW (Municipal Solid Waste): Solid waste collected from the County drop-off facilities.

Non-Operating Expenditures: Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out, transfers to Constitutional Offices, and reserves for contingency.

Non-Operating Revenues: Financial support for funds that are classified separately from operating revenues; includes transfers in and internal service fund receipts.

NRCS (National Resource Conservation Service): A national organization that develops agricultural conservation plans.

NSP: The Neighborhood Stabilization Program was established by HUD for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

Object Code (Obj Code): An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

Objective: Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.

Operating Budget: A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for the support of those operations.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance: A formal legislative enactment by a local governing body. If not in conflict with a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

Organization Code (Org Code): An account code number within a department or office used to differentiate various programs and functions.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Property: Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

Personal Services: The cost of wages, salaries (including overtime), and other fringe benefits such as retirement contributions, social security, health care and other employee benefits and stipends.

Policy: A course of action adopted and pursued in the advancement of the organization's goal(s).

Program: A single project or activity or a group of projects or activities related to a single purpose which are to be carried out in a specified timeframe.

Property Appraiser: The elected County official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: An ad valorem tax based on the value of real property, less any exemptions.

Proposed Budget: The recommended County budget submitted by the County Manager to the Board of County Commissioners for adoption.

Proposed Millage: The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund: A fund used for business-like activities. The County maintains two types of proprietary funds: enterprise and internal service. Enterprise funds are used for services provided to the public on a user charge basis. Internal service funds are used for operations serving other funds or departments on a cost-reimbursement basis.

PSAP: Public Safety Answering Points.

PTI (Pre-Trial Intervention): A service provided, by the County Probation Division, to clients identified by the Court as an alternative to regular judicial proceedings.

QA (Quality Assurance): A method to insure that quality standards for the County are met. To insure that data created meets the accuracy standards for the task.

Real Property: Land and buildings and/or other structures attached to it that are taxable under state law.

Rebudget: A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Reserve for Contingencies: An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue: Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Rolled-Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of increases in assessments, the rolled-back rate would be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction and/or annexations added to the tax roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

SERT (Special Emergency Response Team): A group of specialty trained personnel for emergency response.

SHIP (State Housing Initiatives Partnership): A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

Special Assessment: A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds: Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

Special Revenue Fund: A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Roll: The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2017 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2018 budget.

TDC (Tourist Development Council): The Tourist Development Council establishes projects, with BCC approval, to promote tourism in Lake County.

Tentative Budget: At its first of two public hearings in September, the Board of County Commissioners sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

Tentative Millage: The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM (Truth in Millage): see Truth in Millage Law.

Truth in Millage Law: Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered.

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fees: The fees charged for direct receipt of public services.

VMT: Vehicle Miles of Travel.

Voted Millage: Property tax levies authorized by voters within a taxing authority. Bond issues, called general obligation bonds, that are backed by property taxes are a common form of voted millage in the State of Florida.