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Board of County Commissioners • www.lakecountyfl.gov

Douglas B. Shields
District 1

Sean M. Parks, AICP, QEP
District 2

Kirby Smith
District 3

Leslie Campione
District 4

Josh Blake
District 5



LAKE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2023

RECOMMENDED 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.

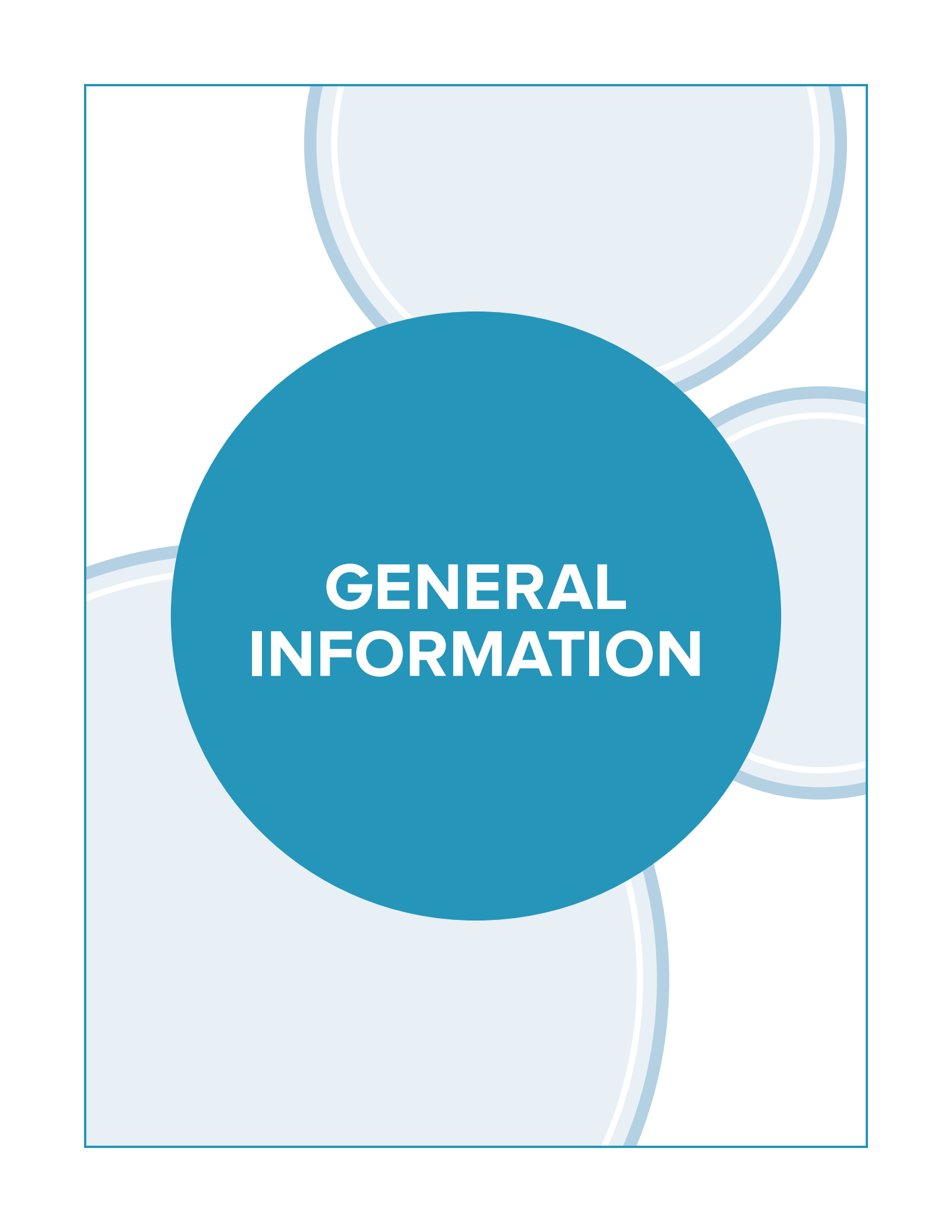
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Budget Schedules

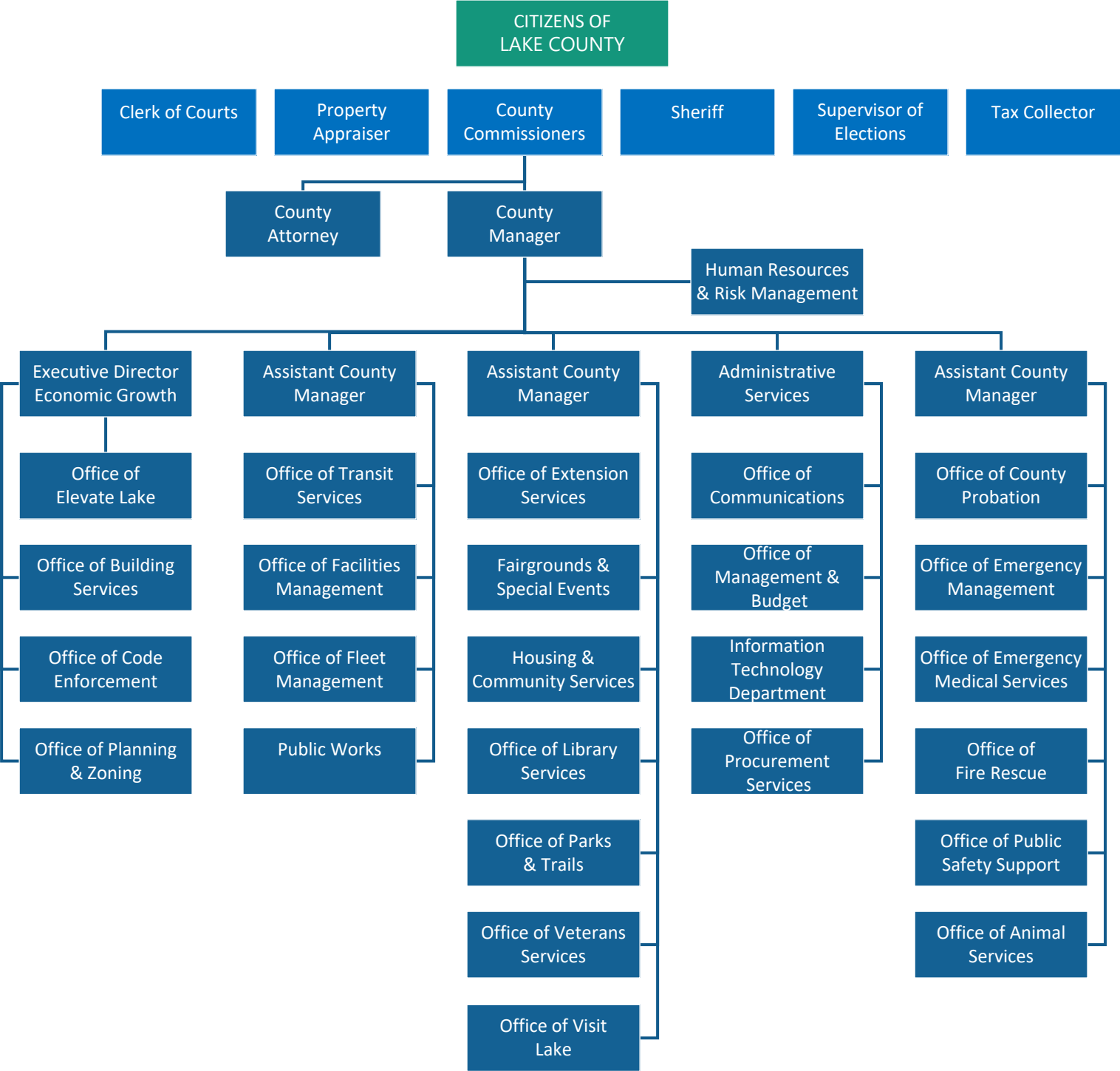
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**GENERAL
INFORMATION**

Lake County Government

Organizational Chart



BOARD OF COUNTY COMMISSIONERS



Douglas B. Shields
District 1



Sean M. Parks
Chairman, District 2



Kirby Smith
Vice Chairman, District 3



Leslie Campione
District 4



Josh Blake
District 5

COUNTY MANAGER AND COUNTY ATTORNEY



Jennifer Barker
County Manager



Melanie Marsh
County Attorney



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

Commission Chairman

Sean M. Parks
District Two

Commission Vice-Chairman

Kirby Smith
District Three

Commission Member

Douglas B. Shields
District One

Commission Member

Leslie Campione
District Four

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 C. 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

Jennifer Barker
Phone: (352) 343-9888
www.lakecountyfl.gov

County Attorney

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

Lake County's Mission, Goals and Objectives

Mission Statement: To provide exceptional service; enhance and protect the quality of life for all Lake County citizens; 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 Department 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 citizens' quality of life, property values and investment in Lake County, and utilize code enforcement to maintain a clean and safe environment for all citizens.

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

Lake County's Mission, Goals and Objectives

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 citizens from

Lake County's Mission, Goals and Objectives

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, 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).

Lake County's Mission, Goals and Objectives

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 citizens 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.

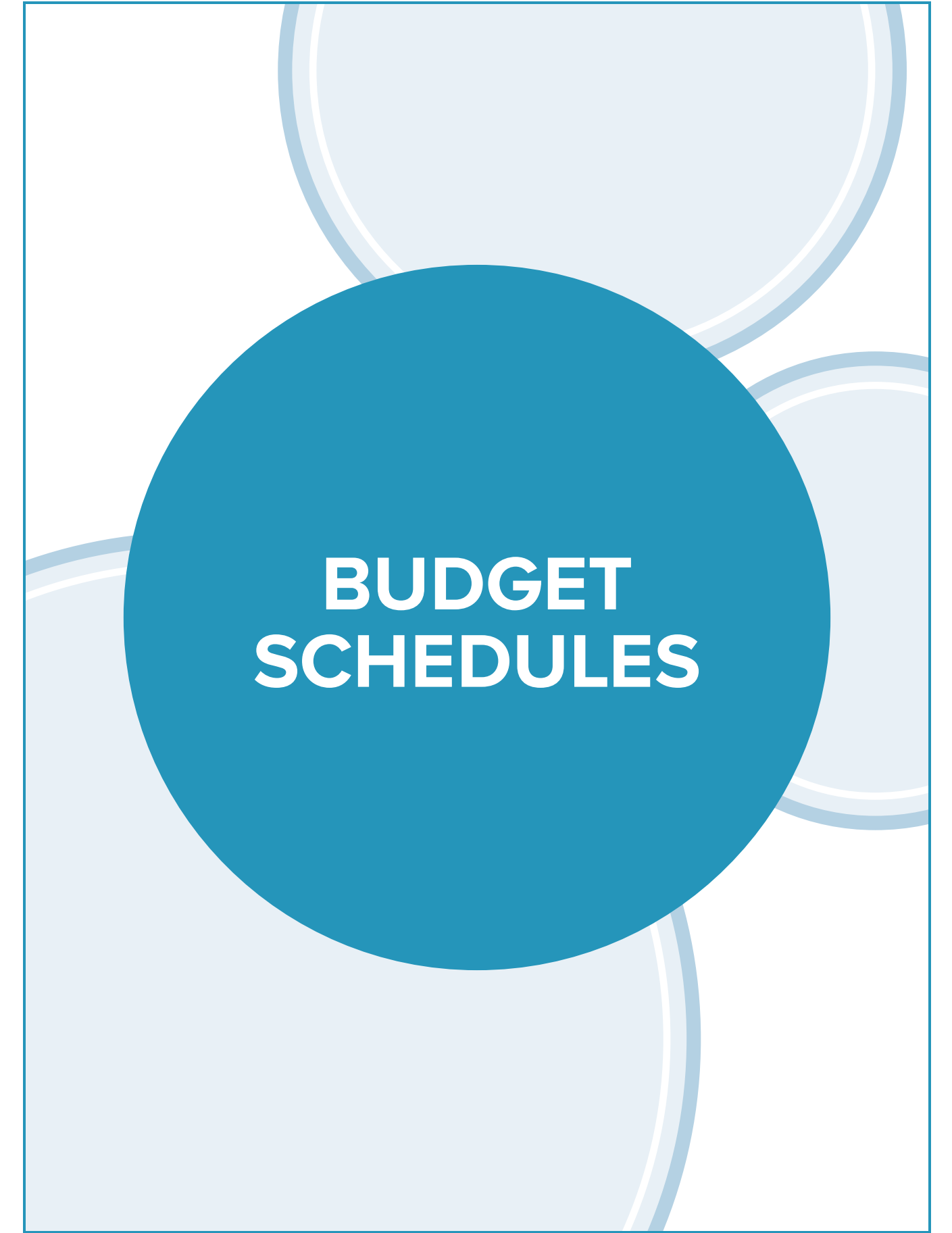
- Adopt regulations and design standards which promote quality development that is attractive and timeless, including conservation-based landscaping and well-designed water retention areas that are "natural" in appearance.
- Utilize reasonable regulations and incentives to promote natural resource protection 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.

Lake County's Mission, Goals and Objectives

- 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.



**BUDGET
SCHEDULES**

**Lake County
Chart of Taxable Values and Millages**

Taxing District	Taxable Value	Millage Rate	Taxable Value	Millage Rate	Taxable Value	Rollback Rate	Proposed Millage Rate
	2021	2021	2022	2022	2023	2023	2023
Countywide Funds							
General	\$ 24,499,403,221	5.0327	\$ 26,387,890,023	5.0529	\$ 30,451,392,327	4.5536	5.0529
Lake County Ambulance MSTU	24,499,403,221	0.4629	26,387,890,023	0.4629	30,451,392,327	0.4172	0.4629
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	11,410,489,146	0.4957	12,207,732,060	0.4957	13,945,074,754	0.4471	0.4957
Fire Rescue MSTU	12,098,123,549	0.4704	13,479,535,434	0.5138	15,576,803,207	0.4601	0.5138
Total All Funds	\$ 24,499,403,221	6.4617	\$ 26,387,890,023	6.5253	\$ 30,451,392,327	5.8780	6.5253
Public Lands-Voted Debt	\$ 24,499,403,221	0.1100	\$ 26,387,890,023	0.0918	\$ 30,451,392,327	N/A	0.0918

Source: Certification of Taxable Value DR-420

Lake County
General Fund - Revenues and Expenditures

Revenues by Source	Actual Revenues FY 2021	Adopted Budget FY 2022	Revised Budget FY 2022	Proposed Budget FY 2023
Current Revenues				
Ad Valorem Taxes	\$ 119,130,490	\$ 135,673,358	\$ 135,443,385	\$ 155,867,839
Communication Services Tax	1,416,219	1,478,000	1,478,000	1,282,536
Licenses & Permits	329,220	100,000	100,000	100,000
Intergovernmental Revenues	87,006,525	26,391,585	27,241,585	29,497,533
Charges for Services	11,138,810	9,994,265	9,894,265	10,038,569
Fines and Forfeitures	671,475	365,950	365,950	381,100
Miscellaneous Revenues	770,453	642,496	642,496	508,213
Less: 5% Estimated Receipts	-	(8,694,671)	(8,694,671)	(9,885,556)
Sub-Total Current Revenues	\$ 220,463,192	\$ 165,950,983	\$ 166,471,010	\$ 187,790,234
Non-Revenues				
Transfer From Other Funds	\$ 5,548,306	\$ 5,912,818	\$ 5,880,665	\$ 6,400,502
Excess Fees	4,126,813	2,760,000	2,760,000	2,622,267
Fund Balance	-	24,182,698	37,852,656	34,811,746
Sub-Total Non-Revenues	\$ 9,675,119	\$ 32,855,516	\$ 46,493,321	\$ 43,834,515
Total Revenues	\$ 230,138,311	\$ 198,806,499	\$ 212,964,331	\$ 231,624,749

Expenditures by Department/Office	Actual Expenditures FY 2021	Adopted Budget FY 2022	Revised Budget FY 2022	Proposed Budget FY 2023
Legislative Affairs	897,644	945,798	945,798	998,959
County Manager	928,682	936,211	870,930	785,362
County Attorney	815,340	857,627	923,326	1,057,996
Procurement	492,558	520,304	520,229	538,701
Human Resources & Risk Management	790,582	1,011,773	1,011,773	1,056,935
Facilities Management	5,149,079	6,802,217	7,685,973	9,218,521
Management & Budget	712,977	842,582	842,582	792,303
Elevate Lake	930,248	1,151,552	1,161,352	1,676,118
Fairgrounds & Special Events	207,410	265,198	265,198	275,160
Animal Services	1,729,579	1,958,741	1,964,099	2,086,629
Information Technology	3,346,377	3,739,578	3,766,377	3,950,347
Housing & Community Services	7,494,803	6,324,503	6,294,932	6,223,977
Veterans Services	176,875	318,789	332,382	347,306
Fire Rescue	37,917	34,067	34,067	22,502
Public Safety Support	2,135,272	2,427,943	2,507,760	2,578,663
Emergency Management	258,321	308,773	326,723	322,699
Planning & Zoning	1,270,743	1,424,789	1,514,107	1,469,627
Code Enforcement	744,732	863,924	863,924	905,842
Communications	945,172	1,221,806	1,221,881	1,229,123
Parks & Trails	11,341	21,660	21,660	19,725
Extension Services	568,783	625,734	625,734	671,391
Probation	733,645	882,126	882,126	932,093
Public Works	1,520,012	2,105,850	2,108,724	2,311,567
Judicial Support	4,471,730	4,634,024	4,698,024	5,235,737
Clerk of the Court	6,461,419	6,707,941	6,953,325	8,063,972
Property Appraiser	4,402,571	3,821,084	3,822,730	3,931,497
Tax Collector	6,039,712	6,489,762	6,489,762	6,744,619
Sheriff	80,954,731	85,473,676	85,221,611	99,089,307
Supervisor of Elections	3,822,841	4,876,163	4,876,163	5,834,268
Non-Departmental (excludes reserves)	77,539,894	26,224,464	32,455,171	28,655,858
Sub-Total Expenditures	\$ 215,590,990	\$ 173,818,659	\$ 181,208,443	\$ 197,026,804
Reserves	\$ -	\$ 22,260,499	\$ 31,306,550	\$ 34,248,607
Reserve for Purchase Orders	-	2,627,341	-	-
Special Reserve	-	-	349,338	349,338
Contingency - Sheriff	-	100,000	100,000	-
Total Expenditures	\$ 215,590,990	\$ 198,806,499	\$ 212,964,331	\$ 231,624,749

Lake County
Comparison of Operating Budget to Total Budget

Funds	Actual FY 2021	Adopted FY 2022	Revised FY 2022	Proposed FY 2023
Operating Budget				
Countywide Funds	\$ 243,989,870	\$ 245,064,205	\$ 258,126,494	\$ 273,461,636
Special Revenue Funds	123,809,306	191,879,971	270,651,007	249,215,433
Grant Funds	29,945,666	58,291,547	68,398,685	45,322,550
Debt Service Funds	10,974,656	12,246,403	12,095,688	12,399,836
Enterprise Funds	18,230,042	21,277,510	22,428,446	24,348,707
Sub-Total Operating Budget	\$ 426,949,540	\$ 528,759,636	\$ 631,700,320	\$ 604,748,162
Less: Operating Transfers	(31,923,913)	(37,438,406)	(39,154,874)	(40,426,134)
Total Operating Budget	\$ 395,025,627	\$ 491,321,230	\$ 592,545,446	\$ 564,322,028
Capital Project Funds	\$ 13,294,795	\$ 45,434,544	\$ 43,526,828	\$ 35,160,766
Internal Service Funds	\$ 23,225,380	\$ 26,761,787	\$ 27,325,601	\$ 25,792,426
Total Budget				
Countywide Funds	\$ 243,989,870	\$ 245,064,205	\$ 258,126,494	\$ 273,461,636
Special Revenue Funds	123,809,306	191,879,971	270,651,007	249,215,433
Grant Funds	29,945,666	58,291,547	68,398,685	45,322,550
Debt Service Funds	10,974,656	12,246,403	12,095,688	12,399,836
Enterprise Funds	18,230,042	21,277,510	22,428,446	24,348,707
Capital Project Funds	13,294,795	45,434,544	43,526,828	35,160,766
Internal Service Funds	23,225,380	26,761,787	27,325,601	25,792,426
Total All Funds	\$ 463,469,715	\$ 600,955,967	\$ 702,552,749	\$ 665,701,354

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.

**Lake County
Revenues by Fund**

Fund No.	Fund Name	Actual FY 2021	Adopted FY 2022	Revised FY 2022	Proposed FY 2023
Countywide Funds					
0010	General	\$ 230,138,311	\$ 198,806,499	\$ 212,964,331	\$ 231,624,749
1120	County Transportation Trust	14,619,553	27,872,894	26,565,008	21,720,192
1220	Lake County Ambulance	11,023,118	13,692,529	13,752,711	15,096,244
1900	County Library System	4,318,655	4,692,283	4,844,444	5,020,451
Total Countywide Funds		\$ 260,099,637	\$ 245,064,205	\$ 258,126,494	\$ 273,461,636
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 905,981	\$ 4,105,521	\$ 3,749,366	\$ 650,300
1081	Parks Impact Fee Trust - Central District	36,941	56,933	73,269	92,209
1082	Parks Impact Fee Trust - North District	52,532	175,073	202,305	250,255
1083	Parks Impact Fee Trust - South District	316,236	822,816	1,050,347	1,214,813
1090	Educational System Impact Fees	34,692,659	-	30,000,000	30,000,000
1148	North Central Transport Benefit District	830,325	796,787	1,326,061	1,385,016
1149	NE/Wekiva Transport Benefit District	618,263	2,186,509	1,218,239	1,584,785
1157	South Transportation Benefit District	5,941,674	17,069,028	20,969,557	22,761,075
1158	Central Transportation Benefit District	963,254	1,334,399	1,995,819	2,967,325
1159	North Transportation Benefit District	879	265,139	92,636	-
1190	Fish Conservation	6,975	232,727	237,702	235,897
1230	MSTU - Stormwater Management	944,453	2,895,184	2,931,809	2,973,703
1231	MSTU - Parks Services	6,383,481	8,703,522	9,291,716	9,389,998
1240	Emergency 911	2,188,700	4,191,263	4,278,215	6,398,501
1250	Resort/Development Tax	3,711,387	8,514,305	9,782,793	9,194,442
1290	Greater Hills MSBU	272,347	364,770	367,640	361,797
1330	Law Enforcement Trust	209,883	759,765	744,245	140,358
1340	Mt Plymouth/Sorrento CRA Trust	79,923	252,927	326,858	232,739
1350	Emergency Medical Services	21,252,895	29,665,302	31,622,630	28,429,855
1370	Greater Groves MSBU	256,845	327,860	331,292	323,768
1380	American Rescue Plan Act Funds	496,774	35,654,184	70,811,594	49,927,173
1410	Infrastructure Sales Tax Revenue	20,313,616	21,968,421	23,940,022	23,713,269
1430	Village Green Street Lighting	11,034	24,992	27,043	23,652
1450	Greater Pines Municipal Services	321,918	403,564	406,570	398,144
1460	Picciola Island Street Lighting	3,675	5,701	6,998	5,767
1470	Valencia Terrace Street Lighting	6,246	10,632	11,723	10,510
1480	Sylvan Shores Street Lighting	20,523	21,991	23,198	25,324
1520	Building Services	4,953,104	10,040,850	11,703,424	11,551,577
1680	County Fire Rescue	33,391,438	37,233,499	39,703,811	42,150,551
1690	Fire Services Impact Fee Trust	1,258,666	3,796,307	3,424,125	2,822,630
Total Special Revenue Funds		\$ 140,442,627	\$ 191,879,971	\$ 270,651,007	\$ 249,215,433
Grant Funds					
1200	Community Development Block Grant	\$ 1,274,881	\$ 7,211,955	\$ 7,989,227	\$ 6,781,866
1210	Transit	10,075,018	19,303,130	20,902,732	17,897,468
1260	Affordable Housing Assistance Trust	1,650,327	4,148,870	3,920,735	3,501,199
1270	Section 8	4,806,843	5,498,633	6,597,880	4,917,468
1300	Federal/State Grants	13,208,628	20,864,964	27,420,673	11,230,934
1310	Restricted Local Programs	594,853	1,263,995	1,567,438	993,615
Total Grant Funds		\$ 31,610,550	\$ 58,291,547	\$ 68,398,685	\$ 45,322,550

**Lake County
Revenues by Fund**

Fund No.	Fund Name	Actual FY 2021	Adopted FY 2022	Revised FY 2022	Proposed FY 2023
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 298,393	\$ 638,898	\$ 641,795	\$ 689,484
2710	Public Lands Debt Service	2,621,266	3,139,867	2,988,215	3,224,083
2810	Expansion Projects Debt Service	5,380,281	5,537,264	5,537,138	5,532,620
2850	Sales Tax Revenue Note	2,767,230	2,930,374	2,928,540	2,953,649
Total Debt Service Funds		\$ 11,067,170	\$ 12,246,403	\$ 12,095,688	\$ 12,399,836
Enterprise Funds					
4200	Landfill Enterprise	\$ 18,413,755	\$ 20,714,601	\$ 21,882,080	\$ 22,325,055
4220	Solid Waste Closures and Long-Term Care	32,315	562,909	546,366	2,023,652
Total Enterprise Funds		\$ 18,446,070	\$ 21,277,510	\$ 22,428,446	\$ 24,348,707
Subtotal Operating Budget		\$ 461,666,054	\$ 528,759,636	\$ 631,700,320	\$ 604,748,162
Less Operating Transfers		\$ (31,923,913)	\$ (37,438,406)	\$ (39,154,874)	\$ (40,426,134)
Total Operating Budget		\$ 429,742,141	\$ 491,321,230	\$ 592,545,446	\$ 564,322,028
Capital Projects Funds					
3030	Renewal Sales Tax Capital Projects	\$ 1,475	\$ 615,252	\$ 509,246	\$ -
3040	Renewal Sales Tax Capital Projects - PW	1,875	889,908	308,443	-
3050	Second Renewal Sales Tax Capital Projects	13,839,562	38,696,843	37,317,948	35,160,766
3810	Facilities Expansion Capital	86	-	-	-
3840	Road Resurfacing Capital Projects	12,873	5,232,541	5,386,278	-
3850	Sales Tax Revenue Note Projects	1,188	-	4,913	-
Total Capital Projects Funds		\$ 13,857,059	\$ 45,434,544	\$ 43,526,828	\$ 35,160,766
Internal Service Funds					
5200	Property and Casualty	\$ 3,813,080	\$ 4,103,219	\$ 4,126,917	\$ 4,296,064
5300	Employee Group Benefits	13,781,385	19,507,744	19,892,584	18,071,445
5400	Fleet Management	2,668,717	3,150,824	3,306,100	3,424,917
Total Internal Service Funds		\$ 20,263,182	\$ 26,761,787	\$ 27,325,601	\$ 25,792,426

**Lake County
Expenditures by Fund**

Fund No.	Fund Name	Actual FY 2021	Adopted FY 2022	Revised FY 2022	Proposed FY 2023
Countywide Funds					
0010	General	215,590,991	198,806,499	212,964,331	231,624,749
1120	County Transportation Trust	13,731,000	27,872,894	26,565,008	21,720,192
1220	Lake County Ambulance	10,370,984	13,692,529	13,752,711	15,096,244
1900	County Library System	4,296,895	4,692,283	4,844,444	5,020,451
Total Countywide Funds		\$ 243,989,870	\$ 245,064,205	\$ 258,126,494	\$ 273,461,636
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 538,049	\$ 4,105,521	\$ 3,749,366	\$ 650,300
1081	Parks Impact Fee Trust - Central District	33,531	56,933	73,269	92,209
1082	Parks Impact Fee Trust - North District	7,717	175,073	202,305	250,255
1083	Parks Impact Fee Trust - South District	210,945	822,816	1,050,347	1,214,813
1090	Educational System Impact Fees	34,692,659	-	30,000,000	30,000,000
1148	North Central Transport Benefit District	25,346	796,787	1,326,061	1,385,016
1149	NE/Wekiva Transport Benefit District	119,334	2,186,509	1,218,239	1,584,785
1157	South Transportation Benefit District	493,857	17,069,028	20,969,557	22,761,075
1158	Central Transportation Benefit District	364,892	1,334,399	1,995,819	2,967,325
1159	North Transportation Benefit District	474,662	265,139	92,636	-
1190	Fish Conservation	340	232,727	237,702	235,897
1230	MSTU - Stormwater Management	783,331	2,895,184	2,931,809	2,973,703
1231	MSTU - Parks Services	5,994,604	8,703,522	9,291,716	9,389,998
1240	Emergency 911	1,472,306	4,191,263	4,278,215	6,398,501
1250	Resort / Development Tax	3,274,932	8,514,305	9,782,793	9,194,442
1290	Greater Hills MSBU	270,914	364,770	367,640	361,797
1330	Law Enforcement Trust	87,369	759,765	744,245	140,358
1340	Mt Plymouth/Sorrento CRA Trust	670	252,927	326,858	232,739
1350	Emergency Medical Services	21,421,090	29,665,302	31,622,630	28,429,855
1370	Greater Groves MSBU	260,999	327,860	331,292	323,768
1380	American Rescue Plan Act Funds	496,774	35,654,184	70,811,594	49,927,173
1410	Infrastructure Sales Tax Revenue	16,915,023	21,968,421	23,940,022	23,713,269
1430	Village Green Street Lighting	10,867	24,992	27,043	23,652
1450	Greater Pines Municipal Services	320,594	403,564	406,570	398,144
1460	Picciola Island Street Lighting	3,239	5,701	6,998	5,767
1470	Valencia Terrace Street Lighting	5,869	10,632	11,723	10,510
1480	Sylvan Shores Street Lighting	20,361	21,991	23,198	25,324
1520	Building Services	3,753,649	10,040,850	11,703,424	11,551,577
1680	County Fire Rescue	31,290,689	37,233,499	39,703,811	42,150,551
1690	Fire Services Impact Fee Trust	464,694	3,796,307	3,424,125	2,822,630
Total Special Revenue Funds		\$ 123,809,306	\$ 191,879,971	\$ 270,651,007	\$ 249,215,433
Grant Funds					
1200	Community Development Block Grant	\$ 1,276,986	\$ 7,211,955	\$ 7,989,227	\$ 6,781,866
1210	Transit	9,393,902	19,303,130	20,902,732	17,897,468
1260	Affordable Housing Assistance Trust	973,919	4,148,870	3,920,735	3,501,199
1270	Section 8	4,693,750	5,498,633	6,597,880	4,917,468
1300	Federal/State Grants	13,206,801	20,864,964	27,420,673	11,230,934
1310	Restricted Local Programs	400,308	1,263,995	1,567,438	993,615
Total Grant Funds		\$ 29,945,666	\$ 58,291,547	\$ 68,398,685	\$ 45,322,550

**Lake County
Expenditures by Fund**

Fund No.	Fund Name	Actual FY 2021	Adopted FY 2022	Revised FY 2022	Proposed FY 2023
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 251,300	\$ 638,898	\$ 641,795	\$ 689,484
2710	Public Lands Debt Service	2,602,163	3,139,867	2,988,215	3,224,083
2810	Expansion Projects Debt Service	5,373,173	5,537,264	5,537,138	5,532,620
2850	Sales Tax Revenue Note	2,748,020	2,930,374	2,928,540	2,953,649
Total Debt Service Funds		\$ 10,974,656	\$ 12,246,403	\$ 12,095,688	\$ 12,399,836
Enterprise Funds					
4200	Landfill Enterprise	\$ 17,631,888	\$ 20,714,601	\$ 21,882,080	\$ 22,325,055
4220	Solid Waste Closures and Long-Term Care	598,154	562,909	546,366	2,023,652
Total Enterprise Funds		\$ 18,230,042	\$ 21,277,510	\$ 22,428,446	\$ 24,348,707
Subtotal Operating Budget		\$ 426,949,540	\$ 528,759,636	\$ 631,700,320	\$ 604,748,162
Less Operating Transfers		\$ (31,923,913)	\$ (37,438,406)	\$ (39,154,874)	\$ (40,426,134)
Total Operating Budget		\$ 395,025,627	\$ 491,321,230	\$ 592,545,446	\$ 564,322,028
Capital Projects Funds					
3030	Renewal Sales Tax Capital Projects	\$ 414,869	\$ 615,252	\$ 509,246	\$ -
3040	Renewal Sales Tax Capital Projects - PW	1,162,483	889,908	308,443	-
3050	Second Renewal Sales Tax Capital Projects	8,622,918	38,696,843	37,317,948	35,160,766
3810	Facilities Expansion Capital	57,935	-	-	-
3840	Road Resurfacing Capital Projects	2,655,170	5,232,541	5,386,278	-
3850	Sales Tax Revenue Note Projects	381,420	-	4,913	-
Total Capital Projects Funds		\$ 13,294,795	\$ 45,434,544	\$ 43,526,828	\$ 35,160,766
Internal Service Funds					
5200	Property and Casualty	\$ 4,116,607	\$ 4,103,219	\$ 4,126,917	\$ 4,296,064
5300	Employee Group Benefits	16,776,319	19,507,744	19,892,584	18,071,445
5400	Fleet Management	2,332,454	3,150,824	3,306,100	3,424,917
Total Internal Service Funds		\$ 23,225,380	\$ 26,761,787	\$ 27,325,601	\$ 25,792,426

**Estimated Fund Balances
FY 2023**

Fund No.	Fund Name	Fund Balance 10/01/2021	Estimated Fund Balance 09/30/2022	Projected Fund Balance 09/30/2023
Countywide Funds				
0010 - General		\$ 24,182,698	\$ 37,852,656	\$ 34,811,746
1120 - County Transportation Trust		12,122,294	7,814,408	6,933,045
1220 - Lake County Ambulance		1,849,977	1,931,228	1,483,618
1900 - County Library System		306,849	438,651	340,649
Total Countywide Funds		\$ 38,461,818	\$ 48,036,943	\$ 43,569,058
Special Revenue Funds				
1070 - Library Impact Fee Trust		\$ 3,814,821	\$ 3,178,551	\$ 365,300
1081 - Parks Impact Fee Trust - Central District		37,838	54,174	73,209
1082 - Parks Impact Fee Trust - North District		151,038	178,270	226,505
1083 - Parks Impact Fee Trust - South District		726,391	944,421	1,119,813
1090 - Educational System Impact Fee		-	-	-
1148 - North Central Transportation Benefit District		596,525	1,125,799	900,516
1149 - N/E Wekiva Transportation Benefit District		2,037,834	1,069,564	1,223,785
1157 - South Transportation Benefit District		14,280,778	18,181,307	18,476,575
1158 - Central Transportation Benefit District		1,146,299	1,807,719	2,349,825
1159 - North Transportation Benefit District		265,139	92,636	-
1190 - Fish Conservation		230,827	235,802	235,802
1230 - MSTU - Stormwater Management		1,720,403	1,719,581	1,764,641
1231 - MSTU - Parks Services		1,919,908	2,473,102	1,472,938
1240 - Emergency 911		2,685,410	2,772,362	1,645,400
1250 - Resort/Development Tax		5,647,204	6,915,692	5,391,592
1290 - Greater Hills MSBU		75,922	78,792	73,425
1330 - Law Enforcement Trust		610,312	594,792	-
1340 - Mt Plymouth/Sorrento CRA Trust		150,080	225,095	96,820
1350 - Emergency Medical Services		5,029,142	6,444,308	2,667,823
1370 - Greater Groves MSBU		74,352	77,784	70,926
1380 - American Rescue Plan Act Funds		-	-	-
1410 - Infrastructure Sales Tax Revenue		3,612,851	5,084,451	2,647,019
1430 - Village Green Street Lighting		14,083	16,134	11,910
1450 - Greater Pines Municipal Services		85,362	88,368	79,941
1460 - Picciola Island Street Lighting		2,049	3,346	2,115
1470 - Valencia Terrace Street Lighting		4,461	5,552	4,363
1480 - Sylvan Shores Street Lighting		901	2,108	2,863
1520 - Building Services		5,774,315	7,436,889	7,060,007
1680 - County Fire Rescue		3,839,310	5,277,250	5,230,268
1690 - Fire Services Impact Fee Trust		3,311,975	2,939,793	2,348,035
Total Special Revenue Funds		\$ 57,845,530	\$ 69,023,642	\$ 55,541,416
Grant Funds				
1200 - Community Development Block Grant		\$ 2,667,246	\$ 227,326	\$ 1,865,962
1210 - Transit		2,088,743	947,241	841,727
1260 - Affordable Housing Assistance Trust		1,703,563	2,284,091	1,874,030
1270 - Section 8		1,164,314	908,129	328,398
1300 - Federal/State Grants		7,124,531	3,894	-
1310 - Restricted Local Programs		803,974	1,107,417	553,693
Total Grant Funds		\$ 15,552,371	\$ 5,478,098	\$ 5,463,810

**Estimated Fund Balances
FY 2023**

Fund No.	Fund Name	Fund Balance 10/01/2021	Estimated Fund Balance 09/30/2022	Projected Fund Balance 09/30/2023
Debt Service Funds				
2510	- Pari-Mutuel Revenue Replacement Bonds	\$ 355,164	\$ 358,061	\$ 406,700
2710	- Public Lands Debt Service	757,845	606,193	495,902
2810	- Expansion Projects Debt Service	156,287	156,161	155,946
2850	- Sales Tax Revenue Note Debt Service	35,872	34,038	92,585
Total Debt Service Funds		\$ 1,305,168	\$ 1,154,453	\$ 1,151,133
Enterprise Funds				
4200	- Landfill Enterprise	\$ 2,857,141	\$ 4,024,620	\$ 3,576,233
4220	- Solid Waste Closures and Long-Term Care	236,180	199,637	30,347
Total Enterprise Funds		\$ 3,093,321	\$ 4,224,257	\$ 3,606,580
Total Operating Budget		\$ 116,258,208	\$ 127,917,393	\$ 109,331,997
Capital Projects Funds				
3030	- Renewal Sales Tax Capital Projects	\$ 615,252	\$ 509,246	\$ -
3040	- Renewal Sales Tax Capital Projects - PW	889,908	308,443	-
3050	- 2nd Renewal Sales Tax Capital Projects	20,313,781	17,345,875	17,029,614
3840	- Road Resurfacing Capital Projects	5,166,041	5,319,778	-
3850	- Sales Tax Revenue Note Projects	-	4,913	-
Total Capital Projects Funds		\$ 26,984,982	\$ 23,488,255	\$ 17,029,614
Internal Service Funds				
5200	- Property and Casualty	\$ (159,203)	\$ (135,505)	\$ 24,400
5300	- Employee Group Benefits	5,000,451	5,348,911	2,460,700
5400	- Fleet Management	109,771	265,047	36,747
Total Internal Service Funds		\$ 4,951,019	\$ 5,478,453	\$ 2,521,847

Lake County
Reserves and Contingencies
All Funds - Includes PO Carry-forwards

Fund No.	Fund Name	Adopted Budget FY 2022	Revised Budget FY 2022	Proposed Budget FY 2023
Countywide Funds				
0010	General	\$ 24,987,840	\$ 31,755,888	\$ 34,597,945
1120	County Transportation Trust	2,867,464	108,772	259,264
1220	Lake County Ambulance	818,994	877,509	1,573,366
1900	County Library System	-	57,109	-
Total Countywide Funds		\$ 28,674,298	\$ 32,799,278	\$ 36,430,575
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 2,473,371	\$ -	\$ -
1081	Parks Impact Fee - Central District	965	-	-
1082	Parks Impact Fee - North District	965	-	-
1083	Parks Impact Fee - South District	965	-	-
1090	Educational System Impact Fees	-	-	-
1148	North Central Transportation Benefit District	29,534	-	-
1149	N/E Wekiva Transportation Benefit District	1,535,525	-	-
1157	South Transportation Benefit District	807,190	-	-
1158	Central Transportation Benefit District	84,115	-	-
1159	North Transportation Benefit District	263,815	-	-
1230	MSTU - Stormwater Management	110,585	80,448	242,262
1231	MSTU - Parks Services	485,226	182,392	138,576
1240	Emergency 911	1,978,274	1,627,916	552,404
1250	Resort/Development Tax	5,287,837	4,000,000	5,404,319
1290	Greater Hills MSBU	70,334	70,334	68,405
1350	Emergency Medical Services	4,269,172	3,651,976	1,487,529
1370	Greater Groves MSBU	68,197	68,196	65,050
1380	American Rescue Plan Act Funds	-	-	-
1410	Infrastructure Sales Tax Revenue	-	382,590	-
1430	Village Green Street Lighting	13,791	11,790	10,938
1450	Greater Pines Municipal Services	76,884	76,883	72,548
1460	Picciola Island Street Lighting	1,952	1,952	2,031
1470	Valencia Terrace Street Lighting	4,295	4,295	3,352
1480	Sylvan Shores Street Lighting	546	546	3,182
1520	Building Services	2,005,222	2,960,010	2,722,587
1680	County Fire Rescue	2,871,047	1,340,877	841,695
1690	Fire Services Impact Fee Trust	1,516,033	278,067	70,419
Total Special Revenue Funds		\$ 23,955,840	\$ 14,738,272	\$ 11,685,297
Special Revenue - Grant Funds				
1200	Community Development Block Grant	\$ 1,601,865	\$ 2,366	\$ 1,106,417
1210	Transit	10,402,918	8,435,532	3,851,801
1260	Affordable Housing Assistance Trust	366,983	153,414	57,969
1270	Section 8	411,204	611,597	74,720
1300	Federal/State Grants	7,124,531	-	-
1310	Restricted Local Programs	169,069	-	-
Total Special Revenue - Grant Funds		\$ 20,076,570	\$ 9,202,909	\$ 5,090,907

Lake County
Reserves and Contingencies
All Funds - Includes PO Carry-forwards

Fund No.	Fund Name	Adopted Budget FY 2022	Revised Budget FY 2022	Proposed Budget FY 2023
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 389,870	\$ 392,767	\$ 436,228
2710	Public Lands Debt Service	527,362	375,710	595,689
2810	Expansion Projects Debt Service	160,375	160,249	160,877
2850	Sales Tax Revenue Note Debt Service	127,857	126,023	151,931
Total Debt Service Funds		\$ 1,205,464	\$ 1,054,749	\$ 1,344,725
Enterprise Funds				
4200	Landfill Enterprise	\$ 1,417,486	\$ 1,902,168	\$ 1,266,772
4220	Solid Waste Closures and Long-Term Care	76,731	-	-
Total Enterprise Funds		\$ 1,494,217	\$ 1,902,168	\$ 1,266,772
Subtotal Operating Budget		\$ 75,406,389	\$ 59,697,376	\$ 55,818,276
Capital Projects Funds				
3030	Renewal Sales Tax Capital Projects	\$ 615,252	\$ -	\$ -
3040	Renewal Sales Tax Capital Projects - PW	889,908	-	-
3050	2nd Renewal Sales Tax Capital Projects	7,290,369	370,000	-
3840	Road Resurfacing Capital Projects	4,998,478	-	-
Total Capital Projects Funds		\$ 13,794,007	\$ 370,000	\$ -
Internal Service Funds				
5200	Property and Casualty	\$ 1,704	\$ 6,303	\$ -
5300	Employee Group Benefits	1,979,878	2,701,687	-
5400	Fleet Management	156	155,432	16,509
Total Internal Service Funds		\$ 1,981,738	\$ 2,863,422	\$ 16,509