



This document, titled Lake County Board of County Commissioners- Adopted Budget Fiscal Year 2024, is 423 pages in length. If you wish to request an accessible version of this document, please contact publicrecords@lakecountyfl.gov.

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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 2024

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 01, 2022

Christopher P. Morill

Executive Director

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October 1, 2023

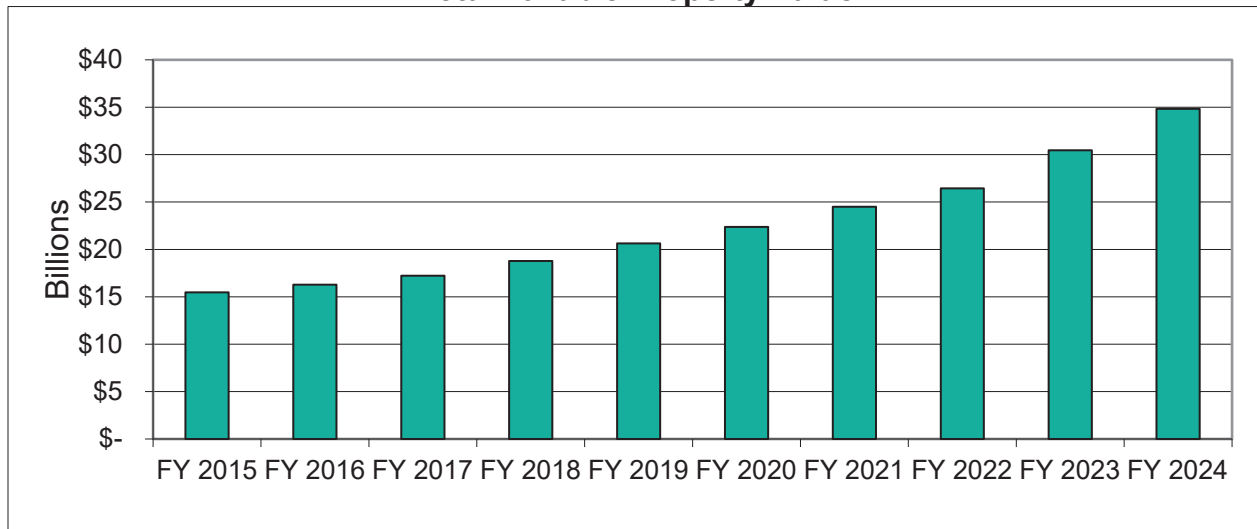
Honorable Chairman and Members of the Board of County Commissioners:

I am pleased to formally present the Adopted Budget for Fiscal Year (FY) 2024 totaling \$837,089,480, which includes an operating budget of \$713,591,695. 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 2023 adopted budget totaled \$753,464,472 with \$638,455,508 of that comprising the operating budget.

Property Values

Property values continue to trend upward, as we have seen over the past several 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 14.50 percent increase over the FY 2023 values as certified by the Lake County Property Appraiser.

Total Taxable Property Value



The unincorporated property values for the Stormwater, Roads and Parks MSTU and the Fire Rescue MSTU experienced an increase of 10.38 percent and 12.76 percent, respectively.

Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

The American Rescue Plan Act (ARPA) authorized the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) to respond to the COVID-19 public health emergency or its negative economic impact. The County received a total of \$71,308,368 in two tranches, or installments, with the first occurring around May 2021 and second in January 2022. The Board of County Commissioners has established an extensive list of projects for how the CSLFRF funds will be allocated. Eligible uses include helping households, small

P.O. BOX 7800 • 315 W. MAIN STREET, TAVARES, FL 32778 • P 352.343.9888 • F 352.343.9495
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businesses, nonprofits, and impacted industries, such as tourism, travel, and hospitality; providing premium pay to eligible, essential workers; providing funds to local governments to cover revenue losses; and allowing investments in water, sewer, and broadband infrastructure.

Tourism

The tourism industry has experienced strong growth and the revenue generated from the Tourism Development Tax (TDT) increased due to several factors including post pandemic travel demand, strong hotel stay performance and an influx of new revenue from short term rental sources. Revenues are projected to continue to increase in FY 2024 as travel and tourism recovers to post pandemic levels.

General Fund

The 14.50 percent increase in taxable values provided the revenue required to fully fund County Departments, Judicial Support and the Constitutional Offices while maintaining the countywide millage rate of 5.0364, as adopted in FY 2023.

Funding increases for County Departments are related to both mandatory and discretionary expenditures. The mandatory increases reflect adjustments to the Florida Retirement System (FRS) contribution rates, inmate medical costs, utilities, insurance and state-mandated Medicaid costs. Discretionary increases include additional operational costs associated with fluctuations due to inflation and increases in fuel costs, affecting department budgets 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 to a healthier level, currently at 17.4 percent of the Operating Budget, which exceeds the Board's policy goal for the Operating Budget.

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

Lake County Water Authority

Recent legislation, approved in 2023, changed the Lake County Water Authority (LCWA) from an independent district comprised of elected members to a dependent district, with its members appointed by the Lake County Board of County Commissioners. Their mission is to conserve and protect freshwater resources, provide recreational facilities and education through a more efficient use of resources and to enhance the aquatic ecosystem and environment in Lake County. Within the FY 2024 Budget, the County established the Water Resources department and the LCWA employees were converted to County employees as part of the transition process.

Public Safety

During FY 2023, the Office of Emergency Medical Services merged with the Office of Fire Rescue. The restructuring provided a more cohesive emergency response service delivery while still offering a career path for both single-certified and dual-certified first responders.

The newly structured Office of Fire Rescue provides quality, community-based emergency medical services throughout the County, and fire protection 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, City of Fruitland Park, City of Mascotte, Town of Montverde and a portion of the Town of Lady Lake.

Emergency medical services are funded through a countywide Ambulance MSTU millage and revenue collected for services rendered. The adopted budget for the Ambulance MSTU includes an unchanged millage of 0.4629 mills.

Fire protection services are funded through an unincorporated Fire Rescue MSTU to support basic life support and traditional fire suppression services. The budget was adopted using an unchanged millage of 0.5138.

Infrastructure Sales Tax

The Infrastructure Sales Tax (IST) revenues received for FY 2023 came in higher than what had been projected during the FY 2023 budget process. The additional revenue was allocated in FY 2024 to fund additional projects. A public workshop was held to discuss and prioritize the projects that would be included in the FY 2024 IST plan on August 8, 2023, and was approved by the Board during a public hearing on August 22, 2023. The FY 2024 IST projects list includes new public safety vehicles and equipment, active and passive park enhancements, fire station and other public facility renovations, a public safety communication tower, County Library building renovations and replacements, sidewalk and intersection renovations, fleet equipment, IT enhancements, the debt service requirements for public safety radios, and road resurfacing projects.

Public Works Department-Roads Resurfacing Program

The FY 2024 Budget includes \$5,000,000 in additional funding for the Roads Resurfacing Program. Lake County's General Fund was able to allocate \$3,630,000 in funding towards the Roads Resurfacing Program and other infrastructure projects in FY 2024. This was possible through budget reductions and increased revenues from various areas countywide. The Roads Resurfacing Program also received an allocation of \$1,370,000 through the Infrastructure Sales Tax in FY 2024.

Staffing Changes

This year's adopted budget includes the addition of 20 new positions. Fourteen new positions were added to accommodate the addition of former Lake County Water Authority (LCWA) employees, three positions were added to the Office of Planning & Zoning to accommodate a reorganization of the office, which is expected to provide more efficient services, and a MSBU Coordinator position was added to Public Works to manage MSBU's expected to come online, based on a recently passed ordinance.

On November 3, 2020, Florida voters approved a constitutional amendment to gradually increase the state's minimum wage each year until reaching \$15.00 per hour in September 2026. On September 30, 2023, Florida's minimum wage increased to \$12.00 per hour. The fiscal year's budget includes setting a \$14.00 min. wage and covers wage adjustments needed to address compression.

Stormwater, Parks and Roads MSTU

The budget for projects that utilize funding from the Stormwater, Parks and Roads MSTU was adopted using a 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 Environmental Services Division and the Office of Parks and Trails.

Public Lands Voted Debt Millage

The adopted budget for Public Lands Voted Debt includes a millage of 0.0918. As of September 30, 2023, there is approximately 7.2 million in outstanding debt which is scheduled to retire in 2026. Due to the continual rise in property values, the annual debt obligation will be met, and the fund is structurally balanced with adequate reserves to mitigate any fluctuations in revenues and any costs related to arbitrage calculations.

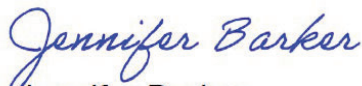
LCL Provider Participation Assessment

The Board of County Commissioners adopted the Local Provider Participation Fund Ordinance in January 2022, and collections began in October 2022. This is a non-ad valorem special assessment of non-public hospitals within the county. Funds collected are remitted to the Florida Agency for Health Care Administration (AHCA) as non-federal match to draw down additional Medicaid funding to help the hospitals recoup unreimbursed Medicaid care costs. The budget is comprised of provider assessments, distributions to AHCA, and administration costs.

Conclusion

I wish to thank the Board of County Commissioners 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,



Jennifer Barker
County Manager

A large teal circle is centered on the page, containing the text 'BUDGET OVERVIEW' in white, bold, uppercase letters. The background of the page features several overlapping, semi-transparent light gray circles of varying sizes, creating a layered effect.

BUDGET OVERVIEW

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 Moultrie 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.

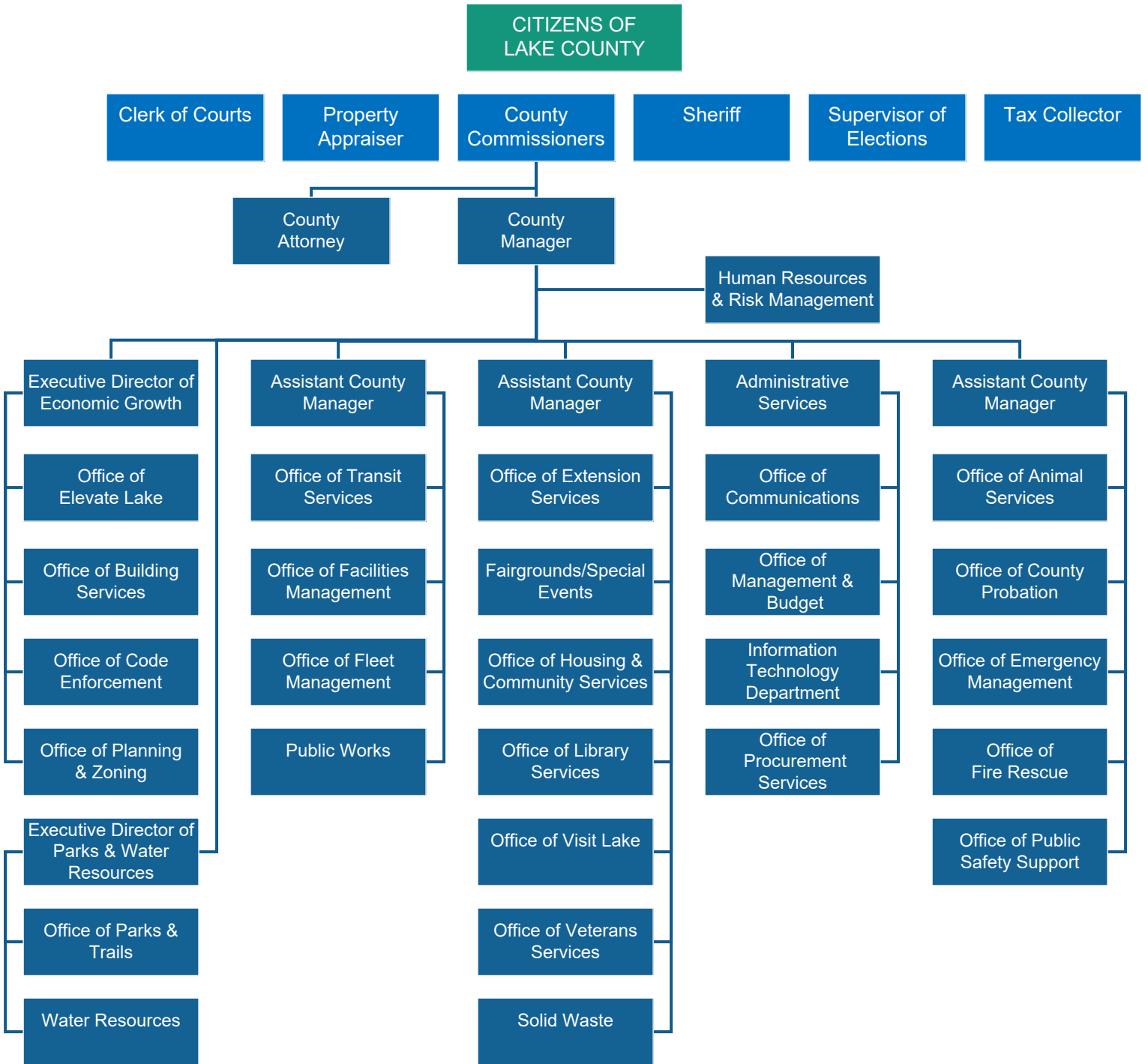
World War II took many Lake County men to war. Lake County was famous for the number of war bonds sold here and scrap metal collected. The first war bond sold in the United States was sold in Leesburg. Lake County was the site of a Prisoner of War camp during the Second World War.

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

Organizational Chart



BOARD OF COUNTY COMMISSIONERS



Douglas B. Shields
Vice Chairman, District 1



Sean M. Parks
District 2



Kirby Smith
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

Kirby Smith
District Three

Commission Vice-Chairman

Douglas B. Shields
District One

Commission Member

Sean M. Parks
District Two

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 EXECUTIVE MANAGEMENT TEAM

<p align="center">Jennifer Barker County Manager Administrative Services</p>	<p align="center">Information Technology Department Office of Communications Office of Management & Budget Office of Procurement Services</p>
<p align="center">Tommy Carpenter Assistant County Manager Public Safety</p>	<p align="center">Office of Animal Services Office of County Probation Office of Emergency Management Office of Fire Rescue (EMS & Fire Rescue) Office of Public Safety Support</p>
<p align="center">Fred Schneider Assistant County Manager Infrastructure & Transportation Services</p>	<p align="center">Public Works Department Office of Facilities Management Office of Fleet Management Office of Transit Services</p>
<p align="center">Cari Christian Assistant County Manager Community Services</p>	<p align="center">Office of Extension Services Fairgrounds & Special Events Office of Housing & Community Services Office of Library Services Office of Veterans Services Office of Visit Lake Office of Solid Waste</p>
<p align="center">Jim Kovacs Director of Human Resources & Risk Management</p>	<p align="center">Office of Human Resources & Risk Management</p>
<p align="center">Mary Ellen Stern Executive Director of Economic Growth</p>	<p align="center">Office of Building Services Office of Code Enforcement Office of Elevate Lake Office of Planning and Zoning</p>
<p align="center">Bobby Bonilla Executive Director of Parks & Water Resources</p>	<p align="center">Office of Parks and Trails Water Resources</p>



Lake County's Mission, Goals and Objectives

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)

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

Lake County's Mission, Goals and Objectives

- 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).

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 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.

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.

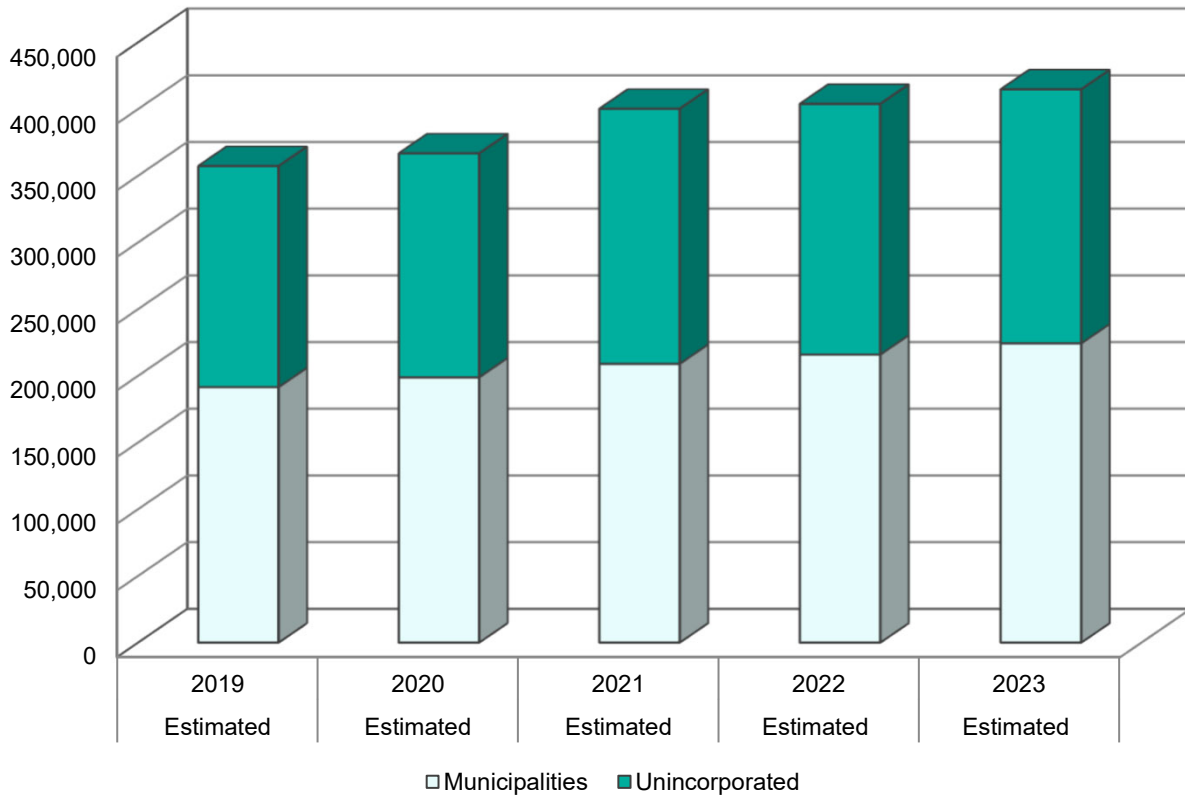
GOAL 7: Facilitate and coordinate the delivery of services to those in need.

- 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.

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.

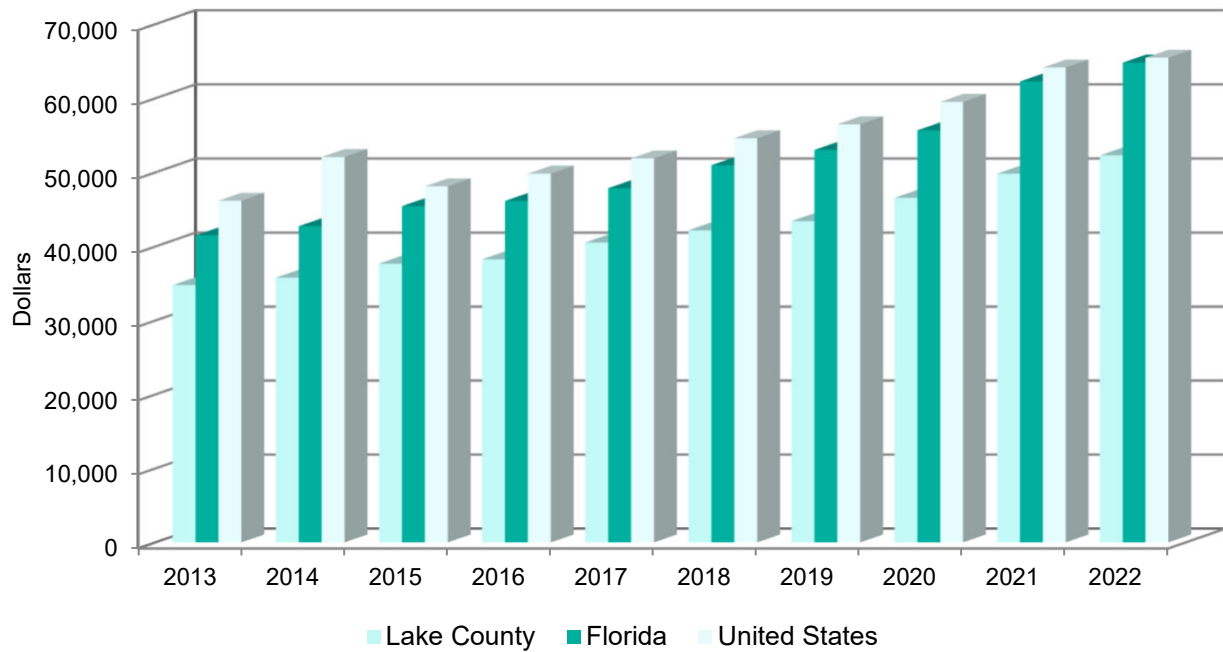
LAKE COUNTY, FLORIDA
Population of Cities and Unincorporated Lake County



Population Distribution (Rounded)					
	April 1, 2019 (estimate)	April 1, 2020 (estimate)	April 1, 2021 (estimate)	April 1, 2022 (estimate)	April 1, 2023 (estimate)
Astatula	1,937	1,921	1,945	1,995	2,042
Clermont	40,750	44,301	44,687	45,812	47,456
Eustis	21,368	21,594	23,407	23,595	23,918
Fruitland Park	10,094	10,206	8,675	8,615	8,615
Groveland	18,255	20,510	20,197	21,633	22,760
Howey-in-the Hills	1,611	1,702	1,680	1,778	1,790
Lady Lake	15,655	15,754	16,042	16,174	16,224
Leesburg	23,993	24,539	28,234	28,833	30,378
Mascotte	6,205	6,447	7,321	8,040	8,565
Minneola	12,882	13,175	15,038	16,446	18,064
Montverde	1,878	1,901	1,693	1,712	1,792
Mount Dora	14,928	15,200	16,688	17,129	17,843
Tavares	17,777	17,395	19,600	20,296	21,003
Umatilla	4,154	4,196	3,785	3,875	3,881
Unincorporated Lake County	165,760	167,901	191,150	187,924	190,418
TOTAL	357,247	366,742	400,142	403,857	414,749

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

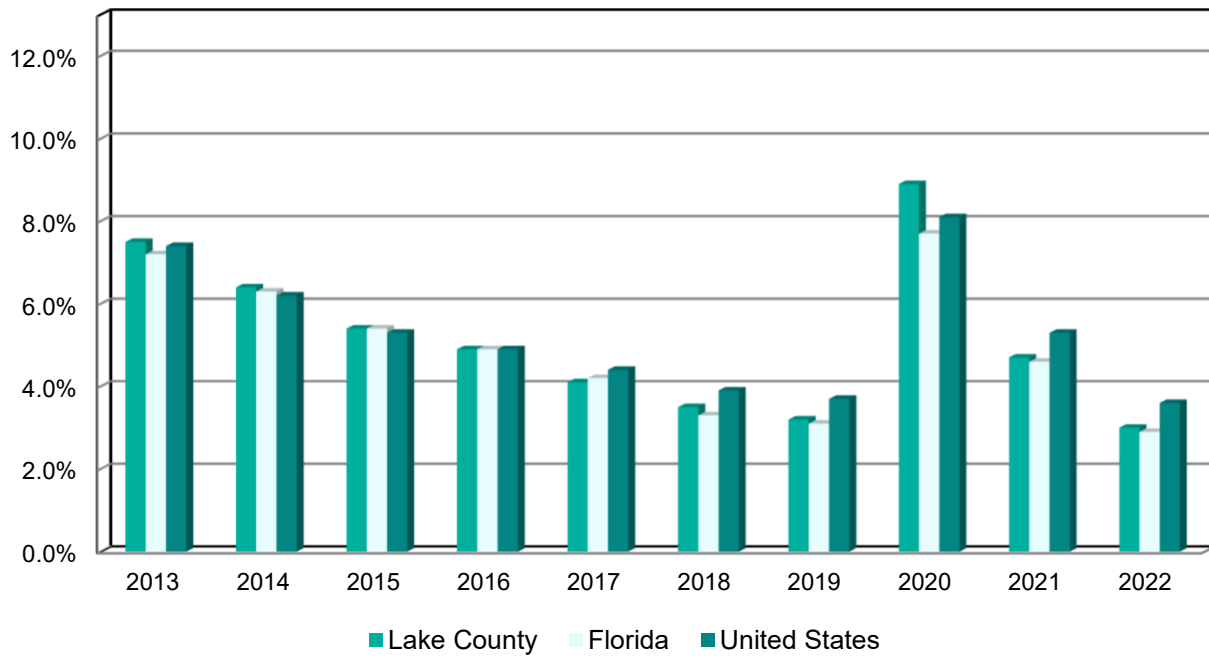
LAKE COUNTY, FLORIDA Per Capita Personal Income



Per Capita Personal Income						
Year	Lake County	Percent Change	Florida	Percent Change	United States	Percent Change
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	3.8%	51,885	4.1%
2018	42,190	4.1%	50,964	6.5%	54,606	4.1%
2019	43,425	4.1%	53,034	6.5%	56,490	4.1%
2020	46,563	7.2%	55,675	5.0%	59,510	5.3%
2021	49,831	7.0%	62,270	11.8%	64,143	7.8%
2022	52,291	4.9%	64,806	4.1%	65,470	2.1%

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

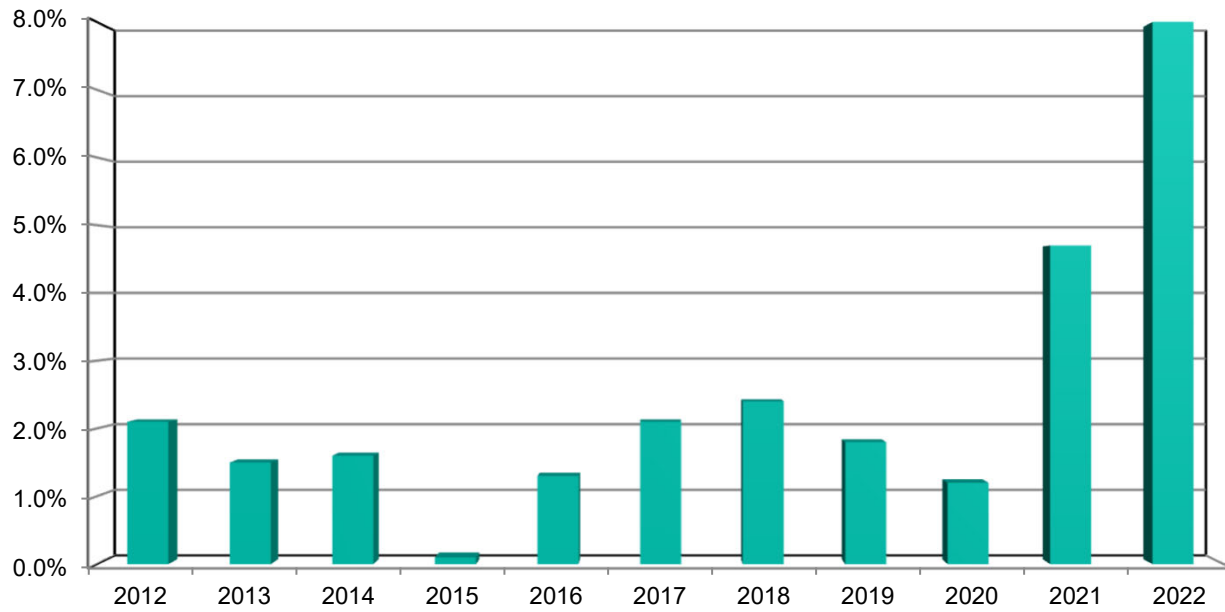
LAKE COUNTY, FLORIDA Unemployment Rate



Unemployment Rate			
Year	Lake County	Florida	United States
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%
2020	8.9%	7.7%	8.1%
2021	4.7%	4.6%	5.3%
2022	3.0%	2.9%	3.6%

Source: U.S. Bureau of Labor Statistics

UNITED STATES Consumer Price Index



Consumer Price Index (CPI)		
Year	U.S. Index 1982-1984=100	Inflation Percent
2012	229.59	2.1%
2013	232.96	1.5%
2014	236.74	1.6%
2015	237.02	0.1%
2016	240.01	1.3%
2017	245.12	2.1%
2018	251.11	2.4%
2019	255.57	1.8%
2020	258.81	1.2%
2021	270.97	4.7%
2022	292.66	8.0%

Source: U.S. Department of Labor, Bureau of Labor Statistics
Historical CPI-U - Annual Average

Financial Structure

County's Organizational Units

The County's organizational units follow the Florida State Chart of Accounts and are organized based on **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 how 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 Annual Comprehensive Financial Report (ACFR) 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 yearend 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 over expenditure 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 Statutes 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 Annual Comprehensive 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 overall 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 for guidelines in applying to fund services or programs with state or federal funds.

- A. Grant applications to fund services or program with state or federal funds should be reviewed by the County staff and the County Manager 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.
 - the desirability of the program, i.e., whether the County would be funding the program were it not for the grant; and
 - who is required to sign the grant application.
- B. The Chairman of the Board of County Commissioners may sign all grant applications if deemed appropriate to submit based on the factors in Subsection A.
- C. The County Manager, or designee, may sign all grant applications not requiring the Board Chairman's signature if deemed appropriate to submit based on the factors in Subsection A.
- D. The Board of County Commissioners must approve the acceptance of all grants; provided, however, that the County Manger or designee may accept and execute any grants with a dollar value up to \$75,000.

Purchasing Policy

The objective of the Purchasing Policy (LCC-39) 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.

Budget Process

Policy/Strategy

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 (Board) to discuss priorities for the planning process and examine various budget scenarios for the upcoming budgets. A Strategic Planning Workshop was held by the Board in February to discuss the major initiatives and priorities for the upcoming budget with the public, county departments/offices and stakeholders within the community.

Development

In January, a budget kickoff meeting was held with the department/office directors and financial coordinators to provide the County's budget guidelines and training for Fiscal Year 2024 budget preparation. In 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. Various workshops are held from May through August where the public is invited to provide input and discuss budget priorities with the Board. Departmental budget workshops were held in May and June to present the departments/offices proposed budgets to the Board of County Commissioners. In June, a preliminary budget summary was presented by the Budget Office, to give an overview of projected revenues and the county wide budget. A budget workshop was held in July to present the Recommended Budget and adoption of the proposed millage and non-ad valorem rates. The Recommended Budget was distributed to the Board of County Commissioners, County Administration, Constitutional Officers, and made available online to the general public for their inspection. In August, a workshop to review capital projects included in the Infrastructure Sales Tax Plan was held and a public hearing was held at the following Board meeting to finalize and adopt the Infrastructure Sales Tax project plan for the upcoming fiscal year.

Adoption

During September, two public hearings were held for the purpose of presenting to and receiving input from citizens on the tentative budget and proposed millage rates. At the second public hearing, the budget and millage rates were formally adopted pursuant to Florida Statutes. 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 became effective October 1, 2023.

Adjustments to the Budget

After the formal adoption of the budget, budget adjustments may be required to accommodate unforeseen fiscal activities. Appropriations in any fund may be decreased and other appropriations in the same fund may be increased by motion provided that the total appropriations of the fund may not be changed. The Board has established procedures by which the designated budget officer may authorize budget amendments with a total value of \$25,000 or less, if the total appropriations of the fund does not change. All transfers greater than \$25,000 must be approved by the Board. For receipts 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 reimbursements for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditure provided for in the budget. If an amendment to the budget is required for a purpose not specifically authorized by statutes, the amendment may be authorized by resolution or ordinance of the Board adopted following a public hearing. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the public hearing. Two public hearings are scheduled during the fiscal year to account for such amendments.

Additional information for the FY 2024 Budget process is available on the County's website at
<https://lakecountyfl.gov/management-and-budget/fiscal-year-2024>

**Lake County
Fiscal Year 2023 - 2024 Budget Calendar**

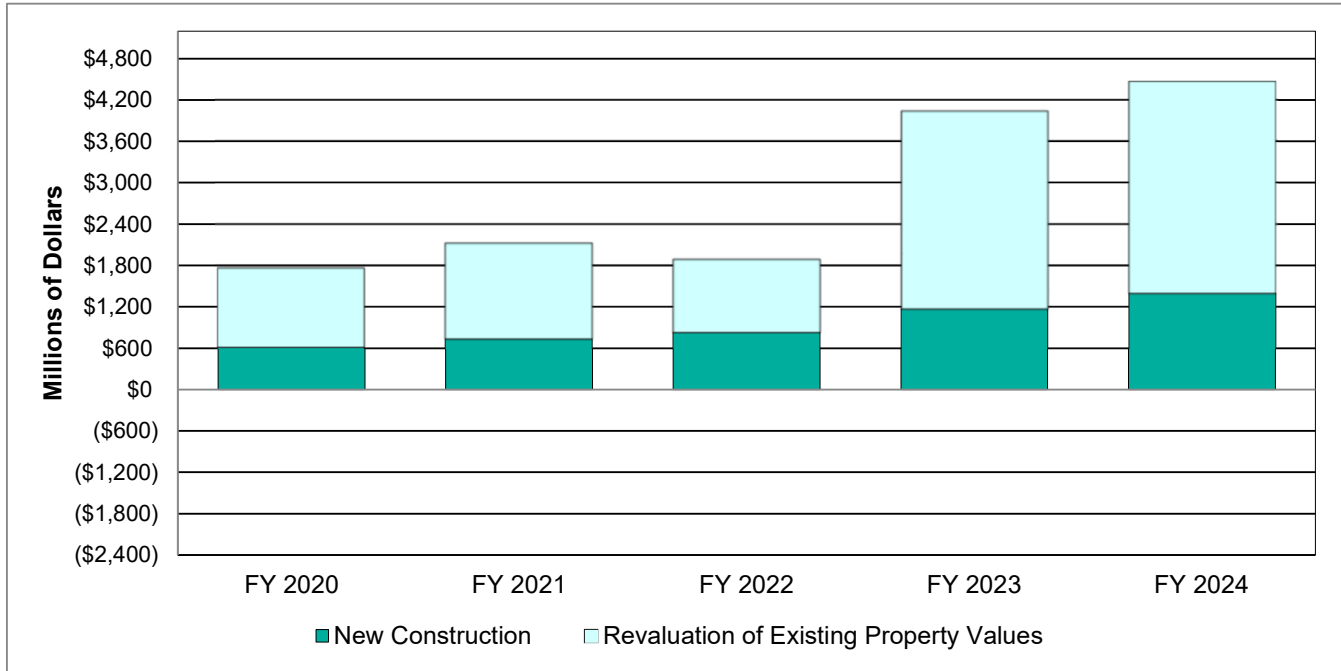
Date	Responsibility	Description
November 15, 2022	Budget Office	Public Hearing: Year-end Budget Adjustment (FY 2022)
November 30, 2022	Budget, Departments/Offices	Capital Improvement Plan (CIP) Overview / Training
November 30 - January 5	Departments/Offices	Electronic CIP entry
December 1, 2022	County Manager, Human Resources, Budget	Strategic Planning for upcoming year
January 4, 2023	Departments/Offices	Mid-Year adjustment requests due to Budget Office
January 5, 2023	Departments/Offices	Deadline for CIP electronic submission
January 9, 2023	Facilities, Fleet, IT	Operational internal service charges due to Budget: Facilities/Fleet/IT chargebacks
January 9, 2023	Departments/Offices	Overtime estimates due to Human Resources
January 12, 2023	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
January 18, 2023	County Manager, Human Resources, Budget	Review personnel change requests
January 24, 2023	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2022 fund balances and other adjustments
January 30, 2023	Human Resources	HR Loads Baseline Payrolls in Munis (with overtime projections).
January 31, 2023	County Manager, Department/Office Directors, All Fiscal Contacts	Budget Kickoff
January 31 - February 22	Departments/Offices	Budget requests entered into Munis
February 6, 2023	Human Resources	Risk management internal service charges due to Budget: Risk allocations, Health Insurance rate, etc.
February 16, 2023	Board of County Commissioners	Annual Strategies Workshop
February 22, 2023	Departments/Offices	Deadline for departmental budget requests into MUNIS, revenues and expenditures including CIP requests. Fee Schedules and Budget Impact Statements are due to Budget.
Feb 23 - March 21, 2023	Budget	Analyze departmental requests and prepare recommendations
February 28, 2023	Economic Growth	Economic forecast presentation
March 10, 2023	Departments/Offices	Budget change justifications due to Budget
March 22 - April 10	Departments/Offices	Budget Meetings with County Manager
April 3, 2023	Departments/Offices	Mid-Year adjustment requests due to Budget Office
April 17, 2023	Departments/Offices	Budget Workshop presentations submitted to Budget liason for review
April 19 - 28, 2023	Departments/Offices	Budget Workshop presentation review with County Manager
April 25, 2023	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2022 audited fund balances and other adjustments
May 8, 2023	Board of County Commissioners	Budget Workshops
May 16, 2023	Board of County Commissioners	Budget Workshops
May 22, 2023	Board of County Commissioners	Budget Workshops
June 1, 2023	Property Appraiser	Preliminary estimate of property tax value due from Property Appraiser (F.S. 129.03)
June 1, 2023	Constitutional Offices, Judicial	Budgets due from Constitutional Offices (excluding Tax Collector) and Judicial
June 13, 2023	Board of County Commissioners	Budget Workshop: Preliminary Budget Summary
June 14-22, 2023	Budget	Review and Finalize Infrastructure Sales Tax project list
June 26, 2023	Departments/Offices	Project Rebudget Requests due to Budget
June 26 – July 7, 2023	Budget	Develop FY 2024 Recommended Budget
July 1, 2023	Property Appraiser	Certification of Taxable Value by Property Appraiser
July 11, 2023	Board of County Commissioners	Budget Workshop - Present Recommended Budget and Adopt Maximum Millage Rates (TRIM rates)
July 15, 2023	Budget	Submit Maximum Millage Rates to Florida Dept. of Revenue (eTRIM)
July 24, 2023	Departments/Offices	Organizational chart changes due to Budget Office
August 1, 2023	Tax Collector	Budget due from Tax Collector
August 7, 2023	Departments/Offices	Department/Program Descriptions and Performance Measures are due to Budget
August 8, 2023	Board of County Commissioners	Budget Workshop: Infrastructure Sales Tax Capital Improvement Plan
August 9, 2023	Procurement	Preliminary Open Non-blanket Purchase Orders Report due to Budget Office
August 21, 2023	Information Technology	Submit final listing of IT chargebacks to Budget Office
August 22, 2023	Board of County Commissioners	Public Hearing: Infrastructure Sales Tax Capital Improvement Plan
September 12, 2023	Board of County Commissioners	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 13, 2023	Procurement	Final Open Non-blanket Purchase Orders Report due to Budget Office
September 26, 2023	Board of County Commissioners	Public Hearing: Adopt the final FY 2024 millage rates and budget (F.S. 200.065) Board Chambers, 5:05 p.m.
October 1, 2023		FY 2024 Adopted Budget goes into effect

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

Taxing District	Taxable Value 2022	Millage Rate 2022	Taxable Value 2023	Millage Rate 2023	Taxable Value 2024	Rollback Rate 2024	Millage Rate 2024
Countywide Funds							
General	\$ 26,387,890,023	5.0529	\$ 30,366,731,617	5.0364	\$ 34,841,004,158	4.6102	5.0364
Lake County Ambulance MSTU	26,387,890,023	0.4629	30,366,731,617	0.4629	34,841,004,158	0.4237	0.4629
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	12,207,732,060	0.4957	13,878,937,318	0.4957	15,648,103,537	0.4513	0.4957
Fire Rescue MSTU	13,479,535,434	0.5138	15,502,417,903	0.5138	17,512,124,318	0.4696	0.5138
Wellness Way MSTU	-	N/A	-	N/A	191,016,937	N/A	0.0000
Total All Funds	\$ 26,387,890,023	6.5253	\$ 30,366,731,617	6.5088	\$ 34,841,004,158	5.9548	6.5088
Public Lands-Voted Debt	\$ 26,387,890,023	0.0918	\$ 30,366,731,617	0.0918	\$ 34,841,004,158	N/A	0.0918

Source: Florida Department of Revenue Certification of Taxable Value DR-420

Lake County, Florida
Comparison of General Fund Gross Taxable Value Over Prior Years
FY 2020 to FY 2024



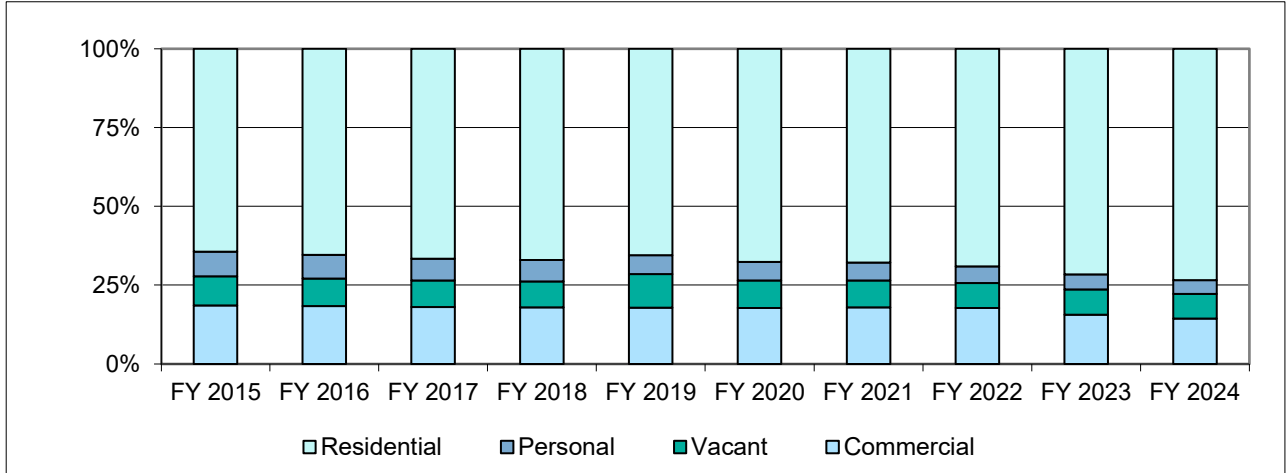
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
New Construction	\$ 613,517,171	\$ 732,809,992	\$ 829,860,957	\$ 1,169,831,940	\$ 1,396,197,471
Revaluation of Existing Property Values	\$ 1,148,822,383	\$ 1,391,577,313	\$ 1,060,002,240	\$ 2,865,430,766	\$ 3,071,916,568
Total Change in Gross Taxable Value	\$ 1,739,359,238	\$ 2,124,387,305	\$ 1,889,863,197	\$ 4,033,886,311	\$ 4,411,692,927

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
% Change Due to New Construction	3.02%	3.28%	3.39%	4.43%	4.66%
% Change Due to Revaluation	5.65%	6.22%	4.33%	10.86%	10.25%
Total % Change	8.55%	9.49%	7.71%	15.29%	14.71%

<u>General Fund</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Gross Taxable Value	\$ 22,375,015,916	\$ 24,499,403,221	\$ 26,389,266,418	\$ 30,423,152,729	\$ 34,834,845,656
Millage Rate	5.0734	5.0327	5.0529	5.0364	5.0364

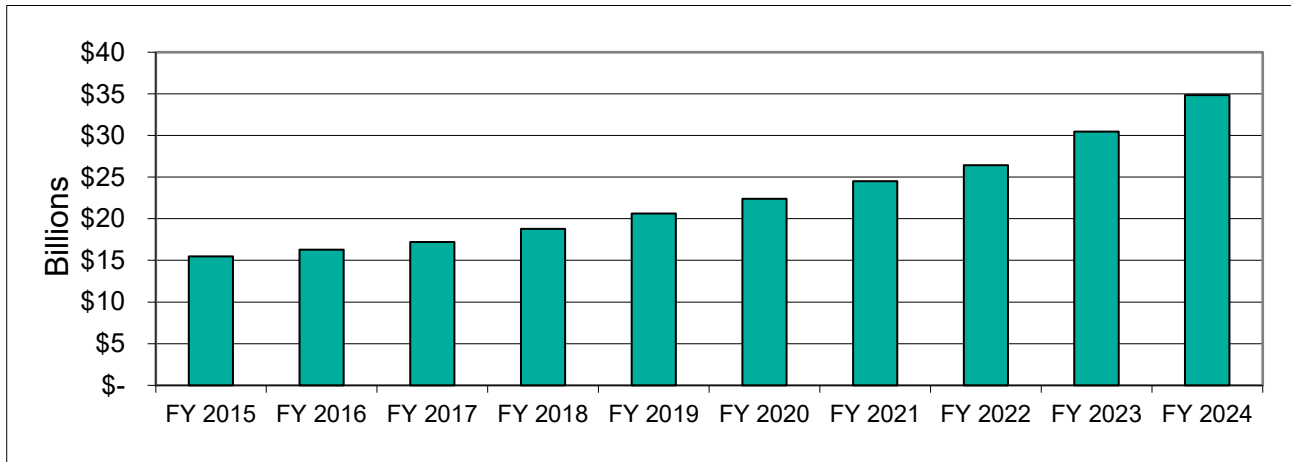
Lake County, Florida Property Tax Highlights Fiscal Years 2015 - 2024

Composition of Just Value of Real and Personal Property

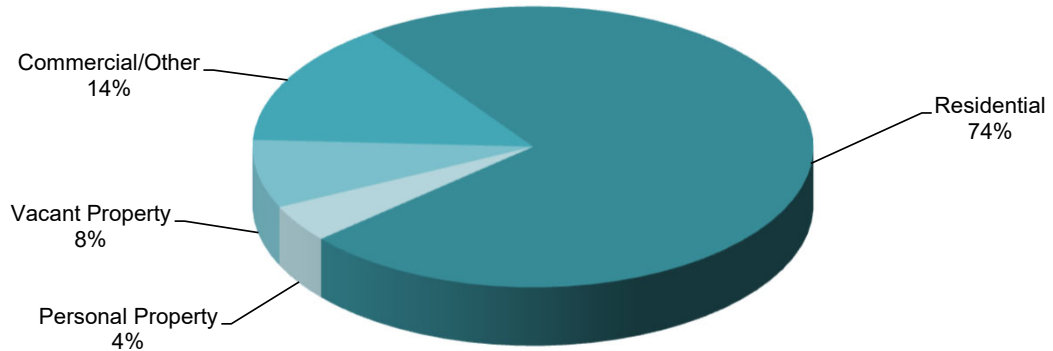


Source: Lake County Property Appraiser's Office

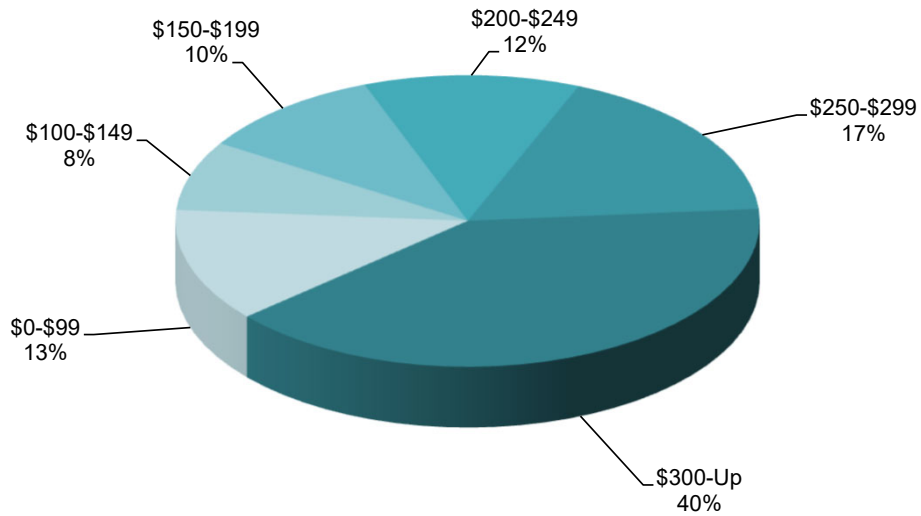
Total Taxable Property Value



LAKE COUNTY, FLORIDA
Classification of Property
Fiscal Year 2024
Total Just Value \$57,614,728,644

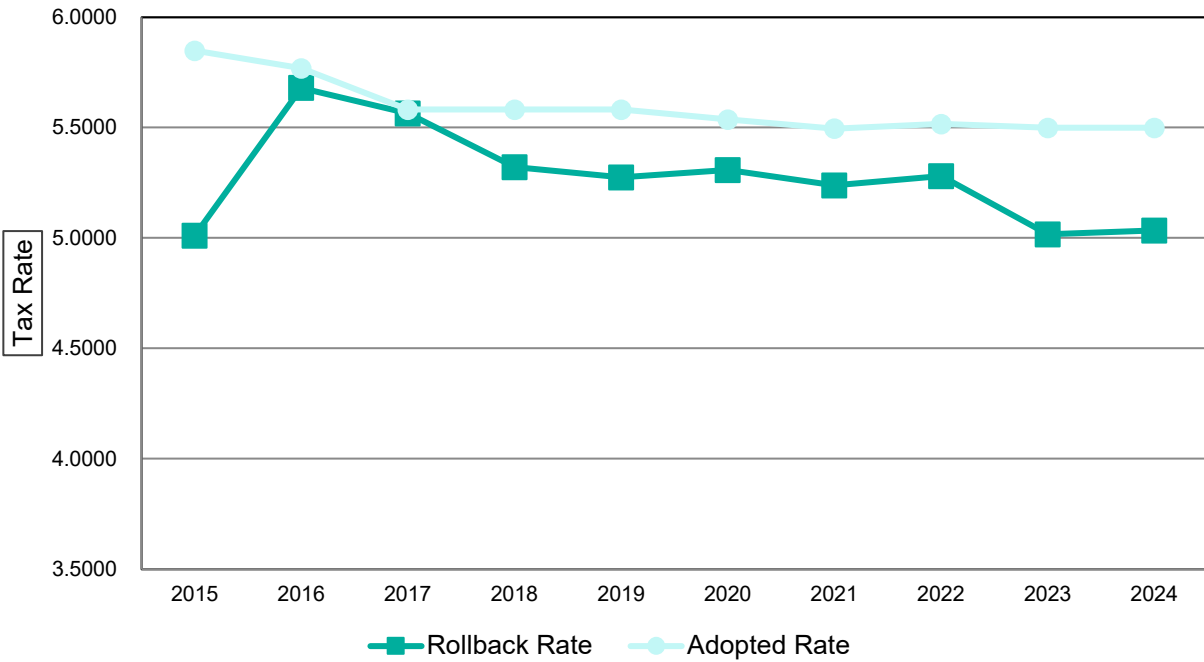


LAKE COUNTY, FLORIDA
Classification of Property- Just Value (\$1,000)
Fiscal Year 2024
Total Just Value \$57,614,728,644



Source: Lake County Property Appraiser's Office

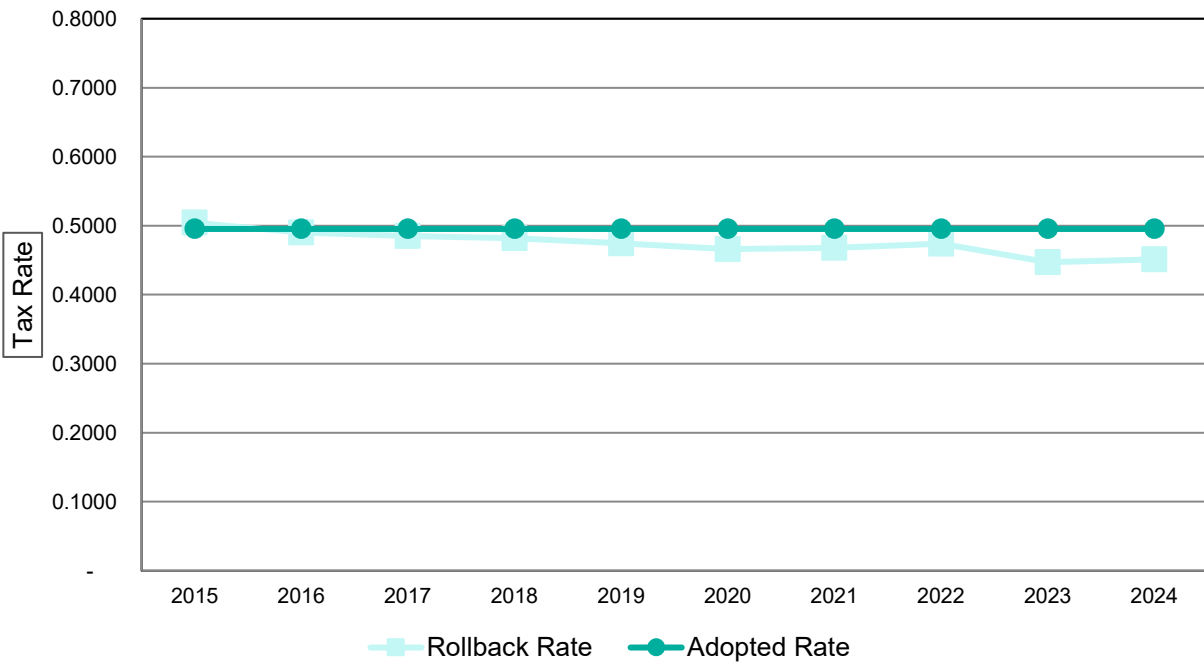
LAKE COUNTY, FLORIDA
Countywide Ad Valorem Tax Rates
Fiscal Year 2024



Lake County, Florida Countywide Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2015	5.0111	5.8485
2016	5.6799	5.7680
2017	5.5646	5.5809
2018	5.3202	5.5809
2019	5.2738	5.5809
2020	5.3072	5.5363
2021	5.2382	5.4956
2022	5.2798	5.5158
2023	5.0168	5.4993
2024	5.0339	5.4993

Source: Lake County Office of Management & Budget

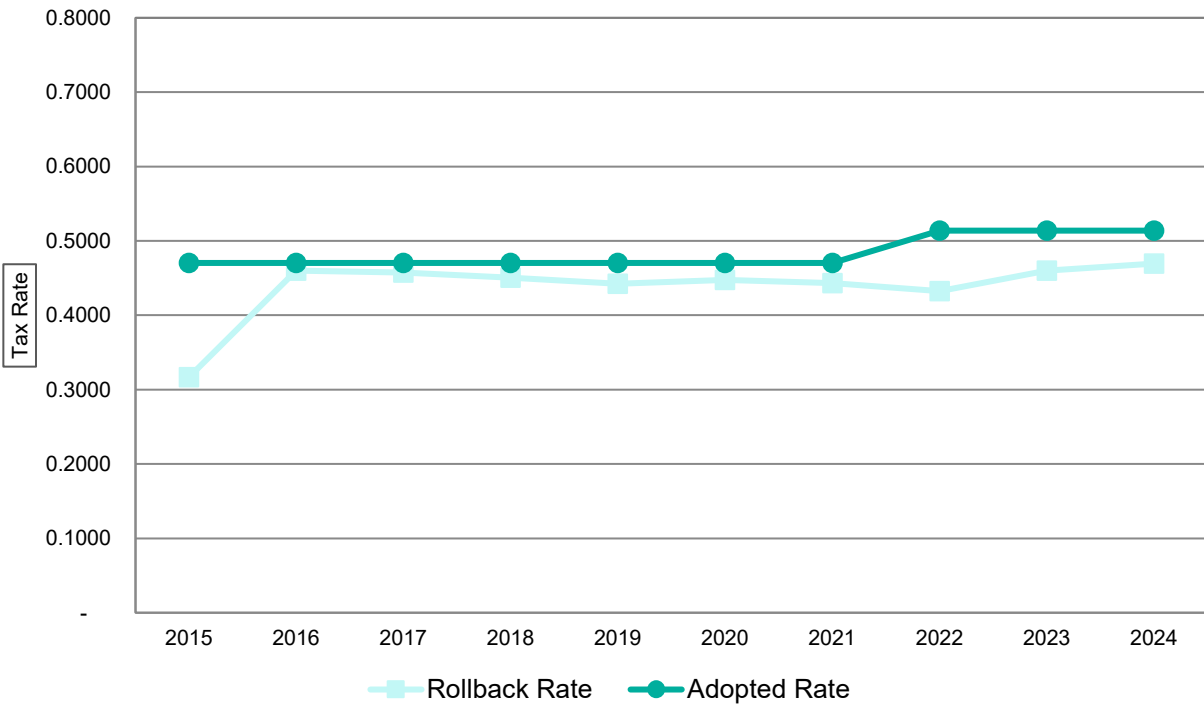
LAKE COUNTY, FLORIDA
Stormwater Management, Parks and Roads MSTU Tax Rates
Fiscal Year 2024



Stormwater Management, Parks and Roads MSTU Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2015	0.5044	0.4957
2016	0.4903	0.4957
2017	0.4853	0.4957
2018	0.4818	0.4957
2019	0.4745	0.4957
2020	0.4660	0.4957
2021	0.4677	0.4957
2022	0.4740	0.4957
2023	0.4471	0.4957
2024	0.4513	0.4957

Source: Lake County Office of Management & Budget

**LAKE COUNTY, FLORIDA
Fire Rescue MSTU Tax Rates
Fiscal Year 2024**



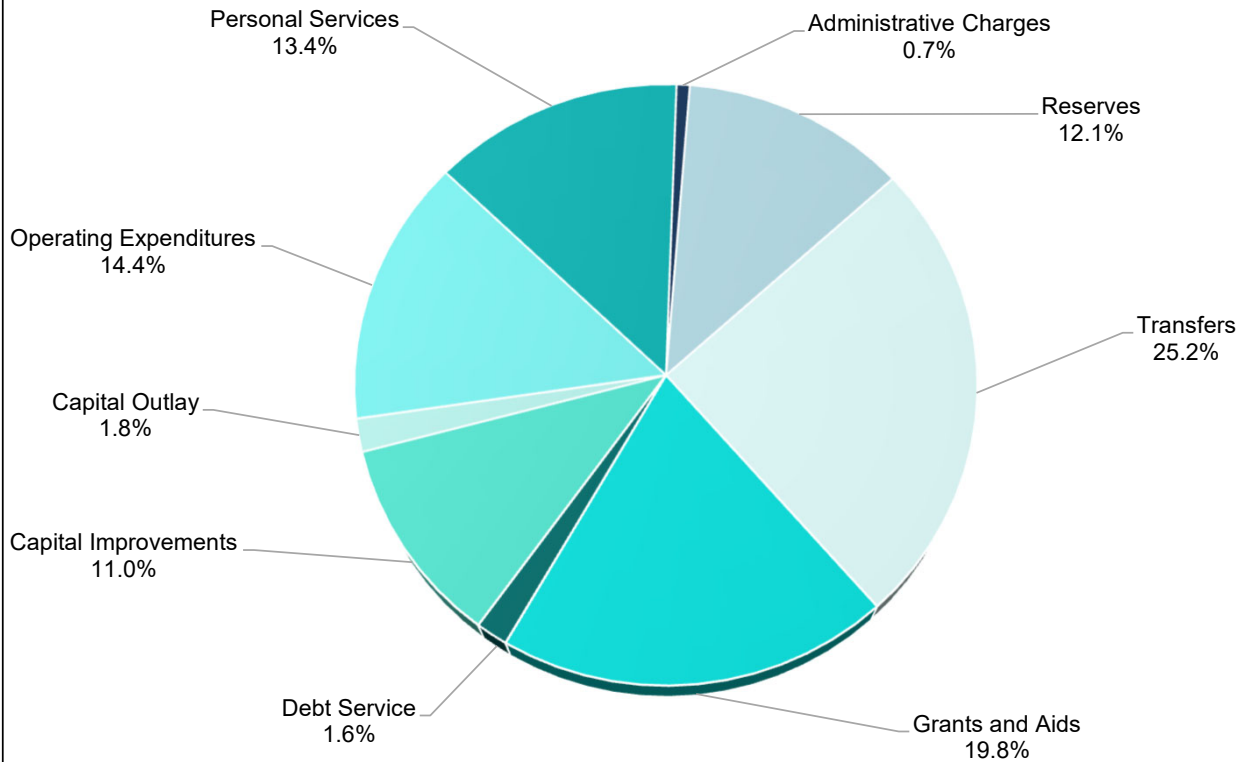
Fire Rescue MSTU Tax Rates		
Fiscal Year	Rollback Rate	Adopted Rate
2015	0.3167	0.4704
2016	0.4601	0.4704
2017	0.4574	0.4704
2018	0.4503	0.4704
2019	0.4425	0.4704
2020	0.4474	0.4704
2021	0.4434	0.4704
2022	0.4326	0.5138
2023	0.4601	0.5138
2024	0.4696	0.5138

Source: Lake County Office of Management & Budget



SCHEDULES

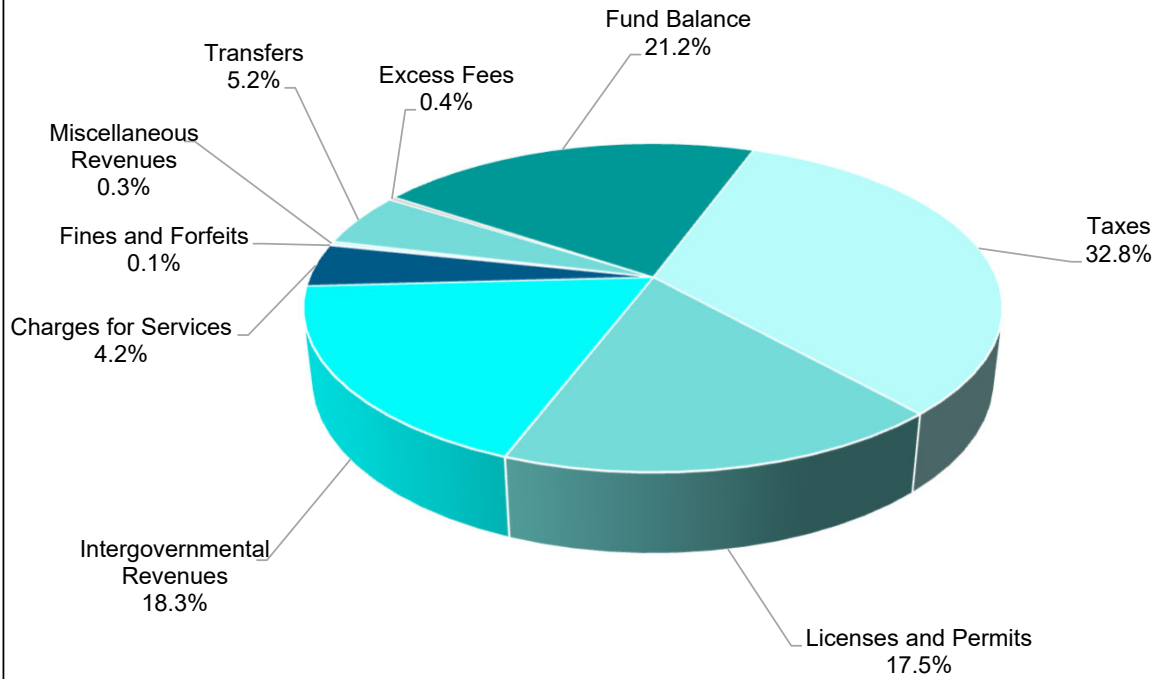
**Expenditures by Category
Fiscal Year 2024
\$713,591,695**



**Expenditures By Category
Fiscal Year 2024 Operating Budget**

Personal Services	\$ 101,364,340
Operating Expenditures	108,771,780
Capital Outlay	13,427,062
Subtotal Operating Expenditures	\$ 223,563,182
Capital Improvements	82,590,515
Debt Service	12,310,251
Grants and Aids	149,306,728
Reserves	91,202,027
Other Uses (Transfers and Administrative Charges)	195,183,271
SUBTOTAL EXPENDITURES	\$ 754,155,974
Less: Operating Transfers	(40,564,279)
TOTAL EXPENDITURES	\$ 713,591,695

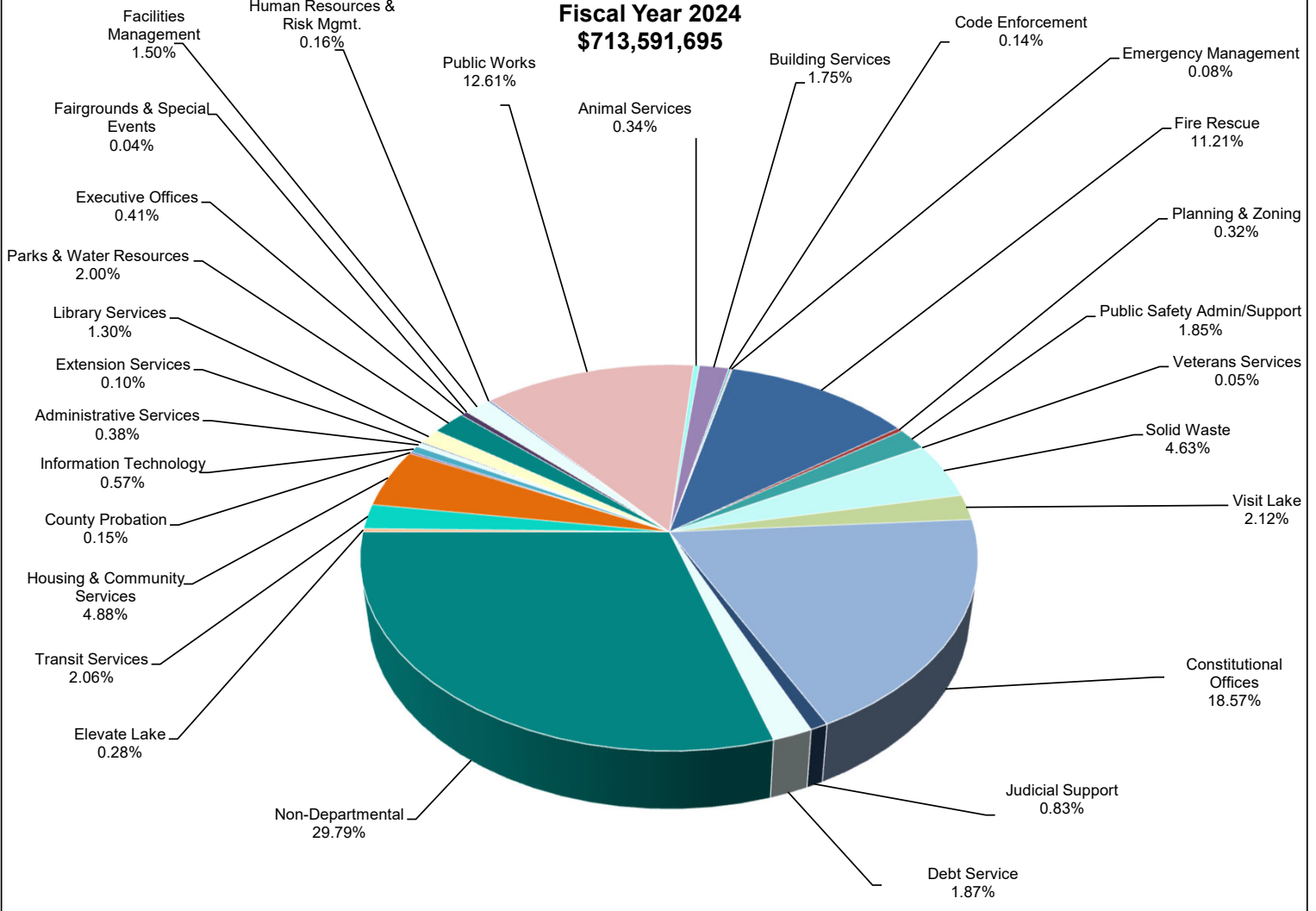
**Revenues by Source
Fiscal Year 2024
\$713,591,695**



**Revenues By Source
Fiscal Year 2024 Operating Budget**

Taxes	\$ 253,463,842
Licenses and Permits	135,112,607
Intergovernmental Revenues	141,714,081
Charges For Services	32,591,463
Fines and Forfeitures	833,053
Miscellaneous Revenues	2,497,528
Non-Revenues	
Transfers	40,564,279
Excess Fees	2,968,103
Fund Balance	163,505,992
Less: 5% Estimated Receipts	(19,094,974)
SUBTOTAL REVENUES	\$ 754,155,974
Less: Operating Transfers	(40,564,279)
TOTAL REVENUES	\$ 713,591,695

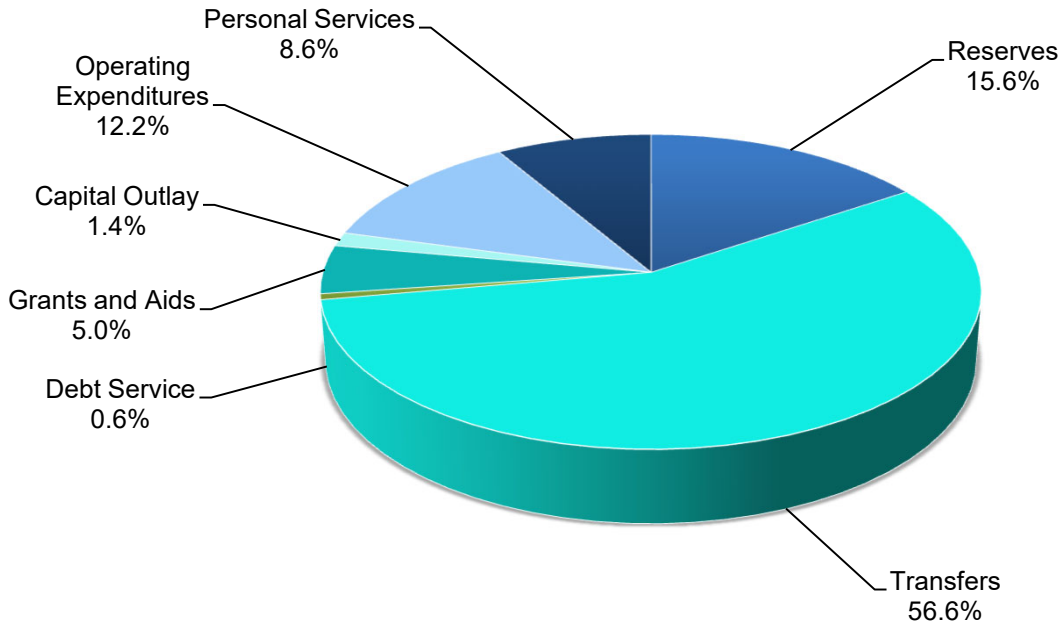
**Expenditures by Department
Fiscal Year 2024
\$713,591,695**



**Expenditures By Department/Office
Fiscal Year 2024 Operating Budget**

Elevate Lake	\$ 2,119,224	Veterans Services	382,955
Transit Services	15,533,694	Animal Services	2,574,168
Housing & Community Services	36,838,895	Building Services	13,223,126
County Probation	1,150,947	Code Enforcement	1,082,164
Information Technology	4,290,937	Emergency Management	570,058
Administrative Services	2,883,535	Fire Rescue	84,533,359
Extension Services	745,251	Planning & Zoning	2,440,485
Library Services	9,773,048	Public Safety Admin/Support	13,972,128
Parks & Water Resources	15,052,670	Solid Waste	34,930,196
Executive Offices	3,108,481	Visit Lake	16,004,887
Fairgrounds & Special Events	299,728	Constitutional Offices	140,028,579
Facilities Management	11,333,292	Judicial Support	6,238,028
Human Resources & Risk Mgmt.	1,198,313	Debt Service	14,073,812
Public Works	95,094,445	Non-Departmental	224,679,569
Sub-Total Operating Budget		\$ 754,155,974	
Less: Operating Transfers		(40,564,279)	
Total Operating Budget		\$ 713,591,695	

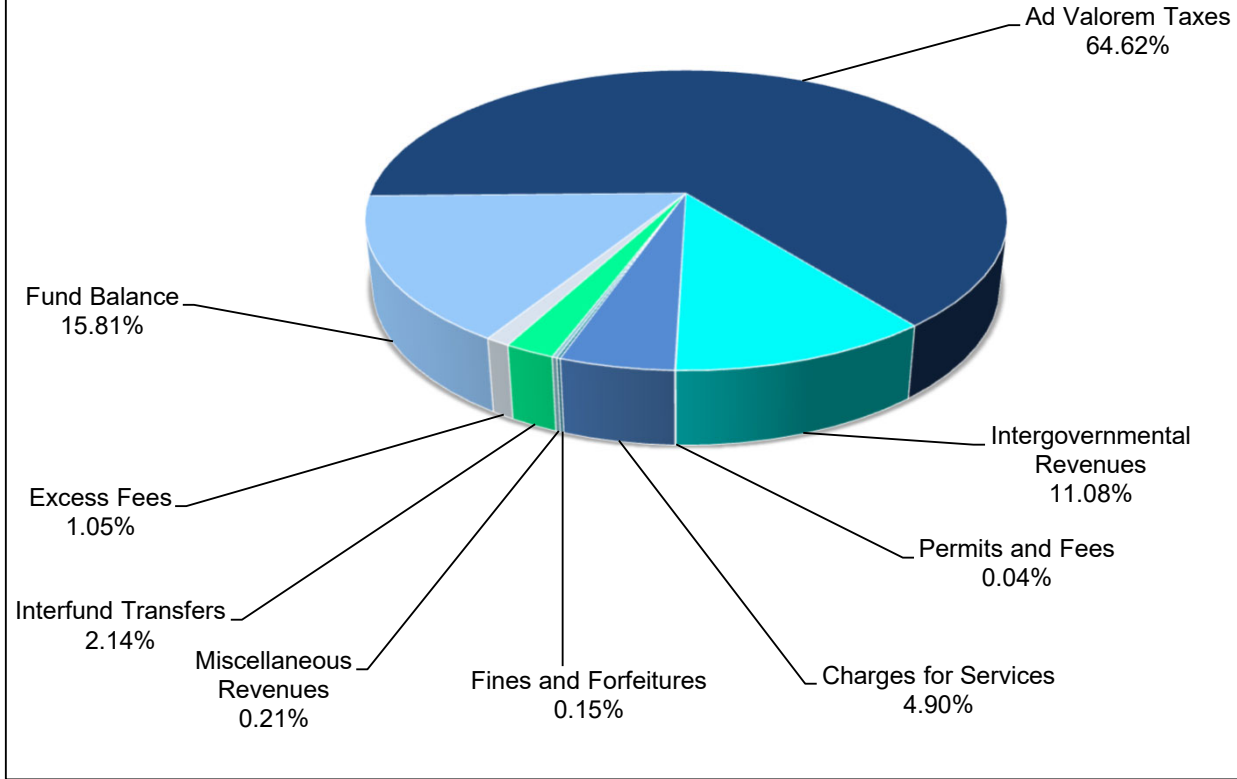
**General Fund Expenditures by Category
Fiscal Year 2024
\$265,498,029**



**General Fund Expenditures By Category
Fiscal Year 2024**

Personal Services	\$ 22,716,231
Operating Expenditures	32,417,964
Capital Outlay	3,773,345
Subtotal Operating Expenditures	\$ 58,907,540
Debt Service	1,575,357
Grants and Aids	13,244,914
Transfers	
Constitutional Officers \$ 131,631,515	
Interfund Transfers \$ 18,611,041	
Total Transfers	150,242,556
Reserves	41,527,662
TOTAL EXPENDITURES	\$ 265,498,029

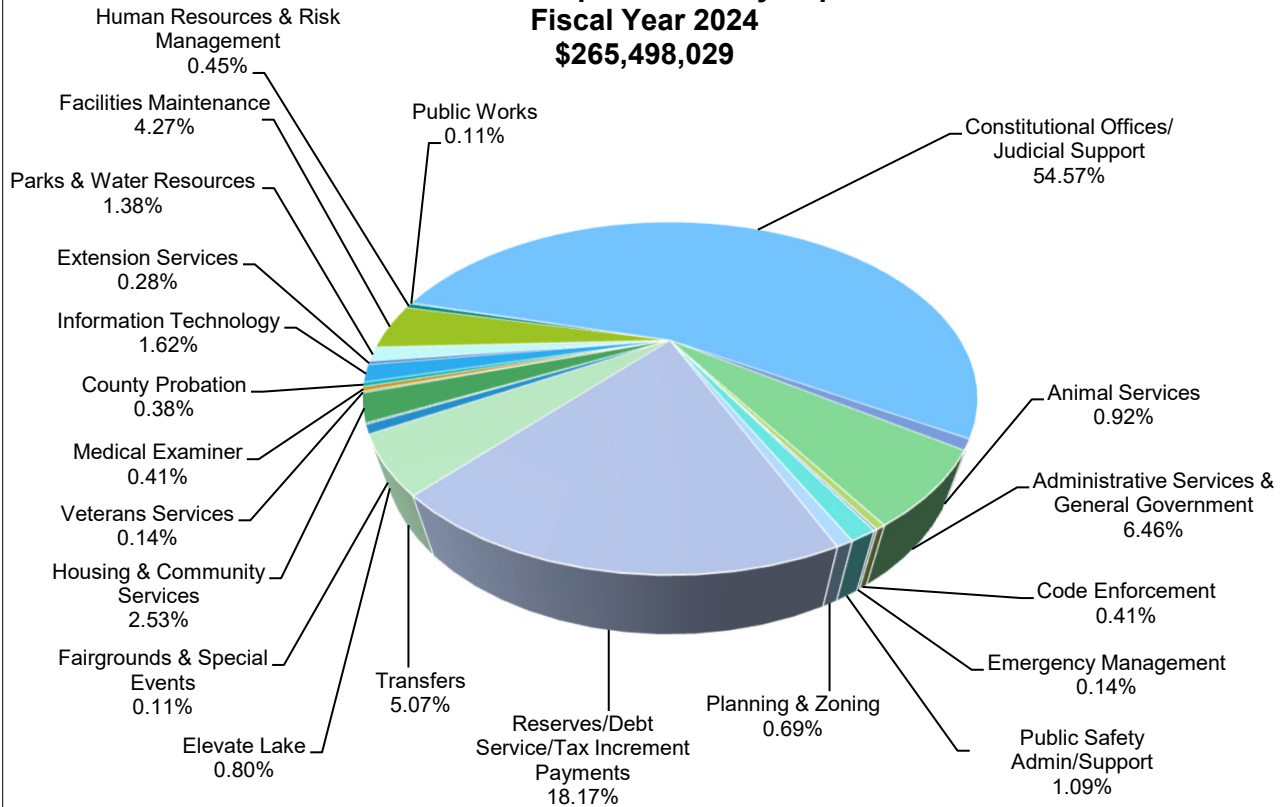
**General Fund Revenues by Source
Fiscal Year 2024
\$265,498,029**



**General Fund Revenues by Source
Fiscal Year 2024**

Ad Valorem Taxes	\$	178,691,642
Permits and Fees		100,000
Intergovernmental Revenues		30,652,162
Charges for Services		13,555,103
Fines and Forfeitures		416,000
Miscellaneous Revenues		594,009
Interfund Transfers		5,919,880
Excess Fees		2,901,603
Fund Balance		43,710,063
Subtotal Revenues	\$	276,540,462
Less: 5% Estimated Receipt		(11,042,433)
TOTAL REVENUES	\$	265,498,029

**General Fund Expenditures By Department
Fiscal Year 2024
\$265,498,029**



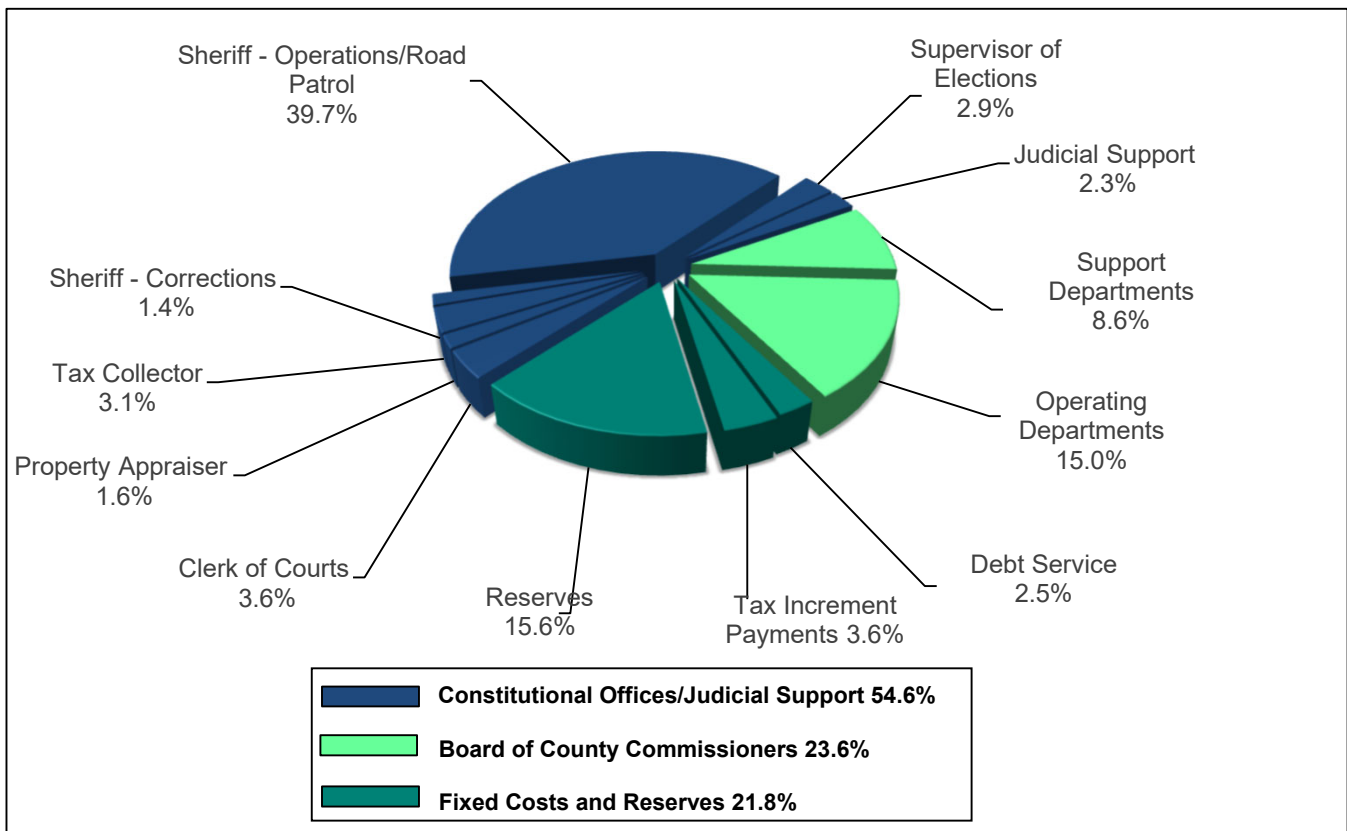
**General Fund Expenditures By Department
Fiscal Year 2024**

Elevate Lake	\$ 2,119,224
Fairgrounds & Event Center	299,728
Housing & Community Services	6,723,085
Veterans Services	382,955
Medical Examiner	1,085,388
County Probation	999,648
Information Technology	4,290,937
Administrative Services & General Government	17,141,585
Extension Services	745,251
Parks & Water Resources	3,652,586
Facilities Maintenance	11,333,292
Human Resources & Risk Management	1,198,313
Public Works	300,000
Animal Services	2,445,652
Code Enforcement	1,082,164
Emergency Management	366,004
Public Safety Admin/Support	2,901,361
Planning & Zoning	1,831,877
Constitutional Offices/ Judicial Support	144,884,919
Reserves/Debt Service/Tax Increment Payments	48,249,482
Transfers	13,464,578
TOTAL EXPENDITURES	\$ 265,498,029

**Constitutional Offices
Judicial Support
Board of County Commissioners**

General Fund Appropriation Comparison - Fiscal Year 2024

	Adopted FY 2024	Percentage of Fund Total
Constitutional Offices/Judicial Support		
Clerk of Courts	\$ 9,441,080	3.6%
Property Appraiser	4,281,329	1.6%
Tax Collector	8,179,246	3.1%
Sheriff - Corrections	3,598,951	1.4%
Sheriff - Operations/Road Patrol	105,478,425	39.7%
Supervisor of Elections	7,667,860	2.9%
Judicial Support	6,238,028	2.3%
Total Constitutional/Judicial	\$ 144,884,919	54.6%
Board of County Commissioners		
Support Departments	\$ 22,814,558	8.6%
Operating Departments	39,869,580	15.0%
Total BCC Departments	\$ 62,684,138	23.6%
Fixed Costs and Reserves		
Debt Service	\$ 6,721,820	2.5%
Tax Increment Payments	9,679,490	3.6%
Reserves	41,527,662	15.6%
Total Fixed Costs and Reserves	\$ 57,928,972	21.8%
Total General Fund	\$ 265,498,029	100.0%



Comparison of Changes from Proposed to Adopted Budget FY 2024

Fund No.	Fund Name	Recommended Budget FY 2024	Adjustment	Adopted Budget FY 2024
Countywide Funds				
0010	General	\$ 253,687,264	\$ 11,810,765	\$ 265,498,029
1120	County Transportation Trust	22,439,056	4,309,776	26,748,832
1220	Lake County Ambulance	15,836,122	-	15,836,122
1900	County Library System	5,369,810	(28,254)	5,341,556
	Total Countywide Funds	\$ 297,332,252	\$ 16,092,287	\$ 313,424,539
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 2,154,641	\$ 2,276,851	\$ 4,431,492
1081	Parks Impact Fee Trust - Central District	143,690	-	143,690
1082	Parks Impact Fee Trust - North District	75,708	43,861	119,569
1083	Parks Impact Fee Trust - South District	1,419,979	29,215	1,449,194
1090	Educational System Impact Fees	30,000,000	-	30,000,000
1100	Local Provider Participation Fund	6,287,335	38,116,845	44,404,180
1147	West Transport Benefit District	-	57,000	57,000
1148	North Central Transport Benefit District	2,208,549	26,867	2,235,416
1149	NE/Wekiva Transport Benefit District	3,134,347	79,495	3,213,842
1157	South Transportation Benefit District	31,210,280	1,505,909	32,716,189
1158	Central Transportation Benefit District	3,842,717	(365,995)	3,476,722
1159	North Transportation Benefit District	-	2,817	2,817
1190	Fish Conservation	237,816	-	237,816
1230	MSTU - Stormwater Management	3,539,904	216,778	3,756,682
1231	MSTU - Parks Services	8,863,003	435,221	9,298,224
1240	Emergency 911	4,455,529	5,803,452	10,258,981
1250	Resort/Development Tax	14,753,949	1,228,938	15,982,887
1290	Greater Hills MSBU	398,098	-	398,098
1330	Law Enforcement Trust	1,063,652	(2,100)	1,061,552
1340	Mt. Plymouth/Sorrento CRA Trust	610,505	(1,897)	608,608
1350	Emergency Medical Services	27,465,011	2,784,590	30,249,601
1370	Greater Groves MSBU	317,918	-	317,918
1380	American Rescue Plan Act Funds	27,622,113	4,545,997	32,168,110
1410	Infrastructure Sales Tax Revenue	25,589,319	-	25,589,319
1430	Village Green Street Lighting	23,746	-	23,746
1450	Greater Pines Municipal Services	399,638	-	399,638
1460	Picciola Island Street Lighting	7,536	-	7,536
1470	Valencia Terrace Street Lighting	10,834	-	10,834
1480	Sylvan Shores Street Lighting	27,669	-	27,669
1490	MSBU-Wastewater Treatment	-	2,475	2,475
1520	Building Services	13,214,474	8,652	13,223,126
1680	County Fire Rescue	46,094,130	5,421,601	51,515,731
1690	Fire Services Impact Fee Trust	1,486,932	2,058,513	3,545,445
	Total Special Revenue Funds	\$ 256,659,022	\$ 64,275,085	\$ 320,934,107

Comparison of Changes from Proposed to Adopted Budget FY 2024

Fund No.	Fund Name	Recommended Budget FY 2024	Adjustment	Adopted Budget FY 2024
Special Revenue - Grant Funds				
1200	Community Development Block Grant	\$ 8,538,055	\$ 2,156,481	\$ 10,694,536
1210	Transit	13,586,640	1,947,054	15,533,694
1260	Affordable Housing Assist Trust	7,838,779	4,682,500	12,521,279
1270	Section 8	6,400,881	276,413	6,677,294
1300	Federal/State Grants	12,111,372	14,056,972	26,168,344
1310	Restricted Local Programs	708,837	64,693	773,530
	Total Special Revenue - Grant Funds	\$ 49,184,564	\$ 23,184,113	\$ 72,368,677
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 738,827	\$ -	\$ 738,827
2710	Public Lands Debt Service	3,714,407	-	3,714,407
2810	Expansion Projects Debt Service	5,173,230	-	5,173,230
2850	Sales Tax Revenue Note	2,871,991	-	2,871,991
	Total Debt Service Funds	\$ 12,498,455	\$ -	\$ 12,498,455
Enterprise Funds				
4200	Landfill Enterprise	\$ 34,184,247	\$ 51,166	\$ 34,235,413
4220	Solid Waste Closures and Long Term Care	252,652	442,131	694,783
	Total Enterprise Funds	\$ 34,436,899	\$ 493,297	\$ 34,930,196
	Subtotal Operating Budget	\$ 650,111,192	\$ 104,044,782	\$ 754,155,974
	Less Operating Transfers	\$ (39,930,079)	\$ (634,200)	\$ (40,564,279)
	Total Operating Budget	\$ 610,181,113	\$ 103,410,582	\$ 713,591,695
Capital Projects Funds				
3050	Second Renewal Sales Tax Capital Projects	\$ 33,899,940	\$ 21,274,810	\$ 55,174,750
	Total Capital Projects Funds	\$ 33,899,940	\$ 21,274,810	\$ 55,174,750
Internal Service Funds				
5200	Property and Casualty	\$ 4,561,203	\$ 7,372	\$ 4,568,575
5300	Employee Group Benefits	18,991,520	76,398	19,067,918
5400	Fleet Management	3,878,995	243,268	4,122,263
	Total Internal Service Funds	\$ 27,431,718	\$ 327,038	\$ 27,758,756

Lake County, Florida
FY 2024 Adopted Budget
Comparison of Operating Budget to Total Budget

Funds	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Operating Budget				
Countywide Funds	\$ 209,148,985	\$ 286,069,148	\$ 293,850,428	\$ 313,424,539
Special Revenue Funds	173,624,972	301,260,818	309,316,156	320,934,107
Special Revenue - Grant Funds	25,616,834	55,344,835	68,173,530	72,368,677
Debt Service Funds	11,008,414	12,399,836	12,389,992	12,498,455
Enterprise Funds	18,773,563	24,407,005	25,830,713	34,930,196
Sub-Total Operating Budget	\$ 438,172,768	\$ 679,481,642	\$ 709,560,819	\$ 754,155,974
Less: Operating Transfers	(38,751,460)	(41,026,134)	(42,458,340)	(40,564,279)
Total Operating Budget	\$ 399,421,308	\$ 638,455,508	\$ 667,102,479	\$ 713,591,695
Capital Project Funds	\$ 14,519,562	\$ 48,133,637	\$ 50,409,796	\$ 55,174,750
Internal Service Funds	\$ 25,283,525	\$ 25,849,193	\$ 25,858,378	\$ 27,758,756
Total Budget				
Countywide Funds	\$ 209,148,985	\$ 286,069,148	\$ 293,850,428	\$ 313,424,539
Special Revenue Funds	173,624,972	301,260,818	309,316,156	320,934,107
Special Revenue - Grant Funds	25,616,834	55,344,835	68,173,530	72,368,677
Debt Service Funds	11,008,414	12,399,836	12,389,992	12,498,455
Enterprise Funds	18,773,563	24,407,005	25,830,713	34,930,196
Capital Project Funds	14,519,562	48,133,637	50,409,796	55,174,750
Internal Service Funds	25,283,525	25,849,193	25,858,378	27,758,756
Total All Funds	\$ 477,975,855	\$ 753,464,472	\$ 785,828,993	\$ 837,089,480

Discussion:

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

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														
Human Resources and Risk Management														
Legislative Affairs														
Administrative Services														
Communications														
Information Technology														
Management & Budget														
Procurement Services														
Public Safety														
Animal Services														
Emergency Management														
Fire Rescue														
County Probation														
Public Safety Administration														
Public Safety Support														
Economic Growth & Development Services														
Building Services														
Code Enforcement														
Elevate Lake														
Planning & Zoning														
Infrastructure & Transportation Services														
Facilities Management														
Fleet Management														
Public Works														
Engineering														
Operations														
Solid Waste														
Transit Services														
Community/Public Services														
Extension Services														
Fairgrounds & Special Events														
Housing & Community Services														
Library Services														
Parks & Trails														
Veterans Services														
Visit Lake														
Clerk of the Court														
Property Appraiser														
Sheriff														
Supervisor of Elections														
Tax Collector														
Judicial Support														

**Estimated Fund Balances
Fiscal Year 2024**

Fund No.	Fund Name	Fund Balance 10/01/2022	Estimated Fund Balance 09/30/2023	Projected Fund Balance 09/30/2024
Countywide Funds				
0010 - General		\$ 41,949,440	\$ 48,424,423	\$ 43,710,063
1120 - County Transportation Trust		10,805,524	10,856,448	10,087,064
1220 - Lake County Ambulance		1,483,618	936,306	194,371
1900 - County Library System		342,274	486,419	444,499
Total Countywide Funds		\$ 54,580,856	\$ 60,703,596	\$ 54,435,997
Special Revenue Funds				
1070 - Library Impact Fee Trust		\$ 3,390,390	\$ 3,427,349	\$ 4,146,492
1081 - Parks Impact Fee Trust - Central District		74,174	84,586	115,190
1082 - Parks Impact Fee Trust - North District		227,470	264,434	72,069
1083 - Parks Impact Fee Trust - South District		1,120,778	1,158,251	1,306,694
1100 - LCL Provider Participation				6,287,335
1148 - North Central Transport Benefit District		993,041	1,219,004	1,750,916
1149 - NE/Wekiva Transport Benefit District		1,297,483	1,886,952	2,662,842
1157 - South Transportation Benefit District		20,957,050	21,781,574	28,115,604
1158 - Central Transportation Benefit District		2,361,825	2,782,741	2,859,222
1159 - North Transportation Benefit District		72,070	4,169	2,817
1190 - Fish Conservation		235,802	236,222	237,794
1230 - MSTU - Stormwater Management		1,856,957	2,039,275	2,444,484
1231 - MSTU - Parks Services		1,498,993	1,712,363	685,221
1240 - Emergency 911		1,663,710	3,568,708	4,182,807
1250 - Resort/Development Tax		5,473,476	8,007,259	10,793,836
1290 - Greater Hills MSBU		73,425	77,940	75,982
1330 - Law Enforcement Trust		-	715,261	879,302
1340 - Mt. Plymouth/Sorrento CRA Trust		314,173	320,876	431,783
1350 - Emergency Medical Services		4,235,131	1,982,076	2,663,062
1370 - Greater Groves MSBU		70,926	75,000	65,076
1380 - American Rescue Plan Act Funds		4,736,559	114,975	1,961,093
1410 - Infrastructure Sales Tax Revenue		2,647,019	6,190,031	2,628,817
1430 - Village Green Street Lighting		11,910	13,904	11,093
1450 - Greater Pines Municipal Services		79,941	85,438	81,435
1460 - Picciola Island Street Lighting		2,115	3,722	3,491
1470 - Valencia Terrace Street Lighting		4,363	5,919	4,363
1480 - Sylvan Shores Street Lighting		2,863	2,243	2,980
1490 - MSBU - Wastewater Treatment		-	-	495
1520 - Building Services		7,081,569	8,683,610	8,688,715
1680 - County Fire Rescue		5,607,578	3,709,305	6,287,088
1690 - Fire Services Impact Fee Trust		3,277,238	3,656,216	2,970,695
Total Special Revenue Funds		\$ 69,368,029	\$ 73,809,403	\$ 92,418,793
Special Revenue - Grant Funds				
1200 - Community Development Block Grant		\$ 2,772,777	\$ 227,528	\$ 2,070,646
1210 - Transit		1,133,632	759,999	1,456,208
1260 - Affordable Housing Assistance Trust		2,023,037	1,753,630	2,821,413
1270 - Section 8		918,386	748,314	873,063
1300 - Federal/State Grants		3,872,041	6,604	3,224,032
1310 - Restricted Local Programs		698,416	956,654	368,830
Total Grant Funds		\$ 11,418,289	\$ 4,452,729	\$ 10,814,192

**Estimated Fund Balances
Fiscal Year 2024**

Fund No.	Fund Name	Fund Balance 10/01/2022	Estimated Fund Balance 09/30/2023	Projected Fund Balance 09/30/2024
Debt Service Funds				
2510 - Pari-Mutuel Revenue Replacement Bonds		\$ 406,700	\$ 411,632	\$ 456,043
2710 - Public Lands Program		495,902	363,978	606,523
2810 - Expansion Projects Debt Service		155,946	163,446	284,090
2850 - Sales Tax Revenue Note Debt Service		92,585	94,634	153,980
Total Debt Service Funds		\$ 1,151,133	\$ 1,033,690	\$ 1,500,636
Enterprise Funds				
4200 - Landfill Enterprise		\$ 3,612,830	\$ 4,456,287	\$ 3,892,093
4220 - Solid Waste Closures & Long-Term Care		52,048	4,980	444,281
Total Enterprise Funds		\$ 3,664,878	\$ 4,461,267	\$ 4,336,374
Total Operating Budget		\$ 140,183,185	\$ 144,460,685	\$ 163,505,992
Capital Projects Funds				
3050 - 2nd Renewal Sales Tax Capital Projects		\$ 29,134,463	\$ 28,141,049	\$ 33,833,946
3840 - Road Resurfacing Capital		863,109	863,233	-
3850 - Sales Tax Revenue Note Projects		4,913	-	-
Total Capital Projects Funds		\$ 30,002,485	\$ 29,004,282	\$ 33,833,946
Internal Service Funds				
5200 - Property and Casualty		\$ 63,626	\$ 184,245	\$ 210,197
5300 - Employee Group Benefits		2,460,700	2,170,965	-
5400 - Fleet Management		36,747	205,953	263,263
Total Internal Service Funds		\$ 2,561,073	\$ 2,561,163	\$ 473,460

**Reserves and Contingencies
All Funds**

Fund No.	Fund Name	Adopted FY 2023	Estimated FY 2023	Adopted FY 2024
Countywide Funds				
0010	General	\$ 40,109,658	\$ -	\$ 41,527,662
1120	County Transportation Trust	4,099,602	-	3,620,593
1220	Lake County Ambulance	856,306	-	1,089,848
1900	County Library System	1,625	-	-
Total Countywide Funds		\$ 45,067,191	\$ -	\$ 46,238,103
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 2,155,332	\$ -	\$ 2,188,801
1081	Parks Impact Fee - Central District	965	-	-
1082	Parks Impact Fee - North District	965	-	5,932
1083	Parks Impact Fee - South District	965	-	13,797
1148	North Central Transportation Benefit District	92,525	-	26,867
1149	N/E Wekiva Transportation Benefit District	73,698	-	79,495
1157	South Transportation Benefit District	2,410,050	-	1,505,909
1158	Central Transportation Benefit District	12,000	-	2,318
1159	North Transportation Benefit District	72,070	-	2,817
1230	MSTU - Stormwater Management	327,788	-	951,004
1231	MSTU - Parks Services	164,631	-	435,221
1240	Emergency 911	556,754	-	3,606,394
1250	Resort/Development Tax	5,519,390	-	11,916,727
1290	Greater Hills MSBU	68,405	-	68,428
1340	Mt. Plymouth/Sorrento CRA Trust	-	-	571,628
1350	Emergency Medical Services	2,362,657	-	2,333,169
1370	Greater Groves MSBU	65,050	-	58,595
1380	American Rescue Plan Act Funds	4,736,559	-	1,961,093
1430	Village Green Street Lighting	10,938	-	8,127
1450	Greater Pines Municipal Services	72,548	-	73,347
1460	Picciola Island Street Lighting	2,031	-	2,972
1470	Valencia Terrace Street Lighting	3,352	-	3,720
1480	Sylvan Shores Street Lighting	3,182	-	3,215
1520	Building Services	2,743,394	-	3,457,329
1680	County Fire Rescue	993,380	-	2,812,287
1690	Fire Services Impact Fee Trust	999,622	-	1,828,242
Total Special Revenue Funds		\$ 23,448,251	\$ -	\$ 33,917,434
Special Revenue - Grant Funds				
1200	Community Development Block Grant	\$ 909,181	\$ -	\$ 1,443,136
1210	Transit	4,943,266	741,250	2,497,358
1260	Affordable Housing Assistance Trust	206,024	-	46,991
1270	Section 8	601,350	-	873,904
1300	Federal/State Grants	3,872,041	-	3,224,032
1310	Restricted Local Programs	144,723	-	9,908
Total Grant Funds		\$ 10,676,585	\$ 741,250	\$ 8,095,329

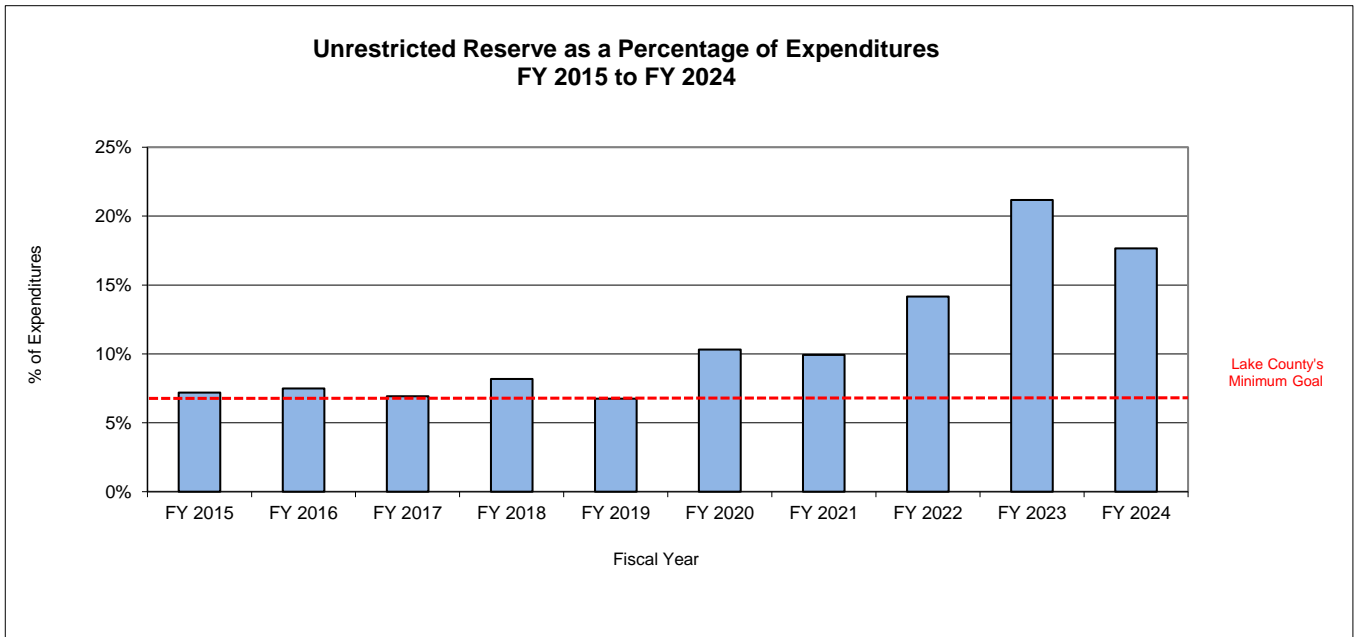
**Reserves and Contingencies
All Funds**

Fund No.	Fund Name	Adopted FY 2023	Estimated FY 2023	Adopted FY 2024
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 436,228	\$ -	\$ 481,655
2710	Public Lands Program	595,689	-	1,075,413
2810	Expansion Projects Debt Service	160,877	-	26,767
2850	Sales Tax Revenue Note Debt Service	151,931	-	69,904
Total Debt Service Funds		\$ 1,344,725	\$ -	\$ 1,653,739
Enterprise Funds				
4200	Landfill Enterprise	\$ 1,316,969	\$ -	\$ 855,291
4220	Solid Waste Closures and Long-Term Care	21,701	-	442,131
Total Enterprise Funds		\$ 1,338,670	\$ -	\$ 1,297,422
Subtotal Operating Budget		\$ 81,875,422	\$ 741,250	\$ 91,202,027
Capital Projects Funds				
3050	2nd Renewal Sales Tax Capital Projects	\$ 10,084,690	-	\$ 13,115,028
3840	Road Resurfacing Capital	863,109	-	-
3850	Sales Tax Revenue Note Projects	4,913	-	-
Total Capital Projects Funds		\$ 10,952,712	\$ -	\$ 13,115,028
Internal Service Funds				
5200	Property and Casualty	\$ 39,226	\$ -	\$ 8,130
5300	Employee Group Benefits	-	-	81,488
5400	Fleet Management	16,509	-	217,754
Total Internal Service Funds		\$ 55,735	\$ -	\$ 307,372

**Reserves and Contingencies
General Fund Detail**

	Adopted FY 2023	Estimated FY 2023	Adopted FY 2024
Reserve - PO Carry-forward	\$ 1,386,621	-	\$ 4,468,600
Economic Stabilization Reserve	35,273,699	-	33,021,512
Special Reserve	3,449,338	-	4,037,550
Total General Fund Reserves & Contingencies	\$ 40,109,658	-	\$ 41,527,662

General Fund Unrestricted Reserves

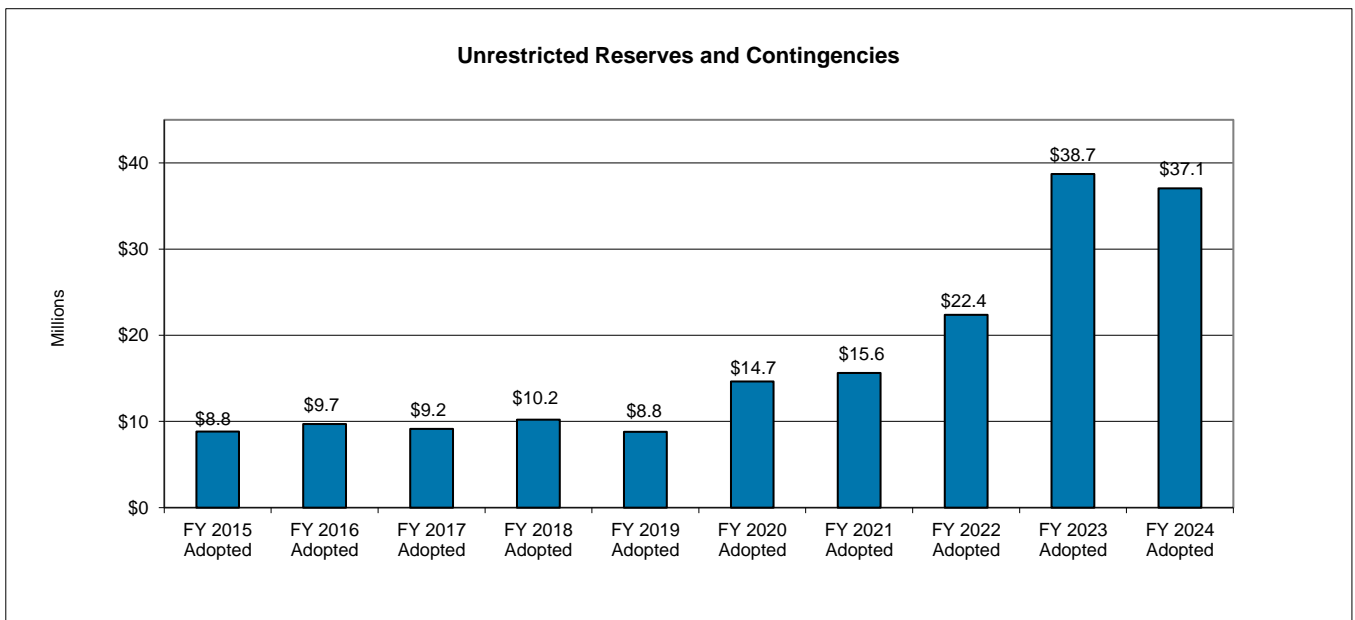


Unrestricted Reserves as a Percentage of Expenditures										
Fiscal Year	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Unrestricted Reserves	7.2%	7.5%	6.9%	8.2%	6.8%	10.3%	9.9%	14.2%	21.2%	17.7%

Notes:

The Board of County Commissioners Policy LCC-51 was revised in 2012 to set a goal for 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 by Fund
Fiscal Year 2024**

	General 0010	County Transportation Trust 1120	Lake County Ambulance 1220	County Library System 1900
Revenues				
Taxes	\$ 178,691,642	\$ 8,275,000	\$ 16,427,901	\$ -
Permits and Fees	100,000	33,000	-	-
Intergovernmental Revenues	30,652,162	6,356,078	-	161,746
Charges For Services	13,555,103	1,000,557	-	11,205
Fines And Forfeits	416,000	-	-	16,615
Miscellaneous Revenues	594,009	75,160	2,100	188,728
Total Current Revenues	\$ 224,008,916	\$ 15,739,795	\$ 16,430,001	\$ 378,294
Non-Revenues	41,489,113	11,009,037	(593,879)	4,963,262
Total Revenues	\$ 265,498,029	\$ 26,748,832	\$ 15,836,122	\$ 5,341,556
Less Operating Transfers	(18,611,041)	(785,340)	(11,174,462)	-
Total Operating Budget	\$ 246,886,988	\$ 25,963,492	\$ 4,661,660	\$ 5,341,556
Expenditures				
Personal Services	\$ 22,716,231	\$ 9,118,996	\$ -	\$ 2,811,611
Operating Expenditures	32,417,964	7,345,517	-	896,599
Capital Outlay	3,773,345	5,027,686	-	476,052
Total Operating Expenditures	\$ 58,907,540	\$ 21,492,199	\$ -	\$ 4,184,262
Debt Service	\$ 1,575,357	\$ -	\$ -	\$ -
Grants And Aids	13,244,914	850,000	3,071,622	1,157,294
Other Uses	191,770,218	4,406,633	12,764,500	-
Total Expenditures	\$ 265,498,029	\$ 26,748,832	\$ 15,836,122	\$ 5,341,556
Less Operating Transfers	(18,611,041)	(785,340)	(11,174,462)	-
Total Operating Budget	\$ 246,886,988	\$ 25,963,492	\$ 4,661,660	\$ 5,341,556

**Operating Budget by Fund
Fiscal Year 2024**

	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	30,000	50,000	150,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	\$ 300,000	\$ 30,000	\$ 50,000	\$ 150,000
Non-Revenues	4,131,492	113,690	69,569	1,299,194
Total Revenues	\$ 4,431,492	\$ 143,690	\$ 119,569	\$ 1,449,194
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 4,431,492	\$ 143,690	\$ 119,569	\$ 1,449,194

Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	88,050	-	-	-
Capital Outlay	665,660	143,690	113,637	1,435,397
Total Operating Expenditures	\$ 753,710	\$ 143,690	\$ 113,637	\$ 1,435,397
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	1,488,981	-	-	-
Other Uses	2,188,801	-	5,932	13,797
Total Expenditures	\$ 4,431,492	\$ 143,690	\$ 119,569	\$ 1,449,194
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 4,431,492	\$ 143,690	\$ 119,569	\$ 1,449,194

**Operating Budget by Fund
Fiscal Year 2024**

	Educational System Impact Fees 1090	Local Provider Participation Fund 1100	West Transportation Benefit District 1147	North Central Transportation Benefit District 1148
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	30,000,000	38,116,845	60,000	510,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	\$ 30,000,000	\$ 38,116,845	\$ 60,000	\$ 510,000
Non-Revenues	-	6,287,335	(3,000)	1,725,416
Total Revenues	\$ 30,000,000	\$ 44,404,180	\$ 57,000	\$ 2,235,416
Less Operating Transfers	-	(150,000)	-	-
Total Operating Budget	\$ 30,000,000	\$ 44,254,180	\$ 57,000	\$ 2,235,416
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	57,000	2,208,549
Total Operating Expenditures	\$ -	\$ -	\$ 57,000	\$ 2,208,549
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	30,000,000	44,254,180	-	-
Other Uses	-	150,000	-	26,867
Total Expenditures	\$ 30,000,000	\$ 44,404,180	\$ 57,000	\$ 2,235,416
Less Operating Transfers	-	(150,000)	-	-
Total Operating Budget	\$ 30,000,000	\$ 44,254,180	\$ 57,000	\$ 2,235,416

**Operating Budget by Fund
Fiscal Year 2024**

	NorthEast/Wekiva Transportation Benefit District 1149	South Transportation Benefit District 1157	Central Transportation Benefit District 1158	North Transportation Benefit District 1159
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	580,000	4,842,721	650,000	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	\$ 580,000	\$ 4,842,721	\$ 650,000	\$ -
Non-Revenues	2,633,842	27,873,468	2,826,722	2,817
Total Revenues	\$ 3,213,842	\$ 32,716,189	\$ 3,476,722	\$ 2,817
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 3,213,842	\$ 32,716,189	\$ 3,476,722	\$ 2,817
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	10,000	8,500	-
Capital Outlay	3,134,347	31,200,280	3,465,904	-
Total Operating Expenditures	\$ 3,134,347	\$ 31,210,280	\$ 3,474,404	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	79,495	1,505,909	2,318	2,817
Total Expenditures	\$ 3,213,842	\$ 32,716,189	\$ 3,476,722	\$ 2,817
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 3,213,842	\$ 32,716,189	\$ 3,476,722	\$ 2,817

**Operating Budget by Fund
Fiscal Year 2024**

	Fish Conservation 1190	MSTU - Stormwater Management 1230	MSTU - Parks Services 1231	Emergency 911 1240
Revenues				
Taxes	\$ -	\$ 997,721	\$ 6,759,244	\$ -
Permits and Fees	25	-	100,000	-
Intergovernmental Revenues	-	243,238	500,000	6,117,224
Charges For Services	-	127,500	88,000	35,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	17,788	6,000
Total Current Revenues	\$ 25	\$ 1,368,459	\$ 7,465,032	\$ 6,158,224
Non-Revenues	237,791	2,388,223	1,833,192	4,100,757
Total Revenues	\$ 237,816	\$ 3,756,682	\$ 9,298,224	\$ 10,258,981
Less Operating Transfers	-	(56,261)	(341,913)	-
Total Operating Budget	\$ 237,816	\$ 3,700,421	\$ 8,956,311	\$ 10,258,981
Expenditures				
Personal Services	\$ -	\$ 398,172	\$ 2,148,178	\$ 1,325,549
Operating Expenditures	-	123,483	5,670,133	1,577,463
Capital Outlay	237,816	2,197,165	500,000	3,504,575
Total Operating Expenditures	\$ 237,816	\$ 2,718,820	\$ 8,318,311	\$ 6,407,587
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	245,000
Other Uses	-	1,037,862	979,913	3,606,394
Total Expenditures	\$ 237,816	\$ 3,756,682	\$ 9,298,224	\$ 10,258,981
Less Operating Transfers	-	(56,261)	(341,913)	-
Total Operating Budget	\$ 237,816	\$ 3,700,421	\$ 8,956,311	\$ 10,258,981

**Operating Budget by Fund
Fiscal Year 2024**

	Resort/ Development Tax 1250	Greater Hills MSBU 1290	Law Enforcement Trust 1330	Mt Plymouth/ Sorrento CRA Trust 1340
Revenues				
Taxes	\$ 5,459,000	\$ -	\$ -	176,251
Permits and Fees	-	338,663	-	-
Intergovernmental Revenues	-	-	55,000	9,881
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	130,000	-
Miscellaneous Revenues	3,001	406	-	-
Total Current Revenues	\$ 5,462,001	\$ 339,069	\$ 185,000	\$ 186,132
Non-Revenues	10,520,886	59,029	876,552	422,476
Total Revenues	\$ 15,982,887	\$ 398,098	\$ 1,061,552	\$ 608,608
Less Operating Transfers	(307,950)	(27,125)	-	-
Total Operating Budget	\$ 15,674,937	\$ 370,973	\$ 1,061,552	\$ 608,608
Expenditures				
Personal Services	\$ 656,362	\$ -	\$ -	-
Operating Expenditures	3,097,848	292,373	-	4,980
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ 3,754,210	\$ 292,373	\$ -	\$ 4,980
Debt Service	\$ -	\$ -	\$ -	-
Grants And Aids	4,000	-	1,061,552	32,000
Other Uses	12,224,677	105,725	-	571,628
Total Expenditures	\$ 15,982,887	\$ 398,098	\$ 1,061,552	\$ 608,608
Less Operating Transfers	(307,950)	(27,125)	-	-
Total Operating Budget	\$ 15,674,937	\$ 370,973	\$ 1,061,552	\$ 608,608

**Operating Budget by Fund
Fiscal Year 2024**

	Emergency Medical Services 1350	Greater Groves MSBU 1370	Coronavirus State/Local Fiscal Recovery 1380	Infrastructure Sales Tax Revenue 1410
Revenues				
Taxes	\$ -	\$ -	\$ -	24,168,950
Permits and Fees	-	265,650	-	-
Intergovernmental Revenues	2,928,461	-	30,207,017	-
Charges For Services	15,957,978	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	100,100	500	-	-
Total Current Revenues	\$ 18,986,539	\$ 266,150	\$ 30,207,017	\$ 24,168,950
Non-Revenues	11,263,062	51,768	1,961,093	1,420,369
Total Revenues	\$ 30,249,601	\$ 317,918	\$ 32,168,110	\$ 25,589,319
Less Operating Transfers	(2,356,577)	(21,293)	-	(4,248,515)
Total Operating Budget	\$ 27,893,024	\$ 296,625	\$ 32,168,110	\$ 21,340,804

Expenditures				
Personal Services	\$ 16,471,861	\$ -	\$ 83,610	\$ -
Operating Expenditures	6,550,374	230,045	613	-
Capital Outlay	1,506,477	-	-	-
Total Operating Expenditures	\$ 24,528,712	\$ 230,045	\$ 84,223	\$ -
Debt Service	\$ -	\$ -	\$ -	-
Grants And Aids	1,031,143	-	30,122,794	-
Other Uses	4,689,746	87,873	1,961,093	25,589,319
Total Expenditures	\$ 30,249,601	\$ 317,918	\$ 32,168,110	\$ 25,589,319
Less Operating Transfers	(2,356,577)	(21,293)	-	(4,248,515)
Total Operating Budget	\$ 27,893,024	\$ 296,625	\$ 32,168,110	\$ 21,340,804

**Operating Budget by Fund
Fiscal Year 2024**

	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	13,244	334,151	4,228	6,762
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	75	800	30	50
Total Current Revenues	\$ 13,319	\$ 334,951	\$ 4,258	\$ 6,812
Non-Revenues	10,427	64,687	3,278	4,022
Total Revenues	\$ 23,746	\$ 399,638	\$ 7,536	\$ 10,834
Less Operating Transfers	(1,066)	(26,797)	(341)	(545)
Total Operating Budget	\$ 22,680	\$ 372,841	\$ 7,195	\$ 10,289

Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	14,154	289,445	4,095	6,365
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ 14,154	\$ 289,445	\$ 4,095	\$ 6,365
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	9,592	110,193	3,441	4,469
Total Expenditures	\$ 23,746	\$ 399,638	\$ 7,536	\$ 10,834
Less Operating Transfers	(1,066)	(26,797)	(341)	(545)
Total Operating Budget	\$ 22,680	\$ 372,841	\$ 7,195	\$ 10,289

**Operating Budget by Fund
Fiscal Year 2024**

	Sylvan Shores Street Lighting 1480	MSBU Wastewater Treatment System 1490	Building Services 1520	County Fire Rescue 1680
Revenues				
Taxes	\$ -	\$ -	\$ -	9,247,729
Permits and Fees	25,788	1,980	4,317,907	26,547,308
Intergovernmental Revenues	-	-	-	5,250,755
Charges For Services	-	-	279,720	180,300
Fines And Forfeits	-	-	170,438	-
Miscellaneous Revenues	200	-	5,000	32,100
Total Current Revenues	\$ 25,988	\$ 1,980	\$ 4,773,065	\$ 41,258,192
Non-Revenues	1,681	495	8,450,061	10,257,539
Total Revenues	\$ 27,669	\$ 2,475	\$ 13,223,126	\$ 51,515,731
Less Operating Transfers	(1,849)	-	(238,654)	(62,015)
Total Operating Budget	\$ 25,820	\$ 2,475	\$ 12,984,472	\$ 51,453,716
Expenditures				
Personal Services	\$ -	\$ -	4,370,086	\$ 37,332,689
Operating Expenditures	21,831	2,475	1,824,968	6,615,278
Capital Outlay	-	-	3,332,089	3,942,202
Total Operating Expenditures	\$ 21,831	\$ 2,475	\$ 9,527,143	\$ 47,890,169
Debt Service	\$ -	\$ -	\$ -	-
Grants And Aids	-	-	-	-
Other Uses	5,838	-	3,695,983	3,625,562
Total Expenditures	\$ 27,669	\$ 2,475	\$ 13,223,126	\$ 51,515,731
Less Operating Transfers	(1,849)	-	(238,654)	(62,015)
Total Operating Budget	\$ 25,820	\$ 2,475	\$ 12,984,472	\$ 51,453,716

**Operating Budget by Fund
Fiscal Year 2024**

	Fire Services Impact Fee Trust 1690	Community Development Block Grant 1200	Transit 1210	Affordable Housing Assistance Trust 1260
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	600,000	-	-	-
Intergovernmental Revenues	-	8,623,890	12,377,416	9,325,003
Charges For Services	-	-	500,000	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	5,000	-	110,000	374,863
Total Current Revenues	\$ 605,000	\$ 8,623,890	\$ 12,987,416	\$ 9,699,866
Non-Revenues	2,940,445	2,070,646	2,546,278	2,821,413
Total Revenues	\$ 3,545,445	\$ 10,694,536	\$ 15,533,694	\$ 12,521,279
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 3,545,445	\$ 10,694,536	\$ 15,533,694	\$ 12,521,279
Expenditures				
Personal Services	\$ -	\$ 271,717	\$ 557,114	\$ 163,456
Operating Expenditures	-	993,331	10,813,872	684,703
Capital Outlay	1,717,203	2,303,818	1,665,350	-
Total Operating Expenditures	\$ 1,717,203	\$ 3,568,866	\$ 13,036,336	\$ 848,159
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	5,682,534	-	11,626,129
Other Uses	1,828,242	1,443,136	2,497,358	46,991
Total Expenditures	\$ 3,545,445	\$ 10,694,536	\$ 15,533,694	\$ 12,521,279
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 3,545,445	\$ 10,694,536	\$ 15,533,694	\$ 12,521,279

**Operating Budget by Fund
Fiscal Year 2024**

	Section 8 1270	Federal/ State Grants 1300	Restricted Local Programs 1310	Pari-Mutuel Revenue Replacement Bonds 2510
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	24,400	-
Intergovernmental Revenues	5,654,231	22,944,312	10,000	297,667
Charges For Services	-	-	236,100	-
Fines And Forfeits	-	-	100,000	-
Miscellaneous Revenues	150,000	-	34,200	-
Total Current Revenues	\$ 5,804,231	\$ 22,944,312	\$ 404,700	\$ 297,667
Non-Revenues	873,063	3,224,032	368,830	441,160
Total Revenues	\$ 6,677,294	\$ 26,168,344	\$ 773,530	\$ 738,827
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 6,677,294	\$ 26,168,344	\$ 773,530	\$ 738,827
Expenditures				
Personal Services	\$ 567,414	\$ 204,054	\$ 63,644	\$ -
Operating Expenditures	304,190	103,125	120,044	-
Capital Outlay	-	22,584,470	129,798	-
Total Operating Expenditures	\$ 871,604	\$ 22,891,649	\$ 313,486	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ 257,172
Grants And Aids	4,931,786	52,663	450,136	-
Other Uses	873,904	3,224,032	9,908	481,655
Total Expenditures	\$ 6,677,294	\$ 26,168,344	\$ 773,530	\$ 738,827
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 6,677,294	\$ 26,168,344	\$ 773,530	\$ 738,827

**Operating Budget by Fund
Fiscal Year 2024**

	Public Lands Debt Service 2710	Expansion Projects Debt Service 2810	Sales Tax Revenue Note Debt Service 2850	Landfill Enterprise 4200
Revenues				
Taxes	\$ 3,260,404	\$ -	\$ -	-
Permits and Fees	-	-	-	27,109,935
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	620,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	516,064	281,354
Total Current Revenues	\$ 3,260,404	\$ -	\$ 516,064	\$ 28,011,289
Non-Revenues	454,003	5,173,230	2,355,927	6,224,124
Total Revenues	\$ 3,714,407	\$ 5,173,230	\$ 2,871,991	\$ 34,235,413
Less Operating Transfers	-	-	-	(1,647,399)
Total Operating Budget	\$ 3,714,407	\$ 5,173,230	\$ 2,871,991	\$ 32,588,014
Expenditures				
Personal Services	\$ -	\$ -	\$ -	2,103,596
Operating Expenditures	-	-	-	28,407,560
Capital Outlay	-	-	-	695,067
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 31,206,223
Debt Service	\$ 2,529,172	\$ 5,146,463	\$ 2,802,087	-
Grants And Aids	-	-	-	-
Other Uses	1,185,235	26,767	69,904	3,029,190
Total Expenditures	\$ 3,714,407	\$ 5,173,230	\$ 2,871,991	\$ 34,235,413
Less Operating Transfers	-	-	-	(1,647,399)
Total Operating Budget	\$ 3,714,407	\$ 5,173,230	\$ 2,871,991	\$ 32,588,014

**Operating Budget by Fund
Fiscal Year 2024**

	Solid Waste Closures & Long-Term Care 4220		Property & Casualty 5200		Employee Group Benefits 5300		Totals
Revenues							
Taxes	\$	-	\$	-	\$	-	253,463,842
Permits and Fees		-		-		-	135,112,607
Intergovernmental Revenues		-		-		-	141,714,081
Charges For Services		-		-		-	32,591,463
Fines And Forfeits		-		-		-	833,053
Miscellaneous Revenues		-		-		-	2,497,528
Total Current Revenues	\$	-	\$	-	\$	-	566,212,574
Non-Revenues		694,783		-		-	187,943,400
Total Revenues	\$	694,783	\$	-	\$	-	754,155,974
Less Operating Transfers		(250)		(188,402)		(316,484)	(40,564,279)
Total Operating Budget	\$	694,533	\$	(188,402)	\$	(316,484)	\$ 713,591,695
Expenditures							
Personal Services	\$	-	\$	-	\$	-	101,364,340
Operating Expenditures		252,402		-		-	108,771,780
Capital Outlay		-		-		-	96,017,577
Total Operating Expenditures	\$	252,402	\$	-	\$	-	306,153,697
Debt Service	\$	-	\$	-	\$	-	12,310,251
Grants And Aids		-		-		-	149,306,728
Other Uses		442,381		-		-	286,385,298
Total Expenditures	\$	694,783	\$	-	\$	-	754,155,974
Less Operating Transfers		(250)		(188,402)		(316,484)	(40,564,279)
Total Operating Budget	\$	694,533	\$	(188,402)	\$	(316,484)	\$ 713,591,695

Revenues by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Countywide Funds					
0010	General	\$ 186,673,323	\$ 238,482,168	\$ 245,542,089	\$ 265,498,029
1120	County Transportation Trust	18,816,530	27,448,301	28,585,244	26,748,832
1220	Lake County Ambulance	11,851,828	15,096,244	14,536,515	15,836,122
1900	County Library System	4,473,957	5,042,435	5,186,580	5,341,556
Total Countywide Funds		\$ 221,815,638	\$ 286,069,148	\$ 293,850,428	\$ 313,424,539
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 860,251	\$ 3,675,390	\$ 3,712,349	\$ 4,431,492
1081	Parks Impact Fee Trust - Central District	31,377	93,174	103,586	143,690
1082	Parks Impact Fee Trust - North District	87,130	251,220	288,184	119,569
1083	Parks Impact Fee Trust - South District	214,845	1,215,778	1,253,251	1,449,194
1090	Educational Systems Impact Fees	40,593,445	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation Fund	-	34,099,691	34,099,691	44,404,180
1147	West Transport Benefit District	-	-	-	57,000
1148	North Central Transport Benefit District	813,286	1,477,541	1,703,504	2,235,416
1149	NE/Wekiva Transport Benefit District	954,294	1,658,483	2,247,952	3,213,842
1157	South Transportation Benefit District	6,918,266	25,241,550	26,398,795	32,716,189
1158	Central Transportation Benefit District	1,044,898	2,979,325	3,400,241	3,476,722
1159	North Transportation Benefit District	148	72,070	4,169	2,817
1190	Fish Conservation	520	235,897	236,217	237,816
1230	MSTU - Stormwater Management	1,119,778	3,066,019	3,303,287	3,756,682
1231	MSTU - Parks Services	6,706,111	9,416,053	9,629,423	9,298,224
1240	Emergency 911	2,469,132	6,416,811	9,999,824	10,258,981
1250	Resort/Development Tax	5,305,927	9,276,326	11,810,109	15,982,887
1290	Greater Hills MSBU	291,942	361,797	366,312	398,098
1330	Law Enforcement Trust	245,756	140,358	855,619	1,061,552
1340	Mt Plymouth/Sorrento CRA Trust	105,569	454,264	458,535	608,608
1350	Emergency Medical Services	21,756,488	29,997,163	27,992,098	30,249,601
1370	Greater Groves MSBU	256,403	323,768	327,842	317,918
1380	Coronavirus State/Local Fiscal Recovery	21,732,180	54,663,732	49,326,402	32,168,110
1410	Infrastructure Sales Tax Revenue	24,394,882	23,713,269	27,256,281	25,589,319
1430	Village Green Street Lighting	11,027	23,652	25,646	23,746
1450	Greater Pines Municipal Services	321,864	398,144	403,641	399,638
1460	Picciola Island Street Lighting	3,672	5,767	7,374	7,536
1470	Valencia Terrace Street Lighting	6,255	10,510	12,066	10,834
1480	Sylvan Shores Street Lighting	21,375	25,324	24,704	27,669
1490	MSBU-Wastewater Treatment	-	-	-	2,475
1520	Building Services	5,247,440	11,573,139	13,175,180	13,223,126
1680	County Fire Rescue	35,689,786	46,642,770	46,459,063	51,515,731
1690	Fire Services Impact Fee Trust	1,206,687	3,751,833	4,434,811	3,545,445
Total Special Revenue Funds		\$ 178,410,734	\$ 301,260,818	\$ 309,316,156	\$ 320,934,107
Special Revenue - Grant Funds					
1200	Community Development Block Grant	\$ 2,118,400	\$ 8,923,994	\$ 7,484,401	\$ 10,694,536
1210	Transit	7,400,321	18,989,373	19,742,035	15,533,694
1260	Affordable Housing Assistance Trust	199,801	3,650,206	3,392,799	12,521,279
1270	Section 8	5,041,262	5,507,456	6,579,891	6,677,294
1300	Federal/State Grants	9,276,103	17,135,468	29,497,728	26,168,344
1310	Restricted Local Programs	555,591	1,138,338	1,476,676	773,530
Total Grant Funds		\$ 24,591,478	\$ 55,344,835	\$ 68,173,530	\$ 72,368,677

Revenues by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 299,099	\$ 689,484	\$ 694,416	\$ 738,827
2710	Public Lands Debt Service	2,350,766	3,224,083	3,092,159	3,714,407
2810	Expansion Projects Debt Service	5,376,674	5,532,620	5,647,719	5,173,230
2850	Sales Tax Revenue Note	2,861,112	2,953,649	2,955,698	2,871,991
Total Debt Service Funds		\$ 10,887,651	\$ 12,399,836	\$ 12,389,992	\$ 12,498,455
Enterprise Funds					
4200	Landfill Enterprise	\$ 17,904,853	\$ 22,361,652	\$ 23,273,273	\$ 34,235,413
4220	Solid Waste Closures & Long-Term Care	74,152	2,045,353	2,557,440	694,783
Total Enterprise Funds		\$ 17,979,005	\$ 24,407,005	\$ 25,830,713	\$ 34,930,196
Subtotal Operating Budget		\$ 453,684,506	\$ 679,481,642	\$ 709,560,819	\$ 754,155,974
Less Operating Transfers		(38,751,460)	(41,026,134)	(42,458,340)	(40,564,279)
Total Operating Budget		\$ 414,933,046	\$ 638,455,508	\$ 667,102,479	\$ 713,591,695
Capital Projects Funds					
3050	2nd Renewal Sales Tax Capital Projects	\$ 20,035,465	\$ 47,265,615	\$ 49,546,563	\$ 55,174,750
3840	Road Resurfacing Capital Projects	124	863,109	863,233	-
3850	Sales Tax Revenue Note Projects	-	4,913	-	-
Total Capital Projects Funds		\$ 20,035,589	\$ 48,133,637	\$ 50,409,796	\$ 55,174,750
Internal Service Funds					
5200	Property and Casualty	\$ 4,451,586	\$ 4,335,290	\$ 4,455,909	\$ 4,568,575
5300	Employee Group Benefits	14,783,532	18,071,445	17,790,805	19,067,918
5400	Fleet Management	3,158,912	3,442,458	3,611,664	4,122,263
Total Internal Service Funds		\$ 22,394,030	\$ 25,849,193	\$ 25,858,378	\$ 27,758,756

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Countywide Funds					
0010	General	\$ 176,101,555	\$ 238,482,168	\$ 245,542,089	\$ 265,498,029
1120	County Transportation Trust	15,774,492	27,448,301	28,585,244	26,748,832
1220	Lake County Ambulance	12,846,750	15,096,244	14,536,515	15,836,122
1900	County Library System	4,426,188	5,042,435	5,186,580	5,341,556
Total Countywide Funds		\$ 209,148,985	\$ 286,069,148	\$ 293,850,428	\$ 313,424,539
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 611,453	\$ 3,675,390	\$ 3,712,349	\$ 4,431,492
1081	Parks Impact Fee Trust - Central District	965	93,174	103,586	143,690
1082	Parks Impact Fee Trust - North District	964	251,220	288,184	119,569
1083	Parks Impact Fee Trust - South District	1,015	1,215,778	1,253,251	1,449,194
1090	Educational Systems Impact Fees	40,593,445	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation Fund	-	34,099,691	34,099,691	44,404,180
1147	West Transport Benefit District	-	-	-	57,000
1148	North Central Transport Benefit District	720,080	1,477,541	1,703,504	2,235,416
1149	NE/Wekiva Transport Benefit District	136,906	1,658,483	2,247,952	3,213,842
1157	South Transportation Benefit District	3,317,999	25,241,550	26,398,795	32,716,189
1158	Central Transportation Benefit District	69,877	2,979,325	3,400,241	3,476,722
1159	North Transportation Benefit District	88,616	72,070	4,169	2,817
1190	Fish Conservation	100	235,897	236,217	237,816
1230	MSTU - Stormwater Management	800,084	3,066,019	3,303,287	3,756,682
1231	MSTU - Parks Services	7,466,850	9,416,053	9,629,423	9,298,224
1240	Emergency 911	1,672,787	6,416,811	9,999,824	10,258,981
1250	Resort / Development Tax	4,214,360	9,276,326	11,810,109	15,982,887
1290	Greater Hills MSBU	292,794	361,797	366,312	398,098
1330	Law Enforcement Trust	125,287	140,358	855,619	1,061,552
1340	Mt Plymouth/Sorrento CRA Trust	9,788	454,264	458,535	608,608
1350	Emergency Medical Services	26,218,720	29,997,163	27,992,098	30,249,601
1370	Greater Groves MSBU	259,186	323,768	327,842	317,918
1380	Coronavirus State/Local Fiscal Recovery	21,617,205	54,663,732	49,326,402	32,168,110
1410	Infrastructure Sales Tax Revenue	23,289,302	23,713,269	27,256,281	25,589,319
1430	Village Green Street Lighting	13,256	23,652	25,646	23,746
1450	Greater Pines Municipal Services	324,794	398,144	403,641	399,638
1460	Picciola Island Street Lighting	3,297	5,767	7,374	7,536
1470	Valencia Terrace Street Lighting	5,889	10,510	12,066	10,834
1480	Sylvan Shores Street Lighting	21,239	25,324	24,704	27,669
1490	MSBU-Wastewater Treatment	-	-	-	2,475
1520	Building Services	4,000,719	11,573,139	13,175,180	13,223,126
1680	County Fire Rescue	37,257,731	46,642,770	46,459,063	51,515,731
1690	Fire Services Impact Fee Trust	490,264	3,751,833	4,434,811	3,545,445
Total Special Revenue Funds		\$ 173,624,972	\$ 301,260,818	\$ 309,316,156	\$ 320,934,107
Special Revenue - Grant Funds					
1200	Community Development Block Grant	\$ 2,118,198	\$ 8,923,994	\$ 7,484,401	\$ 10,694,536
1210	Transit	7,587,562	18,989,373	19,742,035	15,533,694
1260	Affordable Housing Assistance Trust	730,261	3,650,206	3,392,799	12,521,279
1270	Section 8	5,201,077	5,507,456	6,579,891	6,677,294
1300	Federal/State Grants	9,273,392	17,135,468	29,497,728	26,168,344
1310	Restricted Local Programs	706,344	1,138,338	1,476,676	773,530
Total Grant Funds		\$ 25,616,834	\$ 55,344,835	\$ 68,173,530	\$ 72,368,677

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 245,528	\$ 689,484	\$ 694,416	\$ 738,827
2710	Public Lands Debt Service	2,592,981	3,224,083	3,092,159	3,714,407
2810	Expansion Projects Debt Service	5,369,389	5,532,620	5,647,719	5,173,230
2850	Sales Tax Revenue Note	2,800,516	2,953,649	2,955,698	2,871,991
Total Debt Service Funds		\$ 11,008,414	\$ 12,399,836	\$ 12,389,992	\$ 12,498,455
Enterprise Funds					
4200	Landfill Enterprise	\$ 18,383,634	\$ 22,361,652	\$ 23,273,273	\$ 34,235,413
4220	Solid Waste Closures & Long-Term Care	389,929	2,045,353	2,557,440	694,783
Total Enterprise Funds		\$ 18,773,563	\$ 24,407,005	\$ 25,830,713	\$ 34,930,196
Subtotal Operating Budget		\$ 438,172,768	\$ 679,481,642	\$ 709,560,819	\$ 754,155,974
Less Operating Transfers		\$ (38,751,460)	\$ (41,026,134)	\$ (42,458,340)	\$ (40,564,279)
Total Operating Budget		\$ 399,421,308	\$ 638,455,508	\$ 667,102,479	\$ 713,591,695
Capital Projects Funds					
3030	Renewal Sales Tax Capital Projects	\$ 509,247	-	-	-
3040	Renewal Sales Tax Capital Projects-PW	308,443	-	-	-
3050	2nd Renewal Sales Tax Capital Projects	9,240,290	47,265,615	49,546,563	55,174,750
3840	Road Resurfacing Capital Projects	4,456,669	863,109	863,233	-
3850	Sales Tax Revenue Note Projects	4,913	4,913	-	-
Total Capital Projects Funds		\$ 14,519,562	\$ 48,133,637	\$ 50,409,796	\$ 55,174,750
Internal Service Funds					
5200	Property and Casualty	\$ 4,131,837	\$ 4,335,290	\$ 4,455,909	\$ 4,568,575
5300	Employee Group Benefits	17,961,478	18,071,445	17,790,805	19,067,918
5400	Fleet Management	3,190,210	3,442,458	3,611,664	4,122,263
Total Internal Service Funds		\$ 25,283,525	\$ 25,849,193	\$ 25,858,378	\$ 27,758,756

**Expenditures by Department/Office
Fiscal Year 2024 Operating Budget**

Department/Office	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Legislative Affairs	\$ 943,330	\$ 998,869	\$ 1,056,924	\$ 1,119,012
County Manager	695,603	738,893	747,255	794,000
County Attorney	856,017	1,071,525	1,078,082	1,195,469
Communications	1,077,160	1,249,804	1,249,804	1,303,671
Procurement Services	514,209	603,427	603,427	655,002
Human Resources & Risk Mgmt	896,039	1,075,451	1,169,771	1,198,313
Management & Budget	616,537	772,853	767,853	924,862
Information Technology	3,540,486	3,928,706	3,982,433	4,290,937
Building Services	4,000,719	11,573,139	13,175,180	13,223,126
Code Enforcement	784,638	905,917	950,320	1,082,164
Planning & Zoning	1,280,057	2,117,351	2,230,043	2,440,485
Elevate Lake	2,142,459	2,058,533	3,255,296	2,119,224
Housing & Community Services	20,124,054	28,369,388	28,581,912	36,838,895
Veterans Services	290,306	348,552	353,552	382,955
Extension Services	615,889	664,185	664,185	745,251
Visit Lake	4,227,669	9,308,363	11,844,052	16,004,887
Fairgrounds & Special Events	233,580	275,060	275,060	299,728
Library Services	5,037,642	8,717,825	8,898,929	9,773,048
Parks and Water Resources	7,678,898	11,258,322	11,663,762	15,052,670
Facilities Management	6,120,483	9,211,102	10,011,803	11,333,292
Transit Services	7,587,561	18,989,373	19,742,035	15,533,694
Public Works	24,180,200	73,508,187	91,528,324	95,094,445
Solid Waste	18,773,563	24,407,005	25,830,713	34,930,196
Animal Services	1,870,992	2,264,953	2,464,463	2,574,168
County Probation	856,160	1,149,943	1,187,459	1,150,947
Emergency Management	576,108	526,893	629,567	570,058
Public Safety Administration	23,924	22,502	22,502	23,936
Fire Rescue	63,386,013	79,626,728	78,120,713	84,533,359
Public Safety Support	4,559,807	9,794,773	13,836,230	13,948,192
Clerk of the Circuit Court	7,069,251	8,063,972	8,411,987	9,441,080
Property Appraiser	3,864,670	3,931,497	3,931,497	4,281,329
Tax Collector	6,528,570	7,350,669	7,350,669	8,179,246
Sheriff	85,528,733	99,073,915	99,949,000	110,459,064
Supervisor of Elections	4,876,163	6,010,268	9,862,268	7,667,860
Judicial Support	4,520,702	5,397,564	5,482,509	6,238,028
Debt Service	13,996,113	12,558,296	13,990,506	14,073,812
Non-Departmental	128,298,464	231,557,839	224,660,734	224,679,569
Sub-Total Operating Budget	\$ 438,172,769	\$ 679,481,642	\$ 709,560,819	\$ 754,155,974
Less: Operating Transfers	(38,751,460)	(41,026,134)	(42,458,340)	(40,564,279)
Total Operating Budget	\$ 399,421,309	\$ 638,455,508	\$ 667,102,479	\$ 713,591,695

MAJOR REVENUES – ANALYSIS AND ASSUMPTIONS

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

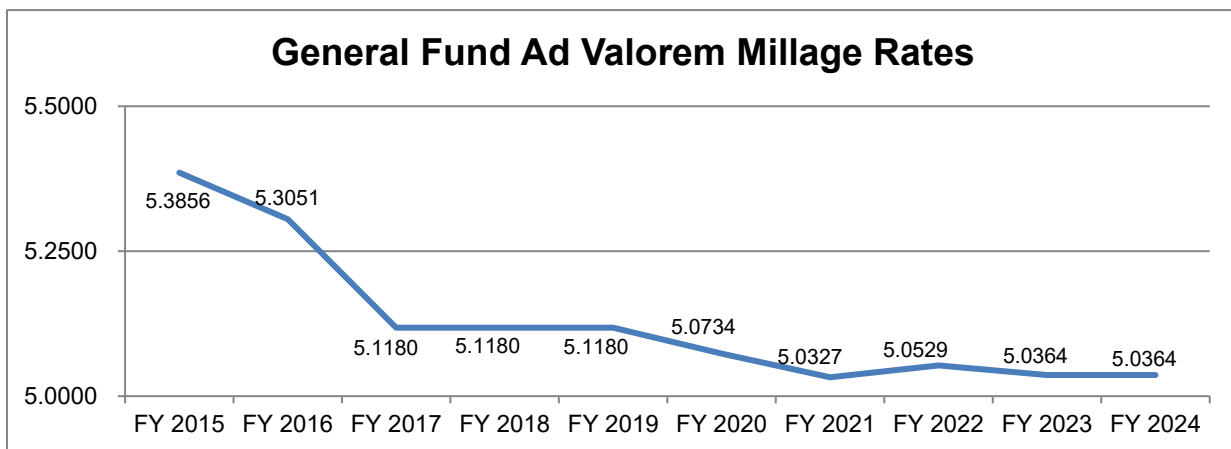
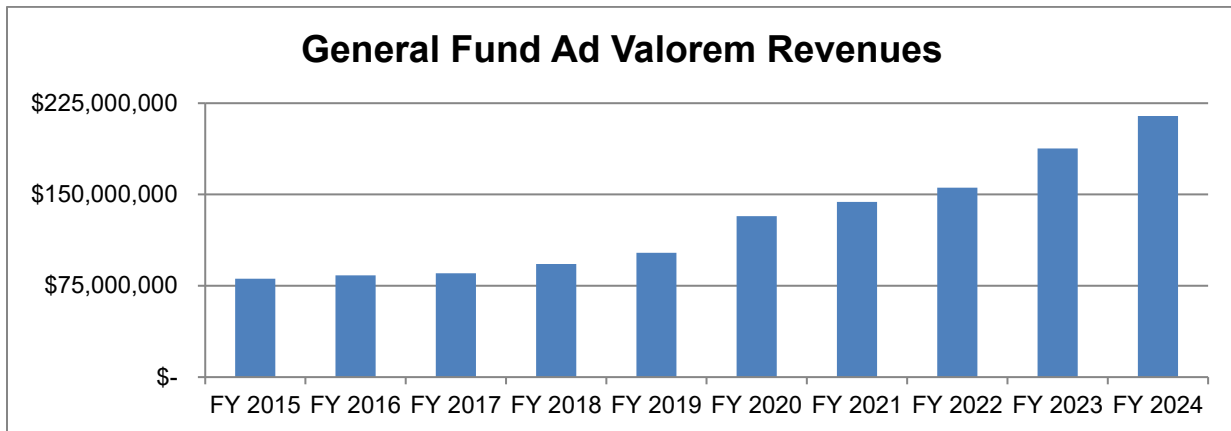
- 1) Ad Valorem Taxes
- 2) Fire Rescue Non-Ad Valorem Assessment
- 3) Solid Waste Services Non-Ad Valorem Assessment
- 4) State Sales Tax
- 5) Infrastructure Surtax Renewal
- 6) Local Option Gas Tax
- 7) State Revenue Sharing Proceeds
- 8) Constitutional Gas Tax
- 9) Local Option Resort Tax
- 10) Communications 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 5.0364 would be taxed as $\$150,000 - \$50,000 = \$100,000 / \$1,000 = 100 \times 5.0364 = \503.64 Property Tax. Taxable values are determined by the Property Appraiser. The tax is collected by the Tax Collector with discounts provided for early payment.

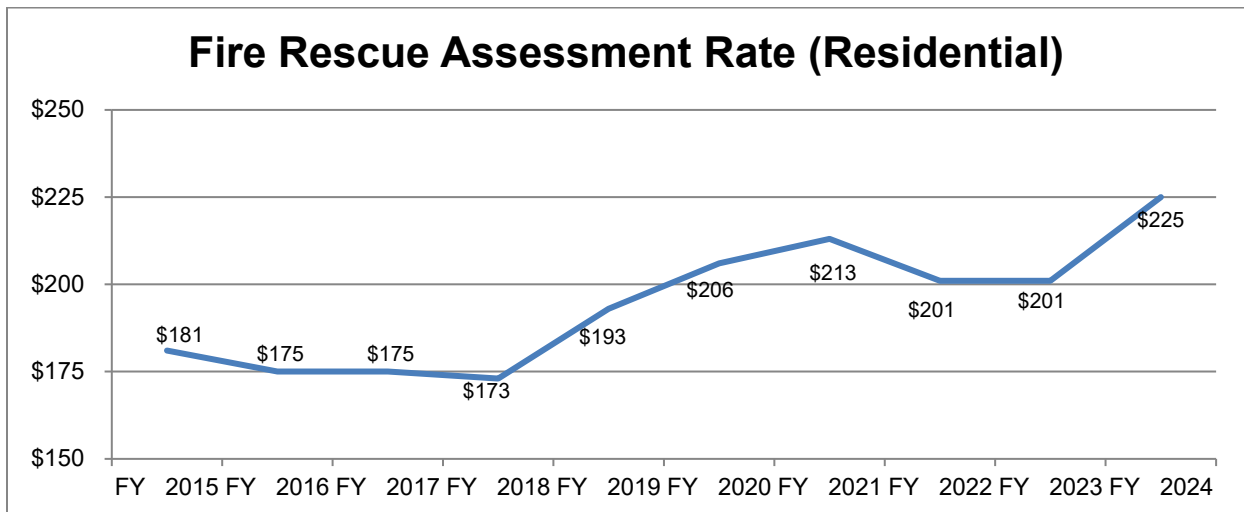
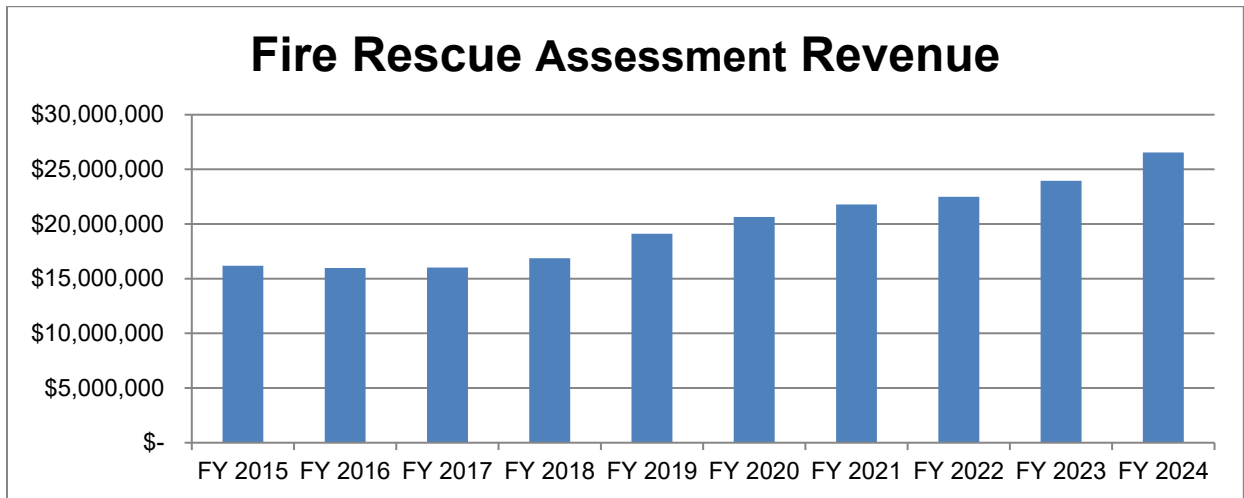
Falling property values, along with added exemptions, contributed to a decrease in General Fund Ad Valorem revenues from 2008 through 2013 with revenue stabilizing in 2014. Collections in 2015 increased as a result of an increase in the Ad Valorem Tax Rate combined with returning growth in taxable values. Fiscal Years 2016 forward have seen continued increases in the taxable values. The General Fund millage rate is 5.0364 for Fiscal Year 2024.

The Fiscal Year 2024 Budget reflects a 14.42% increase in taxable value with no change in the approved millage rate, resulting in an increase of \$26,699,513 to this revenue source compared to the Fiscal Year 2023 revised budget.



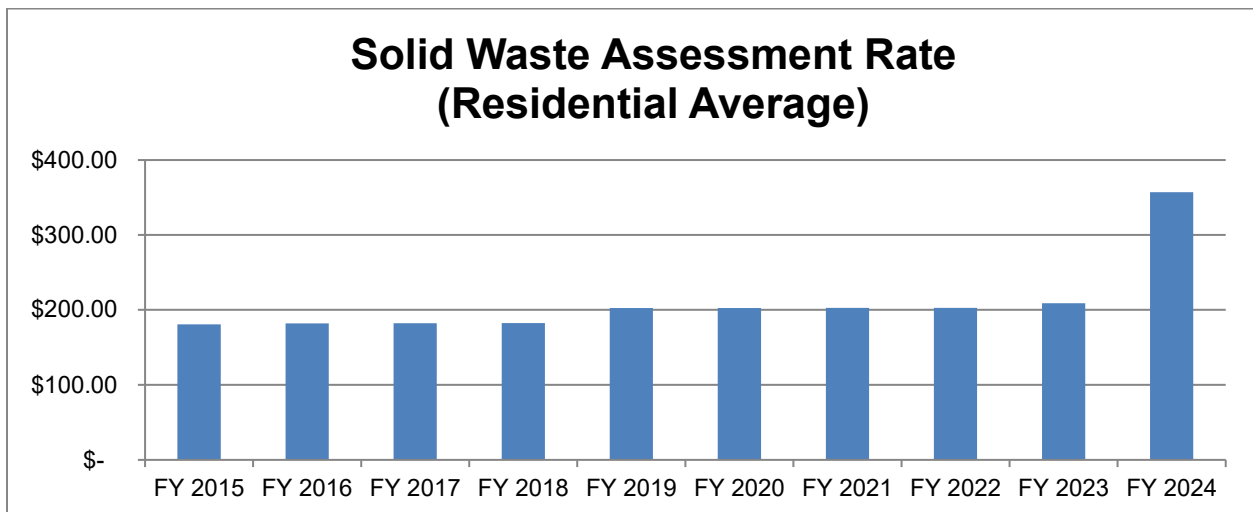
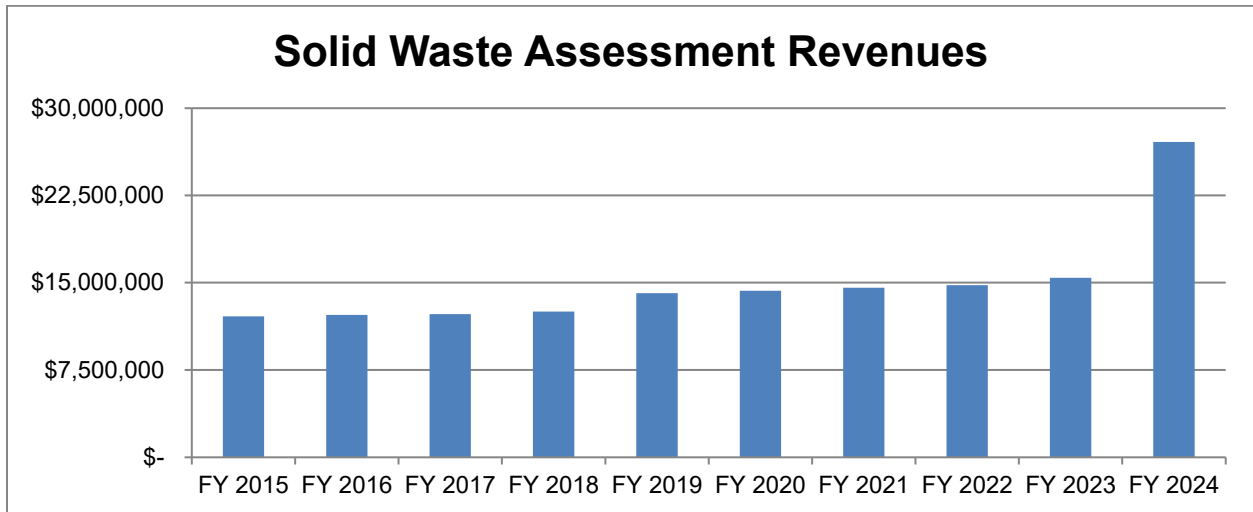
Fire Rescue Non-Ad Valorem Assessment

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. Additional agreements have been reached that include services to the Cities of Fruitland Park and Mascotte, and the Town of Montverde. 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 2024 projected fire rescue assessment revenue reflects a continuing increase in the number of units assessed, along with an increase in the approved assessment rates.



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.

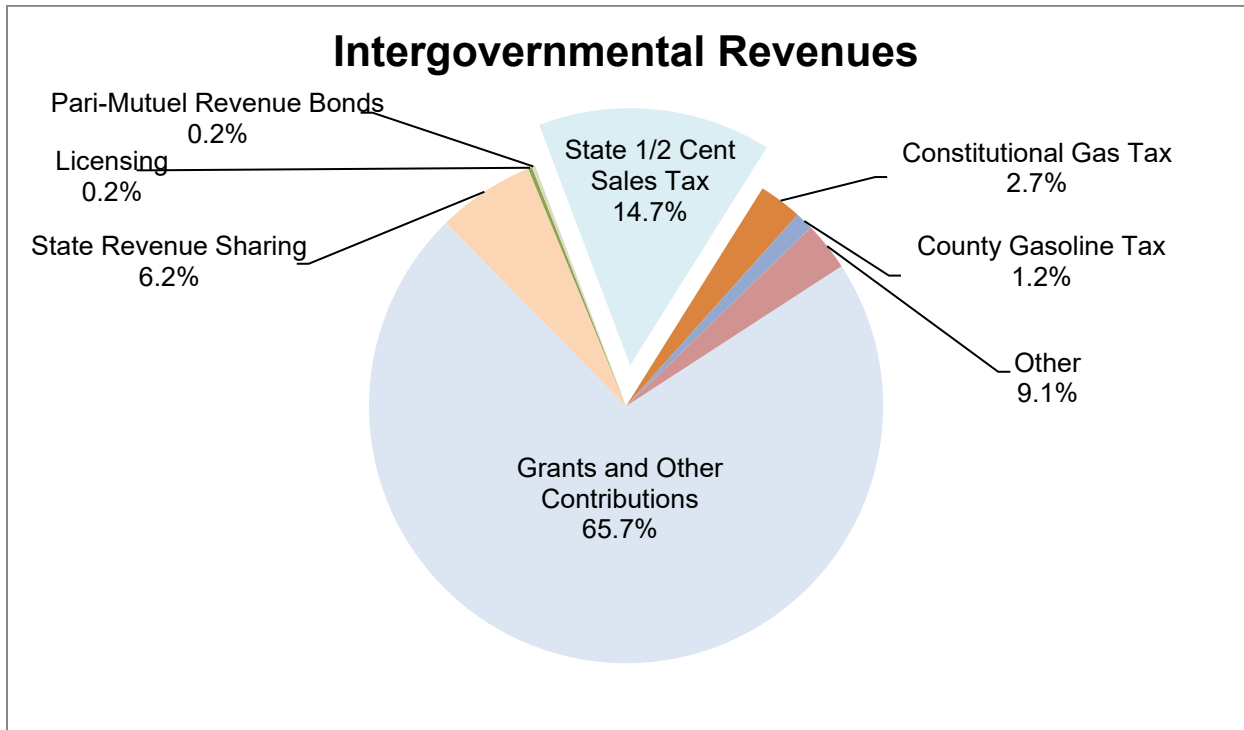
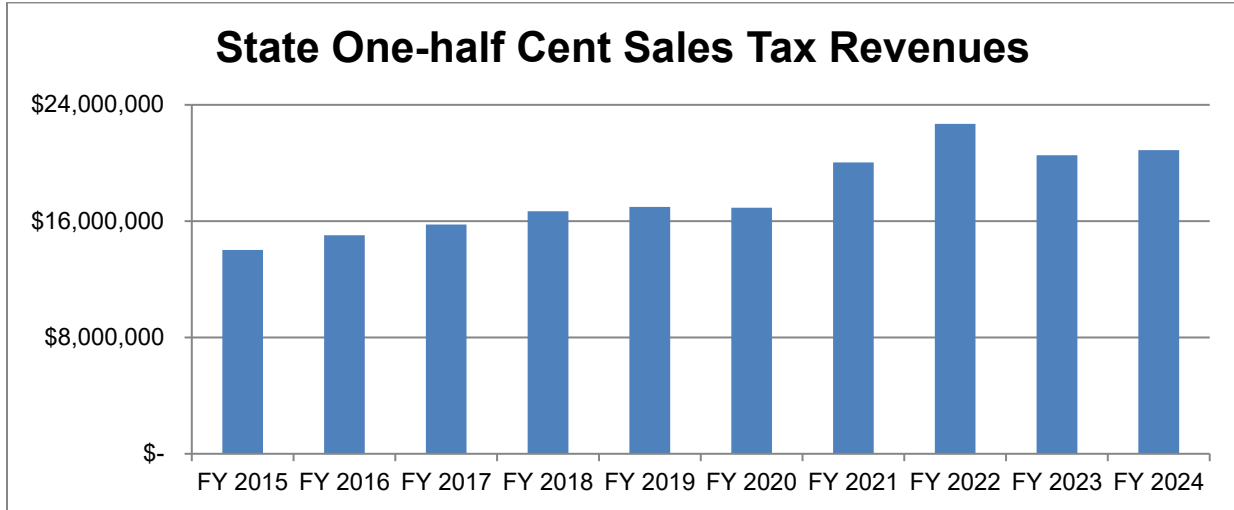


Effective October 1, 2023 (Fiscal Year 2024), an assessment rate structure was implemented where the charge for each residence is based on the number of collections per week. The amounts assessed are \$345 for areas that receive Once-a-week Pick Up and \$445 for areas that receive Twice-a-week Pick Up.

The average adopted assessment rate per residence for Fiscal Year 2024 is \$357.00. This average is calculated by dividing the total assessment revenue by the total number of housing units billed. The actual assessment billed for each residence is based on the service level.

State Sales Tax

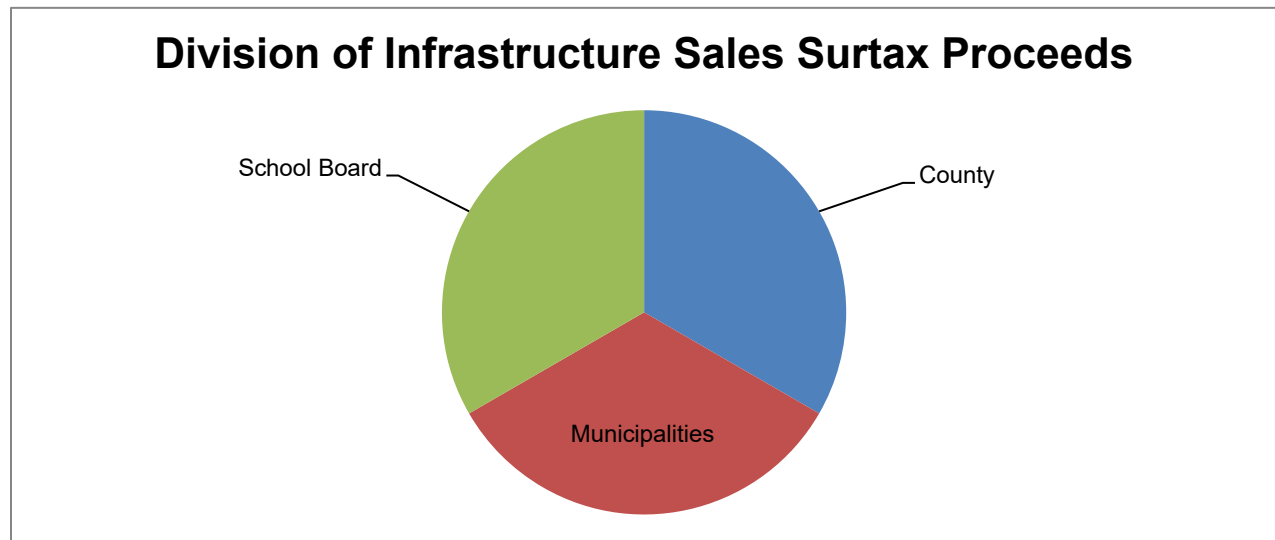
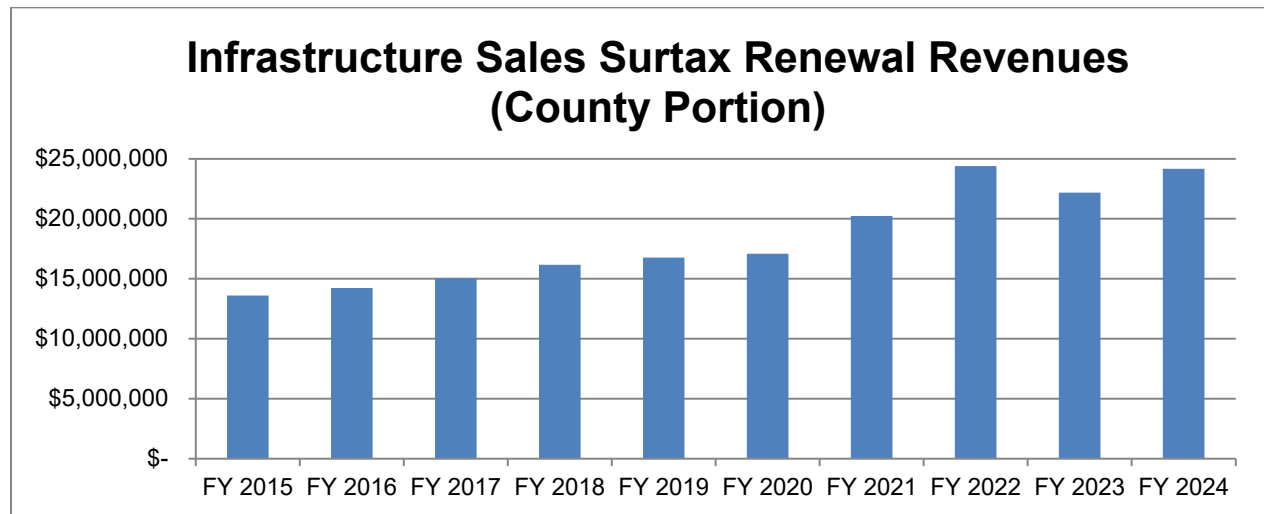
The Local Government Half-Cent Sales Tax Program is a revenue sharing program funded from the State's general sales and use tax collections. This tax is charged on eligible transactions along with the base Florida Sales Tax and any local discretionary sales surtax. The program is administered by the Florida Department of Revenue, which distributes revenue to the counties. Budgeted revenue for Fiscal Year 2024 reflects a 1.75% increase from the Fiscal Year 2023 revised budget.



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 will run for 15 years through December 31, 2032.

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.



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.

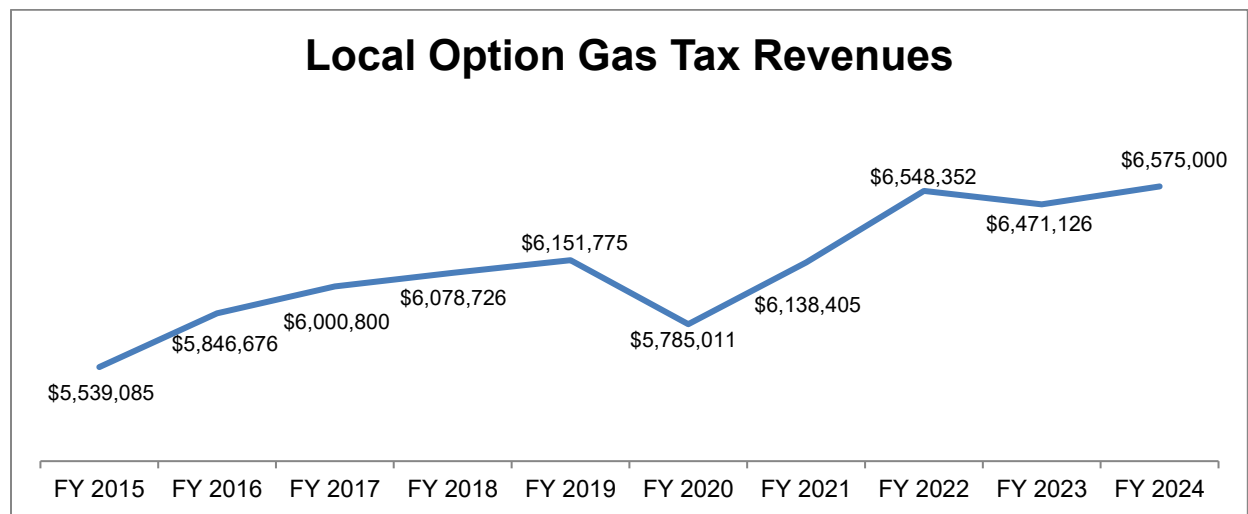
The authorized uses of these revenues are:

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.

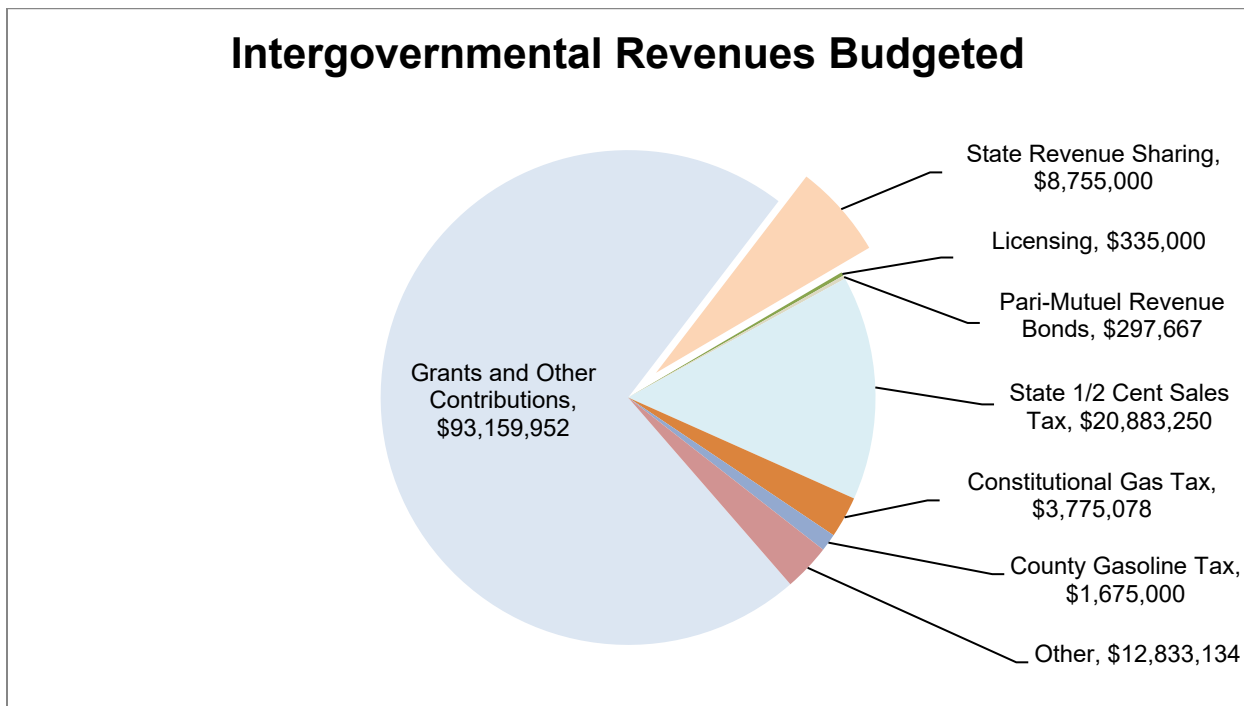
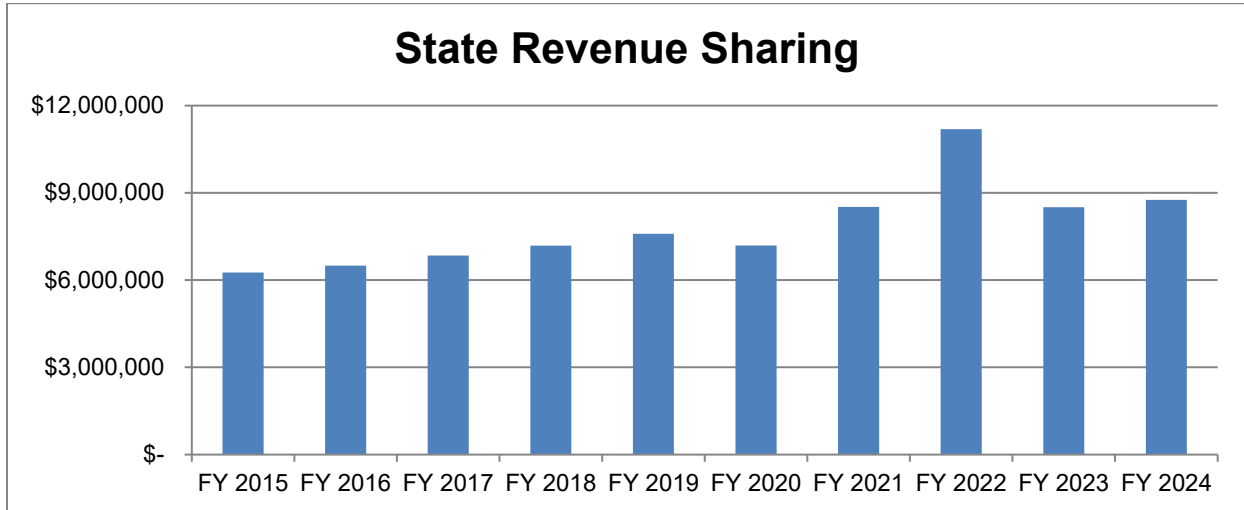
The Third and Fourth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1985 and ending August 30, 2015. On January 13, 2015, the tax was re-imposed for the period of August 31, 2015 through December 31, 2043.

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.



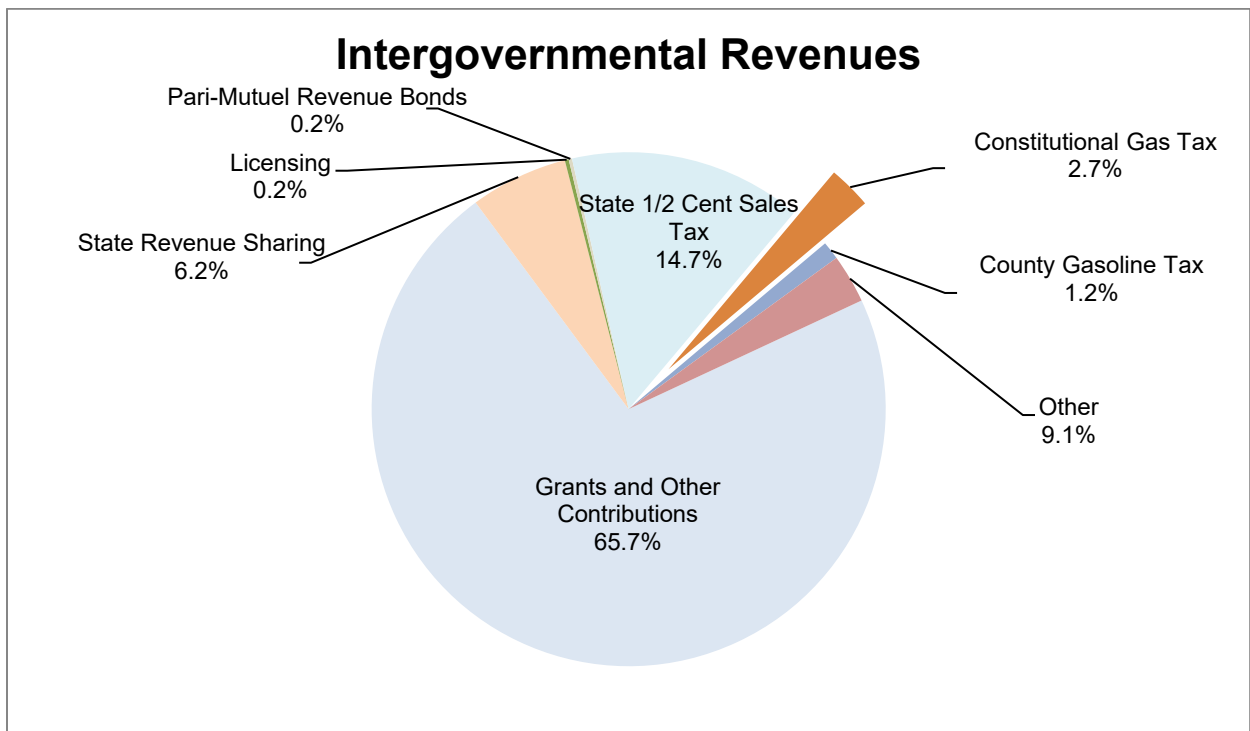
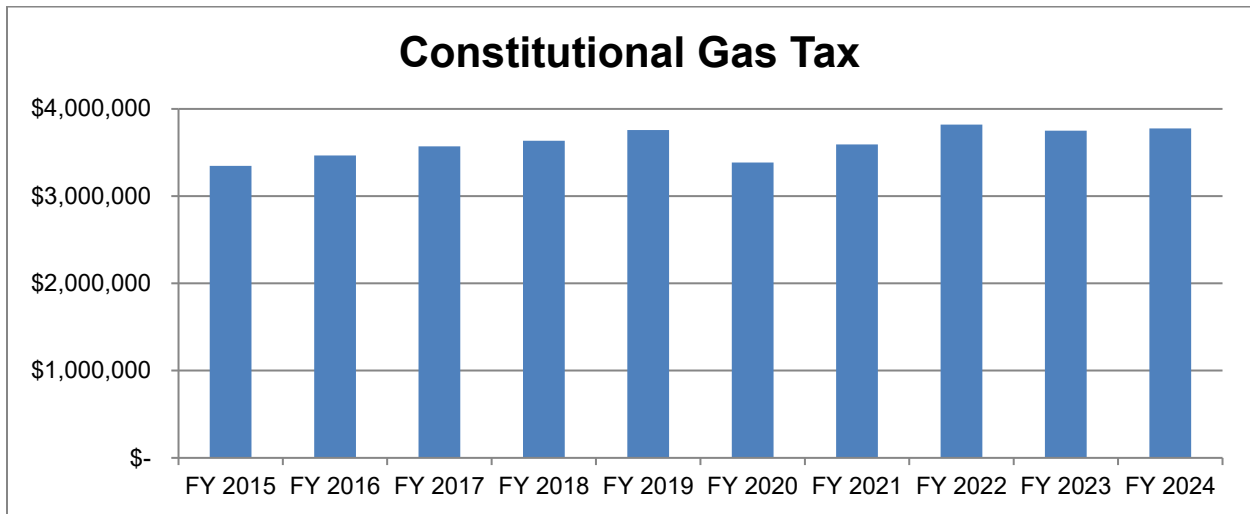
State Revenue Sharing Proceeds

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.



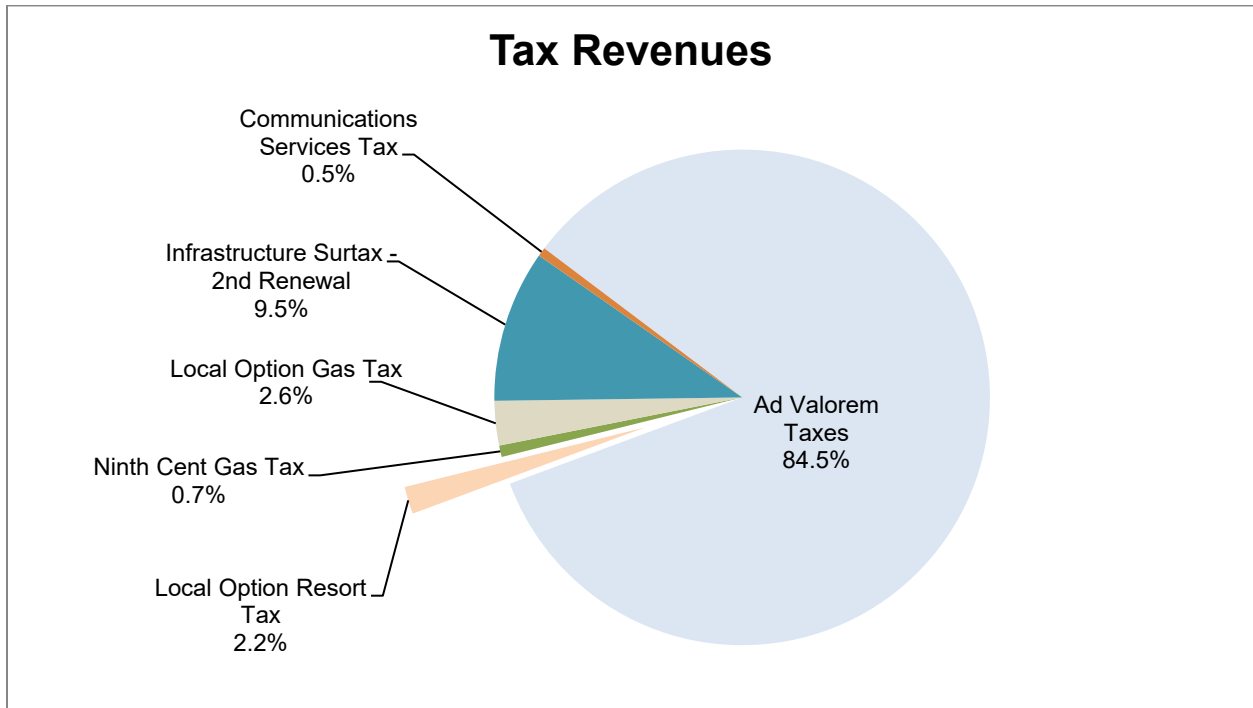
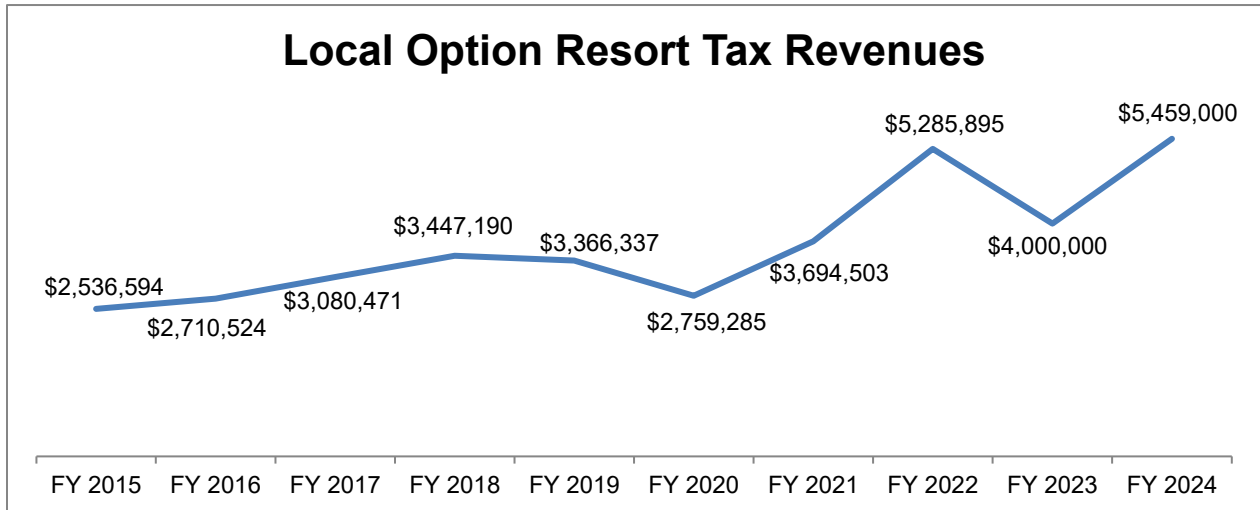
Constitutional Gas Tax (2 Cents)

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.



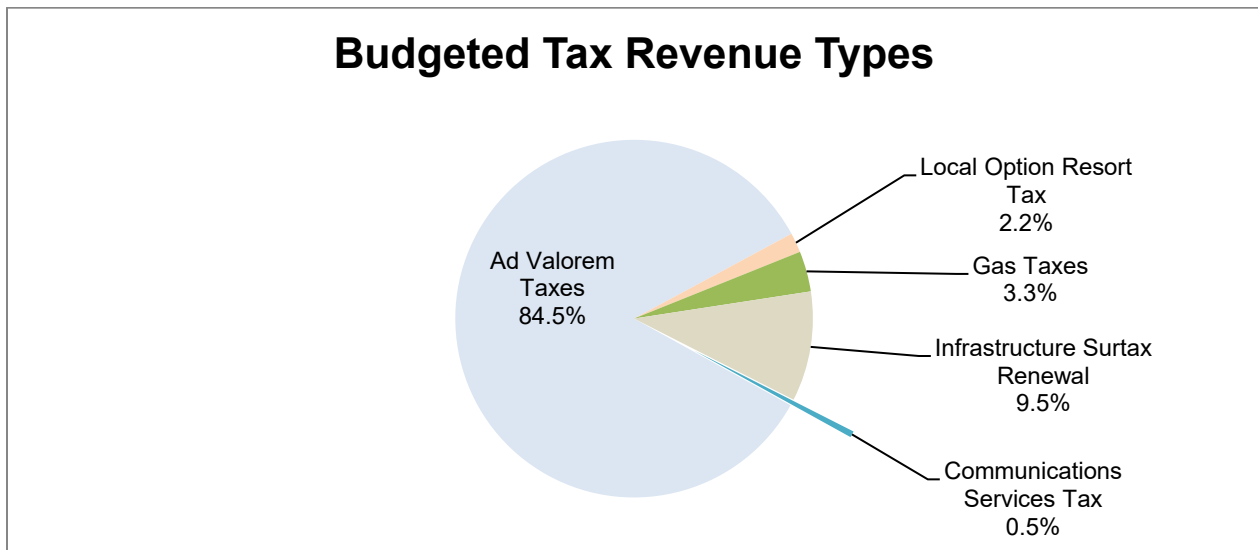
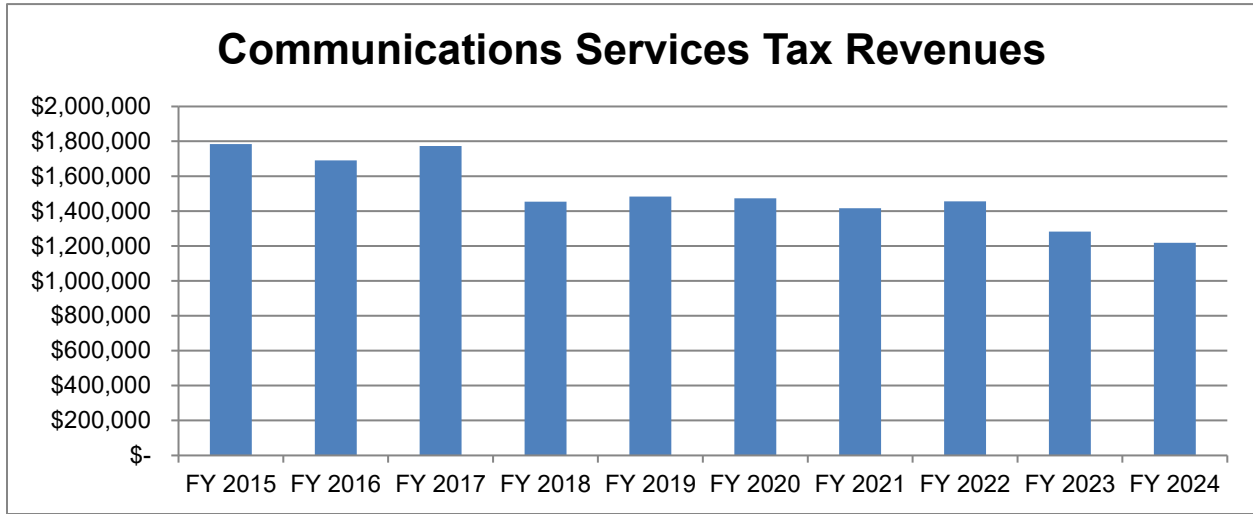
Local Option Resort Tax

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

The Lake County Office of Management and Budget projects and reviews various revenues and expenditures for future years for discussion and modeling purposes. Consideration is given to historical trends, legislative and regulatory changes, economic indicators, and specialized input from operational staff, consultants, and other available sources. The results of this process provide input into the decision-making process for the Board of County Commissioners. Tax rates, Fee Schedules, Assessments, and other revenue projections are updated at least annually, and when relevant new information becomes available. The results of State of Florida Revenue Estimating Conferences are also monitored and considered when making revenue recommendations for the budgeting process. Recommendations are made to the Board of County Commissioners regarding any proposed changes in the revenue structure. Mid-year adjustments are completed when appropriate for new/changing conditions.

Multi-year planning is conducted for specific funding groups, such as sales tax, road programs, and other capital improvements to prepare for future budgeting recommendations. These plans address the need for completion of the project, as well as the costs projected to provide for future operating costs when the projects are completed.

During the planning process, consideration is given to factors that impact the long-term revenue needed by the organization to meet current and future demands. These include factors such as personnel costs including the minimum wage changes in Florida and the need to remain competitive, the interest rate environment for investments and borrowings, inflationary pressures, growth patterns, personal and business spending trends, and projected capital needs. Future operating costs for new capital projects are also considered as part of the process.

Grant funding is generally not considered as a base funding source for budgeting purposes, unless the grant is a recurring award and the granting agency has indicated that the funding will continue. Grants that benefit the residents of Lake County are pursued and added to the budget if awarded.

In recent years, the County has increased funding for road construction and maintenance in an effort to maintain par with the pace of new development and the accelerating deterioration of roadways and related infrastructure as usage continues to increase. New roadways in the Wellness Way area of South Lake County are being constructed and existing roads improved to create transportation corridors in anticipation of continued growth. It is expected that transportation infrastructure will continue to be a challenge in planning and implementation.

Below are sample projections for five years out from the current budget year:

Revenue Projections by Fiscal Year (In Millions)

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Taxes	\$ 253.5	\$ 261.1	\$ 268.9	\$ 277.0	\$ 285.3	\$ 293.8
Permits and Fees	135.1	139.2	143.3	147.6	152.1	156.6
Intergovernmental Revenue	141.7	146.0	150.3	154.9	159.5	164.3
Charges for Services	59.8	61.6	63.5	65.4	67.3	69.4
Fines and Forfeits	0.8	0.9	0.9	0.9	0.9	1.0
Miscellaneous Revenues	2.5	2.6	2.7	2.8	2.9	2.9
Other Revenue Sources	243.6	243.6	243.6	243.6	243.6	243.6
	<u>\$ 837.1</u>	<u>\$ 854.9</u>	<u>\$ 873.2</u>	<u>\$ 892.1</u>	<u>\$ 911.6</u>	<u>\$ 931.6</u>

Expense Projections by Fiscal Year (In Millions)

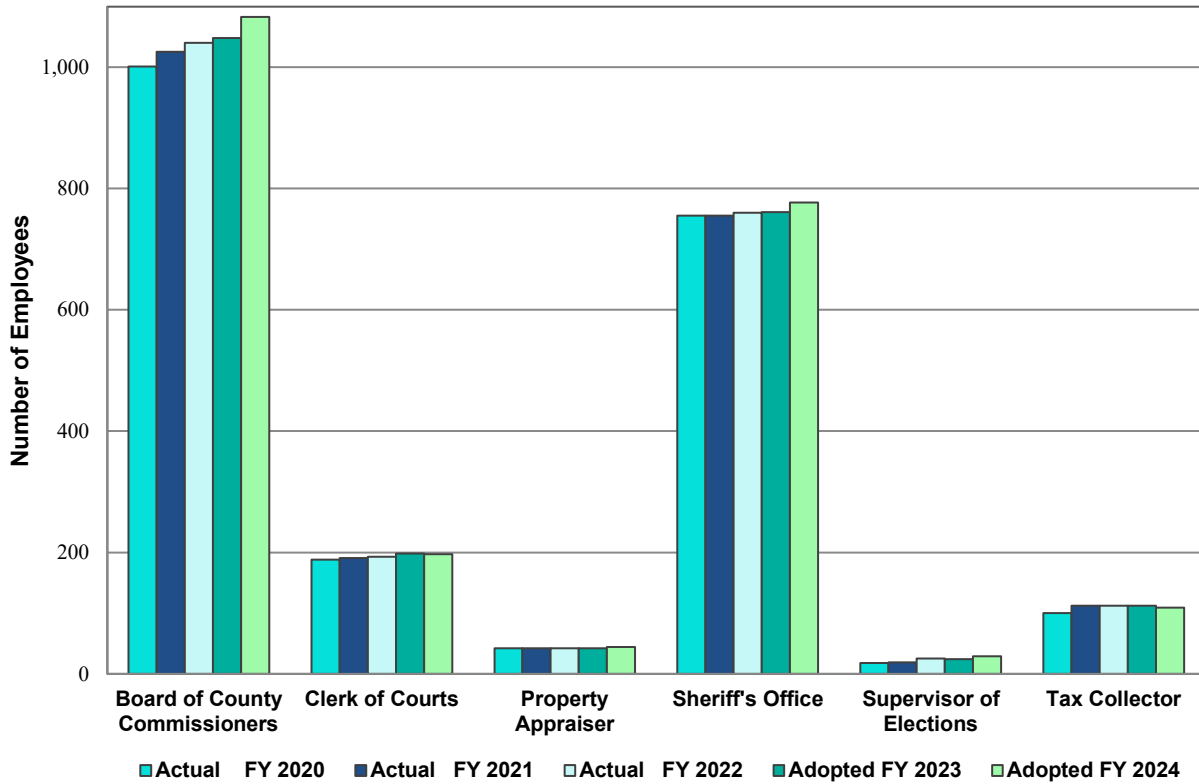
	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Personal Services	\$ 102.5	\$ 105.5	\$ 108.7	\$ 112.0	\$ 115.3	\$ 118.8
Operating Expenditures	134.6	137.3	140.1	142.9	145.7	148.6
Capital Outlay	135.0	134.7	136.0	137.4	138.8	140.1
Debt Service	12.3	11.7	11.1	10.6	10.0	9.5
Grants and Aids	152.4	156.4	158.9	161.4	164.0	166.7
Transfers	193.8	199.6	205.6	211.8	218.1	224.7
Reserves	104.6	107.8	111.0	114.3	117.8	121.3
Other Expenditures	1.9	1.9	1.9	1.9	1.9	1.9
	<u>\$ 837.1</u>	<u>\$ 854.9</u>	<u>\$ 873.2</u>	<u>\$ 892.1</u>	<u>\$ 911.6</u>	<u>\$ 931.6</u>

The Fiscal Year 2023-2024 Adopted Five-year Infrastructure Sales Tax Plan:

Expense Projections by Fiscal Year (In Millions)

	FY2024	FY2025	FY2026	FY2027	FY2028
Public Safety	\$ 6.7	\$ 5.7	\$ 6.1	\$ 6.8	\$ 6.5
Quality of Life	7.7	7.5	8.5	9.9	9.9
Public Works	6.6	7.4	6.8	5.4	6.4
Other Public Infrastructure	1.5	1.1	1.1	1.2	1.2
Debt Service	2.3	2.3	2.3	2.3	2.3
	<u>\$ 24.8</u>	<u>\$ 24.0</u>	<u>\$ 24.8</u>	<u>\$ 25.6</u>	<u>\$ 26.3</u>

**Personnel Authorizations
Lake County Board of County Commissioners
and Constitutional Offices**



**Personnel Authorizations
Lake County Board of County Commissioners and Constitutional Offices
Fiscal Years 2020 to 2024**

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024
Board of County Commissioners	1,001	1,025	1,040	1,048	1,083
Clerk of Courts	188	191	193	198	197
Property Appraiser	42	42	42	42	44
Sheriff's Office	755	755	760	761	777
Supervisor of Elections	18	19	25	24	29
Tax Collector	100	112	112	112	109
Total	2,104	2,144	2,172	2,185	2,239

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

	Actual FY 2022	Adopted FY 2023	Estimated FY 2023	Personnel Actions FY 2024			Adopted FY 2024
				Transfers	Deletions	Additions	
Lake County Board of County Commissioners (BCC)							
County Attorney	9.00	9.00	10.00	-	-	-	10.00
County Manager	8.00	6.00	7.00	-	-	1.00	8.00
Fairgrounds & Special Events	2.00	2.00	2.00	-	-	-	2.00
Information Technology Department	24.00	24.00	26.00	-	-	1.00	27.00
Judicial Support	10.00	10.00	10.00	-	-	1.00	11.00
Legislative Affairs	7.00	7.00	7.00	-	-	-	7.00
Office of Animal Services	29.00	29.00	29.00	-	-	-	29.00
Office of Building Services	49.00	49.00	49.00	-	-	-	49.00
Office of Code Enforcement	11.00	11.00	12.00	-	-	-	12.00
Office of Communications	14.00	14.00	14.00	-	-	-	14.00
Office of County Probation	15.00	15.00	15.00	-	-	-	15.00
Office of Elevate Lake	5.00	5.00	4.00	-	-	-	4.00
Office of Emergency Management	4.00	4.00	4.00	-	-	-	4.00
Office of Emergency Medical Services	128.00	128.00	-	-	-	-	-
Office of Extension Services	12.00	12.00	12.00	-	-	-	12.00
Office of Facilities Management	29.00	29.00	29.00	-	-	-	29.00
Office of Fire Rescue	291.00	297.00	488.00	-	-	-	488.00
Office of Housing & Community Services	16.00	18.00	18.00	1.00	-	-	19.00
Office of Human Resources & Risk Mgmt	9.00	9.00	9.00	-	-	-	9.00
Office of Library Services	40.00	40.00	40.00	1.00	-	-	41.00
Office of Management & Budget	9.00	9.00	9.00	1.00	-	-	10.00
Office of Parks & Trails	30.00	30.00	30.00	-	-	-	30.00
Office of Planning & Zoning	17.00	17.00	15.00	-	-	3.00	18.00
Office of Procurement Services	8.00	8.00	8.00	-	-	-	8.00
Office of Public Safety Support	58.00	59.00	11.00	-	-	-	11.00
Solid Waste	-	-	31.00	-	-	-	31.00
Water Resources	-	-	15.00	(1.00)	-	13.00	27.00
Office of Transit Services	6.00	6.00	6.00	-	-	-	6.00
Office of Veterans Services	5.00	5.00	5.00	-	-	-	5.00
Office of Visit Lake	3.00	3.00	4.00	-	-	-	4.00
Public Works	169.00	169.00	124.00	-	-	1.00	125.00
TOTAL - BCC Operating Funds	1,017.00	1,024.00	1,043.00	2.00	-	20.00	1,065.00
Office of Fleet Management	13.00	13.00	14.00	-	-	-	14.00
Non-Departmental	10.00	11.00	6.00	(2.00)	-	-	4.00
TOTAL - BCC Non-Operating Funds	23.00	24.00	20.00	(2.00)	-	-	18.00
TOTAL - Board of County Commissioners	1,040.00	1,048.00	1,063.00	-	-	20.00	1,083.00
Lake County Constitutional Officers							
Clerk of the Circuit Court and Comptroller	193.00	198.00	198.00	-	(1.00)	-	197.00
Property Appraiser	42.00	42.00	42.00	-	-	2.00	44.00
Sheriff's Office	760.00	761.00	761.00	-	-	16.00	777.00
Supervisor of Elections	25.00	24.00	23.00	-	-	6.00	29.00
Tax Collector	112.00	112.00	113.00	-	(4.00)	-	109.00
TOTAL - Constitutional Officers	1,132.00	1,137.00	1,137.00	-	(5.00)	24.00	1,156.00
TOTAL - Lake County	2,172.00	2,185.00	2,200.00	-	(5.00)	44.00	2,239.00

Information provided by the Office of Human Resources and Risk Management

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

	Actual FY 2022	Adopted FY 2023	Estimated FY 2023	Personnel Actions FY 2024			Adopted FY 2024
				Transfers	Deletions	Additions	
General Fund							
County Attorney	9.00	9.00	9.00	-	-	-	9.00
County Manager	6.30	4.40	5.00	-	-	0.50	5.50
Fairgrounds & Special Events	2.00	2.00	2.00	-	-	-	2.00
Information Technology Department	24.00	24.00	25.10	-	-	1.00	26.10
Judicial Support	10.00	10.00	10.00	-	-	1.00	11.00
Legislative Affairs	7.00	7.00	7.00	-	-	-	7.00
Office of Animal Services	29.00	29.00	29.00	-	-	-	29.00
Office of Building Services	0.10	0.10	0.10	-	-	-	0.10
Office of Code Enforcement	11.00	11.00	12.00	-	-	-	12.00
Office of Communications	11.25	11.25	11.25	-	-	-	11.25
Office of County Probation	14.00	14.00	14.00	-	-	-	14.00
Office of Elevate Lake	4.00	4.00	3.75	-	-	-	3.75
Office of Emergency Management	0.60	0.60	1.80	(0.40)	-	-	1.40
Office of Extension Services	12.00	12.00	12.00	-	-	-	12.00
Office of Facilities Management	29.00	29.00	29.00	-	-	-	29.00
Office of Fire Rescue	0.25	0.25	0.25	-	-	-	0.25
Office of Housing & Community Services	3.80	4.80	5.80	-	-	-	5.80
Office of Human Resources & Risk Mgmt	9.00	9.00	9.00	-	-	-	9.00
Office of Management & Budget	8.00	8.00	8.00	1.00	-	-	9.00
Office of Parks & Trails	-	-	-	4.00	-	-	4.00
Office of Planning & Zoning	17.00	17.00	15.00	-	-	3.00	18.00
Office of Procurement Services	8.00	8.00	8.00	-	-	-	8.00
Office of Public Safety Support	2.30	2.30	2.30	-	-	-	2.30
Office of Veterans Services	5.00	5.00	5.00	-	-	-	5.00
Public Works	14.00	14.00	-	-	-	-	-
Water Resources	-	-	15.00	(1.00)	-	13.00	27.00
General Fund	236.60	235.70	239.35	3.60	-	18.50	261.45
County Transportation Trust							
County Manager	1.10	1.00	1.00	-	-	-	1.00
Public Works	118.50	118.50	118.50	-	-	1.00	119.50
County Transportation Trust	119.60	119.50	119.50	-	-	1.00	120.50
County Library System							
Office of Communications	0.25	0.25	0.25	-	-	-	0.25
Office of Library Services	40.00	40.00	40.00	1.00	-	-	41.00
Office of Parks and Trails	0.50	0.50	0.50	(0.50)	-	-	-
County Library System	40.75	40.75	40.75	0.50	-	-	41.25
SUBTOTAL - Countywide Funds	396.95	395.95	399.60	4.10	-	19.50	423.20
MSTU - Stormwater Management							
Public Works	5.50	5.50	5.50	-	-	-	5.50
MSTU - Stormwater Management	5.50	5.50	5.50	-	-	-	5.50
MSTU - Parks Services							
County Manager	-	-	-	-	-	0.50	0.50
Office of Parks and Trails	29.50	29.50	29.50	(3.50)	-	-	26.00
MSTU - Parks Services	29.50	29.50	29.50	(3.50)	-	0.50	26.50
Emergency 911							
Office of Fire Rescue	-	-	8.50	-	-	-	8.50
Office of Public Safety Support	5.80	6.80	6.80	-	-	-	6.80
Emergency 911	5.80	6.80	15.30	-	-	-	15.30
Resort/Development Tax							
Office of Communications	2.50	2.50	2.50	-	-	-	2.50
Office of Elevate Lake	0.70	0.70	-	-	-	-	-
Office of Visit Lake	3.00	3.00	4.00	-	-	-	4.00
Resort/Development Tax	6.20	6.20	6.50	-	-	-	6.50

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

	Actual FY 2022	Adopted FY 2023	Estimated FY 2023	Personnel Actions FY 2024			Adopted FY 2024
				Transfers	Deletions	Additions	
<u>Emergency Medical Services</u>							
County Manager	0.30	0.30	0.30	-	-	-	0.30
Office of Emergency Medical Services	125.00	125.00	-	-	-	-	-
Office of Fire Rescue	-	-	163.50	-	-	-	163.50
Office of Public Safety Support	48.90	48.90	1.90	-	-	-	1.90
Emergency Medical Services	174.20	174.20	165.70	-	-	-	165.70
<u>Coronavirus State/Local Fiscal Recovery</u>							
Office of Management and Budget	1.00	1.00	1.00	-	-	-	1.00
Coronavirus State/Local Fiscal Recovery	1.00	1.00	1.00	-	-	-	1.00
<u>Building Services</u>							
County Manager	-	-	0.40	-	-	-	0.40
Information Technology Department	-	-	0.90	-	-	-	0.90
Office of Elevate Lake	0.30	0.30	0.25	-	-	-	0.25
Office of Building Services	48.40	48.40	48.40	(1.00)	-	-	47.40
Building Services	48.70	48.70	49.95	(1.00)	-	-	48.95
<u>County Fire Rescue</u>							
County Manager	0.30	0.30	0.30	-	-	-	0.30
Office of Building Services	0.50	0.50	0.50	-	-	-	0.50
Office of Fire Rescue	290.75	296.75	312.75	-	-	-	312.75
Office of Public Safety Support	1.00	1.00	-	-	-	-	-
Office of Solid Waste	0.45	0.45	0.45	-	-	-	0.45
County Fire Rescue	293.00	299.00	314.00	-	-	-	314.00
SUBTOTAL - Special Revenue Funds	563.90	570.90	587.45	(4.50)	-	0.50	583.45
<u>Community Development Block Grant</u>							
County Attorney	-	-	0.50	0.25	-	-	0.75
Office of Housing and Community Services	2.95	2.95	2.95	-	-	-	2.95
Community Development Block Grant	2.95	2.95	3.45	0.25	-	-	3.70
<u>Transit</u>							
Office of Management and Budget	-	-	-	-	-	-	-
Office of Transit Services	6.00	6.00	6.00	-	-	-	6.00
Transit	6.00	6.00	6.00	-	-	-	6.00
<u>Affordable Housing Assistance Trust</u>							
County Attorney	-	-	0.50	(0.25)	-	-	0.25
Office of Housing and Community Services	2.00	2.00	2.00	-	-	-	2.00
Affordable Housing Assistance Trust	2.00	2.00	2.50	(0.25)	-	-	2.25
<u>Section 8</u>							
Office of Housing and Community Services	7.25	8.25	7.25	1.00	-	-	8.25
Section 8	7.25	8.25	7.25	1.00	-	-	8.25
<u>Federal/State Grants</u>							
Office of Emergency Management	3.40	3.40	2.20	0.40	-	-	2.60
Federal/State Grants	3.40	3.40	2.20	0.40	-	-	2.60
<u>Restricted Local Programs</u>							
Office of County Probation	1.00	1.00	1.00	-	-	-	1.00
Restricted Local Programs	1.00	1.00	1.00	-	-	-	1.00
SUBTOTAL - Grant Funds	22.60	23.60	22.40	1.40	-	-	23.80
<u>Landfill Enterprise</u>							
Office of Solid Waste	-	-	30.55	-	-	-	30.55
Public Works Department	30.55	30.55	-	-	-	-	-
Landfill Enterprise	30.55	30.55	30.55	-	-	-	30.55
SUBTOTAL - Enterprise Funds	30.55	30.55	30.55	-	-	-	30.55
TOTAL - Operating Funds	1,014.00	1,021.00	1,040.00	1.00	-	20.00	1,061.00

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

	Actual FY 2022	Adopted FY 2023	Estimated FY 2023	Personnel Actions FY 2024			Adopted FY 2024
				Transfers	Deletions	Additions	
<u>Fleet Management</u>							
Office of Fleet Management	13.00	13.00	14.00	-	-	-	14.00
<u>Fleet Management</u>	13.00	13.00	14.00	-	-	-	14.00
TOTAL - Internal Service Funds	13.00	13.00	14.00	-	-	-	14.00
<u>Non-Departmental</u>							
Non-Departmental	10.00	11.00	6.00	(2.00)	-	-	4.00
Office of Building Services	-	-	-	1.00	-	-	1.00
Office of Fire Rescue	3.00	3.00	3.00	-	-	-	3.00
<u>Non-Departmental</u>	13.00	14.00	9.00	(1.00)	-	-	8.00
TOTAL - All Funds	1,040.00	1,048.00	1,063.00	-	-	20.00	1,083.00

Information provided by the Office of Human Resources and Risk Management

**Position Additions and Deletions
FY 2024**

Fund/Department/Division	Full Time Delete	Full Time Trans fers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
General Fund							
County Manager							
County Manager	0.00	0.00	0.00	0.50	Executive Director of Parks & Water Resources	1604	24-036
	0.00	0.00	0.00	0.50			
Judicial Support							
Circuit Judges	0.00	0.00	0.00	1.00	Systems Support Technician	1600	24-001
	0.00	0.00	0.00	1.00			
Information Technology							
Enterprise Support	0.00	0.00	0.00	1.00	Software Developer I	1603	24-004
	0.00	0.00	0.00	1.00			
Office of Management and Budget							
Office of Management and Budget	0.00	1.00	0.00	0.00	Grants Manager	874	24-056
	0.00	1.00	0.00	0.00			
Office of Planning and Zoning							
Office of Planning and Zoning	0.00	0.00	0.00	1.00	Program Associate	1517	24-055
Office of Planning and Zoning	0.00	0.00	0.00	1.00	Associate Planner	1601	24-053
Office of Planning and Zoning	0.00	0.00	0.00	1.00	Associate Planner	1602	24-054
	0.00	0.00	0.00	3.00			
Water Resources							
Water Resources	0.00	(1.00)	0.00	0.00	Biological Associate	874	24.06
Water Resources	0.00	0.00	0.00	1.00	Associate Director of Water Resources	1605	24-016
Water Resources	0.00	0.00	0.00	1.00	Associate Director of Water Resources	1606	24-017
Water Resources	0.00	0.00	0.00	1.00	Parks & Trails Program Manager	1607	24-015
Water Resources	0.00	0.00	0.00	1.00	Water Resources Director	1608	24-033
Water Resources	0.00	0.00	0.00	1.00	Park Ranger	1614	24-031
Water Resources	0.00	0.00	0.00	1.00	Chief Maintenance Supervisor	1612	24-030
Water Resources	0.00	0.00	0.00	1.00	Chief Maintenance Supervisor	1613	24-029
Water Resources	0.00	0.00	0.00	1.00	Environmental Specialist	1611	24-028
Water Resources	0.00	0.00	0.00	1.00	Recreation Coordinator	1609	24-027
Water Resources	0.00	0.00	0.00	1.00	Recreation Coordinator	1610	24-026
Water Resources	0.00	0.00	0.00	1.00	Financial Associate	1615	24-025
Water Resources	0.00	0.00	0.00	1.00	Office Associate III	1616	23-023
Water Resources	0.00	0.00	0.00	1.00	Office Associate III	1617	23-024
	0.00	(1.00)	0.00	13.00			
General Fund	0.00	0.00	0.00	18.50			
County Transportation Trust							
Public Works Department							
Engineering	0.00	0.00	0.00	1.00	MSBU Subdivision Coordinator	1599	24-040
County Transportation Trust	0.00	0.00	0.00	1.00			
County Library System							
Office of Library Services							
Library Administration	0.00	1.00	0.00	0.00	Financial Coordinator	1257	24-003
County Library System	0.00	1.00	0.00	0.00			
SUBTOTAL - Countywide Funds	0.00	1.00	0.00	19.50			

**Position Additions and Deletions
FY 2024**

Fund/Department/Division	Full Time Delete	Full Time Trans fers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
MSTU - Parks Services							
County Manager							
County Manager	0.00	0.00	0.00	0.50	Executive Director of Parks & Water Resources	1604	24-036
MSTU - Parks Services	0.00	0.00	0.00	0.50			
SUBTOTAL - Special Revenue Funds	0.00	0.00	0.00	0.50			
Section 8							
Office of Housing and Community Services							
Office of Housing and Community Services	0.00	1.00	0.00	0.00	Program Compliance Auditor	757	24-002
Section 8	0.00	1.00	0.00	0.00			
SUBTOTAL - Grants Funds	0.00	1.00	0.00	0.00			
TOTAL - Operating Funds	0.00	2.00	0.00	20.00			
Non-Departmental							
Public Works Engineering	0.00	(1.00)	0.00	0.00	Office Associate III	757	24-002
Office of Elevate Lake	0.00	(1.00)	0.00	0.00	Director, Elevate Lake	1257	24-003
TOTAL - Non-Departmental	0.00	(2.00)	0.00	0.00			
TOTAL - All Funds	0.00	0.00	0.00	20.00			

Information provided by the Office of Human Resources and Risk Management



**BUDGET
BY FUND**

FUNDS AND REVENUES DESCRIPTIONS

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities-identified as funds-based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled.

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

GOVERNMENTAL FUND TYPES

Governmental Fund types are divided into four sections: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

GENERAL FUND

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 2024 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.

SPECIAL REVENUE FUNDS

County Transportation Trust (Fund 1120)

Public Works

Major revenues in the County Transportation Trust Fund include the six cents of local option gas tax, the two cents of Constitutional and one cent of County fuel taxes, the ninth cent gas tax, other service-related revenues, and fund balance.

The Fiscal Year 2024 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 2024 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 member libraries through system-wide services and monetary grants to the municipalities.

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 and fund balance. The 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 and fund balance revenues.

Educational System Impact Fees (Fund 1090)

Department: Non-Departmental

The Educational System Impact Fees Fund was established in 2021 to recognize the collection of School Impact Fees and their subsequent remittance to the Lake County School Board according to Government Accounting Standards Board Statement Number 84, which established the criteria for identifying fiduciary activities of all state and local governments. Prior to September 2021, these activities had been recorded as balance sheet entries. Revenues consist of the fees collected by the County and Municipalities.

LCL Provider Participation Assessment (Fund 1100)

Department: Non-Departmental

The Board of County Commissioners adopted the Local Provider Participation Fund Ordinance in January 2022, and collections began in October 2022. This is a non-ad valorem special assessment of non-public hospitals within the county. Funds collected are remitted to the Florida Agency for Health Care Administration (AHCA) as non-federal match to draw down additional Medicaid funding to help the hospitals recoup unreimbursed Medicaid care costs. The budget is comprised of provider assessments, distributions to AHCA, and administration costs.

Road Impact Fees (Funds 1147, 1148, 1149, 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.

Fish Conservation (Fund 1190)

Office: Parks and Trails

Lake County previously received an allocation for the additional levy of \$1.00 on all fishing licenses sold within the County. This surcharge was derived from a 1967 Special Act, as amended in 1975. Fishing licenses are no longer issued through the County Tax Collector, so no additional revenue will be received in this fund. These funds can be used for fish conservation projects, including vegetation control, habitat, and access improvement with prior approval of the Florida Fish and Wildlife Conservation Agency (FWWC). Past projects have included fish tagging equipment, stocking of fish, fishing dock installations and repairs, and the addition of Blueways trails. The Fiscal Year 2024 budget is funded by 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 include ad valorem taxes, fees, 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, fees, transfers from other funds, 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, grants, and fund balance. The Fiscal Year 2024 budget provides for on-going routine operation and maintenance of the E911 system.

Resort/Development Tax (Fund 1250)

Agency: Economic Growth

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 budget is funded by resort tax revenues, rents, 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 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: Fire Rescue, 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, and other miscellaneous revenue sources.

Coronavirus State and Local Fiscal Recovery Fund (SLFRF) (Fund 1380)

Department: Non-Departmental

The American Rescue Plan Act (ARPA) of 2021 authorizes the Coronavirus State and Local Fiscal Recovery Fund (CLFRF) with funding to respond to the COVID-19 public health emergency or its negative economic impact. This includes providing assistance to households, small business, nonprofits, and impacted industries, such as tourism, travel, and hospitality; responding to workers performing essential work during the COVID-19 pandemic by providing premium pay to eligible workers of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government performing essential work or by providing grants to eligible employers that have eligible workers; providing government services, to the extent of the reduction of revenue due to COVID-19 relative to revenues collected in the most recent full fiscal year of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government; or make necessary investments in water, sewer, or broadband infrastructure.

The county received a total of \$71,308,368 in two tranches, or installments, with each being received in Fiscal Years 2021 and 2022.

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 2024 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.

MSBU – Wastewater Treatment (Fund 1490)

Department: Public Works

The Wastewater Treatment MSBU was established in 2023 to provide a mechanism for interested residents to pay an annual fee for services associated with the installation and operation of a Distributed Wastewater Treatment System. An annual fee will be 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

The County Fire Rescue Fund provides resources to provide fire and medical response to protect County residents and visitors over an area encompassing 1,100 square miles. Projected revenues include ad valorem taxes from a 0.5138 millage rate, fire assessment fees, Lake County Ambulance Fund transfer, service agreements, grants, other revenues, and fund balance

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). In addition, the County has interlocal agreements with the Cities of Fruitland Park and Mascotte, and the Town of Montverde for the collection of Impact Fees. These funds are used to construct and equip new fire stations, expand existing fire stations, and to add apparatus to our fleet as necessitated by growth to provide fire and medical response. The budget is funded by impact fees and fund balance.

SPECIAL REVENUE - GRANT FUNDS

Community Development Block Grant (Fund 1200)

Office: Housing and Community 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: Transit 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, advertising revenues, fare revenues, miscellaneous revenues, and fund balance.

Affordable Housing Assistance Trust (Fund 1260)

Office: Housing and Community 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 52 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 Community 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: Emergency Management, Fire Rescue, 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: Animal Services, Parks and Trails, Probation, 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 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, 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 from 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. During the 2023 fiscal year the series 2015B bond was refunded and refinanced through the issuance of the taxable capital improvement revenue bond, series 2022, 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 in the same note. Debt service payments are secured by sales surtax revenues received by the County.

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. All funds were expended as of September 30, 2022. Beginning January 1, 2018, new revenues were recorded in the Second Renewal Sales Tax Capital Projects Fund (Fund 3050).

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 dedicated to transportation purposes. The Fund received revenues from the Infrastructure Sales Tax until the authorization ended on December 31, 2017. All funds were expended as of September 30, 2022. Beginning January 1, 2018, new revenues were recorded in the Second Renewal Sales Tax Capital Projects Fund (Fund 3050).

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, library renovation and replacements, fire apparatus, improvements to multiple parks and fire stations, sidewalk and road projects, and vehicles for the Sheriff's Office.

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.

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS

Account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, management control, accountability, or other purposes.

Landfill Enterprise (Fund 4200)

Solid Waste

The Landfill Enterprise Fund supports the operations of the Solid Waste group. Solid Waste is comprised of administration/financial operations, landfill operations, scale services, residential convenience centers, and hazardous waste. The County utilizes three residential hauling contracts for collection and one landfill contract for solid waste disposal. The Fiscal Year 2024 budget is supported by landfill operating income, disposal assessment fees, fund balance, and a transfer from the General Fund.

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

Solid Waste

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. Funding is also budgeted for the closure of the active Central Landfill - Phase III.

INTERNAL SERVICE FUNDS

Account 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.

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.

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.

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

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
General (0010)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 122,537,378	\$ 153,365,391	\$ 153,223,166	\$ 175,473,233
Ad Valorem Taxes - Delinquent	6,155,855	2,000,000	2,000,000	2,000,000
Communications Services Tax	1,455,389	1,282,536	1,282,536	1,218,409
Total Taxes	\$ 130,148,622	\$ 156,647,927	\$ 156,505,702	\$ 178,691,642
<u>Permits and Fees</u>				
Industrial Development Revenue Bond Fees	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Total Permits and Fees	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
<u>Intergovernmental Revenues</u>				
Byrne Justice Assistance Grant - CFDA 16.738	\$ 24,844	\$ -	\$ 36,053	\$ -
Federal Disaster Relief	20,209	-	-	-
American Rescue Plan Act Funds	-	-	195,437	-
Federal Payments in Lieu of Tax-General Government	178,023	150,000	150,000	150,000
Federal Payments in Lieu of Tax-Wildlife	902	1,000	1,000	900
Hazard Mitig Grant	-	-	285,000	285,000
Aquatic Weed Control	179,385	175,000	175,000	175,000
State Disaster Relief	1,123	-	-	-
State Revenue Sharing Proceeds	11,186,488	8,500,000	8,500,000	8,755,000
Insurance Agents County License	82,132	60,000	60,000	60,000
Mobile Home Licenses	190,554	180,000	180,000	180,000
Alcoholic Beverage License	114,105	95,000	95,000	95,000
State Sales Tax	22,687,381	20,275,000	20,525,000	20,883,250
Contributions from Other Agencies	63,634	61,456	63,507	68,012
Total Intergovernmental Revenues	\$ 34,728,780	\$ 29,497,456	\$ 30,265,997	\$ 30,652,162
<u>Charges for Services</u>				
Dev - Regional Impact Fee (DRI)	\$ -	\$ 500	\$ 500	\$ 500
\$2 Court Technology Services Fee	980,683	625,000	625,000	700,000
Parts	31,719	15,000	15,000	15,000
Labor	17,912	4,500	4,500	4,500
Reprographic Services	217,925	350,000	350,000	240,000
Charges - Outside Sources	24,493	5,000	5,000	5,000
Other Charges for Services	527,323	500,000	500,000	500,000
Sheriffs Fees	170,424	180,000	180,000	170,000
Other General Government Charges/Fees	350	-	-	-
Lot Line Adjustment	9,475	6,000	6,000	6,000
Concurrency Fees	7,240	4,000	4,000	4,000
Electronic Game Room Facility Application	40,000	20,000	20,000	20,000
Electronic Game Room Facility Renewal	52,500	50,000	50,000	50,000
Construction Review	7,954	5,000	5,000	5,000
Master Park Plans	-	100	100	100
Zoning Fees	43,713	30,000	30,000	30,000
Zoning Permits	312,825	200,000	200,000	200,000
Zoning Conformance Letter	11,050	7,000	7,000	7,000
Variances	28,400	25,000	25,000	25,000
Subdivision Applications	22,652	10,000	10,000	10,000
Site Plan Review and Amendments	50,675	35,000	35,000	35,000
PUD Preliminary	5,750	5,000	5,000	5,000
Lot of Record	24,250	14,000	14,000	14,000
Vested Rights Determination	-	650	650	650

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Lot Splits	17,060	10,000	10,000	10,000
DRS Presubmittals	12,750	5,000	5,000	5,000
Mobile Home Bond	2,250	1,500	1,500	1,500
Developers Agreements	9,920	500	500	500
Mining Plans	11,209	5,000	5,000	5,000
Tree Removal/Site Plan	18,585	15,000	15,000	15,000
Land Use Plan Amendment (LUPA)	30,750	20,000	20,000	20,000
Tree Removal Permit Review	97,780	25,000	25,000	25,000
Conditional Use Permit	6,637	8,000	8,000	8,000
Sale of Maps and Publications	-	100	100	100
Tax Exempt Sale of Maps and Publications	38	100	100	100
Police Services	1,551,188	1,449,210	2,028,823	2,085,000
School Resource Officer	2,160,730	2,981,487	2,356,568	3,733,836
Dispatch Services	869,532	868,372	868,372	1,225,432
Room/Board for Prisoners	-	200	200	-
Subsistence Fee for Prisoners	75,614	70,000	70,000	70,000
Medical Fees for Prisoners	23,493	20,000	20,000	20,000
Administrative Services - Lake Tech	200,000	200,000	200,000	200,000
Marine Patrol - Lake County Water Authority	457,900	457,900	457,900	457,900
Emergency Service Fee	5,707	3,500	3,500	4,500
CUP Inspections	120,750	120,000	120,000	120,000
Mine Inspections	18,500	12,000	12,000	12,000
Landscape Inspections	6,350	4,000	4,000	4,000
Average Setback Inspections	1,256	2,000	2,000	2,000
County Wide Communications Fees	251,688	242,000	242,000	242,000
Average Setbacks	1,506	2,000	2,000	2,000
Mine Order Inspection	600	500	500	500
Water Resource Laboratory Fees	129,857	100,000	100,000	100,000
Administrative Fees - Water Resources	-	-	-	1,754,685
Animal Shelter - Penalty/Impound	24,645	20,000	20,000	20,000
Animal Shelter - Board	8,830	5,000	5,000	7,000
Animal Shelter - Rabies Vaccine	9,800	3,500	3,500	10,000
Animal Shelter - Adoption Fees	37,505	35,000	35,000	35,000
Animal Shelter - Pet Licenses	875	100	100	700
Animal Shelter - Taxable	9,717	5,000	5,000	7,500
Animal Shelter - Non-Taxable	3,400	5,000	5,000	2,500
Animal Shelter - Disposals	-	100	100	100
Fairgrounds	26,896	27,500	27,500	28,500
Fairgrounds - Tax Exempt	3,166	5,000	5,000	5,000
Fairgrounds Farmers Market	105,404	130,000	130,000	115,000
Veterans Treatment Intervention	77,540	71,000	71,000	71,000
Court Innovations/Local Ordinance	104,544	100,000	100,000	100,000
Legal Aid	52,272	50,000	50,000	50,000
Juvenile Alternative Programs	52,272	61,000	61,000	55,000
Court Facilities (\$15)	734,736	738,500	738,500	735,000
Domestic Violence Charges - FS 938.08	26,336	20,000	20,000	23,000
Impact Fee Services	162,208	90,000	90,000	90,000
MPO Administration Fees	29,000	29,000	29,000	29,000
Total Charges For Services	\$ 10,138,109	\$ 10,110,819	\$ 10,065,513	\$ 13,555,103

Fines and Forfeits

Court Fines	\$ 205,922	\$ 65,000	\$ 65,000	\$ 75,000
Communications FD-FS 318.21(9)	242,072	211,000	211,000	211,000
Zoning Violation Fines	167,785	75,000	75,000	100,000

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Fine - Synthetic Drug	-	100	100	-
Handicap Parking Violations	750	-	-	-
Other Parking Violations	360	-	-	-
Animal Control Violations	35,358	30,000	30,000	30,000
Unclaimed Moneys FS 116.21	598	-	-	-
Total Fines and Forfeits	\$ 652,845	\$ 381,100	\$ 381,100	\$ 416,000
<u>Miscellaneous Revenues</u>				
Interest Including Profit on Investments	\$ 100,980	\$ -	\$ -	\$ 75,000
Rents & Leases - Taxable	9,188	7,400	7,400	7,600
Rents & Leases - Non-taxable	81,919	155,663	155,663	162,909
Surplus Lands	18,685	10,000	10,000	10,000
Surplus Furniture/Fixtures/Equipment	142,767	15,100	15,100	15,000
Insurance Proceeds/Loss-FF&E	178,518	-	-	-
Other Contributions/Donations	36	-	5,000	-
Reimbursements	5,386	-	-	-
VAB Petition Fees	7,090	1,000	1,000	1,000
Commissions - Pay Telephones	202,435	-	-	-
Other Miscellaneous Revenue	82,364	166,000	166,000	166,000
Community Service Insurance Fees	105	50	50	-
Credit Card Convenience Fee	127,535	71,000	71,000	76,000
P-Card Rebate	104,681	80,000	80,000	80,000
Impoundment/Sale - Livestock	547	2,000	2,000	500
Total Miscellaneous Revenues	\$ 1,062,236	\$ 508,213	\$ 513,213	\$ 594,009
<u>Transfers</u>				
Interfund Transfer	\$ 78,380	\$ 28,371	\$ 28,371	\$ 29,488
Interfund Transfer - Fire	45,149	51,506	51,506	62,015
Interfund Transfer - Admin Fee	5,311,878	6,001,698	6,000,626	5,323,491
Interfund Transfer - Ins/Admin	278,716	468,927	468,927	504,886
Excess Fees - Tax Collector	2,179,678	2,400,000	2,400,000	2,720,722
Excess Fees - Clerk of Court	939,367	7,267	7,267	881
Excess Fees - Supervisor of Elections	732,070	-	-	-
Excess Fees - Property Appraiser	345,209	150,000	150,000	150,000
Excess Fees - Office of the Sheriff	32,284	65,000	65,000	30,000
Fund Balance - Beginning of the Year	-	41,949,440	48,424,423	43,710,063
Total Transfers	\$ 9,942,731	\$ 51,122,209	\$ 57,596,120	\$ 52,531,546
Less 5% Estimated Receipt	\$ -	\$ (9,885,556)	\$ (9,885,556)	\$ (11,042,433)
Total General Fund	\$ 186,673,323	\$ 238,482,168	\$ 245,542,089	\$ 265,498,029

General Fund (0010)

Expenditures (by Department)

Animal Services	\$ 1,837,980	\$ 2,082,123	\$ 2,133,215	\$ 2,445,652
Code Enforcement	784,638	905,917	950,320	1,082,164
Communications	1,077,160	1,249,804	1,249,804	1,303,671
County Attorney	856,017	1,071,525	1,078,499	1,195,469
County Manager	695,603	738,983	747,255	794,000
Elevate Lake	960,143	2,058,533	2,110,773	2,119,224
Fairgrounds/Special Events	233,580	275,060	275,060	299,728
Emergency Management	286,133	322,839	338,574	366,004
Extension Services	615,888	664,185	664,185	745,251
Facilities Management	6,120,483	9,211,102	10,011,803	11,333,292

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Housing and Community Services	5,683,525	6,285,985	6,355,196	6,835,786
Human Resources/Risk Management	896,038	1,075,451	1,169,771	1,198,313
Information Technology	3,540,485	3,928,706	3,982,433	4,290,937
Legislative Affairs	943,330	998,959	1,056,924	1,119,012
Management & Budget	616,536	772,853	767,853	924,862
Parks & Water Resources	8,562	19,725	19,725	3,652,586
Planning & Zoning	1,270,269	1,663,087	1,771,508	1,831,877
Probation	795,143	930,323	935,882	999,648
Procurement Services	514,209	603,427	603,427	655,002
Public Safety Administration	23,924	22,502	22,502	23,936
Public Safety Support	2,274,749	2,578,663	3,036,886	2,877,425
Public Works	1,767,034	2,323,210	2,383,851	300,000
Veterans Services	290,306	348,552	353,552	382,955
Clerk of the Circuit Court	7,069,251	8,063,972	8,411,987	9,441,080
Property Appraiser	3,864,670	3,931,497	3,931,497	4,281,329
Sheriff's Office	85,131,456	98,619,157	98,609,904	109,077,376
Supervisor of Elections	4,876,163	6,010,268	9,862,268	7,667,860
Tax Collector	6,528,570	7,350,669	7,350,669	8,179,246
Judicial Support	4,520,702	5,397,564	5,482,509	6,238,028
Non-Departmental	32,019,009	68,977,527	69,874,257	73,836,316
Total General Fund	\$ 176,101,556	\$ 238,482,168	\$ 245,542,089	\$ 265,498,029

County Transportation Trust (1120)

Revenues

Taxes

9th Cent Gas Tax	\$ 1,756,166	\$ 1,672,788	\$ 1,672,788	\$ 1,700,000
Local Option Gasoline	6,548,352	6,471,126	6,471,126	6,575,000
Total Taxes	\$ 8,304,518	\$ 8,143,914	\$ 8,143,914	\$ 8,275,000

Permits and Fees

Principal - Special Assessment	\$ 34,739	\$ 55,000	\$ 55,000	\$ 33,000
Total Permits and Fees	\$ 34,739	\$ 55,000	\$ 55,000	\$ 33,000

Intergovernmental Revenues

Federal Forestry Share	\$ 74,424	\$ -	\$ -	\$ -
Constitutional Gas Tax (20%)	763,889	750,078	750,078	750,078
Constitutional Gas Tax (80%)	3,055,557	3,000,314	3,000,314	3,025,000
County Gasoline Tax	1,667,424	1,583,660	1,583,660	1,675,000
Other Transportation	55,879	67,000	67,000	65,000
Contributions from Other Agencies	1,300,000	-	-	841,000
Total Intergovernmental Revenues	\$ 6,917,173	\$ 5,401,052	\$ 5,401,052	\$ 6,356,078

Charges for Services

Storm Water Review	\$ 21,520	\$ 15,000	\$ 15,000	\$ 18,000
Subdivision Review	170,730	125,000	125,000	160,000
Public Works Permits	93,040	75,000	75,000	85,000
Tax Exempt Sale of Maps and Publications	130	1,000	1,000	1,000
Signal/Sign Maintenance	79,926	721,557	721,557	721,557
Road Vacation Fees	165,907	2,867,630	2,867,630	12,000
Other Transport Fees	14,000	-	-	-
Lot Determination	5,610	3,000	3,000	3,000
Total Charges for Services	\$ 550,863	\$ 3,808,187	\$ 3,808,187	\$ 1,000,557

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 28,681	\$ -	\$ 3,000	\$ 65,160
Other Interest Earnings	2,227	-	-	-
Surplus Furniture/Fixture/Equipment	98,215	-	-	-
Insurance Proc/Loss Furn/Fix/Equipment	4,644	5,000	5,000	5,000
Scrap Sales	789	2,000	2,000	2,000
Reimbursements	2,711	-	-	-
Other Contributions/Donations	-	-	203,019	-
Other Miscellaneous Revenues	19,050	3,000	3,000	3,000
Total Miscellaneous Revenues	\$ 156,317	\$ 10,000	\$ 216,019	\$ 75,160
<u>Transfers</u>				
Interfund Transfer - General Fund	\$ 2,852,919	\$ -	\$ 880,000	\$ 1,707,313
Fund Balance - Beginning of Year	-	10,805,524	10,856,448	10,087,064
Total Transfers	\$ 2,852,919	\$ 10,805,524	\$ 11,736,448	\$ 11,794,377
Less 5% Estimated Receipt	\$ -	\$ (775,376)	\$ (775,376)	\$ (785,340)
Total County Transportation Trust	\$ 18,816,529	\$ 27,448,301	\$ 28,585,244	\$ 26,748,832
County Transportation Trust (1120)				
Expenditures				
Road Operations	\$ 8,685,952	\$ 13,244,448	\$ 17,073,019	\$ 12,018,863
Engineering Operations	2,723,845	4,583,081	4,615,392	5,630,639
Traffic Operations	1,977,749	2,910,790	3,259,330	3,085,232
Environmental Services	1,531,053	1,530,304	1,530,304	1,603,465
Intergovernmental Transfers	546	700	700	700
Special Assessments	176,693	304,000	304,000	4,000
Interfund Transfers	678,653	775,376	775,376	785,340
Contingency and Cash Carryforward	-	4,099,602	1,027,123	3,620,593
Total County Transportation Trust	\$ 15,774,491	\$ 27,448,301	\$ 28,585,244	\$ 26,748,832
Lake County Ambulance (1220)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 11,225,740	\$ 14,095,949	\$ 14,082,878	\$ 16,127,901
Ad Valorem Taxes - Delinquent	563,921	200,000	200,000	300,000
Total Taxes	\$ 11,789,661	\$ 14,295,949	\$ 14,282,878	\$ 16,427,901
<u>Miscellaneous Revenues</u>				
Interest Inc Profit on Invest	\$ 1,980	\$ -	\$ -	\$ 2,000
Interest - Tax Collector	-	-	-	100
Total Miscellaneous Revenues	\$ 1,980	\$ -	\$ -	\$ 2,100
<u>Transfers</u>				
Excess Fees - Tax Collector	\$ 49,727	\$ 30,000	\$ 30,000	\$ 30,000
Excess Fees - Property Appraiser	10,460	2,000	2,000	5,000
Fund Balance - Beginning of Year	-	1,483,618	936,306	194,371
Total Transfers	\$ 60,187	\$ 1,515,618	\$ 968,306	\$ 229,371
Less 5% Estimated Receipt	\$ -	\$ (715,323)	\$ (714,669)	\$ (823,250)
Total Lake County Ambulance	\$ 11,851,828	\$ 15,096,244	\$ 14,536,515	\$ 15,836,122

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Lake County Ambulance (1220)				
Expenditures				
General Government	\$ 514,754	\$ 690,586	\$ 699,774	\$ 889,636
Lake County Ambulance Service	1,130,559	1,950,883	1,917,365	2,181,986
Interfund Transfers	10,868,619	11,173,003	11,168,129	11,174,462
Intergovernmental Transfers	332,819	425,466	425,074	500,190
Contingency and Cash Carryforward	-	856,306	326,173	1,089,848
Total Lake County Ambulance	\$ 12,846,751	\$ 15,096,244	\$ 14,536,515	\$ 15,836,122
County Library System (1900)				
Revenues				
<u>Intergovernmental Revenues</u>				
LSTA-Library Grants	\$ 20,359	\$ 20,359	\$ 20,359	\$ -
Aid to Libraries	175,994	175,000	175,000	145,746
Library Contributions	16,000	16,000	16,000	16,000
Total Intergovernmental Revenues	\$ 212,353	\$ 211,359	\$ 211,359	\$ 161,746
<u>Charges for Services</u>				
Non Resident Library Fees	\$ 15,370	\$ 11,205	\$ 11,205	\$ 11,205
Total Charges for Services	\$ 15,370	\$ 11,205	\$ 11,205	\$ 11,205
<u>Fines and Forfeits</u>				
Library Fines	\$ 22,592	\$ 16,615	\$ 16,615	\$ 16,615
Total Fines and Forfeits	\$ 22,592	\$ 16,615	\$ 16,615	\$ 16,615
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 1,626	\$ -	\$ -	\$ -
Sale of Surplus Furniture/Fixtures/Equipment	1,176	-	-	-
Donations	1	-	-	-
Reimbursements	146,093	-	-	-
Other Miscellaneous Revenues	33,004	171,328	171,328	188,728
Total Miscellaneous Revenues	\$ 181,900	\$ 171,328	\$ 171,328	\$ 188,728
<u>Transfers</u>				
Interfund Transfer	\$ 4,041,742	\$ 4,293,180	\$ 4,293,180	\$ 4,521,416
Fund Balance - Beginning of Year	-	342,274	486,419	444,499
Total Transfers	\$ 4,041,742	\$ 4,635,454	\$ 4,779,599	\$ 4,965,915
Less 5% Estimated Receipt	\$ -	\$ (3,526)	\$ (3,526)	\$ (2,653)
Total County Library System	\$ 4,473,957	\$ 5,042,435	\$ 5,186,580	\$ 5,341,556
		-	-	-

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
County Library System (1900)				
Expenditures				
Library Services Administration	\$ 8,689	\$ 7,786	\$ 7,786	\$ 7,228
Library Services	1,932,126	2,130,299	2,192,192	2,169,292
Cagan Crossings Community Library	583,007	660,331	711,531	737,813
Marion Baysinger Memorial Library	276,151	282,242	299,292	313,321
East Lake County Library	284,036	329,814	338,664	255,895
Paisley County Library	157,953	167,057	172,707	176,973
Astor County Library	207,468	231,418	235,968	248,007
Cooper Memorial Library	768,315	809,387	837,687	962,665
LTSA Grants	20,359	20,359	20,359	-
State Aid to Libraries	188,084	402,117	370,394	470,362
Contingency and Cash Carryforward	-	1,625	-	-
Total County Library System	\$ 4,426,188	\$ 5,042,435	\$ 5,186,580	\$ 5,341,556
Library Impact Fee Trust (1070)				
Revenues				
Permits and Fees				
Library Impact Fee - Residential	\$ 853,209	\$ 300,000	\$ 300,000	\$ 300,000
Total Permits and Fees	\$ 853,209	\$ 300,000	\$ 300,000	\$ 300,000
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 7,042	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 7,042	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 3,390,390	\$ 3,427,349	\$ 4,146,492
Total Transfers	\$ -	\$ 3,390,390	\$ 3,427,349	\$ 4,146,492
Less 5% Estimated Receipt	\$ -	\$ (15,000)	\$ (15,000)	\$ (15,000)
Total Library Impact Fee Trust	\$ 860,251	\$ 3,675,390	\$ 3,712,349	\$ 4,431,492
Library Impact Fee Trust (1070)				
Expenditures				
Library Impact Fee Trust	\$ 611,453	\$ 1,520,058	\$ 3,712,349	\$ 2,242,691
Contingency and Cash Carryforward	-	2,155,332	-	2,188,801
Total Library Impact Fee Trust	\$ 611,453	\$ 3,675,390	\$ 3,712,349	\$ 4,431,492
Parks Impact Fee Trust - Central District (1081)				
Revenues				
Permits and Fees				
Park Impact Fee - Residential	\$ 31,193	\$ 20,000	\$ 20,000	\$ 30,000
Total Permits and Fees	\$ 31,193	\$ 20,000	\$ 20,000	\$ 30,000
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 184	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 184	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 74,174	\$ 84,586	\$ 115,190
Total Transfers	\$ -	\$ 74,174	\$ 84,586	\$ 115,190
Less 5% Estimated Receipt	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,500)
Total Parks Impact Fee Trust - Central District	\$ 31,377	\$ 93,174	\$ 103,586	\$ 143,690

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Parks Impact Fee Trust - Central District (1081)				
Expenditures				
Parks Impact Fee - Central	\$ 965	\$ 92,209	\$ 103,586	\$ 143,690
Contingency and Cash Carryforward	-	965	-	-
Total Parks Impact Fee Trust - Central District	\$ 965	\$ 93,174	\$ 103,586	\$ 143,690
Parks Impact Fee Trust - North District (1082)				
Revenues				
<u>Permits and Fees</u>				
Park Impact Fee - Residential	\$ 86,553	\$ 25,000	\$ 25,000	\$ 50,000
Total Permits and Fees	\$ 86,553	\$ 25,000	\$ 25,000	\$ 50,000
<u>Miscellaneous Revenue</u>				
Interest Incl Profit on Invest	\$ 577	\$ -	\$ -	-
Total Miscellaneous Revenue	\$ 577	\$ -	\$ -	-
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 227,470	\$ 264,434	\$ 72,069
Total Transfers	\$ -	\$ 227,470	\$ 264,434	\$ 72,069
Less 5% Estimated Receipt	\$ -	\$ (1,250)	\$ (1,250)	\$ (2,500)
Total Parks Impact Fee Trust - North District	\$ 87,130	\$ 251,220	\$ 288,184	\$ 119,569
Parks Impact Fee Trust - North District (1082)				
Expenditures				
Parks Impact Fee - North	\$ 964	\$ 250,255	\$ 288,184	\$ 113,637
Contingency and Cash Carryforward	-	965	-	5,932
Total Parks Impact Fee Trust - North District	\$ 964	\$ 251,220	\$ 288,184	\$ 119,569
Parks Impact Fee Trust - South District (1083)				
Revenues				
<u>Permits and Fees</u>				
Park Impact Fee - Residential	\$ 212,347	\$ 100,000	\$ 100,000	\$ 150,000
Total Permits and Fees	\$ 212,347	\$ 100,000	\$ 100,000	\$ 150,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 2,498	\$ -	\$ -	-
Total Miscellaneous Revenues	\$ 2,498	\$ -	\$ -	-
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 1,120,778	\$ 1,158,251	\$ 1,306,694
Total Transfers	\$ -	\$ 1,120,778	\$ 1,158,251	\$ 1,306,694
Less 5% Estimated Receipt	\$ -	\$ (5,000)	\$ (5,000)	\$ (7,500)
Total Parks Impact Fee Trust - South District	\$ 214,845	\$ 1,215,778	\$ 1,253,251	\$ 1,449,194
Parks Impact Fee Trust - South District (1083)				
Expenditures				
Parks Impact Fee - South	\$ 1,015	\$ 1,214,813	\$ 1,253,251	\$ 1,435,397
Contingency and Cash Carryforward	-	965	-	13,797
Total Parks Impact Fee Trust - South District	\$ 1,015	\$ 1,215,778	\$ 1,253,251	\$ 1,449,194

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Educational System Impact Fees (1090)				
Revenues				
<u>Permits and Fees</u>				
Educational System Impact Fees	\$ 40,576,373	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000
Total Permits and Fees	\$ 40,576,373	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 17,072	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 17,072	\$ -	\$ -	\$ -
Total Educational System Impact Fees	\$ 40,593,445	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000
Educational System Impact Fees (1090)				
Expenditures				
Educational System Impact Fees	\$ 40,593,445	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000
Total Educational System Impact Fees	\$ 40,593,445	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000
Local Provider Participation Fund (1100)				
Revenues				
<u>Permits and Fees</u>				
Local Provider Participation Assessment	\$ -	\$ 34,099,691	\$ 34,099,691	\$ 38,116,845
Total Permits and Fees	\$ -	\$ 34,099,691	\$ 34,099,691	\$ 38,116,845
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ -	\$ -	\$ 6,287,335
Total Transfers	\$ -	\$ -	\$ -	\$ 6,287,335
Total Local Provider Participation Fund	\$ -	\$ 34,099,691	\$ 34,099,691	\$ 44,404,180
Local Provider Participation Fund (1100)				
Expenditures				
Local Provider Participation Fund	\$ -	\$ 33,949,691	\$ 33,949,691	\$ 44,254,180
Interfund Transfer	-	150,000	150,000	150,000
Total Local Provider Participation Fund	\$ -	\$ 34,099,691	\$ 34,099,691	\$ 44,404,180
West Transportation Benefit District (1147)				
Revenues				
<u>Permits and Fees</u>				
Road Impact Fee - Residential	\$ -	\$ -	\$ -	\$ 50,000
Road Impact Fee - Commercial	-	-	-	10,000
Total Permits and Fees	\$ -	\$ -	\$ -	\$ 60,000
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ (3,000)
Total West Transportation Benefit District	\$ -	\$ -	\$ -	\$ 57,000
West Transportation Benefit District (1147)				
Expenditures				
West Transportation Benefit District	\$ -	\$ -	\$ -	\$ 57,000
Total West Transportation Benefit District	\$ -	\$ -	\$ -	\$ 57,000

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
North Central Transportation Benefit District (1148)				
Revenues				
<u>Permits and Fees</u>				
Road Impact Fee - Residential	\$ 787,361	\$ 450,000	\$ 450,000	\$ 450,000
Road Impact Fee - Commercial	23,309	60,000	60,000	60,000
Total Permits and Fees	\$ 810,670	\$ 510,000	\$ 510,000	\$ 510,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 2,616	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 2,616	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 993,041	\$ 1,219,004	\$ 1,750,916
Total Transfers	\$ -	\$ 993,041	\$ 1,219,004	\$ 1,750,916
Less 5% Estimated Receipt	\$ -	\$ (25,500)	\$ (25,500)	\$ (25,500)
Total North Central Transportation Benefit District	\$ 813,286	\$ 1,477,541	\$ 1,703,504	\$ 2,235,416
North Central Transportation Benefit District (1148)				
Expenditures				
North Central Transportation Benefit District	\$ 720,080	\$ 1,385,016	\$ 1,703,504	\$ 2,208,549
Contingency and Cash Carryforward	-	92,525	-	26,867
Total North Central Transportation Benefit District	\$ 720,080	\$ 1,477,541	\$ 1,703,504	\$ 2,235,416
Northeast/Wekiva Transportation Benefit District (1149)				
Revenues				
<u>Permits and Fees</u>				
Road Impact Fee - Residential	\$ 910,469	\$ 350,000	\$ 350,000	\$ 550,000
Road Impact Fee - Commercial	-	30,000	30,000	30,000
Capacity Reserve Fee	39,825	-	-	-
Total Permits and Fees	\$ 950,294	\$ 380,000	\$ 380,000	\$ 580,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 4,001	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 4,001	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 1,297,483	\$ 1,886,952	\$ 2,662,842
Total Transfers	\$ -	\$ 1,297,483	\$ 1,886,952	\$ 2,662,842
Less 5% Estimated Receipt	\$ -	\$ (19,000)	\$ (19,000)	\$ (29,000)
Total Northeast/Wekiva Transport Benefit District	\$ 954,295	\$ 1,658,483	\$ 2,247,952	\$ 3,213,842
Northeast/Wekiva Transportation Benefit District (1149)				
Expenditures				
Northeast/Wekiva Transportation Benefit District	\$ 136,906	\$ 1,584,785	\$ 2,247,952	\$ 3,134,347
Contingency and Cash Carryforward	-	73,698	-	79,495
Total Northeast/Wekiva Transport Benefit District	\$ 136,906	\$ 1,658,483	\$ 2,247,952	\$ 3,213,842

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
South Transportation Benefit District (1157)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	\$ 4,331,715	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Road Impact Fee - Commercial	2,540,055	1,000,000	1,332,721	1,332,721
Capacity Reservation - Residential	-	10,000	10,000	10,000
Total Permits and Fees	\$ 6,871,770	\$ 4,510,000	\$ 4,842,721	\$ 4,842,721
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 46,496	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 46,496	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 20,957,050	\$ 21,781,574	\$ 28,115,604
Total Transfers	\$ -	\$ 20,957,050	\$ 21,781,574	\$ 28,115,604
Less 5% Estimated Receipt	\$ -	\$ (225,500)	\$ (225,500)	\$ (242,136)
Total South Transportation Benefit District	\$ 6,918,266	\$ 25,241,550	\$ 26,398,795	\$ 32,716,189
South Transportation Benefit District (1157)				
Expenditures				
South Transportation Benefit District	\$ 3,317,999	\$ 22,831,500	\$ 26,398,795	\$ 31,210,280
Contingency and Cash Carryforward	-	2,410,050	-	1,505,909
Total South Transportation Benefit District	\$ 3,317,999	\$ 25,241,550	\$ 26,398,795	\$ 32,716,189
Central Transportation Benefit District (1158)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	\$ 807,310	\$ 500,000	\$ 500,000	\$ 500,000
Road Impact Fee - Commercial	91,774	150,000	150,000	150,000
Capacity Reserve Fee	139,725	-	-	-
Total Permits and Fees	\$ 1,038,809	\$ 650,000	\$ 650,000	\$ 650,000
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 6,089	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 6,089	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 2,361,825	\$ 2,782,741	\$ 2,859,222
Total Transfers	\$ -	\$ 2,361,825	\$ 2,782,741	\$ 2,859,222
Less 5% Estimated Receipt	\$ -	\$ (32,500)	\$ (32,500)	\$ (32,500)
Total Central Transportation Benefit District	\$ 1,044,898	\$ 2,979,325	\$ 3,400,241	\$ 3,476,722
Central Transportation Benefit District (1158)				
Expenditures				
Central Transportation Benefit District	\$ 69,876	\$ 2,967,325	\$ 3,400,241	\$ 3,474,404
Contingency and Cash Carryforward	-	12,000	-	2,318
Total Central Transportation Benefit District	\$ 69,876	\$ 2,979,325	\$ 3,400,241	\$ 3,476,722

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
North Transportation Benefit District (1159)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 148	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 148	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 72,070	\$ 4,169	\$ 2,817
Total Transfers	\$ -	\$ 72,070	\$ 4,169	\$ 2,817
Total North Transportation Benefit District	\$ 148	\$ 72,070	\$ 4,169	\$ 2,817
North Transportation Benefit District (1159)				
Expenditures				
North Transportation Benefit District	\$ 88,616	\$ -	\$ 4,169	\$ -
Contingency and Cash Carryforward	-	72,070	-	2,817
Total North Transportation Benefit District	\$ 88,616	\$ 72,070	\$ 4,169	\$ 2,817
Fish Conservation (1190)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 498	\$ -	\$ -	\$ -
Fishing Licenses	22	100	-	25
Total Miscellaneous Revenues	\$ 520	\$ 100	\$ -	\$ 25
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 235,802	\$ 236,222	\$ 237,794
Total Transfers	\$ -	\$ 235,802	\$ 236,222	\$ 237,794
Less 5% Estimated Receipt	\$ -	\$ (5)	\$ (5)	\$ (3)
Total Fish Conservation	\$ 520	\$ 235,897	\$ 236,217	\$ 237,816
Fish Conservation (1190)				
Expenditures				
Fish Conservation	\$ -	\$ 235,892	\$ 236,212	\$ 237,816
Interfund Transfers	100	5	5	-
Total Fish Conservation	\$ 100	\$ 235,897	\$ 236,217	\$ 237,816

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
MSTU - Stormwater Management (1230)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 713,758	\$ 888,957	\$ 888,957	\$ 997,521
Ad Valorem Taxes - Delinquent	38,017	200	200	200
Total Taxes	\$ 751,775	\$ 889,157	\$ 889,157	\$ 997,721
<u>Intergovernmental Revenues</u>				
Contributions from Government Agencies	\$ -	\$ -	\$ 50,000	\$ -
Contributions from Other Agencies	\$ 134,875	\$ 243,238	\$ 243,238	\$ 243,238
Total Transfers	\$ 134,875	\$ 243,238	\$ 293,238	\$ 243,238
<u>Charges for Services</u>				
Other Transportation Fees	\$ 179,705	\$ 125,000	\$ 125,000	\$ 125,000
Flood Determinations	3,020	2,500	2,500	2,500
Total Charges for Services	\$ 182,725	\$ 127,500	\$ 127,500	\$ 127,500
<u>Miscellaneous Revenues</u>				
Interest Incl Profit from Invest	\$ 4,490	\$ -	\$ -	\$ -
Interest - Tax Collector	-	-	-	-
Sale of Surplus Furniture/Fixtures/Equipment	35,726	-	-	-
Other Contributions/Donations	1,000	-	4,950	-
Other Miscellaneous Revenues	5,344	-	-	-
Credit Card Convenience Fee	1	-	-	-
Total Miscellaneous Revenues	\$ 46,561	\$ -	\$ 4,950	\$ -
<u>Transfers</u>				
Excess Fees - Tax Collector	\$ 3,171	\$ -	\$ -	\$ -
Excess Fees - Property Appraiser	671	-	-	-
Fund Balance - Beginning of Year	-	1,856,957	2,039,275	2,444,484
Total Transfers	\$ 3,842	\$ 1,856,957	\$ 2,039,275	\$ 2,444,484
Less 5% Estimated Receipt	\$ -	\$ (50,833)	\$ (50,833)	\$ (56,261)
Total MSTU - Stormwater Management	\$ 1,119,778	\$ 3,066,019	\$ 3,303,287	\$ 3,756,682
MSTU - Stormwater Management (1230)				
Expenditures				
Stormwater Management	\$ 730,632	\$ 2,660,729	\$ 3,021,962	\$ 2,718,820
Intergovernmental Transfers	21,286	26,669	26,669	30,597
Interfund Transfers	48,166	50,833	50,833	56,261
Contingency and Cash Carryforward	-	327,788	203,823	951,004
Total MSTU - Stormwater Management	\$ 800,084	\$ 3,066,019	\$ 3,303,287	\$ 3,756,682

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
MSTU - Parks Services (1231)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 4,836,459	\$ 6,023,617	\$ 6,023,617	\$ 6,759,244
Ad Valorem Taxes - Delinquent	257,606	-	-	-
Total Taxes	\$ 5,094,065	\$ 6,023,617	\$ 6,023,617	\$ 6,759,244
<u>Permits and Fees</u>				
Tree Mitigation Fees	\$ 99,922	\$ 100,000	\$ 100,000	\$ 100,000
Total Permits and Fees	\$ 99,922	\$ 100,000	\$ 100,000	\$ 100,000
<u>Intergovernmental Revenues</u>				
Contributions from Other Agencies	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
Total Intergovernmental Revenues	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
<u>Charges for Services</u>				
Recreation Fees - Taxable	\$ 72,376	\$ 74,000	\$ 74,000	\$ 65,000
Recreation Fees - No Tax	35,549	13,000	13,000	23,000
Total Charges for Services	\$ 107,925	\$ 87,000	\$ 87,000	\$ 88,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 5,400	\$ -	\$ -	\$ -
Concessions and Rent	1,752	1,000	1,000	1,000
Rents/Leases - Non-Taxable	16,790	16,790	16,790	16,788
Sale of Surplus Furniture/Fixtures/Equipment	111,302	-	-	-
Other Miscellaneous Revenues	3,040	-	-	-
Total Miscellaneous Revenues	\$ 138,284	\$ 17,790	\$ 17,790	\$ 17,788
<u>Transfers</u>				
Interfund Transfers	\$ 1,239,884	\$ 1,489,884	\$ 1,489,884	\$ 1,489,884
Excess Fees - Tax Collector	21,485	-	-	-
Excess Fees - Property Appraiser	4,549	-	-	-
Fund Balance - Beginning of Year	-	1,498,993	1,712,363	685,221
Total Transfers	\$ 1,265,918	\$ 2,988,877	\$ 3,202,247	\$ 2,175,105
Less 5% Estimated Receipt	\$ -	\$ (301,231)	\$ (301,231)	\$ (341,913)
Total MSTU - Parks Services	\$ 6,706,114	\$ 9,416,053	\$ 9,629,423	\$ 9,298,224
MSTU - Parks Services (1231)				
Expenditures				
Parks Services Unincorporated	\$ 5,797,965	\$ 6,085,511	\$ 6,329,011	\$ 6,641,255
Intergovernmental Transfers	144,238	180,708	180,708	202,779
Public Lands Program	1,224,646	2,683,972	2,679,897	1,677,056
Interfund Transfers	300,001	301,231	301,231	341,913
Contingency and Cash Carryforward	-	164,631	138,576	435,221
Total MSTU - Parks Services	\$ 7,466,850	\$ 9,416,053	\$ 9,629,423	\$ 9,298,224

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Emergency 911 (1240)				
Revenues				
<u>Intergovernmental Revenues</u>				
Prepaid NG911 State Grant	\$ 336,765	\$ 3,252,301	\$ 4,900,316	\$ 4,517,224
Emergency Service Fee	84,720	1,550,000	1,550,000	1,600,000
Total Intergovernmental Revenues	\$ 421,485	\$ 4,802,301	\$ 6,450,316	\$ 6,117,224
<u>Charges for Services</u>				
Other General Government Charges/Fees	\$ 63,571	\$ 10,000	\$ 10,000	\$ 15,000
Emergency Service Fee	1,852,353	-	-	-
Other Public Safety Charges/Fees	54,087	20,000	20,000	20,000
Total Charges for Services	\$ 1,970,011	\$ 30,000	\$ 30,000	\$ 35,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 7,723	\$ -	\$ 30,000	\$ 5,000
Reimbursement	\$ 69,913	\$ -	\$ -	\$ -
Other Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 1,000
Total Miscellaneous Revenues	\$ 77,636	\$ -	\$ 30,000	\$ 6,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 1,663,710	\$ 3,568,708	\$ 4,182,807
Total Transfers	\$ -	\$ 1,663,710	\$ 3,568,708	\$ 4,182,807
Less 5% Estimated Receipt	\$ -	\$ (79,200)	\$ (79,200)	\$ (82,050)
Total Emergency 911	\$ 2,469,132	\$ 6,416,811	\$ 9,999,824	\$ 10,258,981
Emergency 911 (1240)				
Expenditures				
Emergency 911	\$ 1,286,022	\$ 2,989,805	\$ 3,008,115	\$ 3,467,728
E911 Projects	336,765	2,870,252	4,518,267	3,184,859
Interfund Transfers	50,000	-	-	-
Contingency and Cash Carryforward	-	556,754	2,473,442	3,606,394
Total Emergency 911	\$ 1,672,787	\$ 6,416,811	\$ 9,999,824	\$ 10,258,981
Resort/Development Tax (1250)				
Revenues				
<u>Taxes</u>				
Local Option Resort Tax	\$ 5,285,895	\$ 4,000,000	\$ 4,000,000	\$ 5,459,000
Total Taxes	\$ 5,285,895	\$ 4,000,000	\$ 4,000,000	\$ 5,459,000
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 15,878	\$ -	\$ -	\$ -
Concessions/Rents	4,153	3,000	3,000	3,000
Other Contributions/Donations	1	1	1	1
Total Miscellaneous Revenues	\$ 20,032	\$ 3,001	\$ 3,001	\$ 3,001
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 5,473,476	\$ 8,007,259	\$ 10,793,836
Total Transfers	\$ -	\$ 5,473,476	\$ 8,007,259	\$ 10,793,836
Less 5% Estimated Receipt	\$ -	\$ (200,151)	\$ (200,151)	\$ (272,950)
Total Resort/Development Tax	\$ 5,305,927	\$ 9,276,326	\$ 11,810,109	\$ 15,982,887

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Resort/Development Tax (1250)				
Expenditures				
Tourism	\$ 4,028,460	\$ 3,521,785	\$ 4,599,669	\$ 3,758,210
Interfund Transfers	185,900	235,151	235,151	307,950
Contingency and Cash Carryforward	-	5,519,390	6,975,289	11,916,727
Total Resort/Development Tax	\$ 4,214,360	\$ 9,276,326	\$ 11,810,109	\$ 15,982,887
Greater Hills MSBU (1290)				
Revenues				
Permits and Fees				
Service Assessments	\$ 291,811	\$ 303,050	\$ 303,050	\$ 338,663
Total Permits and Fees	\$ 291,811	\$ 303,050	\$ 303,050	\$ 338,663
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 131	\$ 500	\$ 500	\$ 406
Total Miscellaneous Revenues	\$ 131	\$ 500	\$ 500	\$ 406
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 73,425	\$ 77,940	\$ 75,982
Total Transfers	\$ -	\$ 73,425	\$ 77,940	\$ 75,982
Less 5% Estimated Receipt	\$ -	\$ (15,178)	\$ (15,178)	\$ (16,953)
Total Greater Hills MSBU	\$ 291,942	\$ 361,797	\$ 366,312	\$ 398,098
Greater Hills (MSBU) 1290				
Expenditures				
Greater Hills MSBU	\$ 262,870	\$ 260,000	\$ 264,515	\$ 292,373
Intergovernmental Transfers	5,600	9,107	9,107	10,172
Interfund Transfers	24,324	24,285	24,285	27,125
Contingency and Cash Carryforward	-	68,405	68,405	68,428
Total Greater Hills MSBU	\$ 292,794	\$ 361,797	\$ 366,312	\$ 398,098
Law Enforcement Trust (1330)				
Revenues				
Intergovernmental Revenues				
Equitable Share/Justice Funds	\$ 58,356	\$ 3,880	\$ 3,880	\$ 30,000
Equitable Share/Treasury Funds	29,200	7,023	7,023	25,000
Total Intergovernmental Revenues	\$ 87,556	\$ 10,903	\$ 10,903	\$ 55,000
Fines and Forfeits				
Sale of Contraband Property	\$ 156,550	\$ 130,000	\$ 130,000	\$ 130,000
Total Fines and Forfeits	\$ 156,550	\$ 130,000	\$ 130,000	\$ 130,000
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 1,650	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 1,650	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ -	\$ 715,261	\$ 879,302
Total Transfers	\$ -	\$ -	\$ 715,261	\$ 879,302
Less 5% Estimated Receipt	\$ -	\$ (545)	\$ (545)	\$ (2,750)
Total Law Enforcement Trust	\$ 245,756	\$ 140,358	\$ 855,619	\$ 1,061,552

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Law Enforcement Trust (1330)				
Expenditures				
County Sheriff - Law Enforcement	\$ 125,287	\$ 140,358	\$ 855,619	\$ 1,061,552
Total Law Enforcement Trust	\$ 125,287	\$ 140,358	\$ 855,619	\$ 1,061,552
Mt Plymouth/Sorrento CRA Trust (1340)				
Revenues				
<u>Taxes</u>				
Ad Valorem Tax - Current	\$ 98,983	\$ 139,102	\$ 137,036	\$ 176,251
Total Taxes	\$ 98,983	\$ 139,102	\$ 137,036	\$ 176,251
<u>Intergovernmental Revenues</u>				
TIF External Entities	\$ 5,895	\$ 8,143	\$ 7,777	\$ 9,881
Total Intergovernmental Revenues	\$ 5,895	\$ 8,143	\$ 7,777	\$ 9,881
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 691	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 691	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 314,173	\$ 320,876	\$ 431,783
Total Transfers	\$ -	\$ 314,173	\$ 320,876	\$ 431,783
Less 5% Estimated Receipt	\$ -	\$ (7,154)	\$ (7,154)	\$ (9,307)
Total Mt Plymouth/Sorrento CRA Trust	\$ 105,569	\$ 454,264	\$ 458,535	\$ 608,608
Mt Plymouth/Sorrento CRA Trust (1340)				
Expenditures				
Mt Plymouth/Sorrento CRA Trust	\$ 9,788	\$ 454,264	\$ 458,535	\$ 608,608
Total Mt Plymouth/Sorrento CRA Trust	\$ 9,788	\$ 454,264	\$ 458,535	\$ 608,608
Emergency Medical Services (1350)				
Revenues				
<u>Intergovernmental Revenues</u>				
Provider Relief Funds	\$ 542,162	\$ -	\$ -	\$ -
Ambulance Supplemental Payment Program	845,372	1,244,372	1,452,260	2,928,461
Total Intergovernmental Revenues	\$ 1,387,534	\$ 1,244,372	\$ 1,452,260	\$ 2,928,461
<u>Charges for Services</u>				
Private Pay Fees	\$ 4,287,983	\$ 5,453,813	\$ 5,453,813	\$ 5,724,140
Medicare Fees	10,661,916	13,450,003	13,450,003	14,637,812
Medicaid Fees	2,065,797	2,646,459	2,646,459	2,860,885
Commercial/HMO Fees	2,301,906	3,118,496	3,118,496	3,420,288
Contract Fees	50,206	370,540	370,540	401,875
Collection Accounts - New	285,637	270,000	270,000	325,000
Allowance - Bad Debt	(4,122,822)	(3,987,320)	(3,987,320)	(4,329,857)
Less Contract Allowances	(4,205,335)	(6,583,928)	(6,583,928)	(7,088,165)
Other Public Safety Charges/Fees	29,704	6,000	6,000	6,000
Total Charges for Services	\$ 11,354,992	\$ 14,744,063	\$ 14,744,063	\$ 15,957,978

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
<u>Miscellaneous Revenues</u>				
Interest Revenue	\$ 3,031	\$ -	\$ 35,000	\$ 15,000
Surplus Furniture, Fixtures, & Equipment Sales	56,078	10,000	10,000	10,000
Insurance Proceeds/Loss - FF&E	10,000	100,000	100,000	50,000
Donations	800	100	100	100
Reimbursements	5,967	5,000	-	-
Other Miscellaneous Revenues	22,928	748,497	753,599	25,000
LEMS-Old Co Deposits	15,159	10,000	15,000	-
Total Miscellaneous Revenues	\$ 113,963	\$ 873,597	\$ 913,699	\$ 100,100
<u>Other Sources</u>				
Interfund Transfer	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	\$ 8,600,000
Total Other Sources	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	\$ 8,600,000
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 4,235,131	\$ 1,982,076	\$ 2,663,062
Total Transfers	\$ -	\$ 4,235,131	\$ 1,982,076	\$ 2,663,062
Total Emergency Medical Services	\$ 21,756,489	\$ 29,997,163	\$ 27,992,098	\$ 30,249,601
Emergency Medical Services (1350)				
Expenditures				
EMS Field Operations	\$ 18,225,245	\$ 18,004,144	\$ 18,213,590	\$ 18,320,417
Emergency Dispatch	2,603,929	2,999,808	2,922,808	2,636,940
PSS Network Operations	612,271	799,299	799,520	811,786
Public Safety Logistics	2,464,640	2,651,462	2,688,758	2,935,717
Public Safety Logistics - Fleet	656,437	823,216	922,927	854,995
Interfund Transfers	1,656,198	2,356,577	2,356,577	2,356,577
Contingency and Cash Carryforward	-	2,362,657	87,918	2,333,169
Total Emergency Medical Services	\$ 26,218,720	\$ 29,997,163	\$ 27,992,098	\$ 30,249,601
Greater Groves MSBU (1370)				
Revenues				
<u>Permits and Fees</u>				
Service Assessments	\$ 256,271	\$ 265,650	\$ 265,650	\$ 265,650
Total Permits and Fees	\$ 256,271	\$ 265,650	\$ 265,650	\$ 265,650
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 132	\$ 500	\$ 500	\$ 500
Total Miscellaneous Revenues	\$ 132	\$ 500	\$ 500	\$ 500
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 70,926	\$ 75,000	\$ 65,076
Total Transfers	\$ -	\$ 70,926	\$ 75,000	\$ 65,076
Less 5% Estimated Receipt	\$ -	\$ (13,308)	\$ (13,308)	\$ (13,308)
Total Greater Groves MSBU	\$ 256,403	\$ 323,768	\$ 327,842	\$ 317,918

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Greater Groves MSBU (1370)				
Expenditures				
Greater Groves MSBU	\$ 232,873	\$ 229,440	\$ 233,514	\$ 230,045
Intergovernmental Transfers	4,965	7,985	7,985	7,985
Interfund Transfers	21,348	21,293	21,293	21,293
Contingency and Cash Carryforward	-	65,050	65,050	58,595
Total Greater Groves MSBU	\$ 259,186	\$ 323,768	\$ 327,842	\$ 317,918
Coronavirus State/Local Fiscal Recovery (1380)				
Revenues				
Intergovernmental Revenues				
American Rescue Plan Act Funds	\$ 21,617,205	\$ 49,927,173	\$ 49,211,427	\$ 30,207,017
Total Intergovernmental Revenues	\$ 21,617,205	\$ 49,927,173	\$ 49,211,427	\$ 30,207,017
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 114,975	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 114,975	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 4,736,559	\$ 114,975	\$ 1,961,093
Total Transfers	\$ -	\$ 4,736,559	\$ 114,975	\$ 1,961,093
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ -
Total Coronavirus State/Local Fiscal Recovery	\$ 21,732,180	\$ 54,663,732	\$ 49,326,402	\$ 32,168,110
Coronavirus State/Local Fiscal Recovery (1380)				
Expenditures				
American Rescue Plan	\$ 21,617,205	\$ 49,927,173	\$ 49,326,402	\$ 30,207,017
Contingency and Cash Carryforward	-	4,736,559	-	1,961,093
Total Coronavirus State/Local Fiscal Recovery	\$ 21,617,205	\$ 54,663,732	\$ 49,326,402	\$ 32,168,110
Infrastructure Sales Tax Revenue (1410)				
Revenues				
Taxes				
Infrastructure Surtax - 2nd Renewal	\$ 24,391,956	\$ 22,175,000	\$ 22,175,000	\$ 24,168,950
Total Taxes	\$ 24,391,956	\$ 22,175,000	\$ 22,175,000	\$ 24,168,950
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 2,927	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 2,927	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 2,647,019	\$ 6,190,031	\$ 2,628,817
Total Transfers	\$ -	\$ 2,647,019	\$ 6,190,031	\$ 2,628,817
Less 5% Estimated Receipt	\$ -	\$ (1,108,750)	\$ (1,108,750)	\$ (1,208,448)
Total Infrastructure Sales Tax Revenue	\$ 24,394,883	\$ 23,713,269	\$ 27,256,281	\$ 25,589,319

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Infrastructure Sales Tax Revenue (1410)				
Expenditures				
Interfund Transfers	\$ 23,289,302	\$ 23,713,269	\$ 27,256,281	\$ 25,589,319
Total Infrastructure Sales Tax Revenue	\$ 23,289,302	\$ 23,713,269	\$ 27,256,281	\$ 25,589,319
Village Green Street Lighting (1430)				
Revenues				
<u>Permits and Fees</u>				
Service Assessments	\$ 10,996	\$ 12,320	\$ 12,320	\$ 13,244
Total Permits and Fees	\$ 10,996	\$ 12,320	\$ 12,320	\$ 13,244
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 31	\$ 40	\$ 40	\$ 75
Total Miscellaneous Revenues	\$ 31	\$ 40	\$ 40	\$ 75
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 11,910	\$ 13,904	\$ 11,093
Total Transfers	\$ -	\$ 11,910	\$ 13,904	\$ 11,093
Less 5% Estimated Receipt	\$ -	\$ (618)	\$ (618)	\$ (666)
Total Village Green Street Lighting	\$ 11,027	\$ 23,652	\$ 25,646	\$ 23,746
Village Green Street Lighting (1430)				
Expenditures				
Village Green Street Lighting	\$ 12,125	\$ 11,354	\$ 13,348	\$ 14,154
Intergovernmental Transfers	213	371	371	399
Interfund Transfers	918	989	989	1,066
Contingency and Cash Carryforward	-	10,938	10,938	8,127
Total Village Green Street Lighting	\$ 13,256	\$ 23,652	\$ 25,646	\$ 23,746
Greater Pines Municipal Services (1450)				
Revenues				
<u>Permits and Fees</u>				
Service Assessments	\$ 321,721	\$ 334,151	\$ 334,151	\$ 334,151
Total Permits and Fees	\$ 321,721	\$ 334,151	\$ 334,151	\$ 334,151
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 143	\$ 800	\$ 800	\$ 800
Total Miscellaneous Revenues	\$ 143	\$ 800	\$ 800	\$ 800
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 79,941	\$ 85,438	\$ 81,435
Total Transfers	\$ -	\$ 79,941	\$ 85,438	\$ 81,435
Less 5% Estimated Receipt	\$ -	\$ (16,748)	\$ (16,748)	\$ (16,748)
Total Greater Pines Municipal Services	\$ 321,864	\$ 398,144	\$ 403,641	\$ 399,638

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Greater Pines Municipal Services (1450)				
Expenditures				
Greater Pines Municipal Services	\$ 291,757	\$ 288,750	\$ 294,247	\$ 289,445
Intergovernmental Transfers	6,242	10,049	10,049	10,049
Interfund Transfers	26,795	26,797	26,797	26,797
Contingency and Cash Carryforward	-	72,548	72,548	73,347
Total Greater Pines Municipal Services	\$ 324,794	\$ 398,144	\$ 403,641	\$ 399,638
Picciola Island Street Lighting (1460)				
Revenues				
Permits and Fees				
Service Assessments	\$ 3,664	\$ 3,824	\$ 3,824	\$ 4,228
Total Permits and Fees	\$ 3,664	\$ 3,824	\$ 3,824	\$ 4,228
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 9	\$ 20	\$ 20	\$ 30
Total Miscellaneous Revenues	\$ 9	\$ 20	\$ 20	\$ 30
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 2,115	\$ 3,722	\$ 3,491
Total Transfers	\$ -	\$ 2,115	\$ 3,722	\$ 3,491
Less 5% Estimated Receipt	\$ -	\$ (192)	\$ (192)	\$ (213)
Total Picciola Island Street Lighting	\$ 3,673	\$ 5,767	\$ 7,374	\$ 7,536
Picciola Island Street Lighting (1460)				
Expenditures				
Picciola Island Street Lighting	\$ 2,920	\$ 3,314	\$ 4,921	\$ 4,095
Intergovernmental Transfers	70	115	115	128
Interfund Transfers	307	307	307	341
Contingency and Cash Carryforward	-	2,031	2,031	2,972
Total Picciola Island Street Lighting	\$ 3,297	\$ 5,767	\$ 7,374	\$ 7,536
Valencia Terrace Street Lighting (1470)				
Revenues				
Permits and Fees				
Service Assessments	\$ 6,241	\$ 6,446	\$ 6,446	\$ 6,762
Total Permits and Fees	\$ 6,241	\$ 6,446	\$ 6,446	\$ 6,762
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 14	\$ 25	\$ 25	\$ 50
Total Miscellaneous Revenues	\$ 14	\$ 25	\$ 25	\$ 50
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 4,363	\$ 5,919	\$ 4,363
Total Transfers	\$ -	\$ 4,363	\$ 5,919	\$ 4,363
Less 5% Estimated Receipt	\$ -	\$ (324)	\$ (324)	\$ (341)
Total Valencia Terrace Street Lighting	\$ 6,255	\$ 10,510	\$ 12,066	\$ 10,834

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Valencia Terrace Street Lighting (1470)				
Expenditures				
Valencia Terrace Street Lighting	\$ 5,251	\$ 6,446	\$ 8,002	\$ 6,365
Intergovernmental Transfers	118	194	194	204
Interfund Transfers	520	518	518	545
Contingency and Cash Carryforward	-	3,352	3,352	3,720
Total Valencia Terrace Street Lighting	\$ 5,889	\$ 10,510	\$ 12,066	\$ 10,834
Sylvan Shores Street Lighting (1480)				
Revenues				
Permits and Fees				
Service Assessments	\$ 21,371	\$ 23,613	\$ 23,613	\$ 25,788
Total Permits and Fees	\$ 21,371	\$ 23,613	\$ 23,613	\$ 25,788
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 4	\$ 30	\$ 30	\$ 200
Total Miscellaneous Revenues	\$ 4	\$ 30	\$ 30	\$ 200
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 2,863	\$ 2,243	\$ 2,980
Total Transfers	\$ -	\$ 2,863	\$ 2,243	\$ 2,980
Less 5% Estimated Receipt	\$ -	\$ (1,182)	\$ (1,182)	\$ (1,299)
Total Sylvan Shores Street Lighting	\$ 21,375	\$ 25,324	\$ 24,704	\$ 27,669
Sylvan Shores Street Lighting (1480)				
Expenditures				
Sylvan Shores Street Lighting	\$ 19,175	\$ 19,800	\$ 19,800	\$ 21,831
Intergovernmental Transfers	404	610	610	774
Interfund Transfers	1,660	1,732	1,732	1,849
Contingency and Cash Carryforward	-	3,182	2,562	3,215
Total Sylvan Shores Street Lighting	\$ 21,239	\$ 25,324	\$ 24,704	\$ 27,669
MSBU - Wastewater Treatment System (1490)				
Revenues				
Permits and Fees				
Service Assessments	\$ -	\$ -	\$ -	\$ 1,980
Total Permits and Fees	\$ -	\$ -	\$ -	\$ 1,980
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ -	\$ -	\$ 495
Total Transfers	\$ -	\$ -	\$ -	\$ 495
Total MSBU - Wastewater Treatment System	\$ -	\$ -	\$ -	\$ 2,475
MSBU - Wastewater Treatment System (1490)				
Expenditures				
MSBU - Wastewater Treatment System	\$ -	\$ -	\$ -	\$ 2,475
Total MSBU - Wastewater Treatment System	\$ -	\$ -	\$ -	\$ 2,475

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Building Services (1520)				
Revenues				
Permits and Fees				
Contractor Licenses	\$ 16,347	\$ 17,026	\$ 17,026	\$ 19,134
Building Permits	4,462,202	4,055,700	4,055,700	4,161,741
Construction Inspector Fees	-	11,099	11,099	7,054
Protective Inspection Fee	-	123,921	123,921	120,312
Fire Inspection Fees	-	5,880	5,880	9,666
Total Permits and Fees	\$ 4,478,549	\$ 4,213,626	\$ 4,213,626	\$ 4,317,907
Charges for Services				
Operating Trust Surcharge Fees	\$ 5,838	\$ 8,685	\$ 8,685	\$ 3,924
Construction Inspectors Fees	7,425	-	-	-
Exam and Reciprocity Fees	828	1,001	1,001	1,512
Capital Improvement - Develop Fees	41,457	41,511	41,511	40,629
Protective Inspection Fees	207,365	-	-	-
Fire Inspection Fees	9,069	-	-	-
Fire Plans Review	52,879	45,129	45,129	50,234
Building Inspection Services	2	-	-	-
Misc Admin Service Fees	197,532	188,924	188,924	183,421
Total Charges for Services	\$ 522,395	\$ 285,250	\$ 285,250	\$ 279,720
Fines and Forfeits				
Citations to Unlicensed	\$ 54,992	\$ 50,861	\$ 50,861	\$ 37,537
Building Code Violation	127,096	173,231	173,231	132,901
Total Fines and Forfeits	\$ 182,088	\$ 224,092	\$ 224,092	\$ 170,438
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 18,868	\$ -	\$ -	\$ -
Surplus Furniture/Fixtures/Equipment Sales	45,540	5,000	5,000	5,000
Total Miscellaneous Revenues	\$ 64,408	\$ 5,000	\$ 5,000	\$ 5,000
Transfers				
Fund Balance - Beginning	\$ -	\$ 7,081,569	\$ 8,683,610	\$ 8,688,715
Total Transfers	\$ -	\$ 7,081,569	\$ 8,683,610	\$ 8,688,715
Less 5% Estimated Receipt	\$ -	\$ (236,398)	\$ (236,398)	\$ (238,654)
Total Building Services	\$ 5,247,440	\$ 11,573,139	\$ 13,175,180	\$ 13,223,126
Building Services (1520)				
Expenditures				
Building Services	\$ 3,776,164	\$ 8,593,347	\$ 8,853,690	\$ 9,527,143
Interfund Transfers	224,555	236,398	236,398	238,654
Contingency and Cash Carryforward	-	2,743,394	4,085,092	3,457,329
Total Building Services	\$ 4,000,719	\$ 11,573,139	\$ 13,175,180	\$ 13,223,126

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
County Fire Rescue (1680)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 6,347,169	\$ 8,003,361	\$ 7,981,678	\$ 8,997,729
Ad Valorem Taxes - Delinquent	342,366	250,000	250,000	250,000
Total Taxes	\$ 6,689,535	\$ 8,253,361	\$ 8,231,678	\$ 9,247,729
<u>Permits and Fees</u>				
Fire Rescue Non-Ad Val Assmt	\$ 22,489,717	\$ 23,964,500	\$ 23,956,134	\$ 26,543,308
Fire Inspection Fees	-	4,000	4,000	4,000
Total Permits and Fees	\$ 22,489,717	\$ 23,968,500	\$ 23,960,134	\$ 26,547,308
<u>Intergovernmental Revenue</u>				
Assistance to Firefighters Grant	\$ 1,063,059	\$ 794,898	\$ 2,492,313	\$ 1,695,755
Local Government Fire Services Grant	-	3,500,000	3,500,000	3,500,000
Hazard Mitigation Grant	255	-	-	-
Fire Decontamination Eq Grant	3,319	11,194	11,194	-
EMS Matching Grant	-	-	36,210	-
Haz Mat Compliance	6,542	5,511	5,511	5,000
Firefighters Supplement Comp	49,117	50,000	53,432	50,000
Total Intergovernmental Revenue	\$ 1,122,292	\$ 4,361,603	\$ 6,098,660	\$ 5,250,755
<u>Charges for Services</u>				
Fire Protection/Rescue Services	\$ 90,000	\$ -	\$ -	\$ -
Interlocal Service Boundary Agreement Services	186,950	164,750	164,750	180,000
Fire Inspection Fees	2,205	-	-	-
Other Public Safety Charges/Fees	24,000	200	198	200
Haz Mat Incidents	-	100	100	100
Total Charges for Services	\$ 303,155	\$ 165,050	\$ 165,048	\$ 180,300
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 12,782	\$ -	\$ 10,000	\$ 25,000
Surplus Furniture/Fixtures/Equipment Sales	66,717	1,000	1,000	1,000
Insurance Proceeds/Loss-FF&E	7,285	-	-	1,000
Donations	150	100	100	100
Reimbursements	193,589	-	-	-
Statewide Mutual Aid	16,765	-	-	-
Other Miscellaneous Revenues	33,227	306,000	306,000	5,000
Total Miscellaneous Revenues	\$ 330,515	\$ 307,100	\$ 317,100	\$ 32,100
<u>Transfers</u>				
Interfund Transfer	\$ 3,004,262	\$ 3,914,257	\$ 3,911,399	\$ 4,107,789
Interfund Transfer - General Fund	\$ 1,624,361	\$ 1,657,034	\$ 1,657,034	\$ 1,657,034
Excess Fees - Tax Collector	120,696	20,000	20,000	20,000
Excess Fees - Property Appraiser	5,252	1,000	1,000	1,000
Fund Balance - Beginning of Year	-	5,607,578	3,709,305	6,287,088
Total Transfers	\$ 4,754,571	\$ 11,199,869	\$ 9,298,738	\$ 12,072,911
Less 5% Estimated Receipt	\$ -	\$ (1,612,713)	\$ (1,612,295)	\$ (1,815,372)
Total County Fire Rescue	\$ 35,689,785	\$ 46,642,770	\$ 46,459,063	\$ 51,515,731

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
County Fire Rescue (1680)				
Expenditures				
Fire Rescue	\$ 34,952,054	\$ 39,656,176	\$ 39,743,686	\$ 44,355,515
Intergovernmental Transfers	598,424	674,249	674,249	751,260
Grant Programs	16,455	3,654,746	3,761,257	3,534,654
EMS/Fire	153,000	-	-	-
Interfund Transfers	1,537,797	1,664,219	1,663,801	62,015
Contingency and Cash Carryforward	-	993,380	616,070	2,812,287
Total County Fire Rescue	\$ 37,257,730	\$ 46,642,770	\$ 46,459,063	\$ 51,515,731
Fire Services Impact Fee Trust (1690)				
Revenues				
Permits and Fees				
Fire Impact Fee - Residential	\$ 1,108,768	\$ 350,000	\$ 610,000	\$ 500,000
Fire Impact Fee - Commercial	79,972	150,000	150,000	100,000
Total Permits and Fees	\$ 1,188,740	\$ 500,000	\$ 760,000	\$ 600,000
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 5,238	\$ -	\$ 44,000	\$ 5,000
Surplus Furniture/Fixtures/Equipment Sales	12,709	100	100	-
Total Miscellaneous Revenues	\$ 17,947	\$ 100	\$ 44,100	\$ 5,000
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 3,277,238	\$ 3,656,216	\$ 2,970,695
Total Transfers	\$ -	\$ 3,277,238	\$ 3,656,216	\$ 2,970,695
Less 5% Estimated Receipt	\$ -	\$ (25,505)	\$ (25,505)	\$ (30,250)
Total Fire Services Impact Fee Trust	\$ 1,206,687	\$ 3,751,833	\$ 4,434,811	\$ 3,545,445
Fire Services Impact Fee Trust (1690)				
Expenditures				
Fire Impact Fee	\$ 490,264	\$ 2,752,211	\$ 4,429,130	\$ 1,717,203
Contingency and Cash Carryforward	-	999,622	5,681	1,828,242
Total Fire Services Impact Fee Trust	\$ 490,264	\$ 3,751,833	\$ 4,434,811	\$ 3,545,445
Community Development Block Grant (1200)				
Revenues				
Intergovernmental Revenues				
Community Development Block Grant	\$ 2,118,198	\$ 3,443,825	\$ 4,548,481	\$ 5,916,498
HOME Funds	-	2,707,392	2,707,392	2,707,392
Total Intergovernmental Revenues	\$ 2,118,198	\$ 6,151,217	\$ 7,255,873	\$ 8,623,890
Miscellaneous Revenues				
Interest Revenue	\$ 202	\$ -	\$ 1,000	\$ -
Total Miscellaneous Revenues	\$ 202	\$ -	\$ 1,000	\$ -
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 2,772,777	\$ 227,528	\$ 2,070,646
Total Transfers	\$ -	\$ 2,772,777	\$ 227,528	\$ 2,070,646
Total Community Development Block Grant	\$ 2,118,400	\$ 8,923,994	\$ 7,484,401	\$ 10,694,536

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Community Development Block Grant (1200)				
Expenditures				
Community Dev Block Grant Administration	\$ 243,597	\$ 261,497	\$ 307,807	\$ 342,629
Community Dev Block Grant Public Services	17,068	93,554	93,554	98,199
Community Dev Block Grant Capital Projects	791,820	1,606,905	1,943,469	2,128,818
Community Dev Block Grant Urban Co Partners	461,598	736,969	1,038,318	407,000
Community Projects	291,309	387,481	452,107	1,034,885
Neighborhood Stabilization Program 3	-	227,065	227,065	227,065
CDBG-COVID 19	312,807	1,993,950	1,993,950	2,313,892
HOME Investment Partnerships	-	647,195	647,195	638,715
Home ARP Funds	-	2,060,197	778,570	2,060,197
Contingency and Cash Carryforward	-	909,181	2,366	1,443,136
Total Community Development Block Grant	\$ 2,118,199	\$ 8,923,994	\$ 7,484,401	\$ 10,694,536
Transit (1210)				
Revenues				
Intergovernmental Revenues				
5310 Cap Assistance Prg 20.513	\$ 83,031	\$ 643,625	\$ 782,834	\$ 790,846
FDOT - 5311 Operating	598,443	904,511	842,161	-
Fed Transit Formula Grant	4,510,213	10,283,963	12,130,311	8,671,482
Bus/Bus Facilities Program	-	584,010	584,010	-
Public Transit Block Grant	577,889	2,898,562	2,538,121	1,987,311
FDOT - TD Trips	617,197	750,000	313,529	822,777
Motor Fuel Tax Rebate (State)	67,323	105,000	105,000	105,000
Total Intergovernmental Revenues	\$ 6,454,096	\$ 16,169,671	\$ 17,295,966	\$ 12,377,416
Charges for Services				
Mid - Fla Community	\$ 30,671	\$ 110,000	\$ 110,000	\$ 110,000
Medicaid Waiver Service Agreement	38,108	90,000	90,000	90,000
Other Transportation Fees	178,578	300,000	300,000	300,000
Total Charges for Services	\$ 247,357	\$ 500,000	\$ 500,000	\$ 500,000
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 40	\$ -	\$ -	\$ -
Advertising Fees	128,295	96,000	96,000	110,000
Surplus Furniture/Fixtures/Equipment - Sales	23,061	-	-	-
Other Miscellaneous Revenues	2,438	-	-	-
Total Miscellaneous Revenues	\$ 153,834	\$ 96,000	\$ 96,000	\$ 110,000
Transfers				
Interfund Transfer	\$ 545,035	\$ 1,090,070	\$ 1,090,070	\$ 1,090,070
Fund Balance - Beginning of Year	-	1,133,632	759,999	1,456,208
Total Transfers	\$ 545,035	\$ 2,223,702	\$ 1,850,069	\$ 2,546,278
Total Transit	\$ 7,400,322	\$ 18,989,373	\$ 19,742,035	\$ 15,533,694

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Transit (1210)				
Expenditures				
Transportation Disadvantaged Administration	\$ 562,145	\$ 633,984	\$ 633,984	\$ 670,020
Transportation Disadvantaged Operating	3,242,957	4,551,543	4,841,191	5,340,694
Fixed Route	3,400,344	4,878,753	5,669,873	5,360,272
Transportation Disadvantaged Capital	382,115	3,981,827	5,204,920	1,665,350
Contingency and Cash Carryforward	-	4,943,266	3,392,067	2,497,358
Total Transit	\$ 7,587,561	\$ 18,989,373	\$ 19,742,035	\$ 15,533,694
Affordable Housing Assistance Trust (1260)				
Revenues				
Intergovernmental Revenues				
State Housing Initiative	\$ -	\$ 1,626,169	\$ 1,626,169	\$ 9,325,003
Total Intergovernmental Revenues	\$ -	\$ 1,626,169	\$ 1,626,169	\$ 9,325,003
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 3,851	\$ -	\$ 12,000	\$ -
Recaptured Revenue	195,950	1,000	1,000	374,863
Total Miscellaneous Revenues	\$ 199,801	\$ 1,000	\$ 13,000	\$ 374,863
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 2,023,037	\$ 1,753,630	\$ 2,821,413
Total Transfers	\$ -	\$ 2,023,037	\$ 1,753,630	\$ 2,821,413
Total Affordable Housing Assistance Trust	\$ 199,801	\$ 3,650,206	\$ 3,392,799	\$ 12,521,279
Affordable Housing Assistance Trust (1260)				
Expenditures				
Ship Program	\$ 639,573	\$ 3,275,348	\$ 3,213,585	\$ 12,310,832
Ship Administration	90,688	168,834	171,342	163,456
Contingency and Cash Carryforward	-	206,024	7,872	46,991
Total Affordable Housing Assistance Trust	\$ 730,261	\$ 3,650,206	\$ 3,392,799	\$ 12,521,279
Section 8 (1270)				
Revenues				
Intergovernmental Revenues				
HUD - Hap Disbursement	\$ 4,064,169	\$ 4,089,070	\$ 4,220,703	\$ 4,512,609
HUD - AF Disbursement	533,756	400,000	409,000	420,000
HUD - EHV Preliminary Fees	240,076	-	612,032	411,191
HUD - EHV Service Fees	59,568	-	100,032	77,475
HUD - VASH Program	-	-	379,810	232,956
Total Intergovernmental Revenues	\$ 4,897,569	\$ 4,489,070	\$ 5,721,577	\$ 5,654,231
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 1,696	\$ -	\$ 10,000	\$ -
Reimbursements	141,997	100,000	100,000	150,000
Total Miscellaneous Revenues	\$ 143,693	\$ 100,000	\$ 110,000	\$ 150,000
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 918,386	\$ 748,314	\$ 873,063
Total Transfers	\$ -	\$ 918,386	\$ 748,314	\$ 873,063
Total Section 8	\$ 5,041,262	\$ 5,507,456	\$ 6,579,891	\$ 6,677,294

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Section 8 (1270)				
Expenditures				
Housing Services	\$ 4,885,317	\$ 4,906,106	\$ 5,046,739	\$ 5,081,768
Emergency Housing Vouchers	315,760	-	712,064	488,666
VASH Program	-	-	379,810	232,956
Contingency and Cash Carryforward	-	601,350	441,278	873,904
Total Section 8	\$ 5,201,077	\$ 5,507,456	\$ 6,579,891	\$ 6,677,294

Federal/State Grants (1300)

Revenues

Intergovernmental Revenues

LAP Projects	1,040,382	5,421,475	7,154,396	5,753,569
Safe Streets and Roads Grant	-	-	-	800,000
Economic Development Initiative	-	-	-	1,000,000
Federal Grant - ARPA Funds	-	-	1,000,000	-
Emergency Rental Assistance	6,052,791	3,658,538	4,399,214	-
Emergency Solutions Grant	97,395	-	-	-
CJ/Mental Health/Subs	115,707	135,000	131,802	52,663
Emergency Medical Services	31,480	34,261	34,261	34,368
Emergency Management Trust Fund	289,975	204,054	290,993	204,054
County Incentive Grant Program	-	-	7,527,840	7,527,840
Transportation Regional Incentive	326,807	1,106,559	3,106,559	3,106,559
Local Transportation Projects	43,783	2,000,000	3,956,217	3,730,884
Joint Prt Ag-Non-Gr	42,147	653,020	666,740	665,618
Economic Development Grant Programs	1,182,316	-	1,144,523	-
Mosquito Control - State Aid	50,519	50,520	78,579	68,757
Total Intergovernmental Revenues	\$ 9,273,302	\$ 13,263,427	\$ 29,491,124	\$ 22,944,312

Miscellaneous Revenues

Interest Revenue	\$ 2,800	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 2,800	\$ -	\$ -	\$ -

Transfers

Fund Balance - Beginning of Year	\$ -	\$ 3,872,041	\$ 6,604	\$ 3,224,032
Total Transfers	\$ -	\$ 3,872,041	\$ 6,604	\$ 3,224,032

Total Federal/State Grants	\$ 9,276,102	\$ 17,135,468	\$ 29,497,728	\$ 26,168,344
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Federal/State Grants (1300)

Expenditures

Elevate Lake Grants	\$ 1,182,316	\$ -	\$ 1,144,523	\$ -
County Probation Grant	\$ 115,707	\$ 135,000	\$ 131,802	\$ 52,663
Emergency Management Trust Fund	289,975	204,054	290,993	204,054
Public Safety Grants - Ambulance/Rescue Services	31,569	34,261	34,261	34,368
Public Works Grants	1,453,119	9,181,054	22,411,752	22,584,470
Mosquito Control State	50,519	50,520	78,579	68,757
Water Resources Projects	-	-	1,000,000	-
SHIP-CARES Act	-	-	6,604	-
Emergency Rental Assistance	6,052,791	3,658,538	4,399,214	-
Housing Grants	97,395	-	-	-
Contingency and Cash Carryforward	-	3,872,041	-	3,224,032
Total Federal/State Grants	\$ 9,273,391	\$ 17,135,468	\$ 29,497,728	\$ 26,168,344

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Restricted Local Programs (1310)				
Revenues				
<u>Permits and Fees</u>				
Vessel Registration Fee	\$ -	\$ 24,400	\$ 24,400	\$ 24,400
Total Permits and Fees	\$ -	\$ 24,400	\$ 24,400	\$ 24,400
<u>Intergovernmental Revenues</u>				
Florida Arts License Plate Fee	\$ 5,162	\$ 10,000	\$ 10,000	\$ 10,000
Total Intergovernmental Revenues	\$ 5,162	\$ 10,000	\$ 10,000	\$ 10,000
<u>Charges for Services</u>				
Animal Services \$5 Surcharge	\$ 105	\$ 121	\$ 121	\$ 100
Teen Court User Fee	6,382	2,701	2,701	500
C/J Court Cost - \$2.50	59,754	85,000	85,000	65,000
C/J Education Cost - \$2.00-FS	19,028	34,000	34,000	20,000
Crime Prevention - FS 775.083	82,865	70,000	70,000	75,000
Alcohol and Drug Abuse - \$15.00	10,526	10,000	10,000	10,000
Teen Court - \$3.00 - FS 938.19(2)	62,465	62,000	62,000	65,000
Cyber Safety for Minors	864	500	500	500
Total Charges for Services	\$ 241,989	\$ 264,322	\$ 264,322	\$ 236,100
<u>Fines and Forfeits</u>				
Driver Education (Slosberg)	\$ 119,485	\$ 100,000	\$ 100,000	\$ 100,000
Total Fines and Forfeits	\$ 119,485	\$ 100,000	\$ 100,000	\$ 100,000
<u>Miscellaneous Revenues</u>				
Animal Shelter Donations	\$ 87,903	\$ 40,000	\$ 90,000	\$ 31,000
Boating Licenses	96,582	-	-	-
Miscellaneous Revenues - Blackwater Creek	-	-	30,100	-
Donations	1,905	1,200	1,200	3,200
Interest Incl Profit on Invest	2,565	-	-	-
Total Miscellaneous Revenues	\$ 188,955	\$ 41,200	\$ 121,300	\$ 34,200
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 698,416	\$ 956,654	\$ 368,830
Total Transfers	\$ -	\$ 698,416	\$ 956,654	\$ 368,830
Total Restricted Local Programs	\$ 555,591	\$ 1,138,338	\$ 1,476,676	\$ 773,530
Restricted Local Programs (1310)				
Expenditures				
Community Service Local Programs	\$ 125,100	\$ 343,239	\$ 363,807	\$ 110,000
Animal Shelter Donations	33,011	182,830	331,248	128,516
Boating Improvements	200,442	26,375	103,376	79,798
Adopt-a-Lake	1,475	10,114	10,950	4,536
Blackwater Creek Mitigation	-	-	30,100	-
Eco Development/Tourism Grants	13,309	32,037	33,943	22,000
Teen Court	61,017	84,620	119,775	98,636
Sheriff Programs - Activity 521	271,990	314,400	483,477	320,136
Contingency and Cash Carryforward	-	144,723	-	9,908
Total Restricted Local Programs	\$ 706,344	\$ 1,138,338	\$ 1,476,676	\$ 773,530

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Pari-Mutuel Revenue Replacement Bonds (2510)				
Revenues				
<u>Intergovernmental Revenues</u>				
Racing Tax	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667
Total Intergovernmental Revenues	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 1,432	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 1,432	\$ -	\$ -	\$ -
<u>Transfers</u>				
Fund Balance - Beginning of Year	\$ -	\$ 406,700	\$ 411,632	\$ 456,043
Total Transfers	\$ -	\$ 406,700	\$ 411,632	\$ 456,043
Less 5% Estimated Receipt	\$ -	\$ (14,883)	\$ (14,883)	\$ (14,883)
Total Pari-Mutuel Revenue Replacement Bonds	\$ 299,099	\$ 689,484	\$ 694,416	\$ 738,827
Pari-Mutuel Revenue Replacement Bonds (2510)				
Expenditures				
Debt Service Requirements	\$ 245,528	\$ 253,256	\$ 253,256	\$ 257,172
Contingency and Cash Carryforward	-	436,228	441,160	481,655
Total Pari-Mutuel Revenue Replacement Bonds	\$ 245,528	\$ 689,484	\$ 694,416	\$ 738,827
Public Lands Debt Service (2710)				
Revenues				
<u>Taxes</u>				
Ad Valorem Taxes - Current	\$ 2,226,376	\$ 2,795,438	\$ 2,795,438	\$ 3,198,404
Ad Valorem Taxes - Delinquent	112,043	60,000	60,000	62,000
Total Taxes	\$ 2,338,419	\$ 2,855,438	\$ 2,855,438	\$ 3,260,404
<u>Transfers</u>				
Excess Fees - Tax Collector	\$ 9,862	\$ 15,000	\$ 15,000	\$ 10,000
Excess Fees - Property Appraiser	2,485	500	500	500
Fund Balance - Beginning of Year	-	495,902	363,978	606,523
Total Transfers	\$ 12,347	\$ 511,402	\$ 379,478	\$ 617,023
Less 5% Estimated Receipt	\$ -	\$ (142,757)	\$ (142,757)	\$ (163,020)
Total Public Lands Debt Service	\$ 2,350,766	\$ 3,224,083	\$ 3,092,159	\$ 3,714,407
Public Lands Debt Service (2710)				
Expenditures				
Debt Service Requirements	\$ 2,522,737	\$ 2,531,065	\$ 2,531,065	\$ 2,529,172
Intergovernmental Transfers	70,243	97,329	97,329	109,822
Contingency and Cash Carryforward	-	595,689	463,765	1,075,413
Total Public Lands Debt Service	\$ 2,592,980	\$ 3,224,083	\$ 3,092,159	\$ 3,714,407

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expansion Projects Debt Service (2810)				
Revenues				
Transfers				
Interfund Transfer	\$ 5,376,674	\$ 5,376,674	\$ 5,376,674	\$ 5,146,463
Fund Balance - Beginning of Year	-	155,946	163,446	284,090
Total Transfers	\$ 5,376,674	\$ 5,532,620	\$ 5,540,120	\$ 5,430,553
Other Sources				
Proceed Refund Bond	\$ -	\$ -	\$ 107,599	\$ -
Total Other Sources	\$ -	\$ -	\$ 107,599	\$ -
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ (257,323)
Total Expansion Projects Debt Service	\$ 5,376,674	\$ 5,532,620	\$ 5,647,719	\$ 5,173,230
Expansion Projects Debt Service (2810)				
Expenditures				
Expansion Projects Debt Service	\$ -	\$ -	\$ 882,599	\$ 2,015,230
Expansion Project Series A	3,127,101	3,131,155	3,131,155	3,131,233
Expansion Project Series B	2,242,288	2,240,588	1,465,588	-
Contingency and Cash Carryforward	-	160,877	168,377	26,767
Total Expansion Projects Debt Service	\$ 5,369,389	\$ 5,532,620	\$ 5,647,719	\$ 5,173,230
Sales Tax Revenue Note Debt Svc (2850)				
Revenues				
Miscellaneous Revenues				
Interest Revenue	\$ 62,195	\$ -	\$ -	\$ -
Other Miscellaneous Revenues	453,917	516,064	516,064	516,064
Total Miscellaneous Revenues	\$ 516,112	\$ 516,064	\$ 516,064	\$ 516,064
Transfers				
Interfund Transfer	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000
Fund Balance - Beginning of Year	-	92,585	94,634	153,980
Total Transfers	\$ 2,345,000	\$ 2,437,585	\$ 2,439,634	\$ 2,498,980
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ (143,053)
Total Sales Tax Revenue Note Debt Service	\$ 2,861,112	\$ 2,953,649	\$ 2,955,698	\$ 2,871,991
Sales Tax Revenue Note Debt Svc (2850)				
Expenditures				
Expansion Projects Debt Service	\$ 2,800,516	\$ 2,801,718	\$ 2,801,718	\$ 2,802,087
Contingency and Cash Carryforward	-	151,931	153,980	69,904
Total Sales Tax Revenue Note Debt Service	\$ 2,800,516	\$ 2,953,649	\$ 2,955,698	\$ 2,871,991

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Landfill Enterprise (4200)				
Revenues				
Permits and Fees				
Solid Waste Disposal Assessment Fee	\$ 14,788,564	\$ 15,425,358	\$ 15,425,358	\$ 27,100,935
Commercial Collection Franchise Fee	4,000	9,000	9,000	9,000
Total Permits and Fees	\$ 14,792,564	\$ 15,434,358	\$ 15,434,358	\$ 27,109,935
Intergovernmental Revenue				
DEP Haz Waste Program	\$ 2,545	\$ -	\$ -	\$ -
Total Intergovernmental Revenue	\$ 2,545	\$ -	\$ -	\$ -
Charges for Services				
Cart Fees	\$ 26,193	\$ 20,000	\$ 20,000	\$ 20,000
Marketable Recyclables	133,071	100,000	100,000	100,000
Operating Income - Landfill	554,674	500,000	500,000	500,000
Total Charges for Services	\$ 713,938	\$ 620,000	\$ 620,000	\$ 620,000
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 14,565	\$ -	\$ 68,164	\$ 200,000
Surplus Furn/Fix/Equipment	(737,068)	-	-	-
Other Contributions/Donations	73,658	73,354	73,354	73,354
Other Miscellaneous Revenues	3,784	-	-	-
Credit Card Convenience Fee	7,008	8,000	8,000	8,000
Total Miscellaneous Revenues	\$ (638,053)	\$ 81,354	\$ 149,518	\$ 281,354
Transfers				
Interfund Transfer - Special Assessment	\$ 3,033,861	\$ 3,033,861	\$ 3,033,861	\$ 3,033,861
Interfund Transfer - Infrastructure Sales Tax	-	382,367	382,367	695,067
Fund Balance - Beginning of Year	-	3,612,830	4,456,287	3,892,093
Total Transfers	\$ 3,033,861	\$ 7,029,058	\$ 7,872,515	\$ 7,621,021
Less 5% Estimated Receipt	\$ -	\$ (803,118)	\$ (803,118)	\$ (1,396,897)
Total Landfill Enterprise	\$ 17,904,855	\$ 22,361,652	\$ 23,273,273	\$ 34,235,413
Landfill Enterprise (4200)				
Expenditures				
Solid Waste Administration	\$ 178,093	\$ 150,018	\$ 150,018	\$ 157,048
Solid Waste Assessment - Disposal	13,860,244	15,192,517	15,420,677	26,316,934
Convenience Centers	537,915	845,766	845,766	886,278
Hazardous Waste	582,284	756,793	769,318	729,093
Intergovernmental Transfers	273,280	306,717	306,717	526,500
Landfill Operations	2,101,890	2,742,449	2,935,574	3,116,870
Interfund Transfers	849,928	1,050,423	1,337,909	1,647,399
Contingency and Cash Carryforward	-	1,316,969	1,507,294	855,291
Total Landfill Enterprise	\$ 18,383,634	\$ 22,361,652	\$ 23,273,273	\$ 34,235,413

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Solid Waste Closures and Long-Term Care (4220)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 553	\$ -	\$ 3,019	\$ -
Total Miscellaneous Revenues	\$ 553	\$ -	\$ 3,019	\$ -
Transfers				
Interfund Transfers	\$ 73,599	\$ 247,305	\$ 534,791	\$ 250,502
Intrafund Transfer - Infrastructure Sales Tax	-	1,746,000	2,014,650	-
Fund Balance - Beginning of Year	-	52,048	4,980	444,281
Total Transfers	\$ 73,599	\$ 2,045,353	\$ 2,554,421	\$ 694,783
Total Solid Waste Closures and Long-Term Care	\$ 74,152	\$ 2,045,353	\$ 2,557,440	\$ 694,783
Solid Waste Closures and Long-Term Care (4220)				
Expenditures				
Umatilla Post Closure	\$ 630	\$ 14,500	\$ 17,810	\$ 14,500
Lady Lake Post Closure	1,351	23,417	23,417	23,417
Central Landfill PH I Post Closure	(33,903)	89,100	89,100	89,100
Central Landfill PH II Closure	158,785	52,200	52,200	52,200
Loghouse Post Closure	(46,899)	53,000	53,000	8,000
C&D Landfill	19,840	-	-	-
Phase III Ash Cell	93,835	-	-	-
Central Landfill Phase III Closure	196,041	1,791,185	2,321,663	65,185
Interfund Transfers	250	250	250	250
Contingency and Cash Carryforward	-	21,701	-	442,131
Total Solid Waste Closures and Long-Term Care	\$ 389,930	\$ 2,045,353	\$ 2,557,440	\$ 694,783
Renewal Sales Tax Capital Projects (3030)				
Renewal Sales Tax Capital Projects (3030)				
Expenditures				
Capital Projects - Roads	\$ 373,353	\$ -	\$ -	\$ -
Non-Departmental - Fund 3030	135,894	-	-	-
Total Renewal Sales Tax Capital Projects	\$ 509,247	\$ -	\$ -	\$ -
Renewal Sales Tax Capital Projects - PW (3040)				
Renewal Sales Tax Capital Projects - PW (3040)				
Expenditures				
Capital Projects - Public Works	\$ 308,443	\$ -	\$ -	\$ -
Total Renewal Sales Tax Capital Projects - PW	\$ 308,443	\$ -	\$ -	\$ -

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Second Renewal Sales Tax Capital Projects (3050)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 63,184	\$ -	\$ -	\$ -
Reimbursements	208	-	-	-
Total Miscellaneous Revenues	\$ 63,392	\$ -	\$ -	\$ -
<u>Transfers</u>				
Interfund Transfer	\$ 19,972,073	\$ 18,131,152	\$ 21,405,514	\$ 21,340,804
Fund Balance - Beginning of Year		29,134,463	28,141,049	33,833,946
Total Transfers	\$ 19,972,073	\$ 47,265,615	\$ 49,546,563	\$ 55,174,750
Total Second Renewal Sales Tax Capital Projects	\$ 20,035,465	\$ 47,265,615	\$ 49,546,563	\$ 55,174,750
Second Renewal Sales Tax Capital Projects (3050)				
Expenditures				
Fire Rescue - Capital	\$ 2,904,828	\$ 7,800,416	\$ 8,805,097	\$ 8,183,906
Public Safety Support Projects	207,295	1,078,011	1,089,178	816,581
Parks & Trails - Capital	2,678,652	8,060,669	10,835,425	9,877,565
Public Works - Capital Projects	1,121,166	11,272,568	14,679,797	12,965,922
Facilities/Fleet Capital Projects - Other	839,415	5,489,061	8,317,354	7,804,669
Sheriff's Office Capital	1,384,147	3,106,357	3,374,448	1,800,000
Information Technology - Capital Projects	9,277	163,007	163,007	158,033
Non-Departmental - Fund 3050	95,509	210,836	2,282,257	453,046
Contingency and Cash Carryforward	-	10,084,690	-	13,115,028
Total Second Renewal Sales Tax Capital Projects	\$ 9,240,289	\$ 47,265,615	\$ 49,546,563	\$ 55,174,750
Road Resurfacing Capital Projects (3840)				
Revenues				
<u>Miscellaneous Revenues</u>				
Interest Incl Profit on Invest	\$ 124	\$ -	\$ -	\$ -
Total Miscellaneous Revenues	\$ 124	\$ -	\$ -	\$ -
<u>Other Sources</u>				
Fund Balance - Beginning of Year	\$ -	\$ 863,109	\$ 863,233	\$ -
Total Transfers	\$ -	\$ 863,109	\$ 863,233	\$ -
Total Road Resurfacing Capital Projects	\$ 124	\$ 863,109	\$ 863,233	\$ -
Road Resurfacing Capital Projects (3840)				
Expenditures				
Road Resurfacing Capital Projects	\$ 4,456,669	\$ -	\$ 863,233	\$ -
Contingency and Cash Carryforward	-	863,109	-	-
Total Road Resurfacing Capital Projects	\$ 4,456,669	\$ 863,109	\$ 863,233	\$ -

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Sales Tax Revenue Note Projects (3850)				
Revenues				
Transfers				
Fund Balance - Beginning of Year	-	4,913	-	-
Total Transfers	\$ -	\$ 4,913	\$ -	\$ -
Total Sales Revenue Note Projects	\$ -	\$ 4,913	\$ -	\$ -
Sales Tax Revenue Note Projects (3850)				
Expenditures				
Animal Shelter Construction	\$ 4,913	\$ -	\$ -	-
Contingency and Cash Carryforward	-	4,913	-	-
Total Sales Revenue Note Projects	\$ 4,913	\$ 4,913	\$ -	\$ -
Property and Casualty (5200)				
Revenues				
Charges for Services				
Insurance Contributions - Clerk Work Comp	\$ 22,211	\$ 23,577	\$ 23,577	\$ 20,215
Insurance Contributions - Tax Collector - Comp	8,325	8,068	8,068	9,490
Insurance Contributions - Sup of Elections-Wkr Comp	12,477	11,000	11,000	11,000
Insurance Contributions - Property Appraiser- Comp	28,637	26,985	26,985	30,000
Insurance Contributions - Liability	2,465,112	2,469,001	2,469,001	2,468,921
Insurance Contributions - Workers Comp	1,907,986	1,733,033	1,733,033	1,819,752
Total Charges for Services	\$ 4,444,748	\$ 4,271,664	\$ 4,271,664	\$ 4,359,378
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 6,839	\$ -	\$ -	-
Total Miscellaneous Revenues	\$ 6,839	\$ -	\$ -	\$ -
Transfers				
Fund Balance - Beginning of Year	-	63,626	184,245	210,197
Total Transfers	\$ -	\$ 63,626	\$ 184,245	\$ 210,197
Less 5% Estimated Receipt	\$ -	\$ -	\$ -	\$ (1,000)
Total Property and Casualty	\$ 4,451,587	\$ 4,335,290	\$ 4,455,909	\$ 4,568,575
Property and Casualty (5200)				
Expenditures				
Comprehensive	\$ 4,131,837	\$ 4,120,319	\$ 4,159,545	\$ 4,372,043
Interfund Transfers	-	175,745	175,745	188,402
Contingency and Cash Carryforward	-	39,226	120,619	8,130
Total Property and Casualty	\$ 4,131,837	\$ 4,335,290	\$ 4,455,909	\$ 4,568,575

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Employee Group Benefits (5300)				
Revenues				
Charges for Services				
Insurance Contributions Employer - BCC	\$ 8,603,757	\$ 9,349,660	\$ 9,358,755	\$ 11,688,894
Insurance Contributions Employer - Prop App	359,042	381,990	381,990	480,216
Property Appraiser - Dependent	72,493	72,000	72,000	86,400
Insurance Contributions Employer - LCWA	115,256	127,330	127,330	-
Lake County Water Authority - Dependents	27,718	21,000	21,000	-
Employee Dependents - BCC	1,700,275	1,678,000	1,678,000	2,038,800
Non-Active - Retirees	351,052	331,200	331,200	397,440
Non-Active - Cobra	63,578	31,120	31,120	31,120
Insurance Contributions Employer - MPO	17,008	18,190	18,190	21,828
Insurance Contributions Employer - Sup/Elect	179,829	218,280	218,280	261,936
Insurance Contributions Employer - Tax Collector	957,447	982,260	982,260	1,189,626
Tax Collector - Dependent	199,992	200,000	200,000	240,000
Insurance Contributions Employer - Clerk	1,735,500	1,791,715	1,791,715	2,150,058
Clerk of Courts - Dependent	254,978	345,000	345,000	414,000
Supervisor of Elections - Dependent	24,261	23,000	23,000	27,600
Total Charges for Services	\$ 14,662,186	\$ 15,570,745	\$ 15,579,840	\$ 19,027,918
Miscellaneous Revenues				
Interest Incl Profit on Invest	\$ 14,634	\$ -	\$ -	\$ -
Other Miscellaneous Revenue	106,711	40,000	40,000	40,000
Total Miscellaneous Revenues	\$ 121,345	\$ 40,000	\$ 40,000	\$ 40,000
Transfers				
Fund Balance - Beginning of Year	\$ -	\$ 2,460,700	\$ 2,170,965	\$ -
Total Transfers	\$ -	\$ 2,460,700	\$ 2,170,965	\$ -
Total Employee Group Benefits	\$ 14,783,531	\$ 18,071,445	\$ 17,790,805	\$ 19,067,918
Employee Group Benefits (5300)				
Expenditures				
Employee Group Benefits	\$ 16,866,224	\$ 16,823,413	\$ 16,542,773	\$ 17,707,661
Employee Medical Center	816,538	954,850	954,850	962,285
Interfund Transfers	278,716	293,182	293,182	316,484
Contingency and Cash Carryforward	-	-	-	81,488
Total Employee Group Benefits	\$ 17,961,478	\$ 18,071,445	\$ 17,790,805	\$ 19,067,918
Fleet Management (5400)				
Revenues				
Charges for Services				
Fuel/Oil	\$ 619,964	\$ 810,800	\$ 810,800	\$ 765,000
Parts	1,541,235	1,748,270	1,748,270	2,090,000
Labor	841,600	817,541	817,541	968,000
Tag/Titles	139	2,000	2,000	1,000
Fuel Surcharge	38,222	27,100	27,100	35,000
Total Charges for Services	\$ 3,041,160	\$ 3,405,711	\$ 3,405,711	\$ 3,859,000
Miscellaneous Revenues				
Surplus Furn/Fix/Equip Sales	\$ 21,779	\$ -	\$ -	\$ -
Scrap Sales	447	-	-	-
Other Miscellaneous Revenues	17	-	-	-
Total Miscellaneous Revenues	\$ 22,243	\$ -	\$ -	\$ -

Budget by Fund

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Transfers				
Capital Contribution from Governmental Funds	95,509	-	-	-
Fund Balance - Beginning of Year	-	36,747	205,953	263,263
Total Transfers	\$ 95,509	\$ 36,747	\$ 205,953	\$ 263,263
Total Fleet Management	\$ 3,158,912	\$ 3,442,458	\$ 3,611,664	\$ 4,122,263
Fleet Management (5400)				
Expenditures				
Fleet Management	\$ 3,190,210	\$ 3,425,949	\$ 3,425,949	\$ 3,904,509
Contingency and Cash Carryforward	-	16,509	185,715	217,754
Total Fleet Management	\$ 3,190,210	\$ 3,442,458	\$ 3,611,664	\$ 4,122,263
Total Revenues for All Funds	\$ 496,114,132	\$ 753,464,472	\$ 785,828,993	\$ 837,089,480
Total Expenditures for All Funds	\$ 477,975,852	\$ 753,464,472	\$ 785,828,993	\$ 837,089,480



**BUDGET BY
DEPARTMENT**

Legislative Affairs

Mission Statement:

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

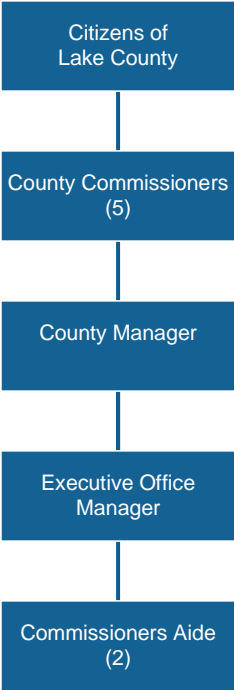
Program Description:

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

Organizational Chart



Legislative Affairs

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Legislative Offices	\$ 769,851	\$ 828,594	\$ 884,759	\$ 929,668
Administrative Support	173,479	170,365	172,165	189,344
Total Expenditures	<u>\$ 943,330</u>	<u>\$ 998,959</u>	<u>\$ 1,056,924</u>	<u>\$ 1,119,012</u>
Expenditures by Category				
Personal Services	\$ 921,260	\$ 966,626	\$ 1,024,591	\$ 1,086,594
Operating	22,070	32,333	32,333	32,418
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 943,330</u>	<u>\$ 998,959</u>	<u>\$ 1,056,924</u>	<u>\$ 1,119,012</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 943,330</u>	<u>\$ 998,959</u>	<u>\$ 1,056,924</u>	<u>\$ 1,119,012</u>
Expenditures by Fund				
General	\$ 943,330	\$ 998,959	\$ 1,056,924	\$ 1,119,012
Total Expenditures	<u>\$ 943,330</u>	<u>\$ 998,959</u>	<u>\$ 1,056,924</u>	<u>\$ 1,119,012</u>
Number of Full Time Positions	7	7	7	7

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

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

Executive Offices

County Manager

Mission Statement:

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



Program Description:

The County Manager, who reports to the five-members of the Board of County Commissioners, is responsible for the professional management and oversight of approximately 1,000 Lake County employees and an annual budget of more than \$800 million. The County Manager is responsible for overseeing the day-to-day operations of the County, which includes executing appropriate policies and procedures concerning matters applicable to the Board and coordinating and conducting long-range management and financial planning analyses.

County Attorney

Mission Statement:

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

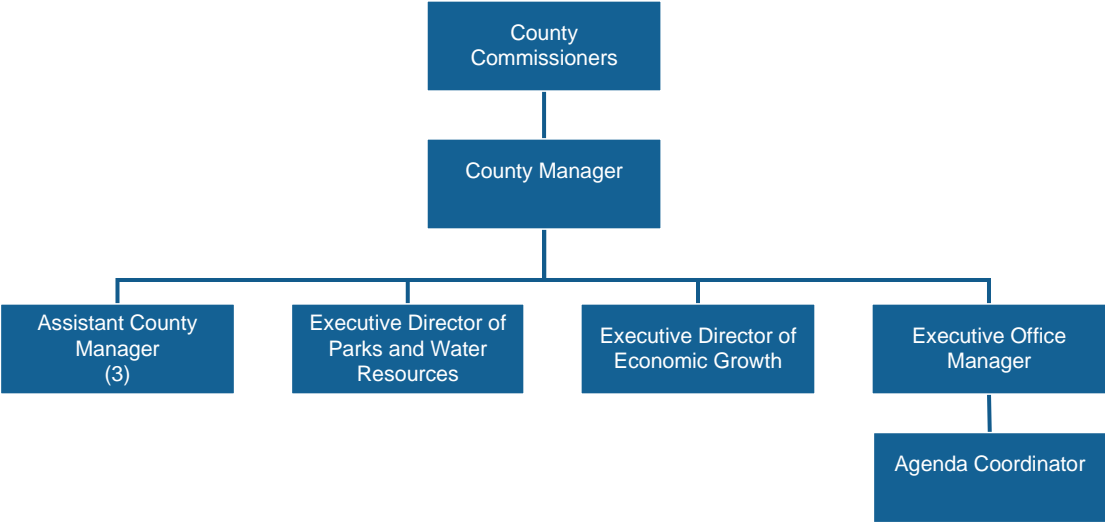


Program Description:

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 Manager

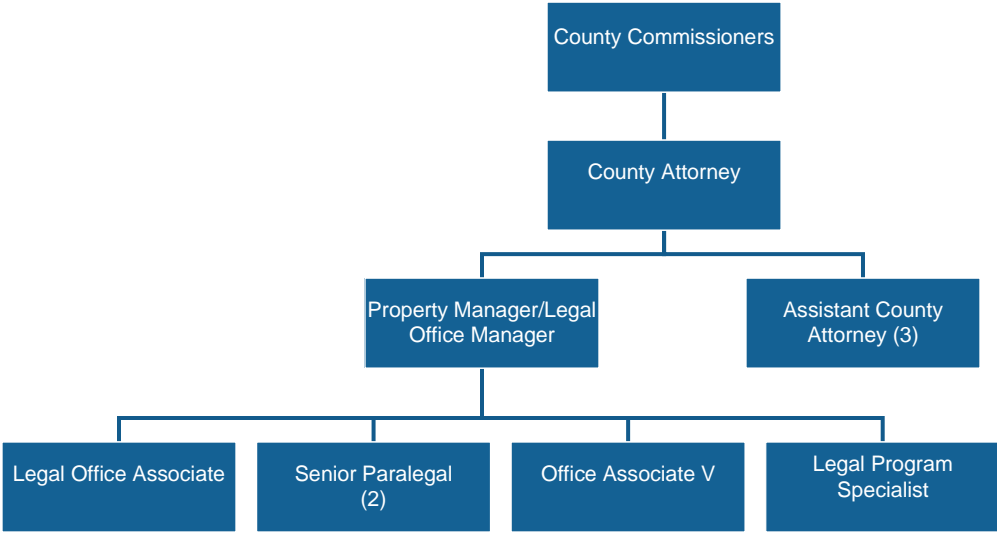
Organizational Chart



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

County Attorney

Organizational Chart



County Manager

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 662,646	\$ 690,652	\$ 698,924	\$ 747,415
Operating	30,839	48,331	48,331	46,585
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 693,485	\$ 738,983	\$ 747,255	\$ 794,000
Capital Improvements	-	-	-	-
Debt Service	2,118	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 695,603	\$ 738,983	\$ 747,255	\$ 794,000
Expenditures by Fund				
General	\$ 695,603	\$ 738,893	\$ 747,255	\$ 794,000
Total Expenditures	\$ 695,603	\$ 738,893	\$ 747,255	\$ 794,000
Number of Full Time Positions	8	6	7	8

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 includes travel, training, and other costs related to the operation of the Office.

County Attorney

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 828,371	\$ 1,035,949	\$ 1,022,505	\$ 1,158,033
Operating	27,646	35,576	55,577	37,436
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 856,017	\$ 1,071,525	\$ 1,078,082	\$ 1,195,469
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 856,017	\$ 1,071,525	\$ 1,078,082	\$ 1,195,469
Expenditures by Fund				
General	\$ 856,017	\$ 1,071,525	\$ 1,078,082	\$ 1,195,469
Total Expenditures	\$ 856,017	\$ 1,071,525	\$ 1,078,082	\$ 1,195,469
Number of Full Time Positions	9	9	10	10

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 includes funding for office supplies, training and travel costs, books, publications, and reprographics charges.

Office of Communications

Mission Statement:

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

Program Descriptions:

The **Office of Communications** is responsible for two operational functions, each of which is accounted for in the budget process. The Office of Communications is an in-house, full service creative agency responsible for enhancing, developing, and promoting the Lake County brand across multiple platforms; accomplished through web programming, multimedia development, public relations, media outreach, social media management, graphic design, and print production through Document Services.

Communications supports the Board of County Commissioners, County Manager's Office and various offices and departments with coordinating effective communications outreach to residents regarding county government, programs, issues, and accomplishments.



In addition to maintaining and hosting more than a dozen county websites, the Office of Communications is also 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 Communications and Operations Center activations to crafting a dynamic and informative State of the County video presentation, the Office of Communications collaborates with every single office within Lake County to maximize overall communications goals.

Goals and Objectives:

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

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

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

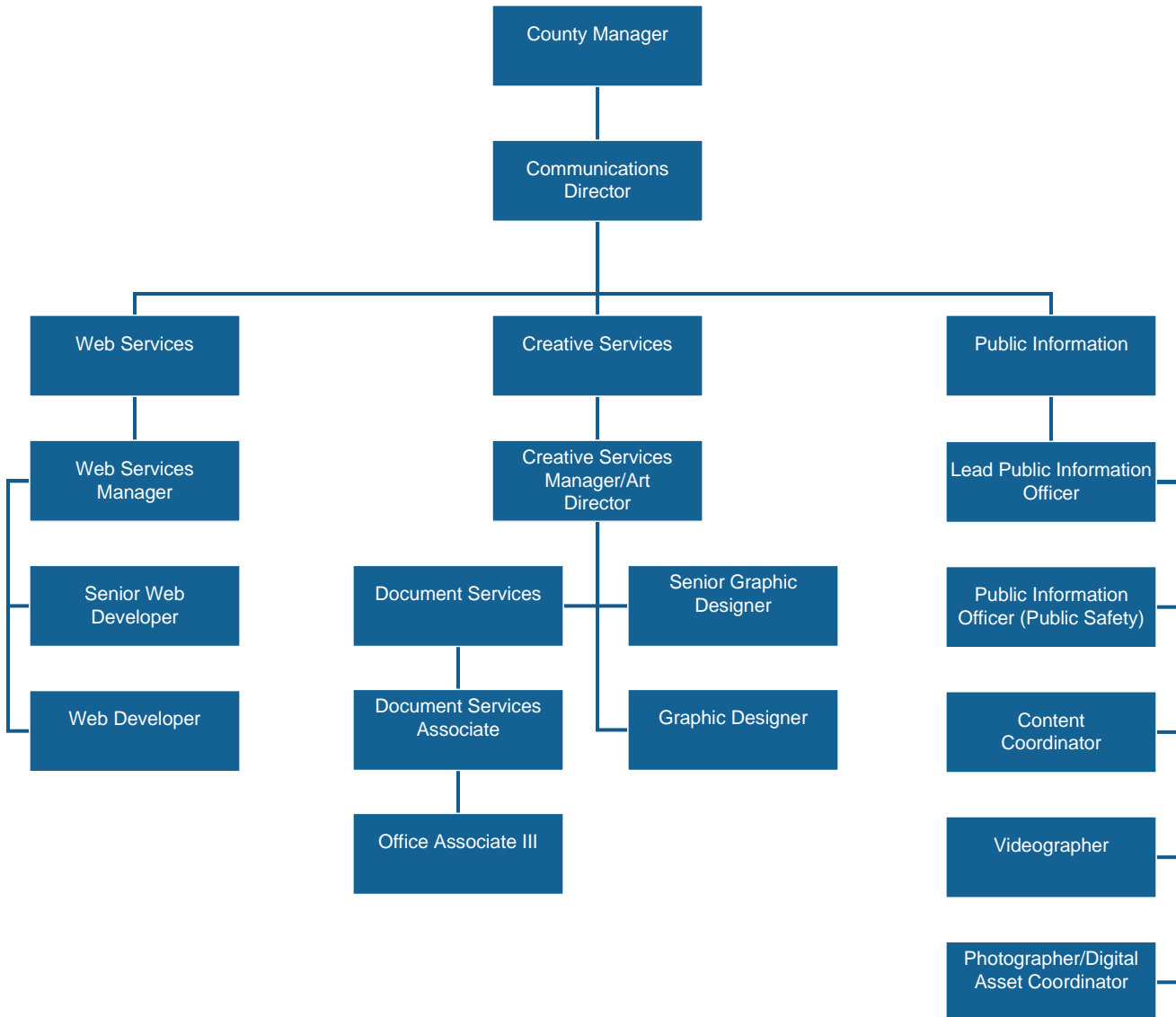
- The Office of Communications collaborates with the County and supports Constitutional offices to develop professional brand identity, marketing materials, public relations, and website services. The team works closely with the Offices of Elevate Lake and Visit Lake to prepare key advertisements and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

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 Communications creates high-quality, professional content including promotional videos and printed materials, to inform residents and visitors about the County's amenities, natural resources and eco-tourism destinations.

Office of Communications

Organizational Chart



**Office of Communications
Performance Measures**

Strategic Goal	Key Objectives
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Communications

Facilitate a strong and diversified economy.	Coordinate communication between the Lake County Board of County Commissioners and residents, 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.
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Develop, manage and maintain County websites that inform and engage the public while meeting ADA compliance.
	Create content and strategy for social media including Facebook, Instagram, Twitter, YouTube and LinkedIn.

Document Services

Facilitate and coordinate the delivery of services to those in need.	Improve efficiencies in printing in a world which is increasingly going paperless.
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Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Communications

Facilitate a strong and diversified economy.	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.	1,520	1,870	1,940
	Develop and maintain the County and County supported Constitutional Office website using the latest technology while meeting ADA compliance.	971	840	1,040
	Create and maintain County brands and develop promotional materials for print, web and social media.	482	616	680

Document Services

Facilitate and coordinate the delivery of services to those in need.	Pages produced in support of user departments	670,631	540,000	580,000
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Office of Communications

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Communications	\$ 739,032	\$ 883,809	\$ 883,809	\$ 925,819
Document Services	338,128	365,995	365,995	377,852
Total Expenditures	<u>\$ 1,077,160</u>	<u>\$ 1,249,804</u>	<u>\$ 1,249,804</u>	<u>\$ 1,303,671</u>
Expenditures by Category				
Personal Services	\$ 759,844	\$ 923,458	\$ 923,458	\$ 966,217
Operating	303,361	326,346	326,346	337,454
Capital Outlay	11,837	-	-	-
Subtotal Operating Expenditures	<u>\$ 1,075,042</u>	<u>\$ 1,249,804</u>	<u>\$ 1,249,804</u>	<u>\$ 1,303,671</u>
Capital Improvements	-	-	-	-
Debt Service	2,118	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 1,077,160</u>	<u>\$ 1,249,804</u>	<u>\$ 1,249,804</u>	<u>\$ 1,303,671</u>
Expenditures by Fund				
General	\$ 1,077,160	\$ 1,249,804	\$ 1,249,804	\$ 1,303,671
Total Expenditures	<u>\$ 1,077,160</u>	<u>\$ 1,249,804</u>	<u>\$ 1,249,804</u>	<u>\$ 1,303,671</u>
Number of Full Time Positions	14	14	14	14

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 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 printer leases, property and liability insurance, software costs, and office supplies.

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, coordinating existing contracts, management/execution of general purchasing activities, and 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 has been realized through streamlining solicitation documents and submittal requirements. Automation has been realized through expanded use of electronic submittal technology.
- Customer service objectives will be achieved through service surveys, partnering with procurement program, and vendor outreach seminars.
- The Office of Procurement Services emphasizes education of Lake County businesses through *Tips for Government Bidding* seminars to maximize a cooperative approach to the entirety of public sector procurement and the realization of economic development.

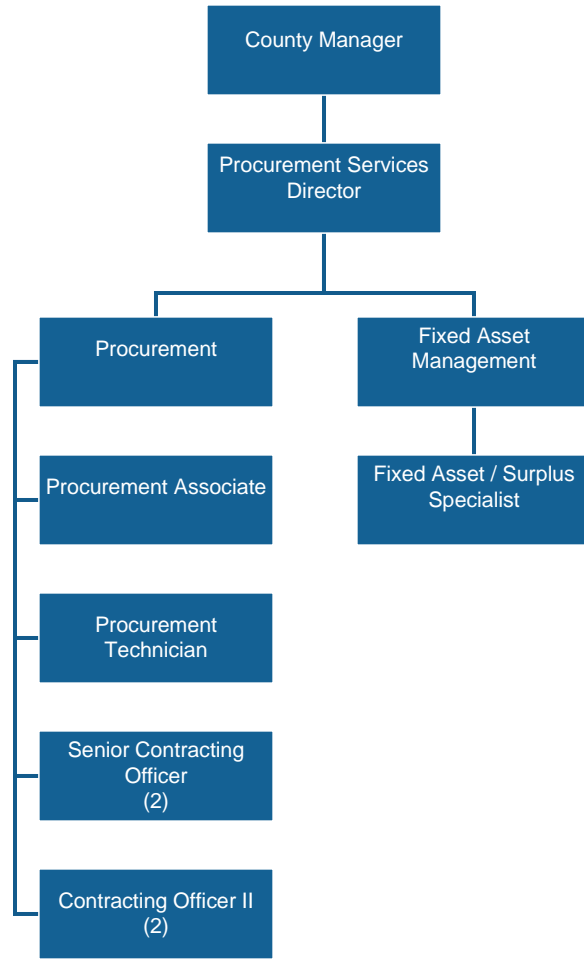


Facilitate a Strong and Diversified Economy:

- The Office of Procurement Services continues to utilize resources to support purchases intended to incentivize businesses to initiate operations in the County. Outreach seminars are used to instruct local businesses how to participate in government contracts.

Office of Procurement Services

Organizational Chart



**Office of Procurement Services
Performance Measurements**

Strategic Goal	Key Objectives
Facilitate and coordinate the delivery of services to those in need.	Support a high level of competition and maximize opportunities for local vendor participation through outreach programs.
	Increase vendor participation through streamlined processes including simplified documents and electronic bidding processes.
Deliver exceptional customer service in a friendly and professional manner and assure fiscal responsibility throughout the organization.	Maximize Purchasing Card (Pcard) revenue through updated procedures, new contractor and virtual vendor payment system implementation.
	Increase revenue from surplus property sales through aggressive surplus identification and auctions.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Facilitate and coordinate the delivery of services to those in need.	Informal Solicitations Issued	140	132	142
	Formal Solicitations Issued	116	206	210
	Purchase Orders Issued	1,463	1,298	1,478
	Term and Supply Contracts Managed	539	547	560
	Capital Assets Managed*	8,157	8,203	8,250
	Dollar Value of Capital Assets Managed*	\$103,550,677	\$104,400,693	\$105,500,000

*Adjusted based on updated thresholds

Office of Procurement Services

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 493,255	\$ 579,533	\$ 579,533	\$ 631,036
Operating	20,954	23,894	23,894	23,966
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 514,209	\$ 603,427	\$ 603,427	\$ 655,002
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 514,209	\$ 603,427	\$ 603,427	\$ 655,002
Expenditures by Fund				
General	\$ 514,209	\$ 603,427	\$ 603,427	\$ 655,002
Total Expenditures	\$ 514,209	\$ 603,427	\$ 603,427	\$ 655,002
Number of Full Time Positions	8	8	8	8

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office.

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 oversight of staffing and recruitment; employee and labor relations; development and interpretation of employment related policies and procedures; maintenance of the personnel and self-service functions of the County's Human Resources Information System; preparation of annual personnel projections; coordination of the performance evaluation program; training and development; development and maintenance of job descriptions; administration of the volunteer program; distribution of employment-related reports; coordination of labor law requirements, and personnel and position changes; process of outside employment requests; response to unemployment compensation claims and process payment of general fund claims; coordination of the employee recognition and service award programs, including periodic County Manger employee and leadership meetings; organization of the County's participation in blood drives; development and distribution of employment policies and procedures; and preparation of related communication initiatives and maintenance of 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 management of the Self-Insured Health Plan, Workers' Compensation, and Property and Liability programs; development and interpretation of risk and benefits related policies and procedures; coordination of the claims committee and Safety Action Team; coordination of the Drug and Alcohol Free Workplace procedure; coordination of Federal Transit Administration random drug screen compliance; organization of the annual risk renewal process; receipt and issuance of certificates of insurance; administration of 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; coordination of the retirement process, including collaboration with the Florida Retirement System (FRS) and deferred compensation providers; leave administration (FMLA, Sick Leave Bank, and leaves of absence); organization of the annual actuarial reviews conducted for self-funded health and risk plans, and periodic Governmental Accounting Standards Board (GASB) 45 studies (accounting and



Health

Benefits

- [Primary Care Connection](#)
- [Important Notices](#)
- [Medical](#)
- [Blue Cross and Blue Shield Visits](#)
- [Flexible Spending Acct. \(FSA\)](#)
- [Dental](#)
- [Vision](#)
- [Annual Open Enrollment](#)
- [Employee Assistance Program \(EAP\)](#)
- [HIPAA](#)
- [Dependent Eligibility](#)
- [Newsletters](#)
- [Life Insurance & Accidental Death \(AD&D\)](#)
- [Long-Term Disability](#)
- [Short-Term Disability](#)
- [Cancer Plan](#)
- [Legal Services](#)

Workplace Health & Safety

- [Workplace Safety](#)
- [Drug Free Workplace](#)
- [Property & Liability](#)
- [Safety Program](#)
- [Workers' Compensation](#)
- [Workplace Violence Procedure](#)
- [Violence in the Workplace - Quick Reference Card](#)
- [Harassment \(Including Sexual Harassment\) Policy](#)

Office of Human Resources and Risk Management

financial reporting by employers for post-employment benefits other than pensions); preparation of the risk and benefits program budgets and other participating entity arrangements; and preparation of 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, and Tax Collector. The Risk and Benefits Section 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 and Tax Collector. Risk and Benefits manages wellness through the administration of the County's self-insured medical plan that will include the continuation of an employee health center in Fiscal Year 2024. 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 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. 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/office leaders and individual employees to foster a focus on individual safety awareness. It ensures compliance with Federal and State safety laws that include coordination of the Drug and Alcohol-Free Workplace and the Federal Transit Administration random drug screening programs. The section coordinates the County's Safety Action Team and works with departments/offices to implement ongoing safety training. The Risk Office quickly resolves any complaints and ensures the County's interests are clearly represented.

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 and Tax Collector.
- 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.



Office of Human Resources and Risk Management

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

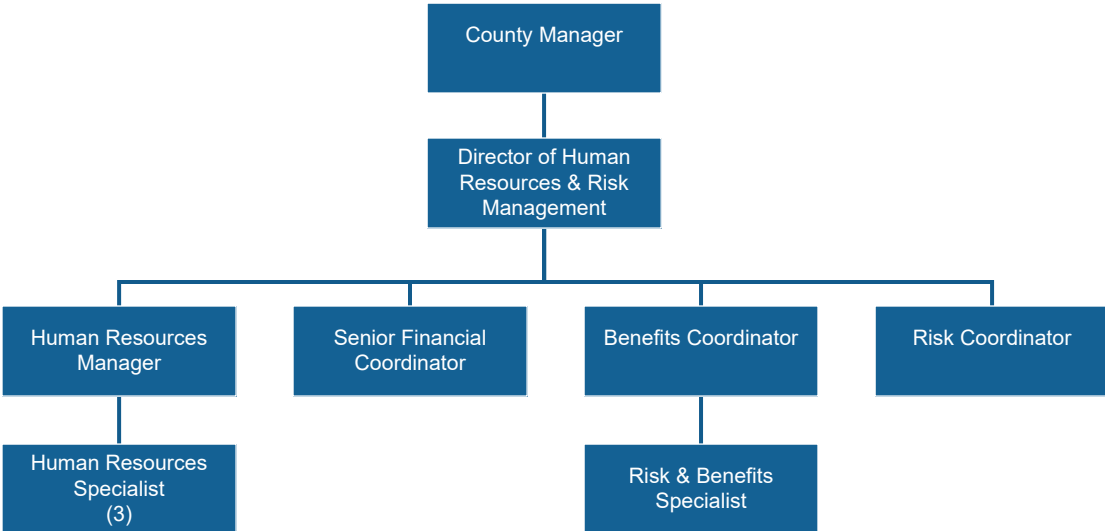
- The Office of Human Resources and Risk Management continues to develop training programs in multiple delivery methods to reach a broader audience. Staff will develop, facilitate and/or coordinate these training programs with resources already available to the County. Human Resources will review and revise, as necessary, the processes for recruiting and selecting employees in addition to reviewing compensation and benefit practices. The resulting recommendations, where appropriate, will facilitate the recruitment and retention of high performing individuals for County positions.
- In order 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 and Alcohol-Free Workplace and the Federal Transit Administration random drug screening programs. Human Resources coordinates the County's Safety Action Team and works with departments/offices to implement ongoing safety training.
- The County's insurance program protects over \$430 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 the County policy.
- 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 portal 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, post-accident and reasonable suspicion screening for compliance with Florida Department of Transportation (FDOT) requirements and the Federal Motor Carrier Safety Administration (FMCSEA).

Office of Human Resources & Risk Management

Organizational Chart



**Office of Human Resources and Risk Management
Performance Measurements**

Strategic Goal	Key Objectives
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Human Resources

Facilitate and coordinate the delivery of services to those in need.	Promote the use of the Primary Care Connection to encourage higher utilization of the clinicians for physical and mental health.
	Finalize the process to implement FBI and FDLE fingerprints and review the pre-hire process.

Risk Management

Facilitate and coordinate the delivery of services to those in need.	Update the County's drug testing procedure to clarify and expand the use of drug testing to include testing on all post accident injuries.
	Pursue collections on all property and liability claims with the potential for subrogation.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Human Resources

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of Firefighter Physical Exams at the PCC	200*	275	275
	Number of Job Applicants	2,300	2,100	2,000
	Number of New Employees Hired	180	180	175

Risk Management

Facilitate and coordinate the delivery of services to those in need.	Number of Workers Compensation Claims	84	75	70
	Number of Property and Liability Claims	246	235	230

* Administered by a third party

Office of Human Resources and Risk Management

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Risk & Benefits Administration	422,632	478,184	478,184	504,886
Human Resources	418,145	483,115	577,435	570,775
Labor and Employee Relations	51,296	87,552	87,552	87,552
Training & Development	77	19,500	19,500	19,500
Volunteer Services	3,889	7,100	7,100	15,600
Total Expenditures	<u>\$ 896,039</u>	<u>\$ 1,075,451</u>	<u>\$ 1,169,771</u>	<u>\$ 1,198,313</u>
Expenditures by Category				
Personal Services	\$ 825,799	\$ 917,050	\$ 917,050	\$ 969,273
Operating	70,240	158,401	252,721	229,040
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 896,039</u>	<u>\$ 1,075,451</u>	<u>\$ 1,169,771</u>	<u>\$ 1,198,313</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 896,039</u>	<u>\$ 1,075,451</u>	<u>\$ 1,169,771</u>	<u>\$ 1,198,313</u>
Expenditures by Fund				
General	\$ 896,039	\$ 1,075,451	\$ 1,169,771	\$ 1,198,313
Total Expenditures	<u>\$ 896,039</u>	<u>\$ 1,075,451</u>	<u>\$ 1,169,771</u>	<u>\$ 1,198,313</u>
Number of Full Time Positions	9	9	9	9

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenditures for Fiscal Year 2024 includes \$25,000 for background checks, employment verification, education, drug screening and physical exams for Commercial Drivers License (CDL) employees. Professional services includes \$40,000 for labor attorney charges. This category also includes \$13,125 for the employee recognition program.

**Office of Human Resources and Risk Management
Internal Service Funds**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Comprehensive	\$ 4,131,837	\$ 4,335,290	\$ 4,455,909	\$ 4,568,575
Employee Group Benefits	17,144,940	17,116,595	16,835,955	18,105,633
Employee Medical Center	816,538	954,850	954,850	962,285
Total Expenditures	<u>\$ 22,093,315</u>	<u>\$ 22,406,735</u>	<u>\$ 22,246,714</u>	<u>\$ 23,636,493</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	21,814,599	21,898,582	21,657,168	23,041,989
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 21,814,599</u>	<u>\$ 21,898,582</u>	<u>\$ 21,657,168</u>	<u>\$ 23,041,989</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	278,716	468,927	468,927	504,886
Reserves	-	39,226	120,619	89,618
Total Expenditures	<u>\$ 22,093,315</u>	<u>\$ 22,406,735</u>	<u>\$ 22,246,714</u>	<u>\$ 23,636,493</u>
Expenditures by Fund				
Property and Casualty	\$ 4,131,837	\$ 4,335,290	\$ 4,455,909	\$ 4,568,575
Employee Group Benefits	17,961,478	18,071,445	17,790,805	19,067,918
Total Expenditures	<u>\$ 22,093,315</u>	<u>\$ 22,406,735</u>	<u>\$ 22,246,714</u>	<u>\$ 23,636,493</u>

Number of Full Time Positions	0	0	0	0
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Highlights:

The Property and Casualty Fund and the Employee Group Benefits Fund are part of the Internal Service Funds grouping, and are presented separately from the General Fund portion of services provided by the Office of Human Resources and Risk Management.

Operating Expenses includes items such as:

Medical Claims	15,326,000
Insurance Premiums on County Assets	650,000
Administrative Fees**	1,200,000
Employee Medical Center	954,850
Property and Liability Claims	650,000
Insurance Premiums for Employee Programs*	650,000
Workers Compensation Claims	635,400
Actuarial Review, Broker Services, Legal & Other Fees	245,000

*Life, accidental death and dismemberment, dental, long-term disability, and the employee assistance

**Costs associated with administering the County health insurance plan, and stop-loss premiums.

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 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:

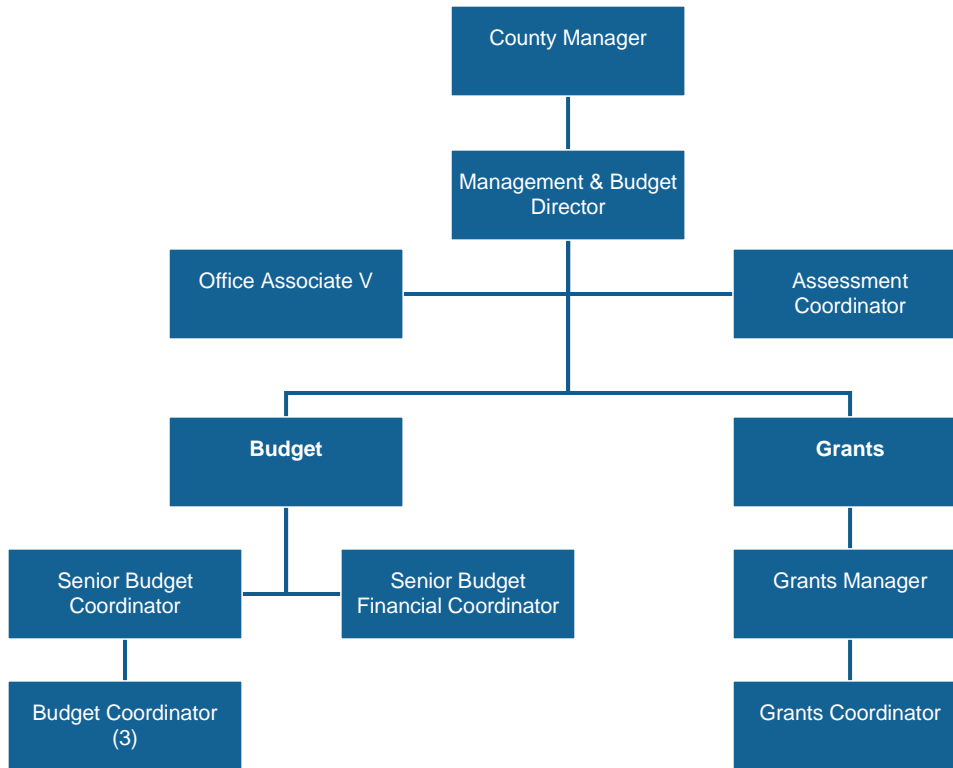
Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility Throughout the Organization:

- The Office plans to submit the Fiscal Year 2024 Adopted Budget Book for the Government Finance Officers Association of the United States and Canada's distinguished budget award program.
- The Office 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 & Budget

Organizational Chart



Advisory Committees:
Sales Surtax Oversight Advisory
Committee

**Office of Management and Budget
Performance Measures**

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	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.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Budget transfers	131	133	140
	Capital Improvement Program	1	1	1
	Residential fire assessments certified - with homes	87,662	94,782	99,057
	Residential fire assessments certified - vacant land	14,814	14,125	13,069
	Non-residential fire assessments certified	1,480	1,667	1,686
	MSBU units certified	2,470	2,470	2,470

Office of Management and Budget

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Assessment Services	\$ 75,840	\$ 80,281	\$ 80,281	\$ 90,591
Budgeting Section	540,697	692,572	687,572	834,271
Total Expenditures	<u>\$ 616,537</u>	<u>\$ 772,853</u>	<u>\$ 767,853</u>	<u>\$ 924,862</u>
Personal Services	\$ 593,142	\$ 689,821	\$ 684,821	\$ 841,318
Operating	23,395	83,032	83,032	83,544
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 616,537</u>	<u>\$ 772,853</u>	<u>\$ 767,853</u>	<u>\$ 924,862</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 616,537</u>	<u>\$ 772,853</u>	<u>\$ 767,853</u>	<u>\$ 924,862</u>
Expenditures by Fund				
General	\$ 616,537	\$ 772,853	\$ 767,853	\$ 924,862
Total Expenditures	<u>\$ 616,537</u>	<u>\$ 772,853</u>	<u>\$ 767,853</u>	<u>\$ 924,862</u>
Number of Full Time Positions	9	9	9	10

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes \$25,000 in professional services for services such as an indirect cost study and report writing.

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:

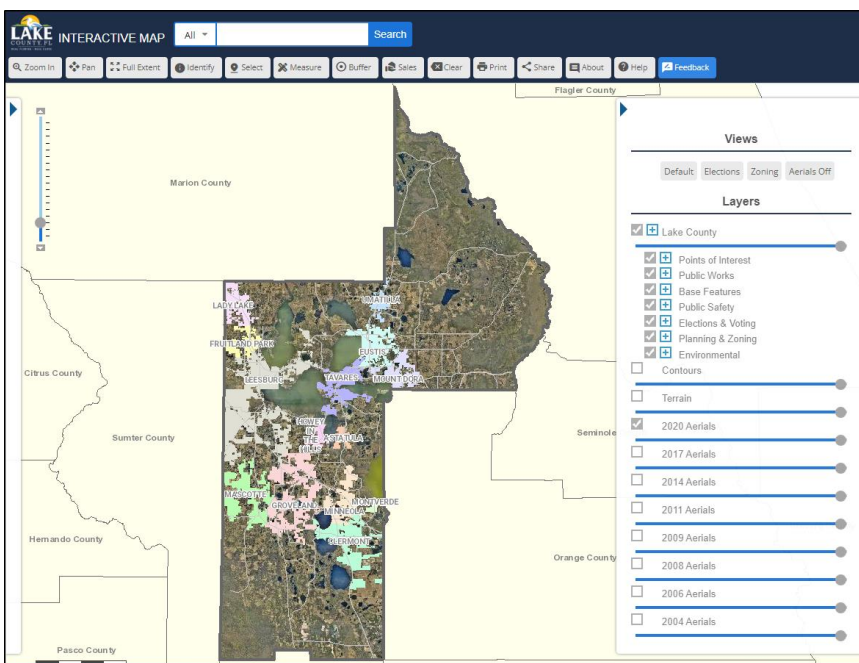
The duties of government are carried out with efficiency, speed, and precision by leveraging technology solutions provided by the Information Technology Department. Through its various divisions, the department provides services and support for telecommunications systems, computer and network systems, application support and development, geographic information systems, 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. 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 **Service Desk Division** maintains computer-based equipment used by the departments and offices of the Board of County Commissioners, supporting over 900 computer users. Desktop, laptop, and server management, change management, data backup and recovery, and the service desk 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. The division also provides these services to the Guardian Ad Litem and the Property Appraiser upon request.
- The **IT Operations 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. IT Operations also administers over 200 servers and provides security and awareness training.
- The **Telecommunications 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.



Information Technology Department

- The **Enterprise Support Division** provides computer application support to BCC departments and offices, and the Property Appraiser. 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. Another valuable service 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.



Department Goals and Objectives:

Facilitate a Strong and Diversified Economy:

- The Enterprise Support Division maintains and updates the online interactive map, which is one of the primary informational tools used by citizens, businesses owners, and investors. Through the interactive map the County can show property information, jurisdictional information, and aerial imagery to anyone interested in Lake County.

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.

Information Technology Department

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

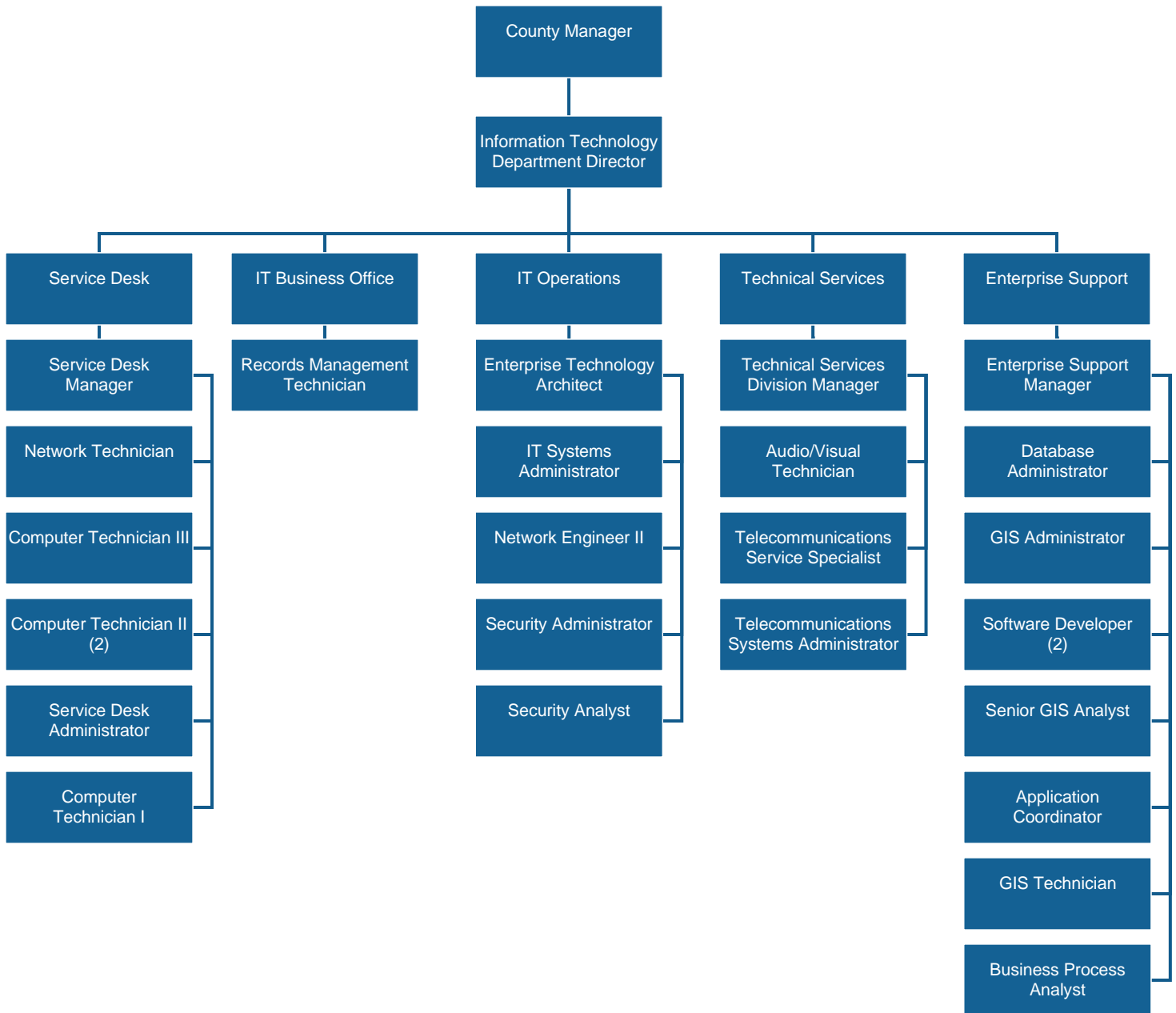
- Information Technology supports the Emergency Operations Center by maintaining the computer and phone systems used in the facility. In addition, the Enterprise Support Division creates and maintains various interactive web maps and dashboards that allow decision makers to view the current status of 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 Fire Rescue.

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

Organizational Chart



**Information Technology
Performance Measurements**

Strategic Goal	Key Objectives
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Service Desk

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

IT Operations

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Monitor the network and ensure peak performance.
	Ensure our network is secure.

Telecommunications

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Audit phone bills for accuracy and possible savings.
	Expand telephone four digit dialing to save money and time.

Enterprise Support

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Process Improvement
	Increase and Monitor Security and Auditing for supported applications
	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 and citizens
	Improving accuracy of GIS data
	Data integrity
	Promote efficiencies by documenting and reviewing business procedures

**Information Technology
Performance Measurements**

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Service Desk

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Percentage of normal incidents assigned in 24 hours	90%	95%	95%
	Percentage of customer surveys rating service as good or better	99%	99%	99%
	Percentage of processes documented	35%	55%	75%
	Percentage of non-critical updates applied within 30 days	85%	90%	90%
	Percentage of critical updates applied to servers within 14 days	85%	90%	95%
	Percentage of critical updates applied to workstations within 7 days	85%	90%	95%

IT Operations

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	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%
	Percentage of unscheduled downtime (not storm related)	1%	1%	0.50%
	Phish Prone Percentage	10.40%	3.50%	3.00%

Telecommunications

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Bill analysis/auditing (amount of bills)	14	15	12
	Additional offices added to 4 digit dialing	1	1	3

Enterprise Support

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Total Number of GIS Feature Classes (Layers) maintained	2,151	2,260	2,325
	Number of GIS websites and applications maintained	33	33	34
	Number of electronic documents stored in our document management system (DataOne).	2,900,000	3,000,000	3,100,000
	Number of custom and third-party applications supported	58	67	72
	Number of databases maintained	225	215	215
	GIS Mapping and Analysis projects	45	44	30

Information Technology Department

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Business Office	\$ 273,522	\$ 286,447	\$ 286,447	\$ 305,346
County Technology	1,307,402	1,545,910	1,599,637	1,625,201
Service Desk	549,455	602,712	602,712	637,454
IT - Capital Projects	9,277	163,007	163,007	158,033
Information Technology Operations	476,414	497,482	497,482	545,829
Technical Services	373,771	394,912	394,912	422,276
Enterprise Support	559,922	601,243	601,243	754,831
Total Expenditures	<u>\$ 3,549,763</u>	<u>\$ 4,091,713</u>	<u>\$ 4,145,440</u>	<u>\$ 4,448,970</u>
Expenditures by Category				
Personal Services	\$ 2,143,742	\$ 2,289,872	\$ 2,289,872	\$ 2,573,473
Operating	1,232,406	1,506,834	1,585,560	1,640,464
Capital Outlay	159,375	295,007	270,008	235,033
Subtotal Operating Expenditures	<u>\$ 3,535,523</u>	<u>\$ 4,091,713</u>	<u>\$ 4,145,440</u>	<u>\$ 4,448,970</u>
Capital Improvements	-	-	-	-
Debt Service	14,240	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 3,549,763</u>	<u>\$ 4,091,713</u>	<u>\$ 4,145,440</u>	<u>\$ 4,448,970</u>
Expenditures by Fund				
General	\$ 3,540,486	\$ 3,928,706	\$ 3,982,433	\$ 4,290,937
Second Renewal Sales Tax	9,277	163,007	163,007	158,033
Total Expenditures	<u>\$ 3,549,763</u>	<u>\$ 4,091,713</u>	<u>\$ 4,145,440</u>	<u>\$ 4,448,970</u>
Number of Full Time Positions	24	24	26	27

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 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 risk insurance allocations, training, software licensing for County Departments, and the repair and maintenance of County hardware and peripherals, including telecommunications equipment.

Capital Outlay detail is provided in Section F.

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 code 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. 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:

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

- 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.

Facilitate a strong and diversified economy:

- 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.

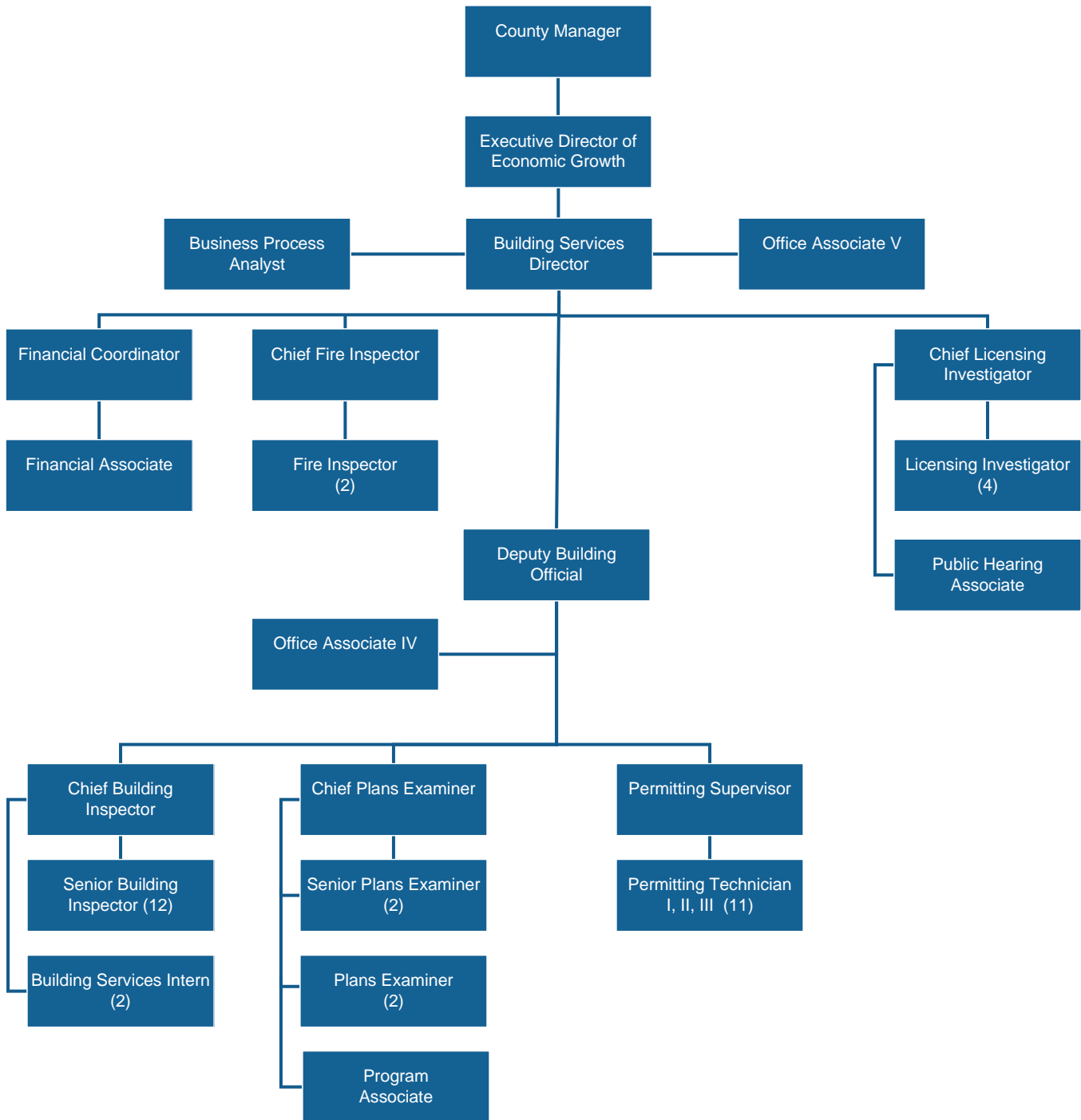


- Customers can now track their projects online and read messages regarding their project status. Expansion of residential and commercial online services has minimized the need for customers to come into the office for simple projects.
 - The Office increased fiscal responsibility by implementing more detailed reporting methods, improved processing of permitting data, and moving to a digital format for processing.
- Building Services is a “business-friendly” organization committed to the 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

Organizational Chart



**Office of Building Services
Performance Measurements**

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	To provide efficient and timely permitting, inspection, and plan review in an effort to improve Lake County's built environment.
	To provide excellent customer service by using all available technology to decrease turnaround time for permitting and plan review.
Facilitate and coordinate the delivery of services to those in need.	To guard against code violations or license misuse by aggressively pursuing complaints against unlicensed contractors.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	In Person	8,510	10,668	11,415
	On Phone	49,959	54,497	58,312
	Faxes	398	409	438
	Total Customers Served	58,867	65,574	70,164
Facilitate and coordinate the delivery of services to those in need.	Regular	80,157	104,044	111,327
	Fire Inspections	503	856	916
	Total Inspections	80,660	104,900	112,243
Assure that new residential and commercial development is well-planned attractive and high-quality.	Building Plans Reviewed	10,803	12,678	13,565
	Fire Plans Reviewed	2,861	2,632	2,816
	Total Plans Reviewed	13,664	15,310	16,382
Facilitate a strong and diversified economy.	Single Family	1,540	1,337	1,431
	Mobile Homes	247	289	309
	Other Residential	13,742	17,921	19,175
	Commercial Structures	30	84	90
	All Other Permits	559	673	720
	Total Permits Issued	16,118	20,304	21,725
Facilitate and coordinate the delivery of services to those in need.	Action Orders	1,039	1,247	1,334
	Code cases	544	653	699
	Cleared Code Cases	252	303	324
	Unsafe Structure Cases	50	60	64
	Unlicensed Contractor Cases	31	38	41
	Total Contractor/Unlicensed Contractor Compliant	1,916	2,301	2,462

Office of Buildings Services

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 3,177,293	\$ 3,942,489	\$ 4,067,549	\$ 4,370,086
Operating	413,822	1,288,769	1,417,579	1,824,968
Capital Outlay	104,240	3,362,089	3,368,562	3,332,089
Subtotal Operating Expenditures	\$ 3,695,355	\$ 8,593,347	\$ 8,853,690	\$ 9,527,143
Capital Improvements	-	-	-	-
Debt Service	80,809	-	-	-
Grants and Aids	-	-	-	-
Transfers	224,555	236,398	236,398	238,654
Reserves	-	2,743,394	4,085,092	3,457,329
Total Expenditures	\$ 4,000,719	\$ 11,573,139	\$ 13,175,180	\$ 13,223,126
Expenditures by Fund				
Building Services	\$ 4,000,719	\$ 11,573,139	\$ 13,175,180	\$ 13,223,126
Total Expenditures	\$ 4,000,719	\$ 11,573,139	\$ 13,175,180	\$ 13,223,126
Number of Full Time Positions	49	49	49	49

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 includes \$206,734 in professional services for private provider services to assist with building inspections and plans review, \$500,000 toward professional services related to upgrading the Building Services Software Platform, \$88,886 in information technology repair and maintenance, \$108,174 in vehicle lease costs, and \$36,600 in fuel costs for vehicles.

Capital Outlay detail is provided in Section F.

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 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:

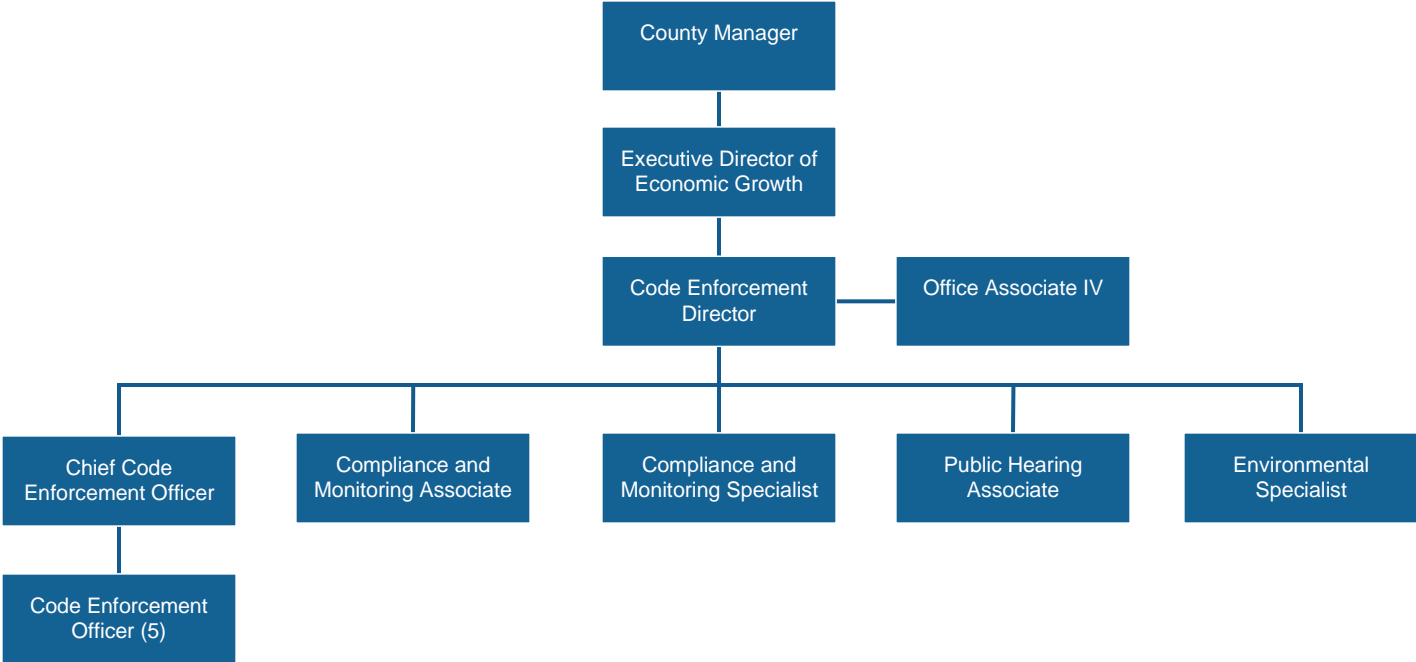
- The Office of Code Enforcement protects residents' property values and investments. We actively support the maintenance of private and publicly held properties as well as promote clean and safe environments for all our residents. In addition, we encourage business leaders as well as non-profits, volunteers, 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 three days and by providing customers with access to information through our online case status check.
- The Office 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

Organizational Chart



**Office of Code Enforcement
Performance Measurements**

Strategic Goal	Key Objectives
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Continue response time of three (3) days or less with the use of mobile apps for case tracking.
	Create new process and procedures for HOA presentations.
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Decrease the amount of duplicate cases through better officer training methods.
	Continue high compliance rate of code cases through resident contact and education.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Complaints received	1,612	1,717	1,802
	Complaints referred to other departments or agencies	45	30	32
	Cleared Cases	1,052	1,043	1,095
	Inspections	3,886	3,523	3,699
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Duplicate Complaints	44	51	54
	Invalid Complaints	420	443	465
	Special Masters Cases	193	145	152

Office of Code Enforcement Services

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 661,484	\$ 710,032	\$ 754,435	\$ 883,128
Operating	92,778	195,885	195,885	199,036
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 754,262	\$ 905,917	\$ 950,320	\$ 1,082,164
Capital Improvements	-	-	-	-
Debt Service	30,376	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 784,638	\$ 905,917	\$ 950,320	\$ 1,082,164
Expenditures by Fund				
General	\$ 784,638	\$ 905,917	\$ 950,320	\$ 1,082,164
Total Expenditures	\$ 784,638	\$ 905,917	\$ 950,320	\$ 1,082,164
Number of Full Time Positions	11	11	12	12

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 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 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 current and long-range planning, review and approval of land development as well as environmental monitoring of unincorporated Lake County under the County's comprehensive plan. The Office assists homeowners, contractors, and businesses with the development processes. The Office 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 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 assists businesses and consultants on projects in and around Lake County's 4 Strategic Corridors (Christopher C. Ford Commerce Park, Wolf Branch Innovation District, Minneola Interchange, and Wellness Way) to promote long-term strategic Economic Growth.
- The Office continues to work with the municipalities to develop their vacant industrial, retail and residential properties to diversify the tax base of Lake County.
- The Office 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 is hyper-focused on process improvement and continual analysis to further develop and ensure timeliness with development reviews, zoning clearances, and supporting residents and businesses. Interdepartmental coordination is key in efforts to find, create and implement innovative ways of expediting the development review process while ensuring that each project remains in compliance with all codes and ordinances.

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

- The Office continues to examine processes to ensure high-quality customer service and to develop and provide efficient methods for project review. The Office is focused on identifying and expanding innovative technology to allow enhanced online capabilities, streamlined review and processes, paperless processing, and faster distribution of packages to reviewers in an effort to allow residents, businesses, and developers to receive services in a timely manner.
- Planning and zoning services are currently available online, in person, and via telephone. To take review to the next levels, those processes are being analyzed as the Office focuses on process improvement.
- The Office is a business-friendly organization committed to the simplification of governmental processes while being mindful of the impact of regulation on the success of the private sector in retaining and creating jobs.

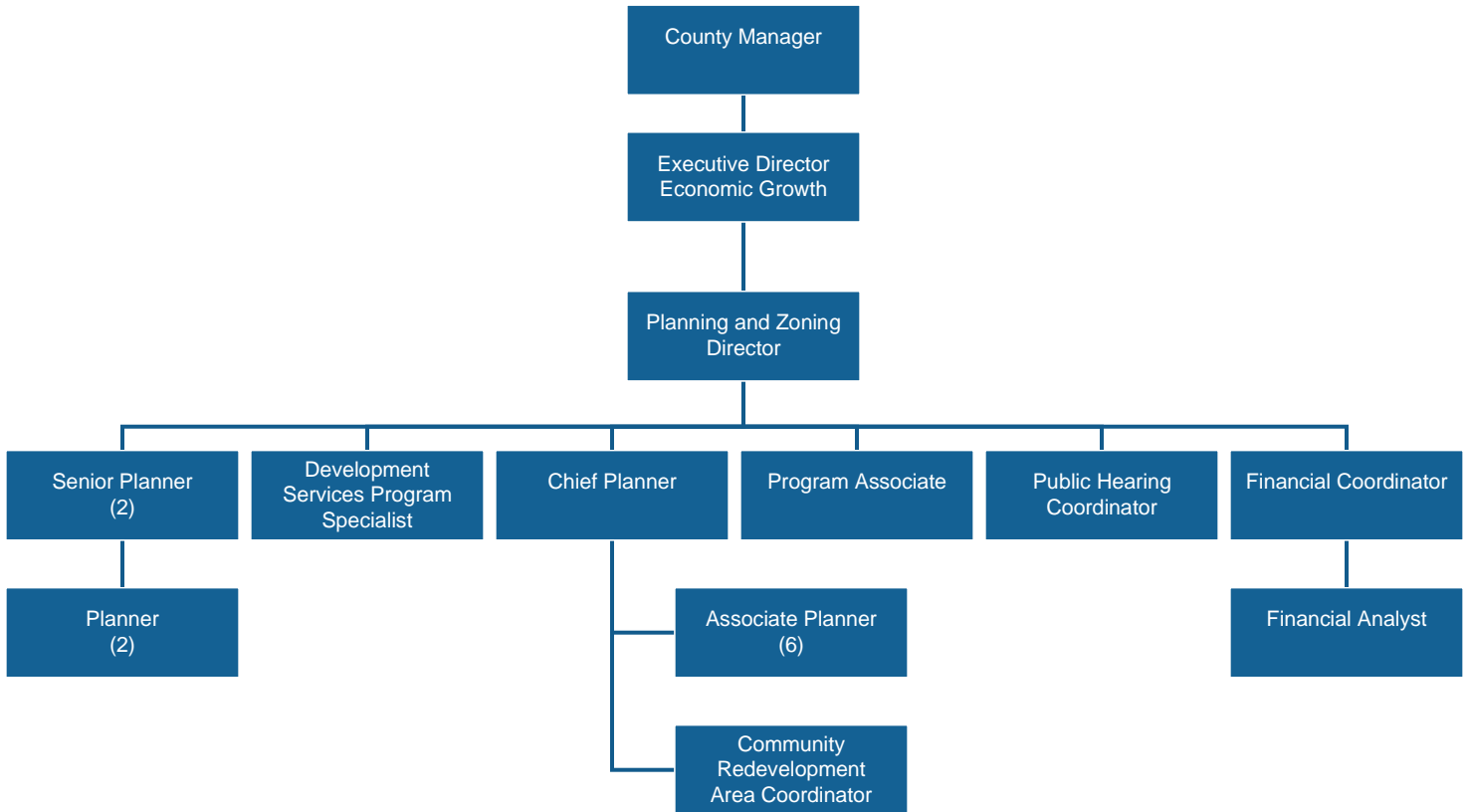
Office of Planning and Zoning

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.
- The Office will provide an Evaluation and Appraisal Review of the Comprehensive Plan in Fiscal Year 2024. Additionally, amendments to the Land Development Regulations will continue. These amendments aim to align the Land Development Regulations with the Comprehensive Plan and will continue to include revisions to reduce onerous regulations that impede growth and slow the development review process.
- The Strategic Corridors in Lake County (Christopher C. Ford Commerce Park, Minneola Interchange, Wellness Way, and Wolf Branch Innovation District) have seen and will continue to see development as the region grows and as Lake County continues to amplify efforts for high-quality, high-wage job creation. The Office will continue to support the efforts of economic development partners, businesses, and developers to align growth with the County's workforce needs.

Office of Planning and Zoning

Organizational Chart



Advisory Committees:
Board Adjustment
Lake County Planning and Zoning Board

**Office of Planning and Zoning
Performance Measurements**

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide excellent customer service in a timely manner while adhering to the Lake County Comprehensive Plan & LDRs.
Facilitate and coordinate the delivery of services to those in need.	Implement the online permitting process to better serve the public and increase turnaround time.
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.	Use staff resources to plan an aesthetically pleasing and serviceable County.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Customers Served: In Person	7,655	7,292	7,511
	Customers Served: Over the Phone	21,844	19,965	20,564
	Customers Served: On Web - Information	541	540	556
Assure that new residential and commercial development is well-planned attractive and high-quality.	Zoning Clearances	5,617	4,968	5,117
	Lots of Record	175	126	130
Facilitate and coordinate the delivery of services to those in need.	Lot Splits	41	34	35
	Lot Line Deviation	39	28	29
	Zoning Conformance Letters	97	124	128

Board Applications/Public Hearings

Assure that new residential and commercial development is well-planned attractive and high-quality.	Rezoning	41	32	33
	CUPs and MCUPs	12	26	27
	Variances	71	86	89
	Comp Plan Text/Map Amendments	10	12	12
	LDR Amendments	10	12	12

Development Applications

Facilitate a strong and diversified economy.	Adult Entertainment License Renewals	1	1	1
Plan, develop and maintain a high-quality, safe and reliable transportation network.	CEL/CRC	49	98	101
	Developers Agreements	2	1	1
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.	Major Site Plans	27	35	36
	Mining Operating Permits	2	8	8
	Minor Site Plans	64	21	22
	Preliminary Plats	14	26	27
	Pre-submittal Applications	55	22	23
	Master Park Plans	-	2	2
	Tree Removal Permits	187	130	134
Assure that new residential and commercial development is well-planned attractive and high-quality.	Average Setbacks	16	28	29
	Special Event Permits	137	14	14
	Open Air Vendor	66	66	68

Office of Planning and Zoning

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Planning and Zoning	\$ 1,270,269	\$ 1,663,087	\$ 1,771,508	\$ 1,831,877
Community Redevelopment Trust	9,788	454,264	458,535	608,608
Total Expenditures	<u>\$ 1,280,057</u>	<u>\$ 2,117,351</u>	<u>\$ 2,230,043</u>	<u>\$ 2,440,485</u>
Expenditures by Category				
Personal Services	\$ 1,054,546	\$ 1,226,540	\$ 1,198,827	\$ 1,444,244
Operating	139,286	775,627	916,032	308,247
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	<u>\$ 1,193,832</u>	<u>\$ 2,002,167</u>	<u>\$ 2,114,859</u>	<u>\$ 1,752,491</u>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	86,225	115,184	115,184	116,366
Transfers	-	-	-	-
Reserves	-	-	-	571,628
Total Expenditures	<u>\$ 1,280,057</u>	<u>\$ 2,117,351</u>	<u>\$ 2,230,043</u>	<u>\$ 2,440,485</u>
Expenditures by Fund				
General	\$ 1,270,269	\$ 1,663,087	\$ 1,771,508	\$ 1,831,877
Mount Plymouth/Sorrento CRA Trust	9,788	454,264	458,535	608,608
Total Expenditures	<u>\$ 1,280,057</u>	<u>\$ 2,117,351</u>	<u>\$ 2,230,043</u>	<u>\$ 2,440,485</u>
Number of Full Time Positions	17	17	15	18

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 reflect general expenses for the Planning and Zoning functions, as well as operation of the Community Redevelopment Area.

Grants and Aids for Fiscal Year 2024 includes \$83,590 toward the East Central Florida Regional Planning Council, and \$32,000 planned for the Mount Plymouth/Sorrento Community Redevelopment Agency Façade Improvement Program.

Office of Elevate Lake

Mission Statement:

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.



Program Description:

The **Office of Elevate Lake** focuses 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 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.

Goals and Objectives:

Facilitate a strong and diversified economy:

- Works with civic, education, non-profit, and private sector partners, locally and regionally, to strengthen workforce development in Lake County by focusing on collective outcomes for today and tomorrow through collaboration, research, and innovation.
- Works with economic development partners to develop vacant industrial, commercial, and agricultural properties, through municipality collaboration, to bolster targeted industries, encourage high wage job creation, and to diversify the tax base of Lake County.
- Works with economic development partners to continue to research and develop innovative business assistance programs to facilitate the growth of new and existing businesses in Lake County.
- Works with the Office of Communications to engage stakeholders in facilitating strong workforce outcomes, to share workforce opportunities, and to support, attract, and retain the workforce of today and the workforce of the future.
- Continues to foster strong relationships with all municipalities; these partnerships and collaborations are key to assisting new or existing Lake County businesses.

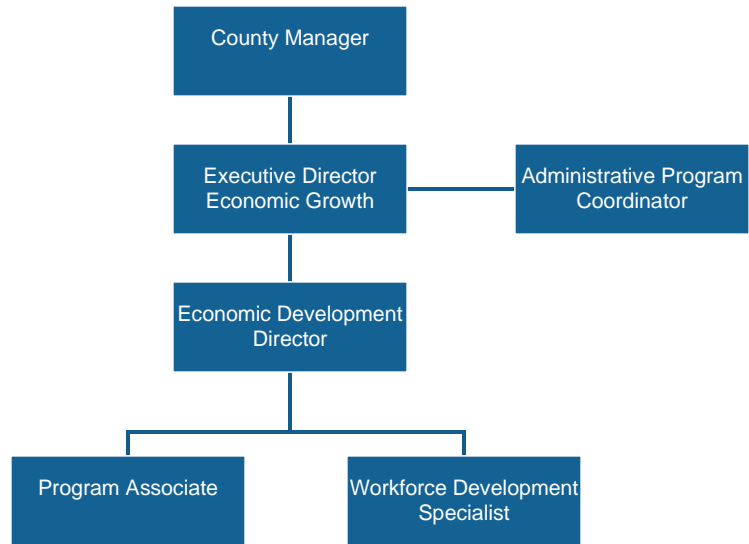


Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- Continues to examine processes to make services even more customer-friendly and find ways to expedite the delivery of services.
- Focuses on building and sustaining strong partnerships with all of Lake County's Chambers of Commerce and with regional and state economic development partners to ensure the office can be of service to as many Lake County businesses as possible.

Office of Elevate Lake

Organizational Chart



**Office of Elevate Lake
Performance Measurements**

Strategic Goal	Key Objectives
Facilitate a strong and diversified economy.	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 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.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Facilitate a strong and diversified economy.	Presentations and meetings with community groups, city governments and other organizations regarding economic development activities	200	125*	200*
	Joint meetings between local businesses and educational and workforce partners to address and find solutions to business specific workforce issues	75	60*	100*
	Businesses utilizing Workforce Central Florida programs.	260	300	300
	Site and industry visits	45	30*	30*
	Hours accomplished by Business Opportunity Center and sponsored Small Business Development Center support	1,930	1650	1650
	New business relocation to and existing business expansion in Lake County	6	10	10
	Prospecting Proposals/Tours	12	20	25
	Special Projects	20	22	30
	Educational Attainment AA	N/A	37%	39%
	Educational Attainment Bachelor and Higher	N/A	25%	27%
	Unemployment Rate	N/A	3.1%	>3.0%
	Disabled Unemployment Rate	N/A	15.7%	>15%
VPK Completers	N/A	55%	57%	

Office of Elevate Lake

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 390,765	\$ 422,545	\$ 344,165	\$ 433,480
Operating	337,695	861,188	858,900	784,494
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	728,460	1,283,733	1,203,065	1,217,974
Capital Improvements	118,631	-	881,369	-
Debt Service	26,131	-	-	-
Grants and Aids	1,269,237	774,800	1,170,862	901,250
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	2,142,459	2,058,533	3,255,296	2,119,224

Expenditures by Fund				
General	960,143	2,058,533	2,110,773	2,119,224
Federal/State Grants	1,182,316	-	1,144,523	-
Total Expenditures	2,142,459	2,058,533	3,255,296	2,119,224

Number of Full Time Positions	5	5	4	4
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Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office. Examples include the Business Opportunity Centers and business support services.

Capital Outlay detail is provided in Section F.

Office of Housing and Community Services

Mission Statement:

To provide an integrated system of resources, services and opportunities that will help improve the lives of the citizens of every community in Lake County.

Program Descriptions:

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. Additionally, Homelessness Services, goal is to remain committed to facilitating a community-wide approach to addressing homelessness in Lake County.

The **Community 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 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.



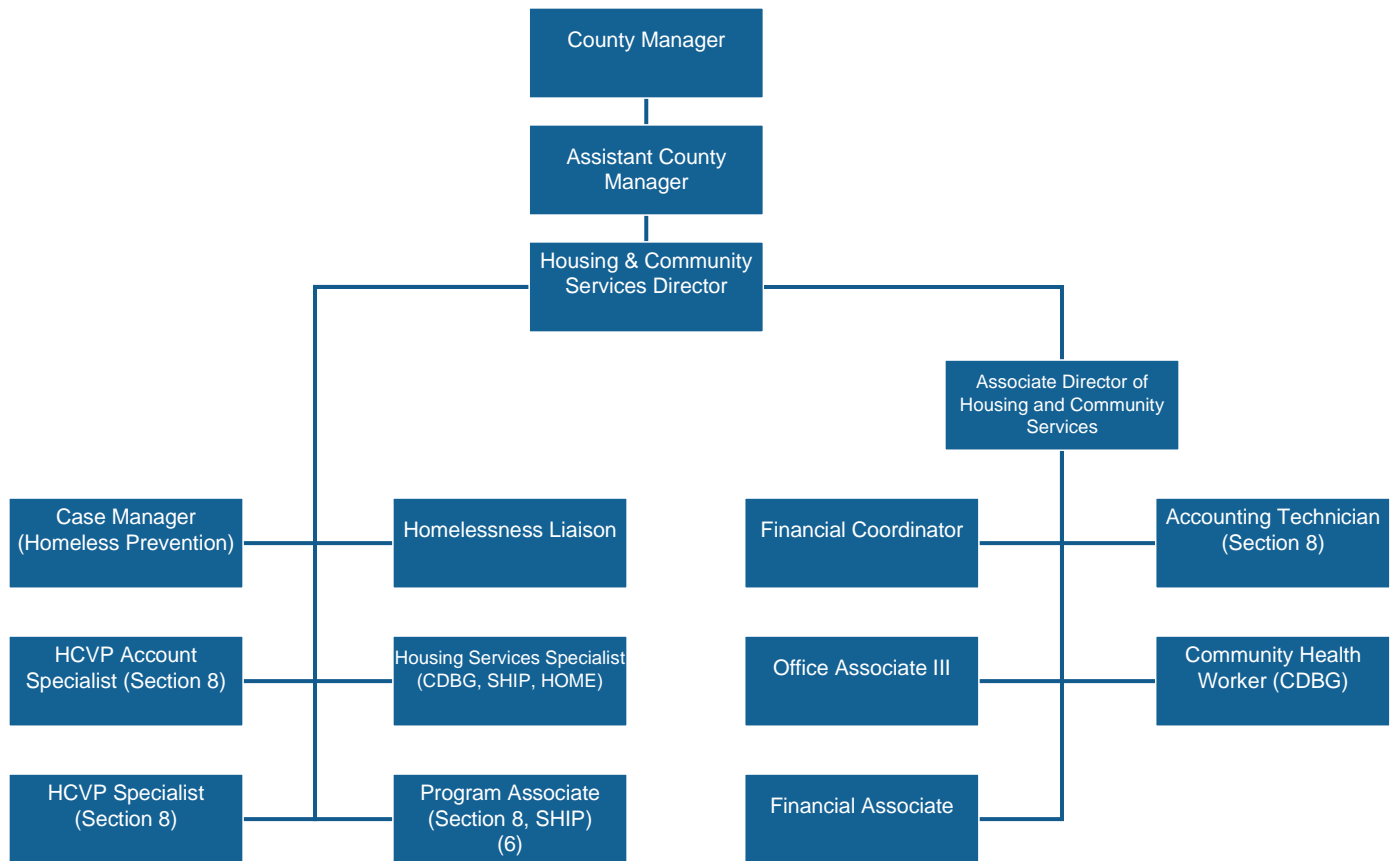
Department Goals and Objectives:

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

- The Housing 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 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 CDBG Community Healthcare Program one-on-one assistance will be provided to 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 & Community Service

Organizational Chart



**Office of Housing and Community Services
Performance Measurements**

Strategic Goal	Key Objectives
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CDBG/Community Health Worker Program

Facilitate and coordinate the delivery of services to those in need.	Assist the uninsured and underinsured with access to health care services and resources
	Assist individuals one-on-one with application assistance
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide outreach and educational training

Housing and Community Services/Administration

Facilitate and coordinate the delivery of services to those in need.	Health Care Responsibility Act (HCRA)
	Indigent cremation/burial program
	Solid Waste and Fire Assessment hardship program

Housing and Community Services/Children and Elder Services

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide resource directories, education and dissemination of information to Lake County citizens and agencies
	Direct information and referrals
Facilitate and coordinate the delivery of services to those in need.	Monthly meetings/events
	Contract management
	Children's Services Council and Health and Human Services grants award and administration

Housing and Community Services/CDBG

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Improve annual reporting performance
Facilitate and coordinate the delivery of services to those in need.	Increase access to basic needs for low to moderate income persons
	Improve quality of life for low to moderate income persons

Housing and Community Services/Section 8

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Improve annual reporting performance
Facilitate and coordinate the delivery of services to those in need.	Increase access to basic needs for low to moderate income persons
	Improve quality of life for low to moderate income persons

Housing and Community Services/SHIP

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Improve annual reporting performance
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.	Increase quality of living
Facilitate and coordinate the delivery of services to those in need.	Improve housing options to low/moderate income families
	Stabilize low/moderate income neighborhoods

**Office of Housing and Community Services
Performance Measurements**

Strategic Goal	Key Objectives			
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CDBG/Community Health Worker Program

Facilitate and coordinate the delivery of services to those in need.	Provide information and referrals to the uninsured and underinsured	333	445	480
	Assist persons one-on-one with health related applications	20	176	180
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Health promotions and outreach projects/events	1	1	1
Facilitate and coordinate the delivery of services to those in need.	Urban County Partners	5	5	5

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Housing and Community Services/Administration

Facilitate and coordinate the delivery of services to those in need.	Determine HRCA eligibility	109	50	45
	Determine cremation/burial eligibility assistance	138	114	120
	Determine assessment hardship eligibility	66	62	70
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Residents phone calls seeking assistance including program information, general information and referral	14,500	14,650	15,500

Housing and Community Services/Children and Elder Services

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Resource directories	250	200	200
Facilitate and coordinate the delivery of services to those in need.	Monthly board meetings/events	18	13	14
	Children's Services Council and Health and Human Services Grants awarded	18	20	20

Housing and Community Services/Homelessness Program

Facilitate and coordinate the delivery of services to those in need.	Increase access to rental housing for low to moderate income persons that are homeless	12	14	15
	Increase quality of life through access to Permanent Supportive Housing Vouchers	0	16	16

Housing and Community Services/SHIP

Facilitate and coordinate the delivery of services to those in need.	Increase access to emergency housing repair/replacement	1	4	4
	Continue Home Closing for Major Rehab/Replacement	2	5	6
	Home Purchase/Down Payment Assistance	18	23	28
	Monthly board meetings/events	5	5	5

Housing and Community Services/Section 8

Facilitate and coordinate the delivery of services to those in need.	Increase quality of life through improved access to quality affordable housing	700	725	750
	Increase quality of life through access to Emergency Housing Vouchers	41	41	41

Office of Housing and Community Services

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Division/Program				
Health and Human Services	\$ 5,924,331	\$ 6,629,194	\$ 6,719,003	\$ 6,945,786
Housing and Community Development	14,199,723	21,740,194	21,862,909	29,893,109
Total Expenditures	\$ 20,124,054	\$ 28,369,388	\$ 28,581,912	\$ 36,838,895
Expenditures by Category				
Personal Services	\$ 931,049	\$ 1,271,043	\$ 1,275,043	\$ 1,483,083
Operating	5,598,191	6,427,582	6,507,704	7,687,077
Capital Outlay	-	-	33,388	-
Subtotal Operating Expenditures	\$ 6,529,240	\$ 7,698,625	\$ 7,816,135	\$ 9,170,160
Capital Improvements	791,820	1,606,905	1,943,469	2,303,818
Debt Service	175,908	112,701	112,701	112,701
Grants and Aids	12,627,086	17,234,602	18,258,091	22,888,185
Transfers	-	-	-	-
Reserves	-	1,716,555	451,516	2,364,031
Total Expenditures	\$ 20,124,054	\$ 28,369,388	\$ 28,581,912	\$ 36,838,895
Expenditures by Fund				
General	\$ 5,683,524	\$ 6,285,955	\$ 6,355,196	\$ 6,835,786
Community Development Block Grant	2,118,198	8,923,994	7,484,401	10,694,536
Affordable Housing Assistance Trust	730,262	3,650,206	3,392,799	12,521,279
Section 8	5,201,077	5,507,456	6,579,891	6,677,294
Federal/State Grants	6,265,893	3,658,538	4,405,818	-
Restricted Local Programs	125,100	343,239	363,807	110,000
Total Expenditures	\$ 20,124,054	\$ 28,369,388	\$ 28,581,912	\$ 36,838,895
Number of Full Time Positions	16	18	18	19

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes administration and funding for various programs. Some items include:

5,349,321	Medicaid and Welfare Hospital Services
95,000	Pauper Burials
35,500	Tax Hardship Program
<u>\$ 5,479,821</u>	Total

Capital Improvements detail is provided in Section F.

Debt Service includes \$112,700 related to health services facilities.

Grants and Aids for Fiscal Year 2024 consists of the following:

10,000	Alcohol and Other Drug Abuse Trust Fund
175,761	Children's Services Grants
100,000	Dori Slosberg Behind the Wheel Driver Education Safety Program
582,477	HOME Investment Partnerships
120,000	Homeless Services
3,893,195	Housing Rehabilitation
120,000	LifeStream Behavioral Center
227,065	Neighborhood Stabilization Program
4,127,900	Section 8 Housing Assistance
125,000	Social Services Grants
116,975	We Care
<u>\$ 9,598,373</u>	

Office of Veterans Services

Mission Statement:

The **Office of Veterans Services** is an advocate for veterans and their dependents in Lake County. We aid veterans and their dependents regarding compensation, pension, medical, educational, insurance, and death benefits. We also assist veterans and their dependents in obtaining important documentation needed to apply for benefits.

Program Description:

The Office educates and assists current and former military members and dependents in successfully obtaining benefits available by county, state, and federal laws.

Department Goals and Objectives:

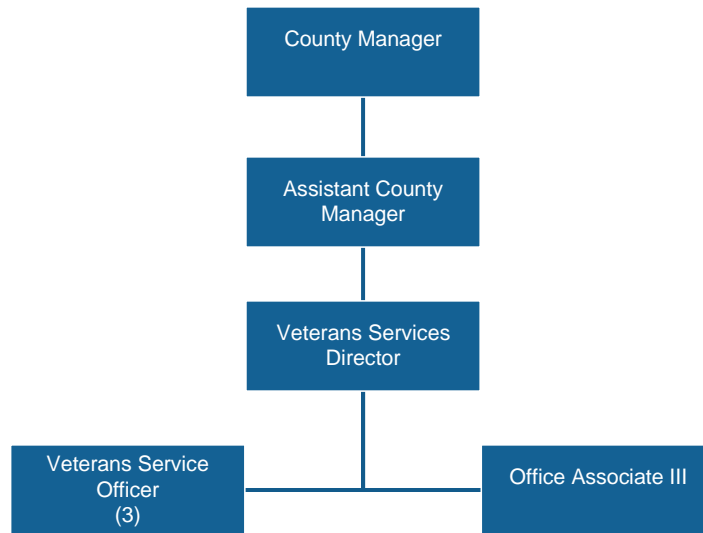
Facilitate and coordinate the delivery of services to those in need:

- To administer veteran programs by preserving the highest possible values of honesty, integrity, and decision making in dealing with all concerned and to educate residents in the services provided so that veterans or their dependents will continue to visit our office for assistance in any veteran-related programs.
- To help with information regarding the filing of claims for the following: Disabilities due to military service, VA home loans, burial, pension, education, vocational rehabilitation, discharge information, compensation, job services, illnesses related to military service, etc.
- The Office of Veterans Services will continue to assist Lake County veterans and their qualified dependents in obtaining benefits and services through local, state, and federal programs. A state handbook and other informative flyers with all VA benefits is available for veterans.



Office of Veterans Services

Organizational Chart



**Office of Veterans Services
Performance Measurements**

Strategic Goal	Key Objectives
Facilitate and coordinate the delivery of services to those in need.	Provide assistance with claims and VA benefits
	Educate veterans and their families on eligibility for benefits based on their time in service
	Secure monetary benefits for all eligible veterans and dependents
	Conduct outreach services to veteran groups, for the convenience of clients
	Offer informative flyers in regards to FAQ
	Log and record all interactions into VETPRO software
	Maintain and secure all data in accordance with HIPAA and Privacy Act

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Facilitate and coordinate the delivery of services to those in need.	Walk in traffic (non appointment)	2,308	3,500	3,500
	Scheduled Appointments (in office)	2,080	3,000	3,000
	Phone Calls Logged	5,299	4,500	5,500
	Emails Logged	4,147	5,500	5,500
	Total Claims submitted	2,450	2,900	2,900
	Homeless Veterans assisted	15	20	30
	Outreach Events	0	10	10

Office of Veterans Services

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 237,596	\$ 302,117	\$ 299,617	\$ 332,078
Operating	29,456	46,435	53,935	50,877
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 267,052	\$ 348,552	\$ 353,552	\$ 382,955
Capital Improvements	-	-	-	-
Debt Service	23,254	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 290,306	\$ 348,552	\$ 353,552	\$ 382,955
Expenditures by Fund				
General	\$ 290,306	\$ 348,552	\$ 353,552	\$ 382,955
Total Expenditures	\$ 290,306	\$ 348,552	\$ 353,552	\$ 382,955
Number of Full Time Positions	5	5	5	5

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 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 insurance, leases, and program related materials.

Office of Extension Services

Mission Statement:

To improve the quality of life for residents, contribute to the economic sustainability of local agricultural 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.

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 UF IFAS primarily through the General Fund, provides research-based information and educational resources through various workshops, seminars, individual consultations, commercial agricultural site visits, educational publications, 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 and Commercial Fruit, and Vegetable Production. In addition to offering a variety of educational events throughout the year, the Office hosts an Annual Farm Tour to highlight local agriculture, and a Landscape and Garden Fair which features educational seminars and offers local vendors the opportunity to interact with the public. The Discovery Gardens, a four-acre botanical 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. New educational signage was added to the gardens in 2022 and both audio and virtual garden tours are in development.

Goals and Objectives:

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

- The UF/IFAS Plant Clinic responds to the specific needs of individual clientele by delivering research-based answers to common lawn and garden concerns. Lake County has a Plant Clinic open from 10:00 AM to 2:00 PM every Monday and Wednesday 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 operate 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, and assist residents in the office. These interactions result in an increased number of residents in Lake County who understand Florida Friendly Landscaping principles which serve to protect both water quality and quantity.

Office of Extension Services

- According to the results of a 2018 Customer Satisfaction Survey, compiled by the University of Florida's Program Development and Evaluation Center, 95% of Lake County Extension Service's clients reported being satisfied or very satisfied with the quality of customer service and information they received.

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.
- In 2022, the Office of Extension Services assisted at the Emergency Operations Center during two hurricane activations.

Facilitate a Strong and Diversified Economy:

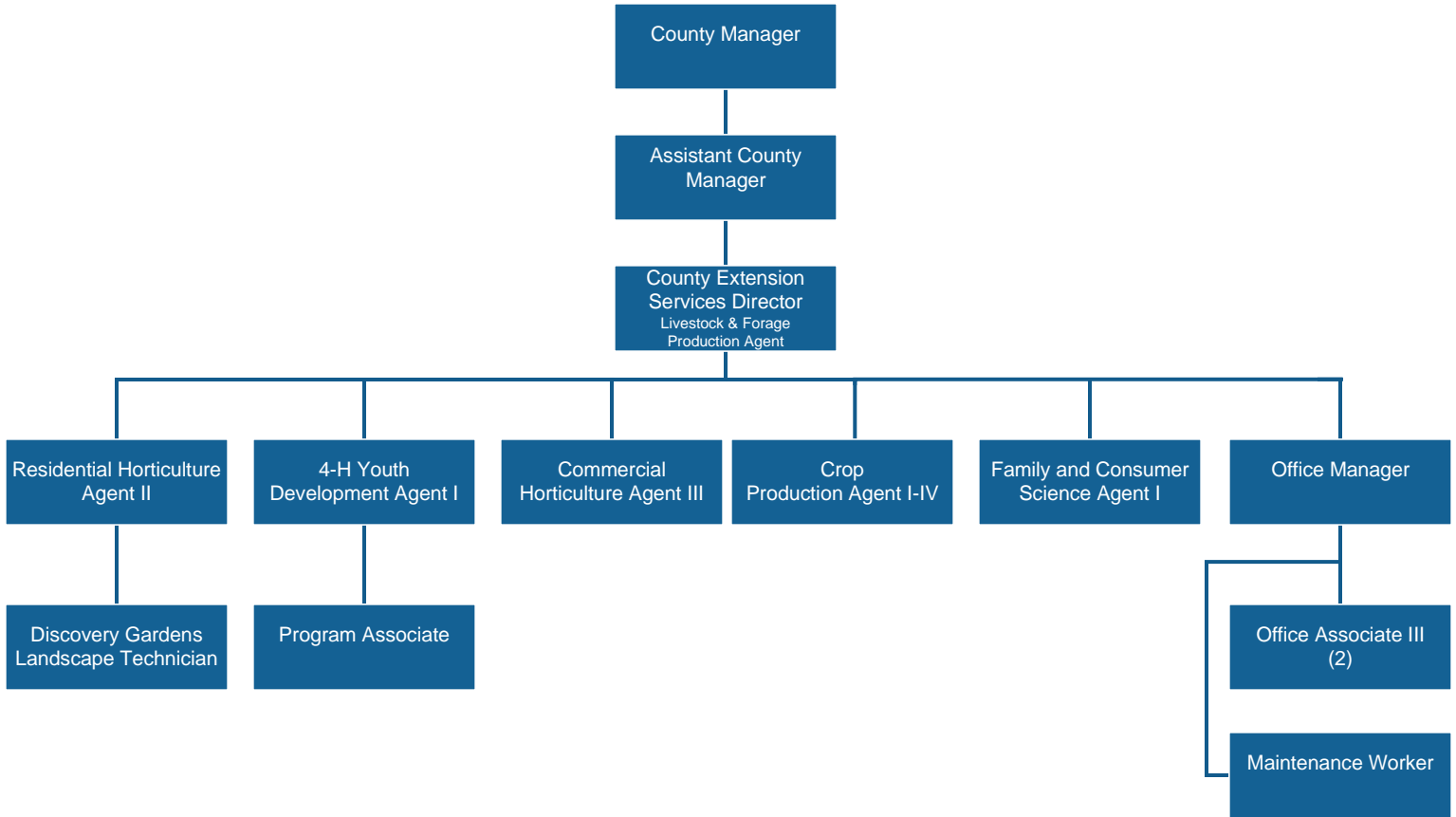
- Extension Services trains individuals for pesticide applicator licenses, which have been shown to increase wages and employability for landscape and farm laborers.
- Educational workshops conducted at Extension Services provide continuing education credits for landscapers, natural resource managers, 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 and Pasture 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 the Lake County Fair's market animal projects.

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.
- A number of Extension programs are 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, Florida Friendly Landscaping practices, and farm management.
- 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 the County.

Office of Extension Services

Organizational Chart



**Office of Extension Services
Performance Measurements**

Strategic Goal	Key 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.	Support programs that engage the community to preserve and enhance the County's natural resources.
Facilitate a strong and diversified economy.	Support collaborative efforts between Lake County government, the business community and education providers.
	Support social service needs in the community.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Facilitate a strong and diversified economy.	Number of participants attending commercial agriculture educational programs	2,803	2,000	2,200
	Number of site visits/consultations with commercial agricultural operators	2,014	2,000	2,200
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.	Number of participants attending gardening classes and being assisted in residential plant clinics	3,193	3,000	3,200
	Number of participants attending healthy lifestyle classes and financial education programs	1,311	1,000	1,050
	Number of youth involved in 4-H clubs and school enrichment programs	6,244	5,750	6,000
	Number of youth who improved their public speaking skills through the 4-H public speaking contest	4,493	4,000	4,300
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Hours donated by highly trained volunteers	18,776	18,000	18,500
	Number of persons using the Ag Center for meetings and events	7,131	7,500	8,000

Office of Extension Services

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 520,623	\$ 557,815	\$ 557,815	\$ 626,764
Operating	89,772	106,370	106,370	118,487
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 610,395	\$ 664,185	\$ 664,185	\$ 745,251
Capital Improvements	-	-	-	-
Debt Service	5,494	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 615,889	\$ 664,185	\$ 664,185	\$ 745,251
Expenditures by Fund				
General	\$ 615,889	\$ 664,185	\$ 664,185	\$ 745,251
Total Expenditures	\$ 615,889	\$ 664,185	\$ 664,185	\$ 745,251
Number of Full Time Positions	12	12	12	12

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office.

Office of Visit Lake

Mission Statement:

To promote travel, drive visitation and generate hotel room nights in Lake County for the purpose of facilitating ongoing, economic benefits for Lake County residents, the business community and surrounding communities.

Program Description:

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 “Florida’s Lakeside Escape,” 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.



Goals and Objectives:

Facilitate a strong and diversified economy

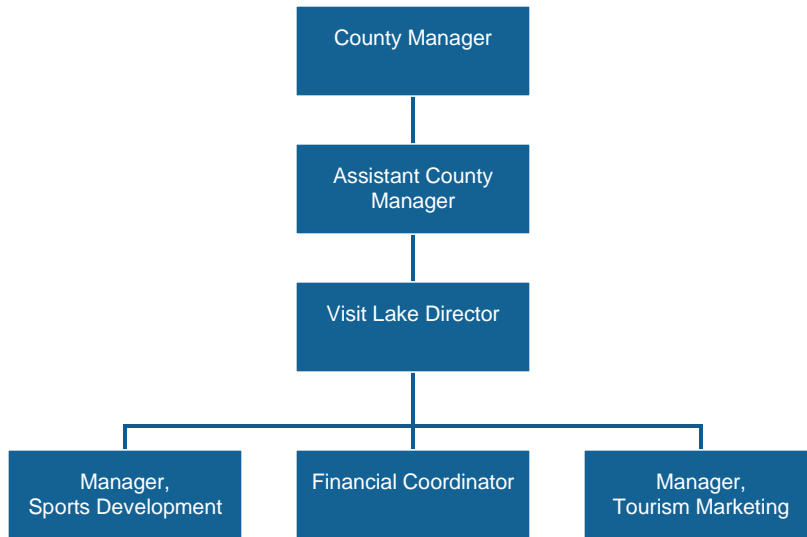
- Build the Discover Lake County brand – establish and expand Lake County’s new branding message: “Florida’s Lakeside Escape.
- Build Foundation as Sports Destination – sporting events are a major driver of visitation and room nights in Lake County. Lake County must contribute significant resources and effort towards building Lake County’s sports infrastructure and marketing Lake County as a destination for sports.
- Support Local Events and Event Organizers – local events and festivals are the lifeblood of Lake County’s tourism industry. It is essential that Lake County provide continued support for these events and their organizers to ensure their on-going success and growth.

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

- Maintain Regional Communication and Representation – the Office of Visit Lake serves as the Destination Marketing Organization for all of Lake County and its many tourism partners. As such, the Office of Visit Lake must maintain frequent communication with those tourism partners to ensure that our marketing efforts adequately represent and are aligned with the needs of the tourism partners.
- Engage Local Tourism Partners in the Process – the goal of transforming Lake County into a premiere tourist destination cannot be accomplished solely by one entity. It is imperative that the Office of Visit Lake maintains frequent and on-going communication with all tourism partners in Lake County. Each of the various tourism partners in Lake County (attractions, event organizers, accommodations, dining establishments, municipalities, chambers, etc.) must be aware of, and engaged in, the process. Each partner must be aware of the goals and the strategies for achieving those goals. Collaboration and cooperation are key to the success of Lake County’s tourism efforts.

Office of Visit Lake

Organizational Chart



Advisory Committees:
Central Florida Sports Commission
Lake County Arts & Culture Alliance
Tourist Development Council

**Office of Visit Lake
Performance Measurements**

Strategic Goal	Key Objectives
Facilitate a strong and diversified economy.	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.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Tourism industry roundtables and trainings organized or supported	6	30	12
	Facilitate a strong and diversified economy.			
Facilitate a strong and diversified economy.	Direct outreach to local tourism industry partners	125	175	150
	Industry Conferences and Expos attended for marketing and training	6*	16	20
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.	Events sponsored or assisted	186	199	150
	Applications approved through Co-Op Marketing Program	27	18	20

*Decrease due to cancellation or postponement of industry meeting due to COVID-19

Office of Visit Lake

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 488,758	\$ 625,546	\$ 601,546	\$ 656,362
Operating	2,474,507	2,824,839	2,896,229	3,099,848
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	2,963,265	3,450,385	3,497,775	3,756,210
Capital Improvements	474,504	70,400	106,800	-
Debt Service	-	-	-	-
Grants and Aids	604,000	33,037	1,029,037	24,000
Transfers	185,900	235,151	235,151	307,950
Reserves	-	5,519,390	6,975,289	11,916,727
Total Expenditures	\$ 4,227,669	\$ 9,308,363	\$ 11,844,052	\$ 16,004,887
Expenditures by Fund				
Resort/Development Tax	\$ 4,214,360	\$ 9,276,326	\$ 11,810,109	\$ 15,982,887
Restricted Local Programs	13,309	32,037	33,943	22,000
Total Expenditures	\$ 4,227,669	\$ 9,308,363	\$ 11,844,052	\$ 16,004,887

Number of Full Time Positions	3	3	4	4
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Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

The Office provides partial funding for several positions in the Office of Communications.

Operating Expenses includes costs related to the general operations of the Office. Examples include the tourism marketing and promotional activities, and sponsorships.

Capital Outlay detail is provided in Section F.

Fairgrounds and Special Events

Mission Statement:

To provide a clean, safe, and well-maintained facility available to the public for short-term rental and provide companies and residents a professional and organized setting to operate and grow their business at the Lake County Farmers and Flea Market while always delivering exceptional and timely customer service.



Program Description:

The **Office of Fairgrounds and Special Events** is comprised of the Fairgrounds and the Events Center. The Fairgrounds are operated by Lake County, except during the Lake County Fair, when it is operated by the Lake County Fair Association. The Fairgrounds facilities are rented out for special events and the Lake County Farmers 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.

Goals and Objectives:

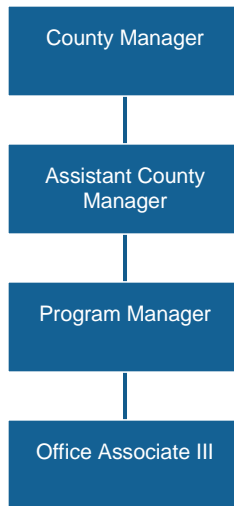
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- Improved cash handling procedures and separation of duties.
- All Fairgrounds documents (Market Rules, Vendor Agreement, Facility Rental Contract, Event Checklists) translated to Spanish.
- Integrated electronic Special Event checklists in collaboration with Risk Management and Finance to enhance revenue and document tracking.



Fairgrounds & Special Events

Organizational Chart



**Fairgrounds and Special Events
Performance Measurements**

Strategic Goal	Key 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.	Increase and maintain current number of special events.
Facilitate a strong and diversified economy.	Encourage more local businesses and farmers to participate in the weekly Farmers and Flea Market.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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.	Number of Special Events	21	23	25
	Number of Agricultural Producers	12	14	20
	Number of Local Businesses	24	27	30

Fairgrounds and Special Events

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 178,127	\$ 194,643	\$ 194,643	\$ 219,488
Operating	55,453	80,417	80,417	80,240
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 233,580	\$ 275,060	\$ 275,060	\$ 299,728
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 233,580	\$ 275,060	\$ 275,060	\$ 299,728
Expenditures by Fund				
General	\$ 233,580	\$ 275,060	275,060	\$ 299,728
Total Expenditures	\$ 233,580	\$ 275,060	\$ 275,060	\$ 299,728
Number of Full Time Positions	2	2	2	2

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations for the Fairgrounds and Events Center complex and business support services.

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 with an extension for the upcoming year.

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 and youth and adult programming.

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



Office of Library 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, 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.

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 audiobooks.
- The Office of Library Services will coordinate a system-wide return to in-person programming. This will be a concerted effort to provide a hybrid series of programs for all residents that are a combination of in-person and virtual events and meetings. Partnerships with County departments and other community agencies will enhance the breadth and depth of programming.

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 includes working with partner agencies to reach appropriate audiences through social media and other media outlets.
- Development and integration of online and virtual tutoring will be implemented as forecasted needs change.

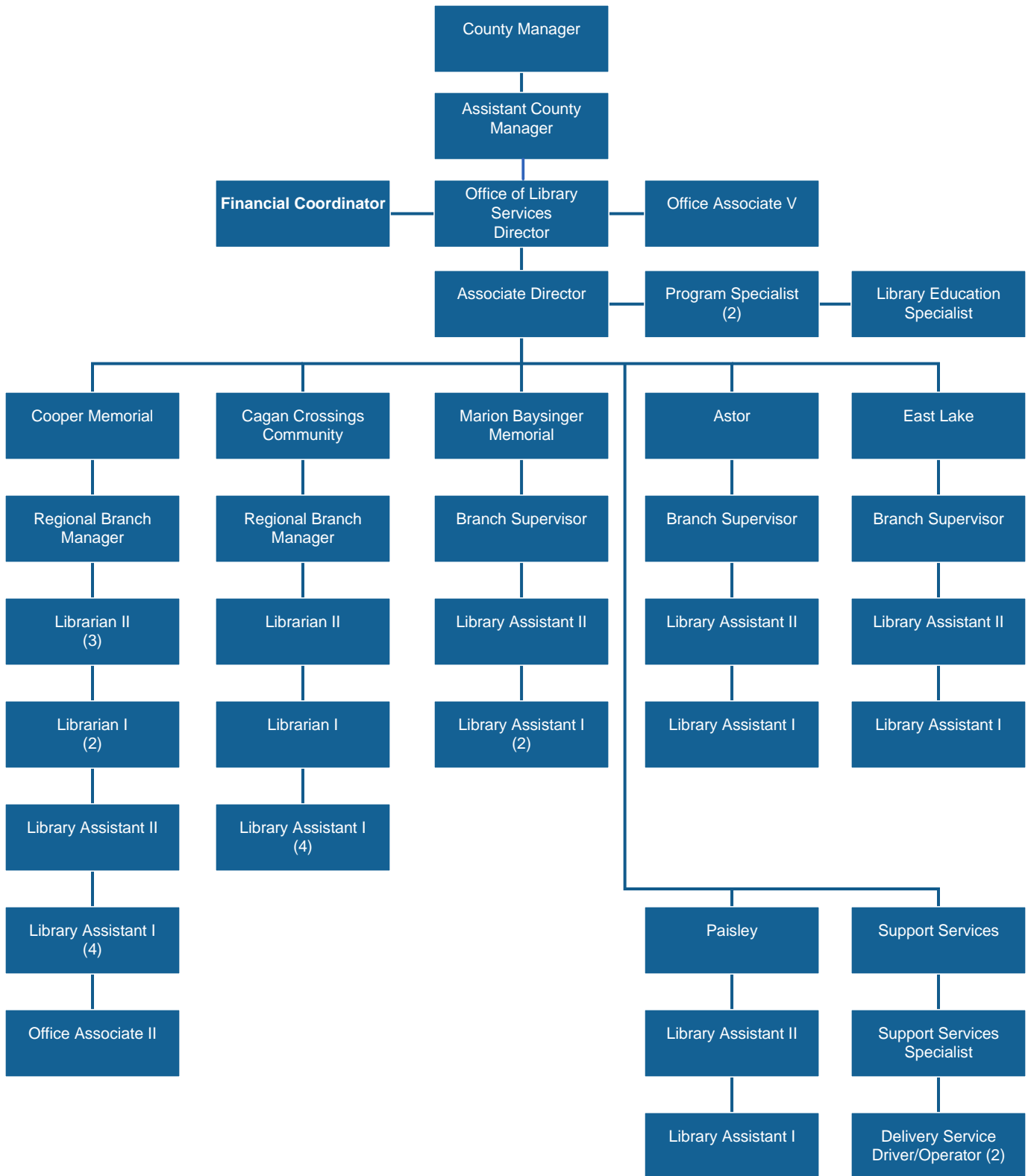
Deliver exceptional customer service in a friendly and professional manner and assure fiscal responsibility throughout the organization:

- 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.
- 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

Organizational Chart



Advisory Committees:
Library Advisory Board

**Office of Library Services
Performance Measurements**

Strategic Goal	Key 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.	Encourage Lake County residents to visit branch libraries to locate information, access online services and attend programs.
	Provide physical and electronic materials to meet the demand of Lake County residents.
	Provide opportunities for Lake County residents to learn 21st century skills.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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.	Number of visitors to the branch libraries	300,397	328,525	361,378
	Number of citizens receiving technology instruction	9,256	11,000	12,100
	Number of physical items circulated by the branch libraries	480,243	485,569	534,126
	Number of electronic items circulated by the branch libraries	78,216	74,929	82,422
	Total number of items circulated by the branch libraries	558,459	560,498	616,548

Office of Library Services

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 2,283,802	\$ 2,553,986	\$ 2,553,986	\$ 2,811,611
Operating	754,167	1,030,210	1,239,922	984,649
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 3,037,969	\$ 3,584,196	\$ 3,793,908	\$ 3,796,260
Capital Improvements	302,676	1,211,596	1,269,241	1,141,712
Debt Service	51,184	-	-	-
Grants and Aids	1,645,813	1,765,076	3,835,780	2,646,275
Transfers	-	-	-	-
Reserves	-	2,156,957	-	2,188,801
Total Expenditures	\$ 5,037,642	\$ 8,717,825	\$ 8,898,929	\$ 9,773,048
Expenditures by Fund				
County Library System	\$ 4,426,189	\$ 5,042,435	\$ 5,186,580	\$ 5,341,556
Library Impact Fee Trust	611,453	3,675,390	3,712,349	4,431,492
Total Expenditures	\$ 5,037,642	\$ 8,717,825	\$ 8,898,929	\$ 9,773,048
Number of Full Time Positions	40	40	40	41

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the libraries, including utilities, repair and maintenance, and contractual services that are provided through Facilities Management, for internet services at all library locations, and for software and licensing costs.

Capital Outlay/Improvements detail is provided in Section F.

Grants and Aids includes \$1,520,058 for unassigned impact fee project awards to municipalities, and aid to municipal libraries of \$1,107,294.

Reserves reflects purchase order balances carried forward from the prior year.

Parks and Water Resources

Mission Statement:

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

To fulfill this mission, Parks and Water Resources 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 Parks and Water Resources 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 through the Parks Municipal Service Taxing Unit (MSTU). It receives additional revenue from General Fund, Impact Fees, Boating Improvement Fund, Fish Conservation Fund, Capital Improvement Fund, athletic field rentals, concessions rentals, community center rentals, pavilion rentals and various grants.

Public Lands' maintenance, restoration and operations is partially funded through a transfer from the General Fund into the Parks MSTU.

Maintenance of the County's parks represents a significant operating expense for Parks and Trails and is reflected in the budget. County maintained inventory includes 380 acres of active park land (13 active parks, 3 sports complexes), over 3,500 acres of passive park land (13 passive parks, 14 Public Lands properties, 15 boat ramps), 32 miles of standalone and 6 miles of in-park multi-use paved recreational trails, over 38 miles of nature hiking trails and 162 miles of Blueway paddling trails, 1 community center, 1 senior center and 7 cemeteries. This includes but is not limited to athletic field lawn treatment, mowing, weeding, edging, tree services, fire ant treatment, trash pick-up, pressure cleaning amenities, clay grooming and striping of sports fields, irrigation system repair/maintenance, repairing/replacing fencing, railing and gates, asphalt and concrete repairs, boardwalks /observation platforms / boat ramp maintenance and repair, pavilion and playground equipment repair/maintenance, clay for ballfields and sand, mulch, gravel, lime rock for miscellaneous uses. Other maintenance and repair costs include site and general building maintenance such as: painting, electrical repair, HVAC repairs, plumbing repair.

Parks:

In FY 2012, management and operations of the Minneola Athletic Complex (MAC) was transferred to the Office of Parks and Trails. In FY 2019, a well was installed adjacent to the new maintenance building to irrigate the 2 existing multi-use fields and 1 new multi-use field completed in FY 2021. In FY 2022 two basketball and two tennis courts were installed. For FY 2023 new fencing around the basketball court was installed.

In 2013, East Lake Sports and Community Complex (ELSCC) opened to the public. The initial 33 acres of the park has 3 multi-use fields, 2 baseball fields and 3 softball fields all with sports lighting. In 2016, an additional 42 acres was purchased to expand the park and provide the land needed for a portion of the Wekiva Trail (Segment 2). 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. In FY2019, park entry road, main parking area, segments of walkways, ADA and landscape improvements were completed. In FY 2020 / FY 2021, a trailhead / playground area restroom building,

Parks and Water Resources

ballfield area restroom / concession building, multi-use area restroom / concession building, roadway, parking and pathway improvements were completed. In FY 2023, two basketball courts were constructed with additional central park parking and pathway improvements. Also, 10 metal roof dugouts were installed on 5 ballfields

In 2014, Parks and Trails acquired a 141-acre property for the future South Lake Regional Park (SLRP). Design and construction documents are complete and removal of excess dirt, earthwork operation and mass grading began in May of 2019 and will continue for several years. On December 22, 2020, the Lake County BCC approved an Interlocal Agreement and resolution with the City of Groveland relating to the transfer and ownership, development and management of the SLRP.

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. From 2016-2023, the Board has approved a total of \$500,000 to assist with the construction of one soccer field, sports lighting, installation of restroom, concrete walkways, bleacher pads, other ancillary concrete work and handicap accessible parking.



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 FY 2019, the Board approved the lease agreement between the County and private landowner to improve, manage and operate the tennis court area along Pine Meadows Golf Course Road, Pine Meadows Recreation Area. Improvements to date have included resurfacing the courts to create 6 pickleball courts, 4 tennis / multi-use courts, concrete walkways connecting the site to the parking lot, new fencing and refurbishing the shade structures and restrooms on site.

In FY 2019 & FY 2020, P.E.A.R. Park Wildlife Conservation Area (passive side) landscaping, road and parking areas around the Nature Center and connecting to the observation pavilion was completed. In FY 2020, 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.

In FY 2020, sports lighting installation was completed on the 5th multi-use field at North Lake Regional Park. All athletic fields in the regional park have sports lighting. In FY2023 additional parking lot resurfacing was completed adjacent to the little league building.

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 2021 construction of concrete walkways were completed connecting the playground, pavilion, restrooms and dog park. In FY 2022 two pavilions were installed.

Public Lands:

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



Parks and Water Resources

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.

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 Public Lands property Pine Meadows Conservation Area (PMCA, 770 acres). The PMCA property was transferred to Lake County from the SJRWMD. Ongoing construction improvements and habitat/restoration efforts have included adding and compacting gravel to additional segments of trail, 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. In FY2020, small game hunting was approved at the property. Improvements completed in 2020 included additional clearing of the canal and additional expansion of the hiking / biking trails. 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 at the PMCA with several miles of trails allowing for a variety of passive activities. With the future addition of Lake Norris Conservation Area in FY 2023, Public Lands properties will total over 7,030 acres and 9 of the properties will be open to the public for passive recreational activities.

In addition to the Public Lands properties, Lake County's Office of Parks and Trails has ongoing management, restoration, and habitat conservation efforts at 142 acres of passive parklands. This includes biological 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 the acquired environmentally sensitive lands. Basic restoration and conservation activities are ongoing at all properties.

Water Resources:

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 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.



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:

Pine Meadows Conservation Area is 768 consisting primarily of open water, freshwater marsh, wet prairie, cypress, wet pine flatwoods and pine flatwoods. Much of the site has been highly disturbed but through the partnership with Florida Fish & Wildlife Conservation Commission (FWC) it is being improved through

Parks and Water Resources

treatment of invasive species, planting of native wetland and upland plant species, and the release of native fish to improve fishing.

Pine Meadows Conservation Area is also a Wildlife Management Area/Small game Hunt Area managed in conjunction with FWC to allow seasonal hunting of waterfowl in addition to year-round fishing and frogging.

The location is has become very popular with birders as many uncommon and rare species have been found at the site and it has a total checklist of 181 species. There are also nearly 8 miles of hiking trail, and it is the center point for the future trail between Trout Lake Nature Center and Lake May Reserve.



As part of ongoing improvements, a new concrete ramp with floating dock, ADA paddle launch, and prefab waterless restroom has been constructed along the canal. This replaced a dirt ramp at the site that limited access to for boaters and paddlers. The ramp construction also included improvements to a portion of the entry road and a staging area for boaters and paddlers. The new ramp allows for greater access to the open water for paddling, fishing, and seasonal waterfowl hunting. Additional native wetland plant species were also added to enhance the shoreline habitat and provide stabilization for the canal banks.



Sports and Sport-tourism make up a large part of the commitment Lake County provides for outdoor recreational opportunities. Sports like pickleball, America's fastest growing sport, basketball, and tennis all utilize courts across our park system. There is a constant demand for additional courts and maintenance of existing court surfaces to provide for optimal play for residents, visitors, and tournaments. Parks and Trails currently maintains 19 pickleball courts, 14 tennis courts, 15 basketball courts, and 1 mixed use pickleball/tennis court.

Parks and Trails has constructed two new basketball courts at East Lake Sports & Community Complex and at the Minneola Athletic Complex (MAC) and two new tennis court at the MAC. Additionally,

resurfacing was completed on six tennis and six pickleball courts at Pine Meadows Recreation Area, four tennis and two basketball courts at the North Lake Regional Park, one basketball court at Marsh Park, and one basketball court at Paisley Park since 2022. The Astor Lions Park's tennis court was restriped to allow for both tennis and pickleball.

Facilitate a strong and diversified economy:

Trails have become a must have amenity for residents, visitors, and businesses alike. Trails generate an increase to property values, provide for safe outdoor recreation, alternative transportation, help drive foot traffic to location businesses, and are quality of life improvements. Lake County continues to develop a robust trail network through the county.



A 6.6-mile portion of the Wekiva Trail that spans from Seminole County line to Hojin St. in Sorrento opened to the public in September 2022 and connects to the Neighborhood Lakes Scenic Trail at the Neighborhood Lakes Trailhead in Sorrento. The Florida Department of Transportation (FDOT) is planning a ribbon cutting for the

Parks and Water Resources

Wekiva Parkway and the Wekiva Trail in October 2023 to celebrate the completion of the entire project through Lake and Seminole Counties.

In April 2023 the Office of Greenways & Trails (OGT) Council voted to add two of Lake County's regional trail to the OGT state-wide trail priority list opening the opportunity to use SunTrail dollars for the development and construction of the regional trails. The two added trails are the River to the Hills Regional Trail, which runs from Astor connecting to Volusia County to Sawgrass Bay area of Clermont connecting to Orange County, and the Wekiva Regional Trail, which runs from Seminole County line to the Sumter County line. These two regional trails join the South Lake Trail (Coast to Coast) and the Black Bear Scenic Trail (Heart of Florida Loop), both of which were part of the original priority trails for OGT when SunTrail first came into existence.



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 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

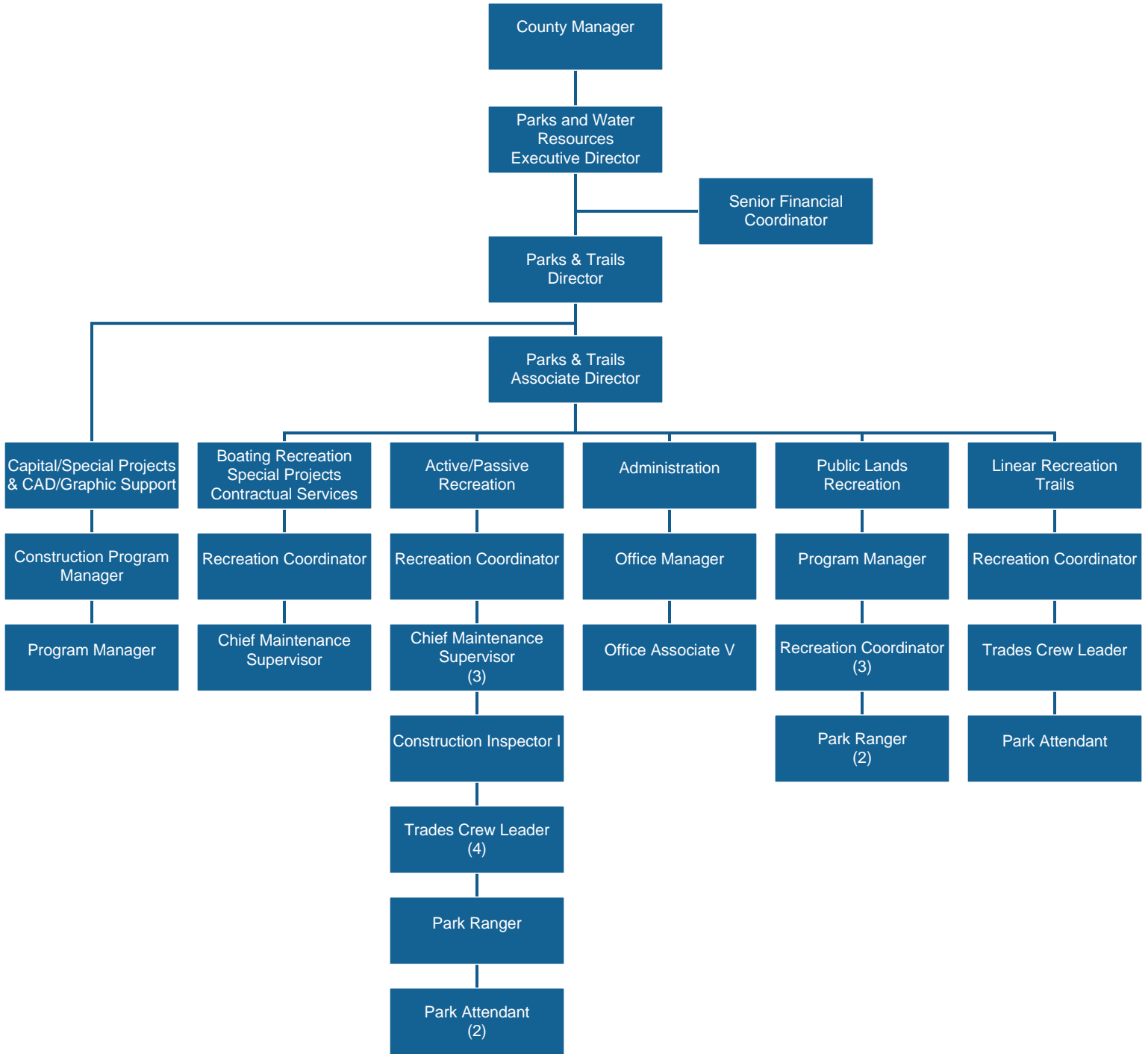


Management Section funding, an effective and broad selection of tools, both chemical and non-chemical will be available to use in managing mosquitoes and invasive aquatic plants. These programs will continue to experience an increase in surveillance, inspections and resident requests through the end of the year while continuing to reduce mosquito and aquatic plant populations.

The Laboratory provides valuable water sampling and analysis services to residents and businesses in Lake County. The KLB and AAL programs coordinate resident volunteers, County staff, civic organizations and businesses to promote natural resource protection through water quality monitoring, education and cleanup events.

Parks and Trails

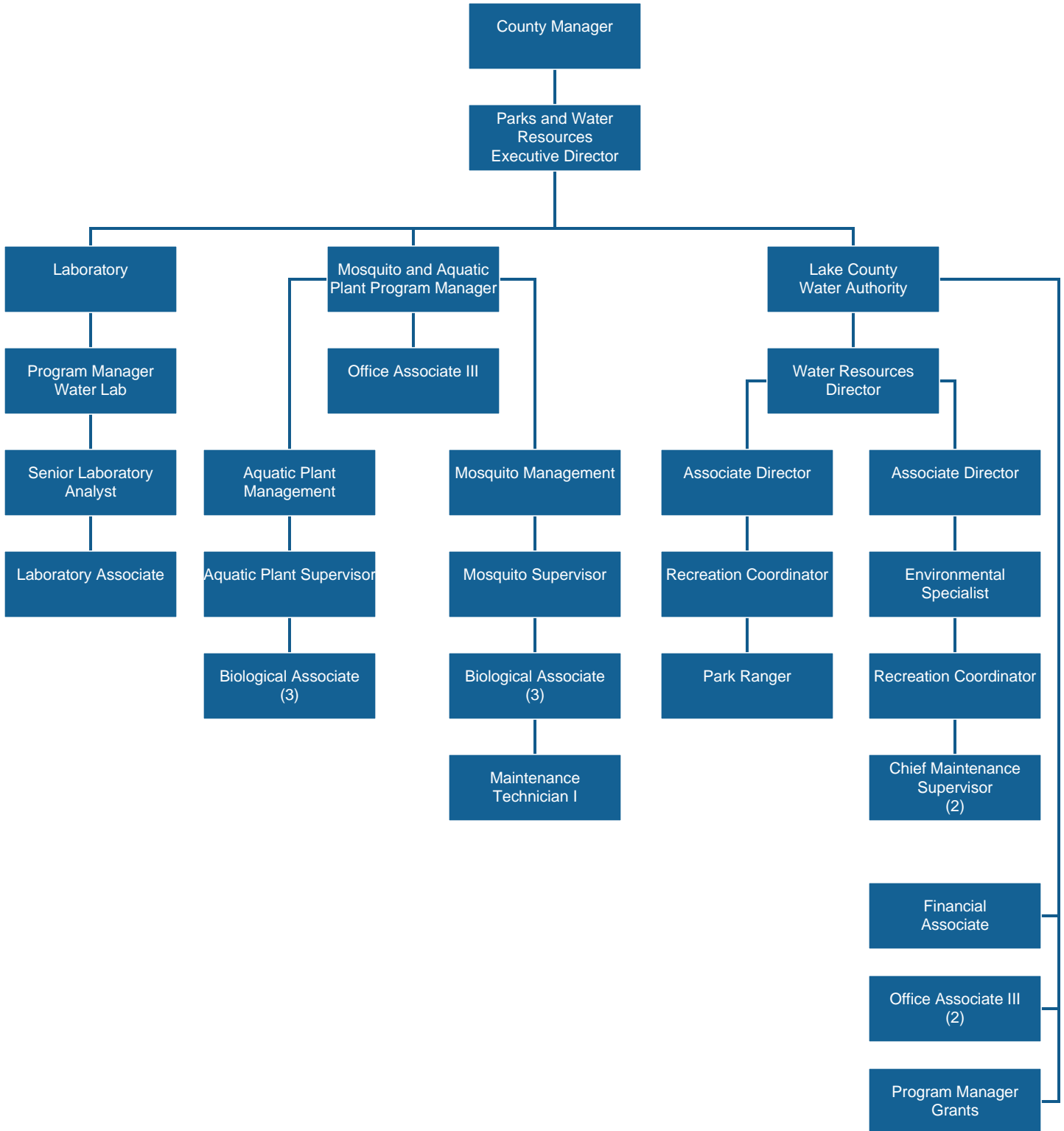
Organizational Chart



Advisory Committees:
Parks, Recreation and Trails Advisory Board

Water Resources

Organizational Chart



**Office of Parks and Trails
Performance Measurements**

Strategic Goal	Key Objectives
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Parks and Trails

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.	Finish construction of park site plans. Explore partnerships for future park facilities to address projected population growth.
	Finish site development of park amenities with sports lighting to increase field availability.
	Increase number of events showcased at passive or active parks.

Public Lands

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.	Finish construction of park site plans. Explore partnerships for future park facilities to address projected population growth.
	Finish site development of properties include road / parking lot, utilities, fencing, restrooms.
	Increase number of kiosk and signage information at passive parks educating the public on native flora and fauna.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Parks and Trails

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.	Number of initiated capital improvement projects	17	13	14
	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	5,683	5,700	5,750
	Number of nature-based educational events	12	12	12

Public Lands

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.	Number of initiated capital improvement projects	5	8	8
	Public Lands properties open to the public	8	8	8
	Number of nature-based educational events	90	97	100

**Water Resources
Mosquito and Aquatic Plant Management
Performance Measurements**

Strategic Goal	Key Objectives
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Mosquito Management

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Investigate with integrity and professionalism all public service requests in an acceptable time period.
Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities and promoting conservation preservation and protection of natural resources.	Manage immature mosquitoes reducing the number of emerging adult mosquitoes and fostering Integrated Mosquito Management (IMM) practices.
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Survey and manage adult mosquitoes to reduce risk of arboviral disease transmission.

Aquatic Plant Management

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Investigate with integrity and professionalism all public service requests in an acceptable time period.
Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities and promoting conservation preservation and protection of natural resources.	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.

Laboratory

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.	Perform sampling and analysis of surface water, springs, landfill monitoring 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.

Adopt-a-Lake Program

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.	Using volunteers to collect water quality samples for analysis at the Lake County Laboratory.
	Using 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 Best Management Practices (BMP's).

**Water Resources
Mosquito and Aquatic Plant Management
Performance Measurements**

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Mosquito Management

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of service requests	4,236	3,360	3,650
	Number of acres larvicided	249	228	240
	Number of acres adulticided	828,653	652,797	685,437

Aquatic Plant Management

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of service requests	262	162	200
	Number of water body surveys	121	200	205
	Acres of invasive and problematic aquatic plants treated	10,455	10,850	10,500

Laboratory

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.	Number of samples analyzed - internal customers (including AAL samples)	1,505	2,000	2,300
	Number of citizen samples analyzed (LC + HD)	1,222	1,250	1,250
	Number of samples analyzed - external clients (not including citizen sampling)	1,310	1,400	1,400

Adopt-a-Lake Program

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.	Number of samples collected by volunteers	241	300	325
	Pounds of trash collected by volunteers (reported)	270	350	350
	Number of people reached by educational info/presentations/calendar	630	650	650

Parks and Water Resources

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Program				
Parks and Trails	\$ 10,357,550	\$ 19,318,891	\$ 22,499,287	\$ 21,224,564
Water Resources	-	-	-	3,705,671
Total Expenditures	\$ 10,357,550	\$ 19,318,891	\$ 22,499,287	\$ 24,930,235
Expenditures by Category				
Personal Services	\$ 2,004,780	\$ 2,146,239	\$ 2,123,239	\$ 5,012,104
Operating	4,758,825	5,155,995	5,432,406	6,491,586
Capital Outlay	-	130,000	130,000	39,000
Subtotal Operating Expenditures	\$ 6,763,605	\$ 7,432,234	\$ 7,685,645	\$ 11,542,690
Capital Improvements	1,765,184	9,737,187	12,243,122	9,287,903
Debt Service	8,941	-	-	-
Grants and Aids	1,375,481	1,500,000	1,950,000	3,100,000
Transfers	444,339	481,944	481,944	544,692
Reserves	-	167,526	138,576	454,950
Total Expenditures	\$ 10,357,550	\$ 19,318,891	\$ 22,499,287	\$ 24,930,235
Expenditures by Fund				
General	\$ 8,562	\$ 19,725	\$ 19,725	\$ 3,652,586
Parks Impact Fee Central District	965	93,174	103,586	143,690
Parks Impact Fee North District	964	251,220	288,184	119,569
Parks Impact Fee South District	1,015	1,215,778	1,253,251	1,449,194
Fish Conservation	100	235,897	236,217	237,816
MSTU-Parks Section	7,466,850	9,416,053	9,629,423	9,298,224
Federal/State Grants	-	-	-	68,757
Restricted Local Programs	200,442	26,375	133,476	82,834
2nd Renewal Sales Tax	2,678,652	8,060,669	10,835,425	9,877,565
Total Expenditures	\$ 10,357,550	\$ 19,318,891	\$ 22,499,287	\$ 24,930,235
Number of Full Time Positions	30	30	45	57

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes repair and maintenance of the County's parks and public lands for 13 active parks, 3 sports complexes, 13 passive parks, 13 Public Lands properties, 16 boat ramps, 36 miles of multi-use trails, 37 miles of unpaved trails, 162 miles of Blueways, 7 cemeteries, 3 community/senior centers and 3 nature centers. Major operating expenditures include landscape maintenance, trash pick-up and waste disposal, tree planting/removal, pressure cleaning/washing, wells and related irrigation and water systems, grading, wood, asphalt and concrete repairs, chemical lawn service, and pest treatment, and overall general maintenance. Other maintenance costs include electrical and plumbing repairs, clay and striping at the ball fields, and sand/mulch for playgrounds. Trail development and maintenance includes repairs to posts, signage, limerock, coquina, concrete, and stone for repairs and maintenance to trails, roads, and parking lots. The budget also includes funding for restoration and land management tasks.

Capital Improvements detail is provided in Section F.

Grants and Aids reflects \$1,400,000 in funding for the South Lake Regional Park in partnership with the City of Groveland and \$100,000 in funding for the Northwest Lake Community Park in partnership with City of Fruitland Park.

General Fund reflects a \$3.6 million increase in funding due to the creation of the Water Resources Division in FY 2024.

Office of Transit Services

Mission Statement:

The **Office of Transit Services** provides safe, efficient, cost-effective mobility solutions that enhance the quality of life by connecting Lake County residents and visitors to various health, educational, employment, and social opportunities within Lake County and throughout the region.

Program Descriptions:

The **Office of Transit Services** provides contract management of the public transit programs to ensure Lake County residents and visitors receive safe and dependable services while meeting local, state, and federal requirements. The **Office of Transit Services** leverages its public transit duties and responsibilities in a collective effort to maximize both state and federal funding for Lake County. These funding mechanisms support capital transit projects and investments such as new buses and enhanced local infrastructure such as ADA-compliant bus stops and shelters. Additionally, state and federal dollars fund most of the day-to-day operational expenses, significantly reducing Lake County's financial liability for these vital services.

LakeXpress is a public fixed-route system that provides regularly scheduled bus service at designated locations throughout Lake County.

Lake County Connection provides shared ride, door-to-door, pre-scheduled paratransit services for eligible individuals whose disability or transportation-disadvantaged status prevents using the fixed route system.

Both services are contracted to a third party that must meet local, state, and federal operational requirements. In addition, the **Office of Transit Services** also monitors their crucial performance measures monthly.

Goals and Objectives:

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

The **Office of Transit Services** continues coordinating with municipal and regional partners (e.g., Lake-Sumter Metropolitan Planning Organization, adjoining counties, Central Florida Expressway Authority, Florida Department of Transportation) to ensure a broad-based, comprehensive approach to Lake County's transportation network; will develop quarterly Florida Department of Transportation meetings with their District Five Modal Development team to plan and coordinate local construction and related transit issues; continue offering Travel Training for nursing homes, schools, seniors, and special needs populations to increase fixed route ridership.



The **Office of Transit Services** will continue implementing transportation improvements most cost-effectively (e.g., building in phases, long-range planning, partnering with the private sector, and innovative financing). For example, recently LakeXpress began offering services in the Four-Corners area and providing an express route that will promote regional connectivity to Clermont and Greater Orlando. Service expansion plans providing regional connectivity between South and North Lake County communities are currently being considered for future implementation.

Office of Transit Services



The **Office of Transit Services** continues to take steps to ensure transit vehicles and facilities are secure environments for customers and staff. Security cameras at transit facilities located in Tavares and Fruitland Park were installed during the last fiscal year. Plans are being implemented to purchase and install stand-alone, solar-powered security lighting at bus stops in more rural settings where lighting concerns exist.

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

The **Office of Transit Services** will take steps to mitigate fossil fuel consumption by considering alternative fuel vehicle technology such as diesel/electric hybrid buses. In addition, the **Office of Transit Services** recently executed a lease agreement with the Florida Department of Transportation to use the Clermont Park and Ride as a LakeXpress transfer station, which will enhance abilities to promote public transportation and public/private ride-share programs that aid in reducing traffic congestion and carbon emissions.

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

The **Office of Transit Services** will continue to ensure transportation services to residents through LakeXpress, the County's fixed route bus service, and Lake County Connection, the County's paratransit service for the Americans with Disabilities Act and Transportation Disadvantaged Programs, are delivered in a safe, courteous, and dependable manner. Trips through the Transportation Disadvantaged Program are prioritized based on available grant funding and scaled back, if necessary, based on medical, nutritional, employment, and educational categories.

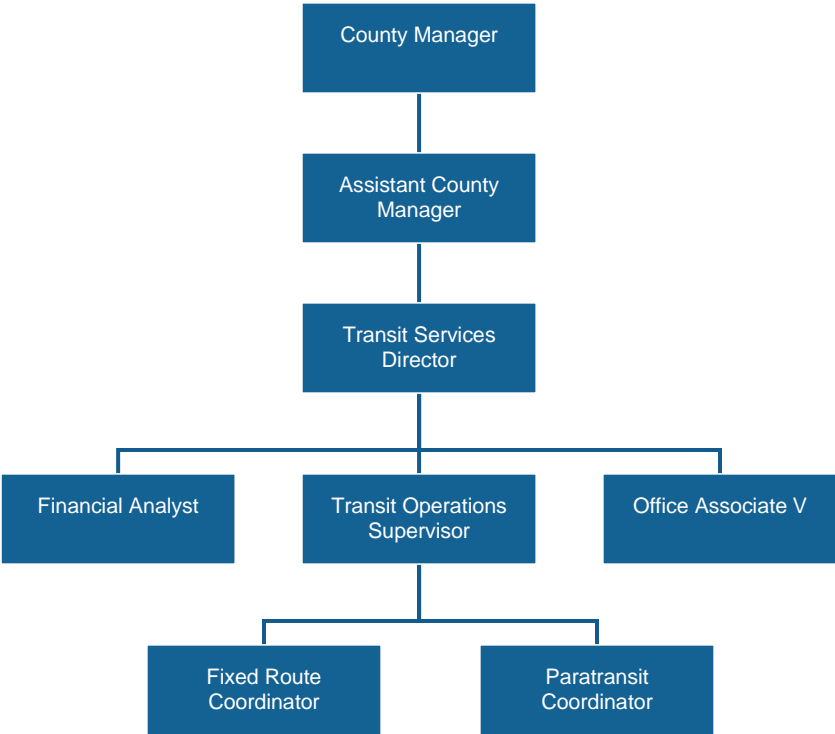
Provide exceptional public safety and emergency response services to achieve a safe and secure community:

Through its contracted service provider, the **Office of Transit Services** continues to ensure a safe, dependable, and responsive transit system. Response-centric operations are coordinated with Lake County public safety officials during events that require transportation efforts in response to potential public safety concerns, such as extreme weather sheltering and hurricane evacuations.

The **Office of Transit Services** will coordinate with local emergency management officials to conduct various transportation-related exercises to enhance response, preparation, mitigation, and recovery capabilities during public safety-related events.

Office of Transit Services

Organizational Chart



**Office of Transit Services
Performance Measurements**

Strategic Goal	Key Objectives
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Enhance public awareness of LakeXpress. Frequently promote LakeXpress as a safe and dependable transportation alternative.
	Increase the number of ADA compliant bus stops, with amenities, which enhances accessibility and transit options for residents and visitors alike.
	Decrease mean age of fleet by replacing buses by end-of-life. Healthier fleet translates to lower operational costs and improved on-time performance.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Ridership on LakeXpress	*199,138	214,896	229,939
	Number of ADA compliant Bus Stops	**5	68	35
	Mileage between major mechanical failures system-wide	19,186	20,145	21,153

*Ridership reduced since April 2020 due to COVID -19. Ridership continues to rebound nearly 7% annually.

** Delay due to volatility in construction commodities and labor shortage.

Office of Transit Services

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 466,467	\$ 524,410	\$ 524,410	\$ 557,114
Operating	6,738,979	9,539,870	10,627,696	10,813,872
Capital Outlay	208,616	2,712,897	3,545,773	545,385
Subtotal Operating Expenditures	\$ 7,414,062	\$ 12,777,177	\$ 14,697,879	\$ 11,916,371
Capital Improvements	173,499	1,268,930	1,652,089	1,119,965
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	4,943,266	3,392,067	2,497,358
Total Expenditures	\$ 7,587,561	\$ 18,989,373	\$ 19,742,035	\$ 15,533,694
Expenditures by Fund				
Transit	\$ 7,587,561	\$ 18,989,373	\$ 19,742,035	\$ 15,533,694
Total Expenditures	\$ 7,587,561	\$ 18,989,373	\$ 19,742,035	\$ 15,533,694
Number of Full Time Positions	6	6	6	6

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses For Fiscal Year 2024 includes transit service contracts that provide for Fixed Route and Paratransit operations, Repair and Maintenance for Fixed Route and Paratransit vehicles, shelters, signs, and software, fuel, insurance, and other expenses to run the transit program.

Capital Outlay detail is provided in Section F.

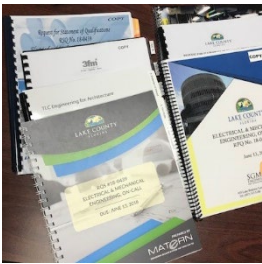
Office of Facilities Management

Mission Statement:

To support County goals and objectives by developing and maintaining well planned, attractive, and high quality County facilities in a manner that assures longevity, cost effective energy efficiency, and quality through professional customer service.

Program Descriptions:

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



Department 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.

**Office of Facilities Management
Performance Measurements**

Strategic Goal	Key Objectives
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Facilities Administration

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

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Maintain technical and support staff at or below industry standard per square foot of building inventory.
	Minimize backlog of maintenance and repair work.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Facilities Administration

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of Projects	36	130	150
	Number of Contracts	27	62	62

Facilities, Jail and Sheriff, and Energy Management Maintenance

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Square Footage Maintained	1,983,525	2,239,521	2,266,659
	Square Footage Maintained per staff member	71,825	82,945	78,160

Office of Facilities Management

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Facilities Development & Mgmt Admin	\$ 727,804	\$ 881,897	\$ 901,178	\$ 913,035
Facilities Maintenance	2,422,695	4,291,052	4,839,983	4,911,225
Jail & Sheriff Facilities Maintenance	2,081,181	2,886,615	2,955,300	4,006,220
Energy Management	888,803	1,151,538	1,315,342	1,502,812
Animal Shelter Construction	4,913	-	-	-
Facilities/Fleet - Capital Projects - Other	839,415	5,489,061	8,317,354	7,804,669
Total Expenditures	<u>\$ 6,964,811</u>	<u>\$ 14,700,163</u>	<u>\$ 18,329,157</u>	<u>\$ 19,137,961</u>
Expenditures by Category				
Personal Services	\$ 1,720,254	\$ 2,018,555	\$ 2,018,555	\$ 2,153,686
Operating	3,872,696	7,072,547	6,418,345	5,970,577
Capital Outlay	273,097	120,000	569,158	593,773
Subtotal Operating Expenditures	<u>\$ 5,866,047</u>	<u>\$ 9,211,102</u>	<u>\$ 9,006,058</u>	<u>\$ 8,718,036</u>
Capital Improvements	1,048,998	5,489,061	9,323,099	10,419,925
Debt Service	49,766	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 6,964,811</u>	<u>\$ 14,700,163</u>	<u>\$ 18,329,157</u>	<u>\$ 19,137,961</u>
Expenditures by Fund				
General	\$ 6,120,483	\$ 9,211,102	\$ 10,011,803	\$ 11,333,292
2nd Renewal Sales Tax	839,415	5,489,061	8,317,354	7,804,669
Sales Tax Revenue Note Projects	4,913	-	-	-
Total Expenditures	<u>\$ 6,964,811</u>	<u>\$ 14,700,163</u>	<u>\$ 18,329,157</u>	<u>\$ 19,137,961</u>
Number of Full Time Positions	29	29	29	29

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 reflects funding for items such as architectural and engineering consulting services, rentals and leases under the County's agreement with Enterprise Leasing, custodial services, repair and maintenance, and utility services at County facilities. The Office allocates charges to other departments/offices for contractual services, utility services, and repair and maintenance to better reflect the cost of operating those groups.

Capital Outlay detail is provided in Section F.

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.

Program Descriptions:

- The Engineering Division provides engineering support services to the Department and the 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 Engineering Division evaluates and plans both short-term and long-term road improvement 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 the County roadways. The Division develops the Board of County Commissioner's 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.



Citrus Grove Road

Public Works Department

- The Operations Division includes the Stormwater program, 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 Operations Division also provides oversight of the financial functions for the Department of Public Works. 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, an MSTU for stormwater, fuel taxes, infrastructure sales tax, transportation impact fees and a variety of grants, fees, and customer invoicing.
- 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 respond to requests for service on items such as pothole repair, tree trimming, swale restoration, etc. There are approximately 1,396 miles of county-maintained roads, of which 110 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, 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.



Road resurfacing

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 Road Operations Division, in support of the Environmental Services Division, improves water quality through stormwater retrofit projects. Through the bidding and construction process, the Division turns plans into actual products that improve the water quality for the residents of Lake County.
- The Stormwater Division 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. A continued increase in the number of inspections and permits issued as development activity continues to increase in the County is anticipated.

Public Works Department

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



Maintaining Roadways

- 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 residents from unsafe conditions. The Division utilizes the Pavement Surface Evaluation and Rating (PASER) System to prioritize roads to be resurfaced.
- 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 residents 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.

transportation improvements in the most cost-efficient manner possible by building in phases, using long range planning, partnering with the private sector, or using innovative financing. By competitive bidding the projects shown on the TCP, the Division carries forward the Department's momentum of planning, designing, and permitting projects to tangible products for resident use in the most cost-efficient manner. It is the Division's goal to ensure the residents of Lake County are getting the most from their tax dollars by using the bidding and construction process.

- 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 rails, 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.



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

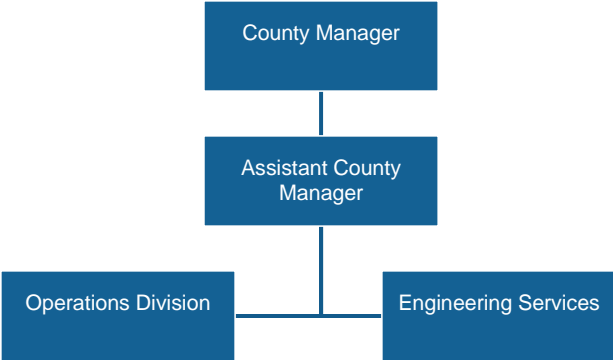
- The Engineering Division provides high levels of customer service through public meetings with residents, coordination with cities, and an open office to facilitate customer meetings. Road, Trail, and Sidewalk projects are planned early in the process and quality controlled to ensure a value-engineered 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 the adoption of revised Land Development Regulations will update older regulations to help achieve these desired goals.

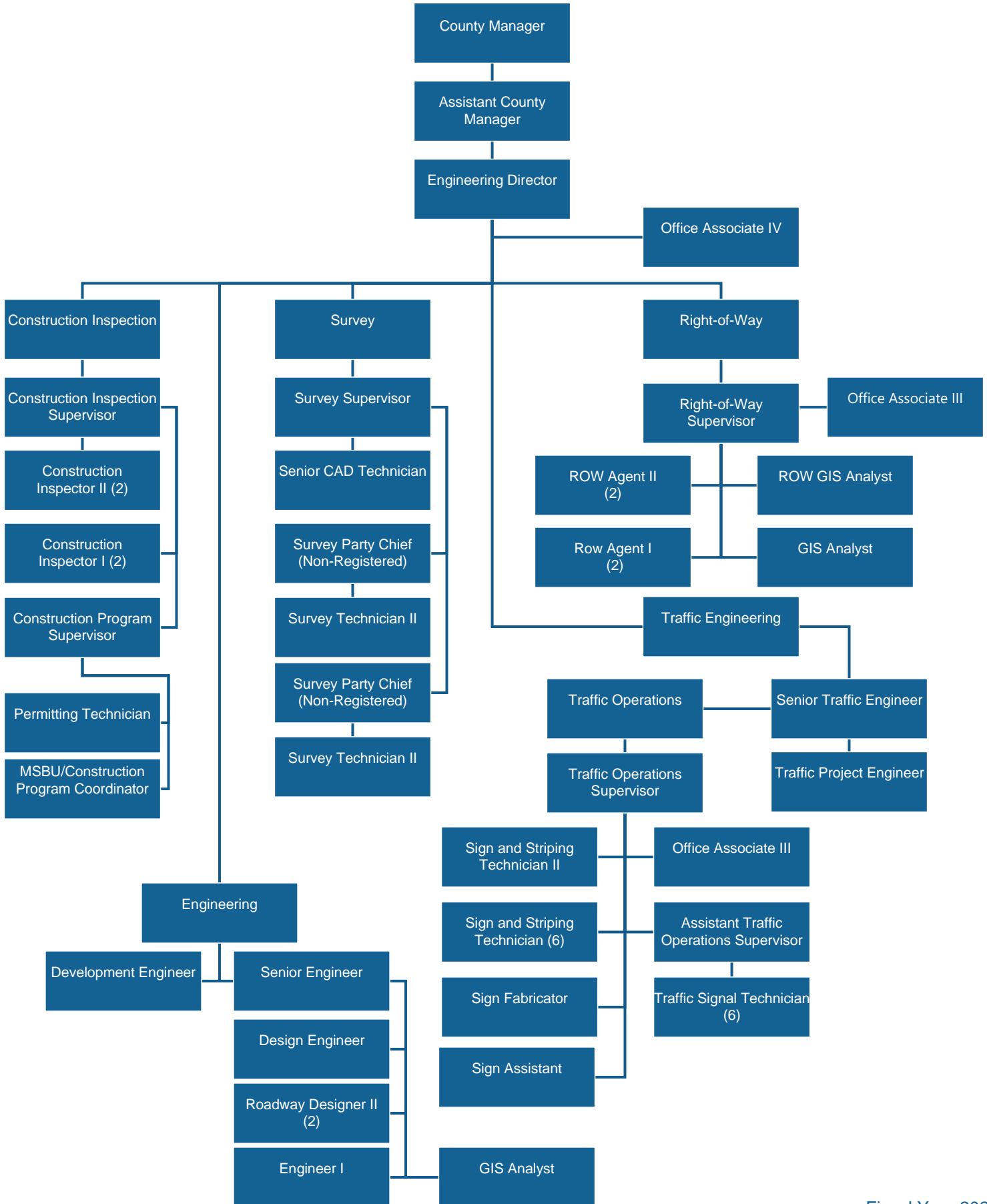
Public Works

Organizational Chart



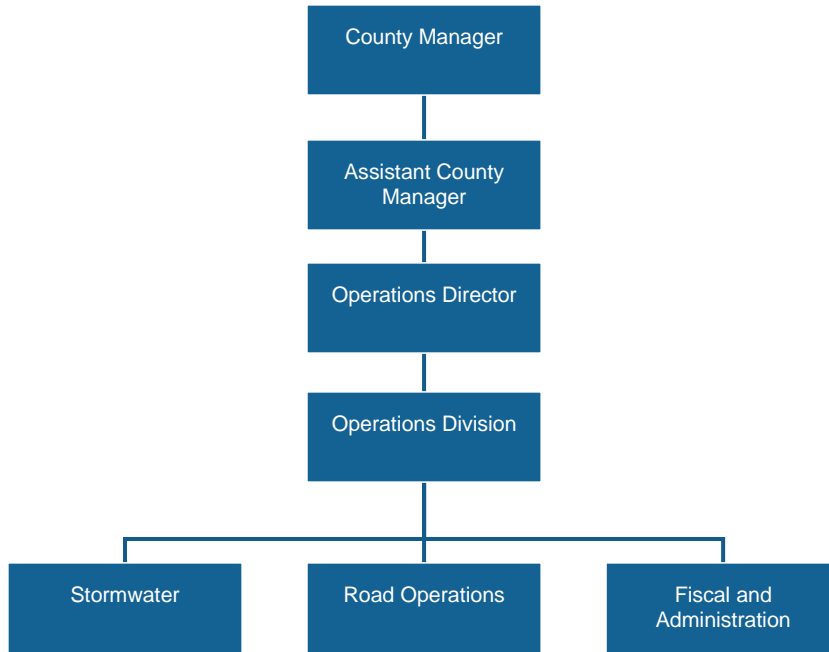
Public Works-Engineering Services

Organizational Chart



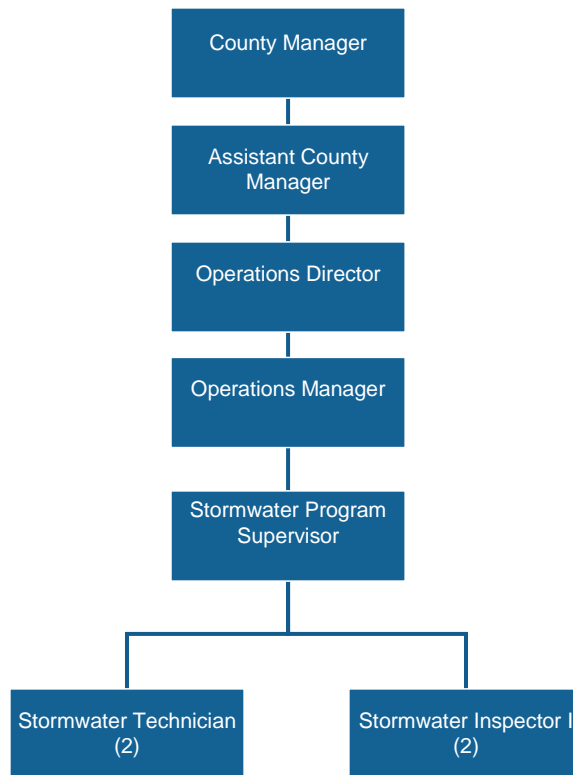
Public Works-Operations

Organizational Chart



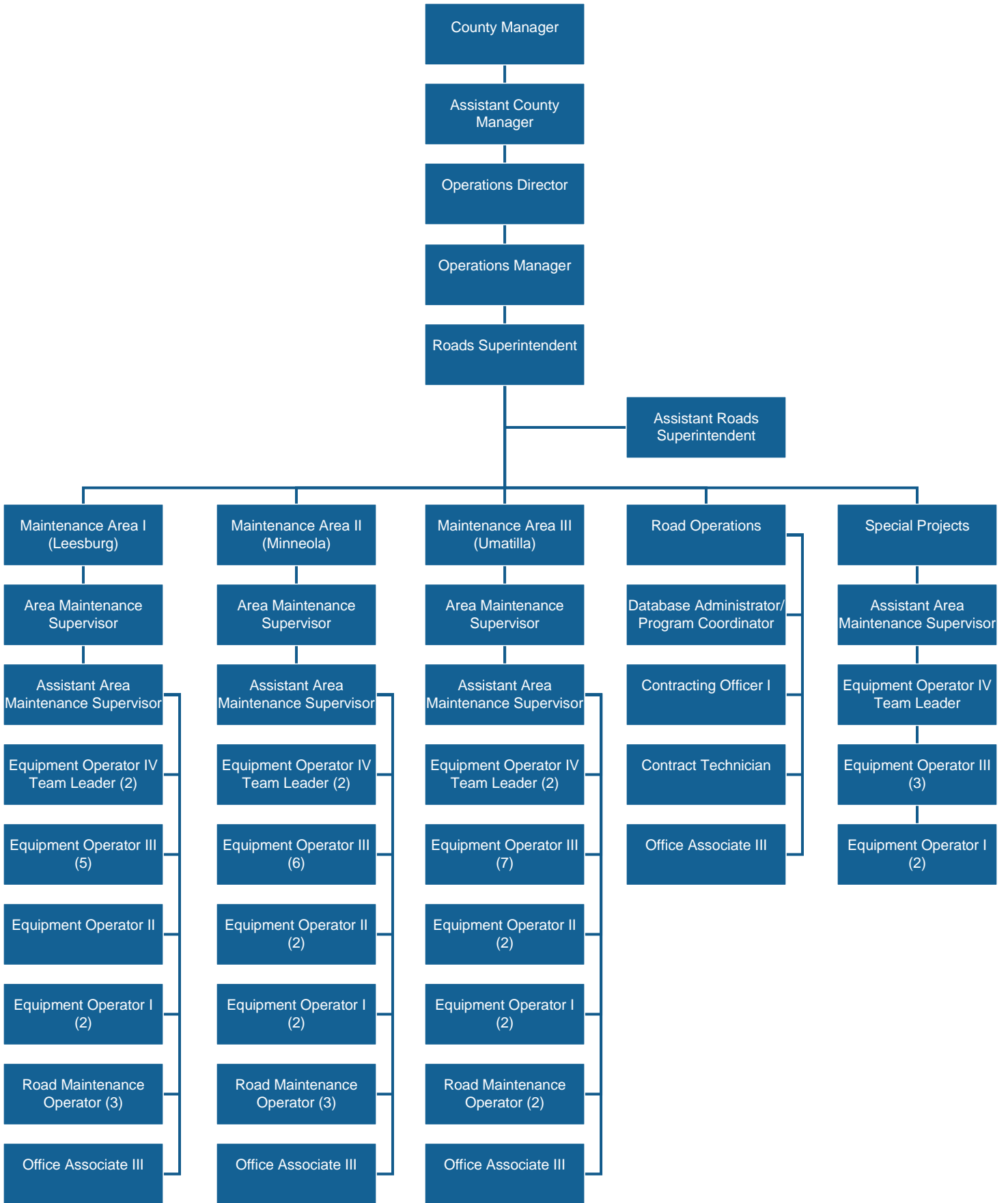
Public Works Operations-Stormwater

Organizational Chart



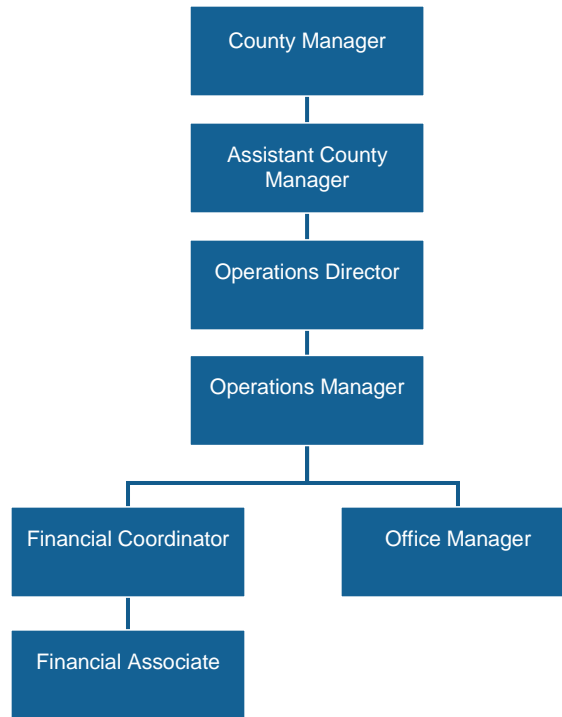
Public Works Operations-Road Operations Division

Organizational Chart



Public Works Operations-Fiscal and Administration

Organizational Chart



**Public Works
Performance Measurements**

Strategic Goal	Key Objectives
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Engineering/Design

Plan, develop and maintain a high-quality, safe and reliable transportation network.	Design road improvements and multi-use trails.
	Design and construct sidewalk retrofits and construct new sidewalks.
	Promote traffic safety.

Engineering/Traffic Operations

Plan, develop and maintain a high-quality, safe and reliable transportation network.	Monitor and regularly inspect the increasing number of traffic signal devices.
	Conduct monthly inspections of all traffic signal devices.
	Continue to reduce the trouble calls for traffic signal devices by timely discovery and repair of problems.

Road Operations/Maintenance

Plan, develop and maintain a high-quality, safe and reliable transportation network.	Extend the life of paved roads through resurfacing.
	Rehabilitate roadway shoulders and reestablish swales for safety purposes to allow positive drainage and eliminate drop-offs.

Stormwater

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Enhance the quality of life by improving residential drainage through lot grading inspections.
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.	Enhance the quality of life by reducing flood risk through education and floodplain permitting.
	Aid in protecting surface water quality through inspection and mapping of existing stormwater systems.

**Public Works
Performance Measurements**

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
<u>Engineering/Design</u>				
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Number of completed major project PD&E studies/Design Plans	6	6	6
	Completion of ADA projects to retrofit broken and damaged sidewalks and construct new sidewalks	4	4	5
	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)	11	11	11
<u>Engineering/Traffic Operations</u>				
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Number of traffic signal devices	503	503	534
	Percentage of traffic signal devices inspected on a monthly basis (this exceeds the FDOT minimum standards)	50%	50%	50%
	Number of traffic signal trouble calls	570	570	600
<u>Road Operations/Maintenance</u>				
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Number of miles of road resurfaced	28.8	46.9	12
	Number of miles of roadway shoulders rehabilitated and swales reestablished	2.6	3.6	4.5
<u>Stormwater</u>				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Lot grading inspections	4,525	4,500	4,500
	Floodplain permits issued	100	80	80
	Floodplain information inquiries	4,000	3,600	3,600
	Stormwater structure inspections	500	500	500

Public Works

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Program				
Engineering Services	\$ 11,346,565	\$ 56,492,356	\$ 74,352,486	\$ 84,604,724
Public Works Operations	19,224,160	29,151,508	32,718,868	23,455,643
Total Expenditures	\$ 30,570,725	\$ 85,643,864	\$ 107,071,354	\$ 108,060,367
Expenditures by Category				
Personal Services	\$ 7,812,779	\$ 9,639,344	\$ 9,696,658	\$ 9,517,168
Operating	6,466,063	11,625,736	12,965,160	7,789,975
Capital Outlay	1,026,561	865,000	1,384,998	1,039,515
Subtotal Operating Expenditures	\$ 15,305,403	\$ 22,130,080	\$ 24,046,816	\$ 18,346,658
Capital Improvements	13,371,142	54,736,079	80,103,620	81,801,808
Debt Service	142,927	-	-	-
Grants and Aids	1,002,602	836,394	836,394	850,000
Transfers	748,651	853,578	853,578	872,898
Reserves	-	7,087,733	1,230,946	6,189,003
Total Expenditures	\$ 30,570,725	\$ 85,643,864	\$ 107,071,354	\$ 108,060,367
Expenditures by Fund				
General	\$ 1,767,034	\$ 2,323,210	\$ 2,383,851	\$ 300,000
County Transportation Trust	15,774,492	27,448,301	28,585,244	26,748,832
West Transportation Benefit District	-	-	-	57,000
North Central Transportation Ben District	720,080	1,477,541	1,703,504	2,235,416
NE/Wekiva Transportation Benefit District	136,906	1,658,483	2,247,952	3,213,842
South Transportation Benefit District	3,317,999	25,241,550	26,398,795	32,716,189
Central Transportation Benefit District	69,876	2,979,325	3,400,241	3,476,722
North Transportation Benefit District	88,616	72,070	4,169	2,817
MSTU Stormwater	800,084	3,066,019	3,303,287	3,756,682
Federal/State Grants	1,503,638	9,231,574	23,490,331	22,584,470
Restricted Local Programs	1,475	10,114	10,950	-
MSBU Wastewater	-	-	-	2,475
Renewal Sales Tax Capital Projects	509,247	-	-	-
Renewal Sales Tax Capital Projects - PW	303,443	-	-	-
2nd Renewal Sales Tax	1,121,166	11,272,568	14,679,797	12,965,922
Road Resurfacing Capital	4,456,669	863,109	863,233	-
Total Expenditures	\$ 30,570,725	\$ 85,643,864	\$ 107,071,354	\$ 108,060,367
Number of Full Time Positions	138	138	124	125

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter. During Fiscal Year 2023, Public Works was restructured to remove the Solid Waste division from their reporting and created Solid Waste as their own department. The budget and FTE's for Solid Waste are no longer reflected in Public Works.

Operating Expenses includes costs related to the performance of Public Works functions. Examples of these include professional services for civil, geotechnical, surveying, and environmental engineering contracts, vehicle leases, leases on railroad crossings, traffic signals and flashers, restriping and marking, road maintenance supplies, roadside mowing and tree trimming, trash removal guardrail maintenance.

Capital Outlay detail is provided in Section F.

Grants and Aids reflects funding provided to municipalities from the Ninth-cent County Gas Tax per interlocal agreements.

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.



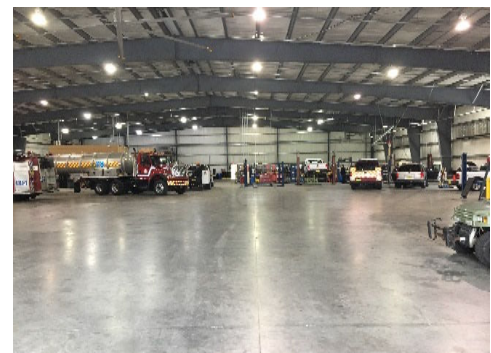
Office Goals and Objectives:

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

- 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 and in Hurricane Emergencies. Fleet also administers the State of Florida contract for fuel cards.

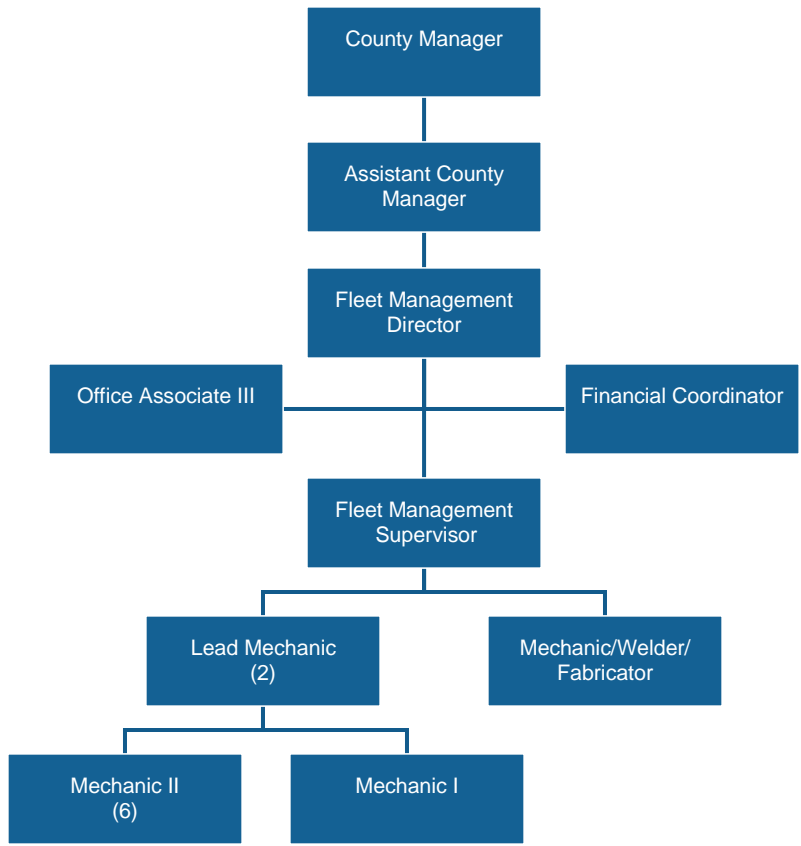
Enhance the quality of life for Lake County residents by promoting conservation, preservation, and protection of natural resources:

- 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

Organizational Chart



**Office of Fleet Management
Performance Measurements**

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Establish a unified Fleet Management Operation
	Maintain competitive prices for fuel, parts and labor

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Labor Hours Worked/Billed	6,498	7,668	8,000
	County Fuel Sites - Fuel Consumption (Unleaded, Diesel, and Off Road) - gallons	180,966	189,726	195,000
	Non-County Fuel Sites - Fuel Consumption (via use of WEX Fuel Cards) - gallons	274,715	263,217	260,000

Office of Fleet Management

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 809,728	\$ 1,002,736	\$ 882,386	\$ 1,099,537
Operating	2,380,344	2,393,213	2,513,563	2,804,972
Capital Outlay	-	30,000	30,000	-
Subtotal Operating Expenditures	\$ 3,190,072	\$ 3,425,949	\$ 3,425,949	\$ 3,904,509
Capital Improvements	95,509	150,836	282,257	83,046
Debt Service	138	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	16,509	185,715	217,754
Total Expenditures	\$ 3,285,719	\$ 3,593,294	\$ 3,893,921	\$ 4,205,309
Expenditures by Fund				
Fleet Management	\$ 3,190,210	\$ 3,442,458	\$ 3,611,664	\$ 4,122,263
2nd Renewal Sales Tax	95,509	150,836	282,257	83,046
Total Expenditures	\$ 3,285,719	\$ 3,593,294	\$ 3,893,921	\$ 4,205,309
Number of Full Time Positions	13	13	14	14

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 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 utilities, vehicle leases, insurances, parts and shop-related supplies, and motor fuel.

Capital Outlay/Improvement detail is provided in Section F.

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.

Vision: To earn citizen confidence and enhance community safety through excellence in service.

Values: The Office of County Probation is an exceptional organization 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, attend counseling, and remain substance free as an alternative to incarceration.

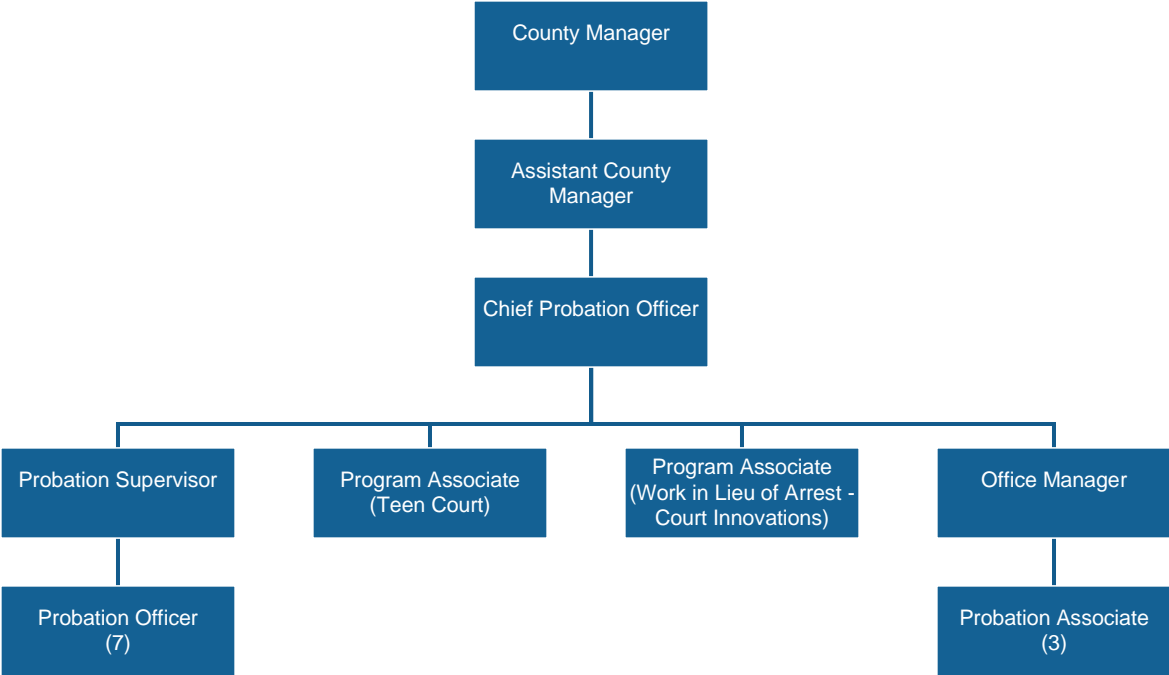


The **Teen Court Program** is a cooperative partnership between the Board of County Commissioners, the Sheriff's Office, the State Attorney's Office, the Public Defender's Office, the School Board, and the Department of Juvenile Justice. It provides youth (between the ages of 10-17) with an opportunity to be held accountable for a first-offense misdemeanor or third-degree felony act. Participants are sentenced by a jury of their peers. Teen Court sentences include community service hours, jury duty, full-time school attendance and other offense-specific sanctions. Once the Teen Court program is successfully completed, the offense is dismissed in Juvenile Court. If the youth does not complete or rejects the teen jury sentence, their case is returned to the State Attorney's Office for adjudication.

The **Work in Lieu of Arrest (WILA)** Civil Citation program is also a cooperative partnership between the Board of County Commissioners, the Sheriff's Office, Municipal Police Departments, State of Florida Fifth Circuit Court, the State Attorney's Office, the Public Defender's Office, the School Board, and the Department of Juvenile Justice. WILA affords eligible youth who are charged with nonviolent misdemeanor offenses, an alternative to arrest while still providing immediate consequences (pursuant to Section 985.12, Florida Statutes). Youths are eligible to receive up to two (2) juvenile civil citations and are required to complete twenty (20) hours of community service on work details. WILA promotes public safety, aids interagency cooperation, and provides eligible youth the greatest chance of successful diversion from further delinquent acts. Higher risk youth are provided with resources including mental health counseling, substance abuse treatment, anger management, and other services.

Office of County Probation

Organizational Chart



**Office of County Probation
Performance Measurements**

Strategic Goal	Key Objectives
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Probation

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

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

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Probation

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Number of new court ordered offenders supervised/diverted	3,080	3,400	3,500
	Amount of restitution collected and reimbursed to victims	\$31,186	\$47,500	\$50,000
	Amount of probation fees collected from offenders	\$531,370	\$547,000	\$550,000

Teen Court/ Work In Lieu of Arrest (WILA)

Facilitate and coordinate the delivery of services to those in need.	Number of Teen Court referrals received	110	60	90
	Number of volunteers participating in Teen Court	35	38	45
	Number of youth referred in the civil citation program	171	120	200

Office of County Probation

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 819,113	\$ 949,880	\$ 949,880	\$ 1,019,150
Operating	37,047	65,063	105,777	79,134
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 856,160	\$ 1,014,943	\$ 1,055,657	\$ 1,098,284
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	135,000	131,802	52,663
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 856,160	\$ 1,149,943	\$ 1,187,459	\$ 1,150,947
Expenditures by Fund				
General	\$ 795,143	\$ 930,323	\$ 935,882	\$ 999,648
Federal/State Grants	-	135,000	131,802	52,663
Restricted Local Programs	61,017	84,620	119,775	98,636
Total Expenditures	\$ 856,160	\$ 1,149,943	\$ 1,187,459	\$ 1,150,947
Number of Full Time Positions	15	15	15	15

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 includes software, insurance, and other general costs, reflecting the Office's efforts to maintain controls over spending without a decrease in service levels.

Office of Animal Services

Mission Statement:

The mission of the Lake County Animal Shelter is to shelter and reunite or rehome the lost, abandoned, neglected, and surrendered pets of Lake County; 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 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 Lake County Animal Shelter fulfills these commitments by fostering a professional and compassionate staff and volunteer base through training and continuing education. The Lake County Animal Shelter works to strengthen relationships with residents and partner organizations and to be responsive to changing community needs. Shelter staff are readily accessible in a crisis and act as an informational resource. We promote key animal issues by increasing 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 Lake County Animal Shelter 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



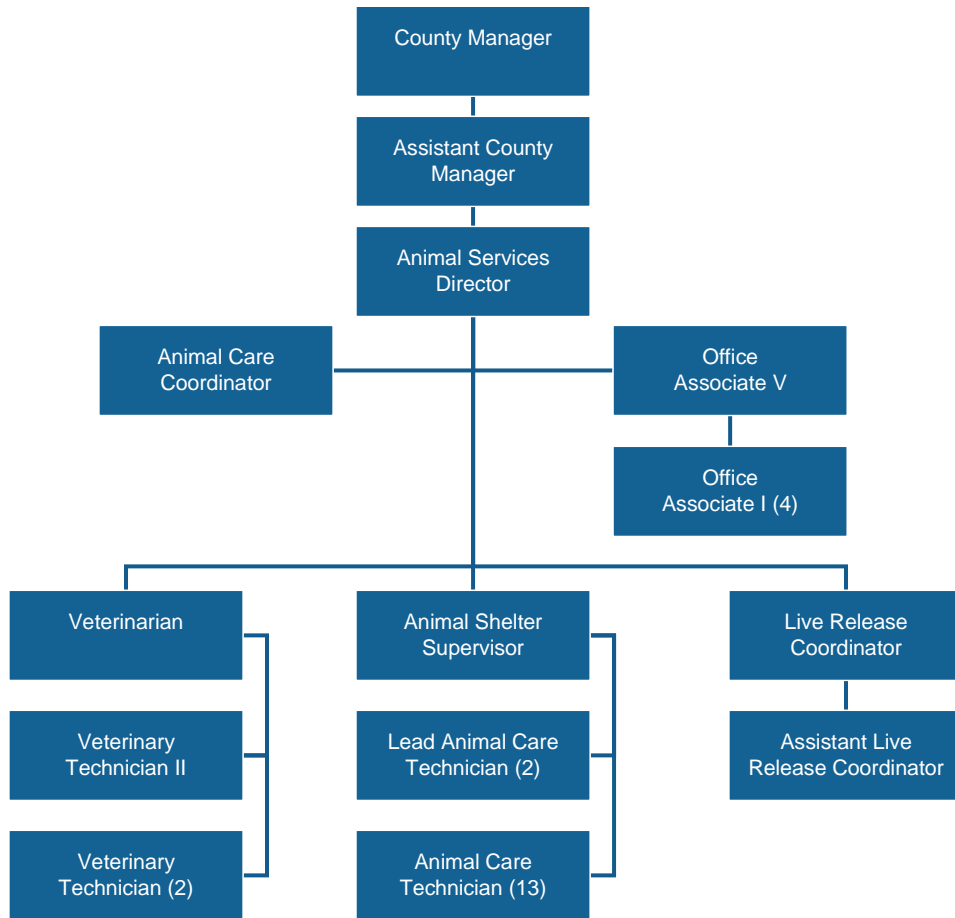
Providing professional services and education to the public promoting responsible animal ownership:

The Lake County Animal Shelter 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

Organizational Chart



**Office of Animal Services
Performance Measurements**

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	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.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of Animals Admitted to the Shelter	6,557	6,000	6,250
	Number of Cats served through Operation Community Saturday and Shelter-Neuter-Return	1,143	1,200	1,200
	Number of Pets Returned to Owner	953	900	950
	Number of Pets Adopted	3,554	3,200	3,500
	Live Release Rate	96%	96%	96%

Office of Animal Services

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 1,380,251	\$ 1,615,576	\$ 1,506,176	\$ 1,831,870
Operating	430,899	499,377	653,262	642,298
Capital Outlay	-	50,000	50,000	25,000
Subtotal Operating Expenditures	\$ 1,811,150	\$ 2,164,953	\$ 2,209,438	\$ 2,499,168
Capital Improvements	10,087	50,000	205,025	25,000
Debt Service	11,863	-	-	-
Grants and Aids	37,892	50,000	50,000	50,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 1,870,992	\$ 2,264,953	\$ 2,464,463	\$ 2,574,168
Expenditures by Fund				
General	\$ 1,837,981	\$ 2,082,123	\$ 2,133,215	\$ 2,445,652
Restricted Local Programs	33,011	182,830	331,248	128,516
Total Expenditures	\$ 1,870,992	\$ 2,264,953	\$ 2,464,463	\$ 2,574,168
Number of Full Time Positions	29	29	29	29

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 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 F.

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

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 human-caused, natural, and technological disasters.

Program Description:

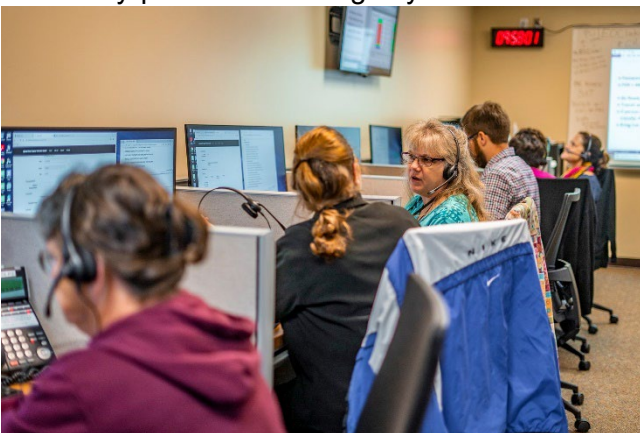
The **Office of Emergency Management** is responsible for protecting the lives and property of Lake County residents and visitors as well as the environment they live in and enjoy. This is accomplished through planning, public education, and continuous refinement of comprehensive emergency preparedness plans and programs. During major disasters, the Office of Emergency Management serves as the central point for the collection of information and allocation of resources through activation of the Emergency Operations Center. Our team works to meet the needs of disaster survivors by collaborating with all stakeholders and coordinating efforts with other agencies and jurisdictions to facilitate an effective and efficient countywide response.



Goals and Objectives:

Conduct coordination of preparedness activities and services to those in need

- Annually review healthcare facility emergency management plans to ensure that each facility is prepared 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 citizens. 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 training and exercise opportunities to all county stakeholders, partner agencies, facilities, and individuals to ensure a well-educated and trained workforce that can quickly and effectively respond to and recover from a variety of large-scale emergencies and disasters.



Office of Emergency Management

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

- Through our public education programs, Emergency Management seeks communities that are willing to participate in the Neighborhood Preparedness Program/ Community Emergency Response Teams. Staff coordinates each neighborhood or team'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 Lake County Office of Emergency Management engages with volunteers to assist with emergency

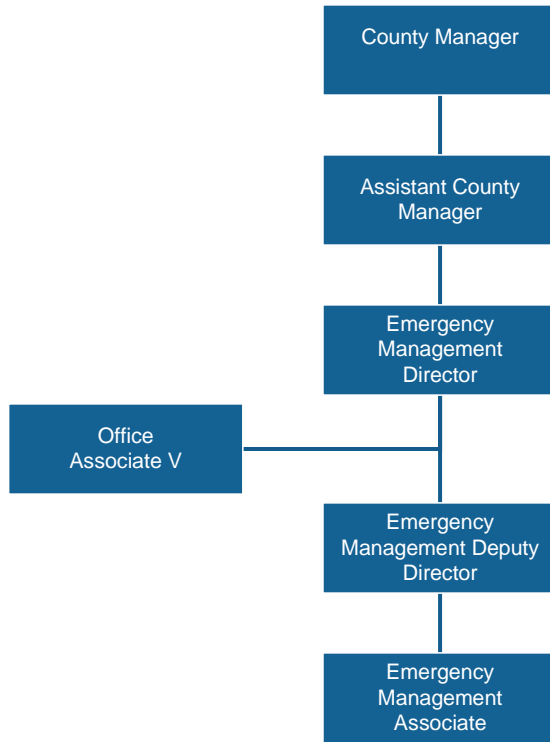


protective actions for a variety of emergencies and disasters, including severe weather shelters, Points of Distribution/Dispensing (PODs), and any other needed actions or services.

- Emergency Management continues to deliver disaster recovery initiatives that engage the whole community through education, community participation, and innovative mitigation strategies. When available, 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

Organizational Chart



**Office of Emergency Management
Performance Measurements**

Strategic Goal	Key Objectives
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Review healthcare emergency plans.
	Process special needs applicants into Special Needs Registry.
	Process special event applications.
	Conduct public education events.
	Increase the number of neighborhoods participating in the Neighborhood Preparedness Program or CERT.
Facilitate and coordinate the delivery of services to those in need.	Provide NOAA Weather Radios to at-risk residents.
	Provide All-Hazards training, exercises and drills.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Healthcare emergency plans reviewed	104	70	90
	Special Needs applicants processed into Special Needs Registry	137	225	225
	Special Events applications processed	32	40	40
	Public education events conducted	21	15	15
	Increase the number of neighborhoods participating in the Neighborhood Preparedness Program	2	4	4
Facilitate and coordinate the delivery of services to those in need.	Provide NOAA Weather Radios to at-risk residents	10	20	20
	Provide All-Hazards training, exercises and drills (people trained)	150	200	200

Office of Emergency Management

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 330,428	\$ 408,030	\$ 426,219	\$ 441,238
Operating	182,475	58,863	143,348	68,820
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 512,903	\$ 466,893	\$ 569,567	\$ 510,058
Capital Improvements	-	-	-	-
Debt Service	3,205	-	-	-
Grants and Aids	60,000	60,000	60,000	60,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 576,108	\$ 526,893	\$ 629,567	\$ 570,058
Expenditures by Fund				
General	\$ 286,133	\$ 322,839	\$ 338,574	\$ 366,004
Federal/State Grants	289,975	204,054	290,993	204,054
Total Expenditures	\$ 576,108	\$ 526,893	\$ 629,567	\$ 570,058
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 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).

Public Safety Administration

Mission Statement:

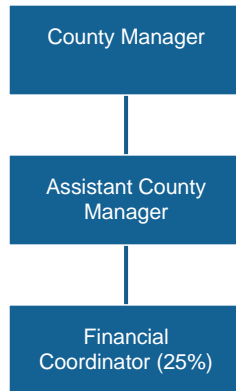
To provide administrative support services to Public Safety offices and program groups to ensure effective and efficient operations.

Description:

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

Public Safety Administration

Organizational Chart



Position is reflected on the
Office of Fire Rescue
Organization Chart

Public Safety Administration

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 23,371	\$ 22,222	\$ 22,222	\$ 23,677
Operating	553	280	280	259
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 23,924	\$ 22,502	\$ 22,502	\$ 23,936
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 23,924	\$ 22,502	\$ 22,502	\$ 23,936
Expenditures by Fund				
General	\$ 23,924	\$ 22,502	\$ 22,502	\$ 23,936
Total Expenditures	\$ 23,924	\$ 22,502	\$ 22,502	\$ 23,936
Number of Full Time Positions	0	0	0	0

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter. Administration consists of 25% of the Personal Services costs for the Financial Coordinator, with the balance of those costs paid by the Fire Rescue Division/County Fire Rescue Fund.

Operating Expenses includes property and liability insurance charges.

Office of Fire Rescue

Mission Statement:

The **Office of Fire Rescue's** mission is to respond to fire, EMS and other emergencies to protect the residents and properties in Lake County and to assist neighboring agencies when requested.

Program Description:

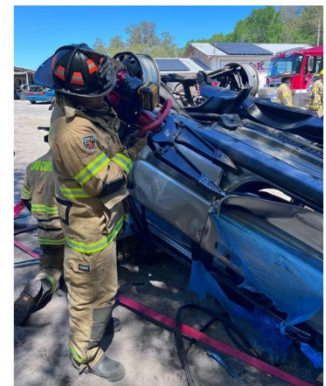
The **Office of Fire Rescue** has a career staff of 424 professional first responders consisting of 106 personnel certified as either an EMT or Paramedic and 318 personnel with dual certification as a firefighter and EMT or Paramedic. Personnel are highly trained in structural and wildland firefighting, pre-hospital advanced life support consisting of both non-transport and transport service capabilities, vehicle/machinery patient extrication, hazardous materials mitigation, and special operations for confined space, high-angle rescue, and water rescue. These dedicated professional men and women protect over 400,000 County residents and visitors in an overall area of 1,157 square miles. Serving both urban and rural areas, Fire Rescue operates 27 fire stations and 14 ambulance rescue stations strategically located throughout Lake County. There are six divisions within Fire Rescue consisting of Administration, Operations, EMS, Emergency Dispatch, Fire Loss Management, and Logistics.



Goals and Objectives:

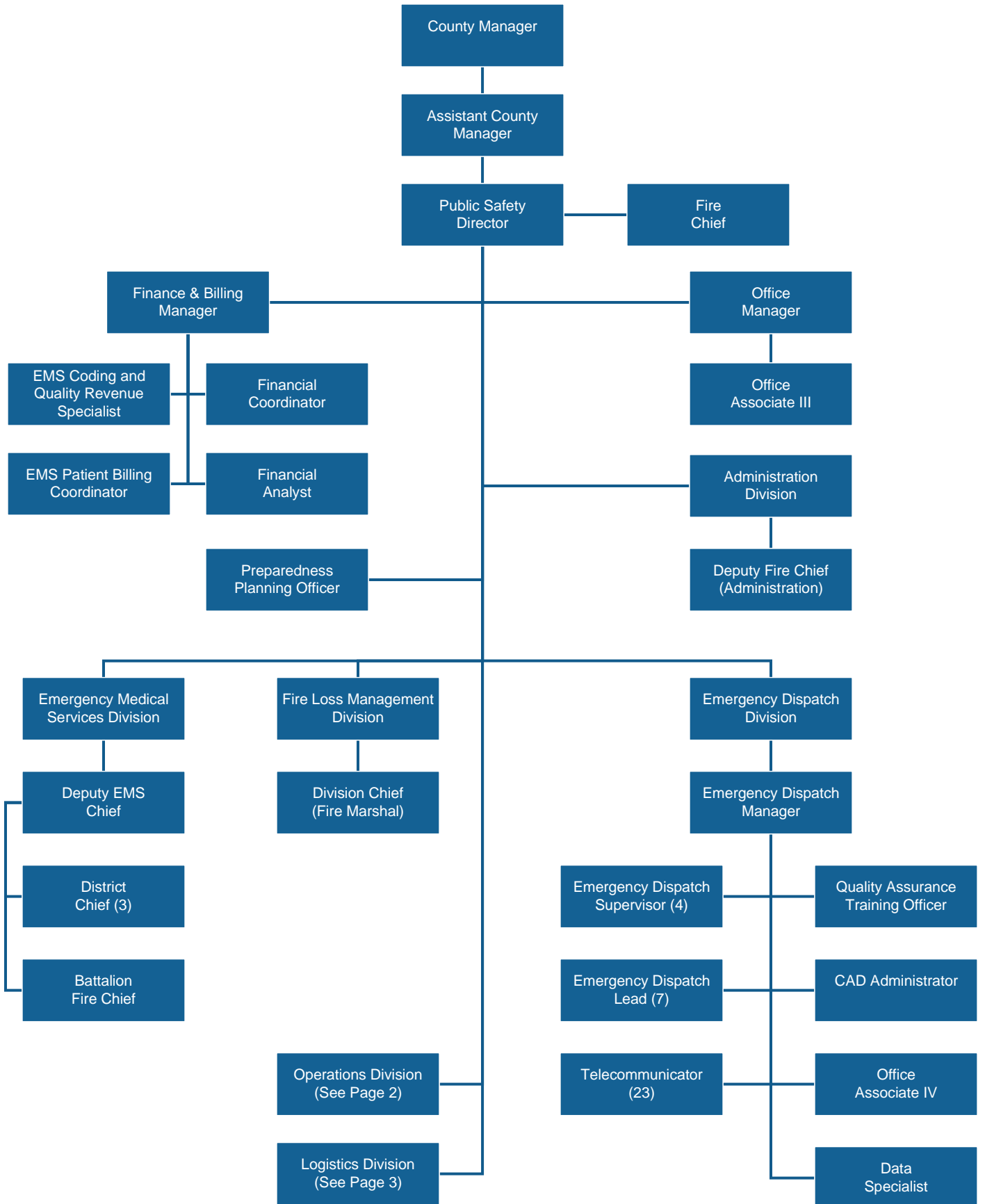
Provide exceptional public safety and emergency response services to achieve a safe and secure community.

- **The Office of Fire Rescue** implements data-driven decisions throughout the fire rescue organization with the establishment of benchmarks and performance measures that provide continual improvements and enhancements to the emergency fire and EMS service delivery to the residents and visitors of Lake County.
- **The Office of Fire Rescue** collaborates with municipal fire department partners to provide best practices in emergency service delivery related to 911 call taking, dispatching, EMS, fire services, technical rescue, and hazardous materials to include all natural and man-made emergency incidents throughout Lake County.



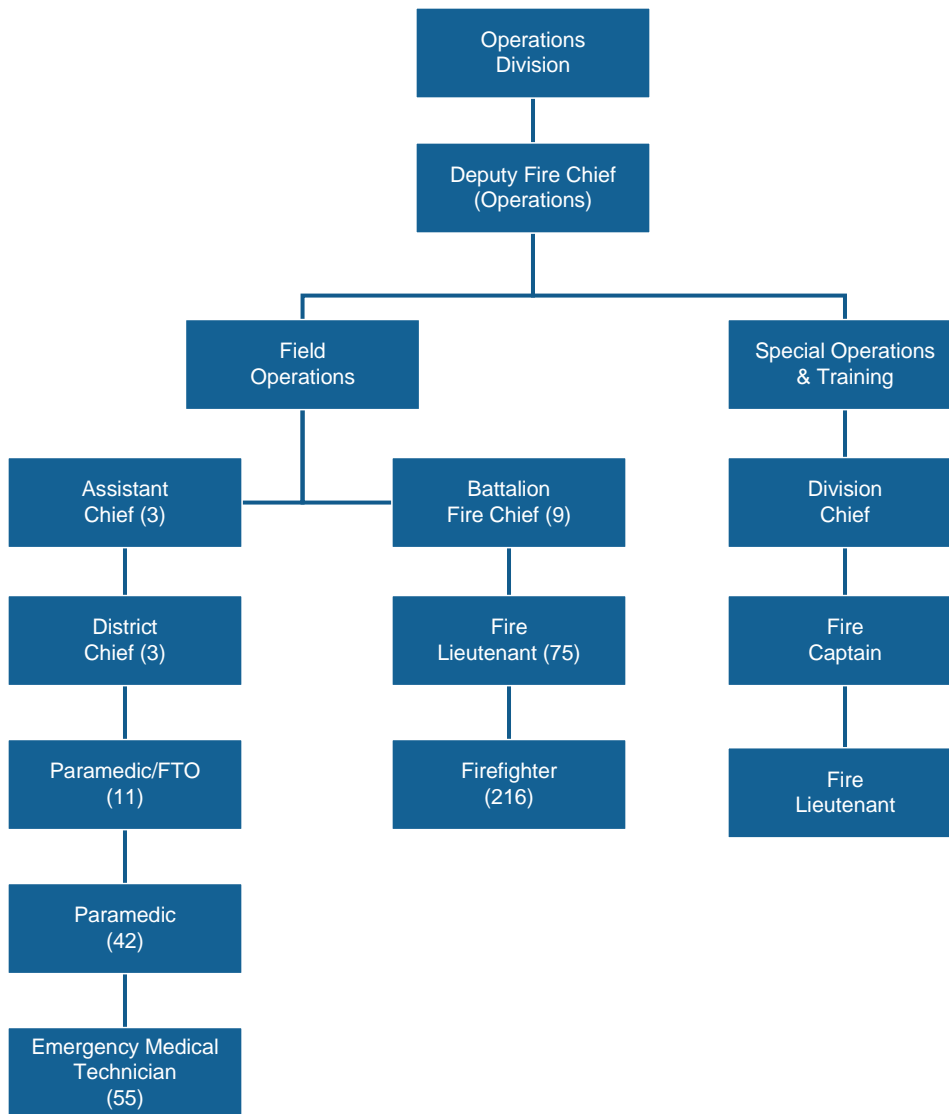
Office of Fire Rescue

Organizational Chart



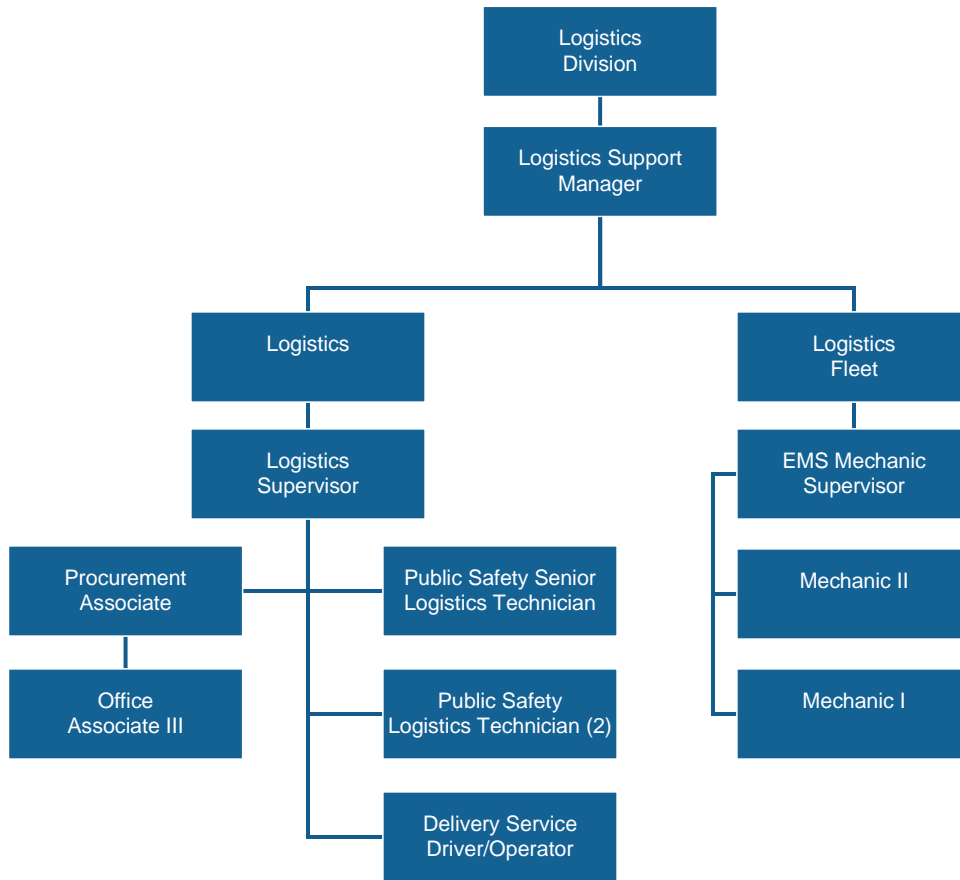
Office of Fire Rescue

Organizational Chart



Office of Fire Rescue

Organizational Chart



**Office of Fire Rescue
Performance Measurements**

Strategic Goal	Key Objectives
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Provide fire protection and emergency medical service response.
	Provide training and continuing education to all firefighters, EMTs and paramedics.
	Provide an environment of fiscal responsibility, internal control, and accountability.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Total call volume for fire and emergency medical services	64,252	66,200	68,000
	Total unit responses for fire and emergency medical services	108,660	112,000	115,000
	Professional training and staff development (hours)	95,351	121,600	125,000

Office of Fire Rescue

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 45,193,150	\$ 49,427,082	\$ 50,401,959	\$ 53,600,620
Operating	10,648,761	11,161,529	10,861,348	12,592,164
Capital Outlay	4,664,367	7,682,101	9,924,378	7,583,605
Subtotal Operating Expenditures	\$ 60,506,278	\$ 68,270,712	\$ 71,187,685	\$ 73,776,389
Capital Improvements	1,306,419	9,422,231	11,590,332	8,136,183
Debt Service	37,649	-	-	-
Grants and Aids	648,076	743,497	743,497	1,031,143
Transfers	3,792,419	4,695,045	4,694,627	3,169,852
Reserves	-	4,355,659	709,669	6,973,698
Total Expenditures	\$ 66,290,841	\$ 87,487,144	\$ 88,925,810	\$ 93,087,265
Expenditures by Fund				
Emergency Medical Services	\$ 25,606,449	\$ 29,197,864	\$ 27,192,578	\$ 29,437,815
County Fire Rescue	37,257,731	46,642,770	46,459,063	51,515,731
Fire Services Impact Fee Trust	490,264	3,751,833	4,434,811	3,545,445
Federal/State Grants	31,569	34,261	34,261	34,368
2nd Renewal Sales Tax	2,904,828	7,860,416	10,805,097	8,553,906
Total Expenditures	\$ 66,290,841	\$ 87,487,144	\$ 88,925,810	\$ 93,087,265

Number of Full Time Positions	466	473	488	488
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Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 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, with the balance of the costs paid by Public Safety Administration in the General Fund. The fund also pays 30% of the cost for the Public Safety Director, with the balance of those costs paid from other funds.

Operating Expenses for Fiscal Year 2024 includes the costs to staff, operate, equip, and maintain the County's Fire Stations. The Fire Assessment rate, which funds the majority of Fire Rescue's budget, is \$225 (residential) for Fiscal Year 2024, 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 \$28.2 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.

During Fiscal Year 2023, Public Safety was restructured to include Emergency Medical Services and certain divisions of Public Safety Support with Fire Rescue to better align with the mission of Public Safety. The budget and FTE's for these departments are now reflected under the Office of Fire Rescue.

Capital Outlay detail is provided in Section F.

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 Description:

The **Office of Public Safety Support** consists of Countywide Radio, Network Operations, and Addressing.

Countywide Radio (CWR) provides technical and repair support for all Countywide Radio System users, including 14 municipalities, Lake County Sheriff's Office, and five 911 Public Safety Answering Points (PSAPs) within the County. They also oversee, operate, and maintain the Lake County Communications / Radio System and equipment.

Network Operations manages, maintains, and provides oversight of the technology used by the Office.

Addressing performs oversight for the 911 Master Street Addressing Guide (MSAG) street assignment and ranges in Lake County, assigns and manages all addressing Countywide, ensuring that all 911 calls are routed to the correct PSAP, and provides oversight of the equipment associated with Next Generation 911. Addressing approves road naming/reservations, and plan reviews for County and multiple municipalities, to ensure accurate 911 dispatching. The Office also manages and monitors all related invoicing and revenue, internally and through municipal and agency interlocal agreements, in support of the services provided.

Office Goals and Objectives:

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

This goal is achieved by all aspects of the Office of Public Safety Support. Countywide Radio maintains the Communications infrastructure and equipment utilized by the first responders of Lake County. Network Operations provides oversight of the technology, including cybersecurity. Addressing ensures accurate information for 911 dispatching. All of these services ensure that the residents of Lake County receive emergency response as quickly as possible.

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

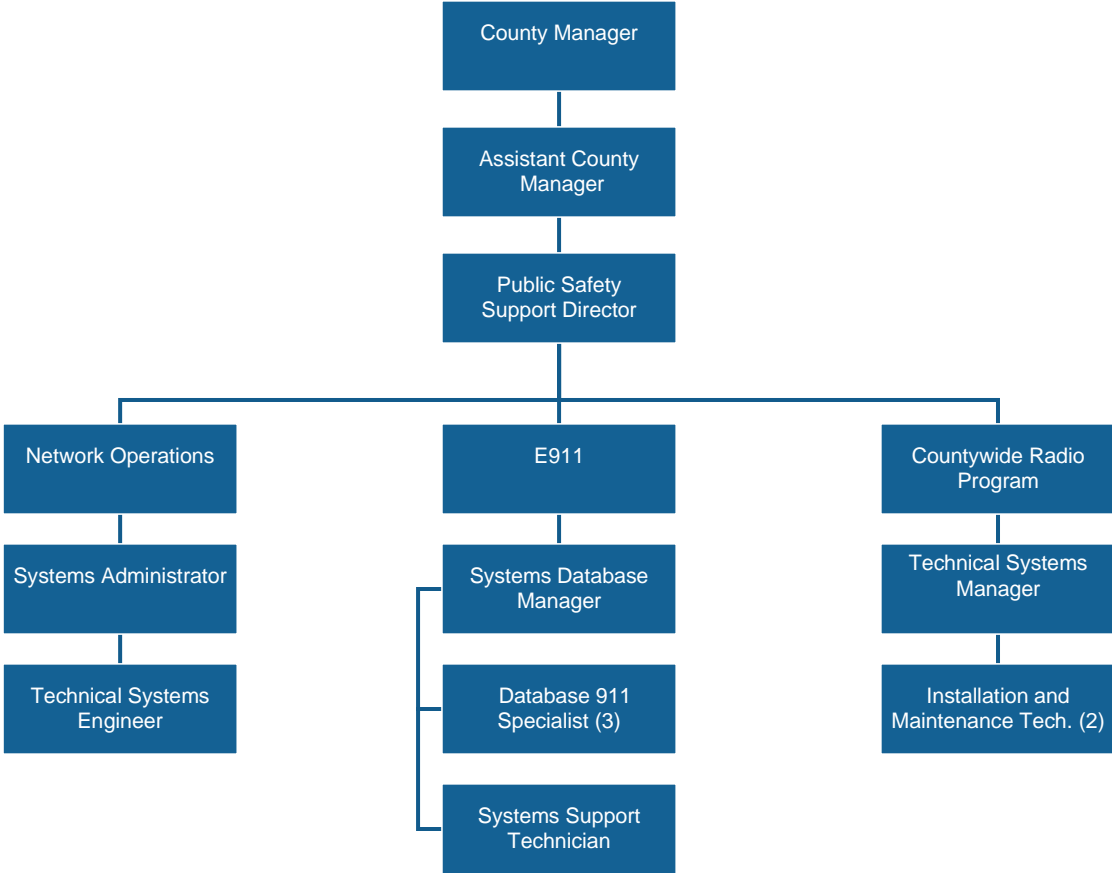
The Office of Public Safety Support provides services to support internal offices, multiple municipalities, and other elected officials, as well as the residents of Lake County. These services include providing radio installs and maintenance for all public safety users assuring optimal equipment and system operations supplying a cost-effective alternative for the users. The Office provides community outreach through programs such as Smart911 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 continues to manage the County Staging Area (CSA) in response to COVID-19 and provide logistical support, as necessary.



Office of Public Safety Support

Organizational Chart



**Office of Public Safety Support
Performance Measurements**

Strategic Goal	Key Objectives
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Countywide Radio Program

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Manage the countywide communication system and radio traffic, administer system infrastructure repairs and maintenance. Provide customer service to the users of the Countywide Radio System.
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E9-1-1 Program / Network Operations / Emergency Dispatch

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Sustain the NG9-1-1 system and call traffic and administer NG9-1-1 database changes.
	Oversee 9-1-1 dispatching for fire and medical calls.
	Provide system administration for the divisions of Public Safety Support (Network Operations, 9-1-1 Addressing, and Countywide Radio).
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide and manage addressing and plan reviews for both municipalities with interlocal agreements and the Lake County jurisdiction.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
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Countywide Radio Program

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Provide, oversee, maintain, and repair a radio system infrastructure (Towers) and provide oversight of the maintenance on the radios utilizing the Countywide Radio System (Radios)	19	19	20
	Provide programming, maintenance, and repairs on the infrastructure, hardware, and equipment	3,467	3,554	3,643
	Provide oversight on countywide radio transmissions (PTT) processed	10,337,460	10,466,678	10,597,512

E9-1-1 Program / Network Operations

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Maintain address points for emergency response	217,512	226,700	235,201
	Number of 9-1-1 calls received by Public Safety Answering Points (PSAPs)	234,533	225,155	235,291
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide addressing assignments, road reservations, and plan reviews for both municipalities and Lake County (Revenue)	\$117,658	\$131,814	\$135,769

Office of Public Safety Support

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 856,693	\$ 1,110,105	\$ 1,359,860	\$ 1,767,289
Operating	3,469,366	4,655,254	5,806,964	4,499,934
Capital Outlay	-	3,816,660	4,539,964	4,068,312
Subtotal Operating Expenditures	\$ 4,326,059	\$ 9,582,019	\$ 11,706,788	\$ 10,335,535
Capital Improvements	207,295	489,011	500,178	577,844
Debt Service	183,748	-	-	-
Grants and Aids	-	245,000	245,000	245,000
Transfers	50,000	-	-	-
Reserves	-	556,754	2,473,442	3,606,394
Total Expenditures	\$ 4,767,102	\$ 10,872,784	\$ 14,925,408	\$ 14,764,773
Expenditures by Fund				
General	\$ 2,274,749	\$ 2,578,663	\$ 3,036,886	\$ 2,877,425
Emergency 911	1,672,787	6,416,811	9,999,824	10,258,981
Emergency Medical Services	612,271	799,299	799,520	811,786
2nd Renewal Sales Tax	207,295	1,078,011	1,089,178	816,581
Total Expenditures	\$ 4,767,102	\$ 10,872,784	\$ 14,925,408	\$ 14,764,773
Number of Full Time Positions	11	11	11	11

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2024 includes various costs to operate the Office's six primary work groups. Examples of items include the annual maintenance agreement on the Countywide Radio System, leases and operating costs for the County's communications tower sites, maintenance and technical support for the County's E911 system and dispatch center, CAD system, security, vehicle lease and maintenance, fuel, medical supplies, etc.

During Fiscal Year 2023, Public Safety was restructured to include Emergency Medical Services and certain division of Public Safety Support to combine with Fire Rescue to better align with the mission of Public Safety. The budget and FTE's for these departments are now reflected under the Office of Fire Rescue.

Capital Outlay detail is provided in Section F.

Grants and Aids reflects payments to various Public Safety Answering Points (PSAPs) throughout Lake County, including support for various maintenance/services for E911 activities.

Office of Solid Waste

Mission Statement:

The Lake County Office of Solid Waste handles trash and recycling collection, aiming to provide residents with the best customer service while preserving the County's unique environment.

Program Description:

Solid Waste 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 citizens 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. At the time 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 of time, 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.

Goals and Objectives:

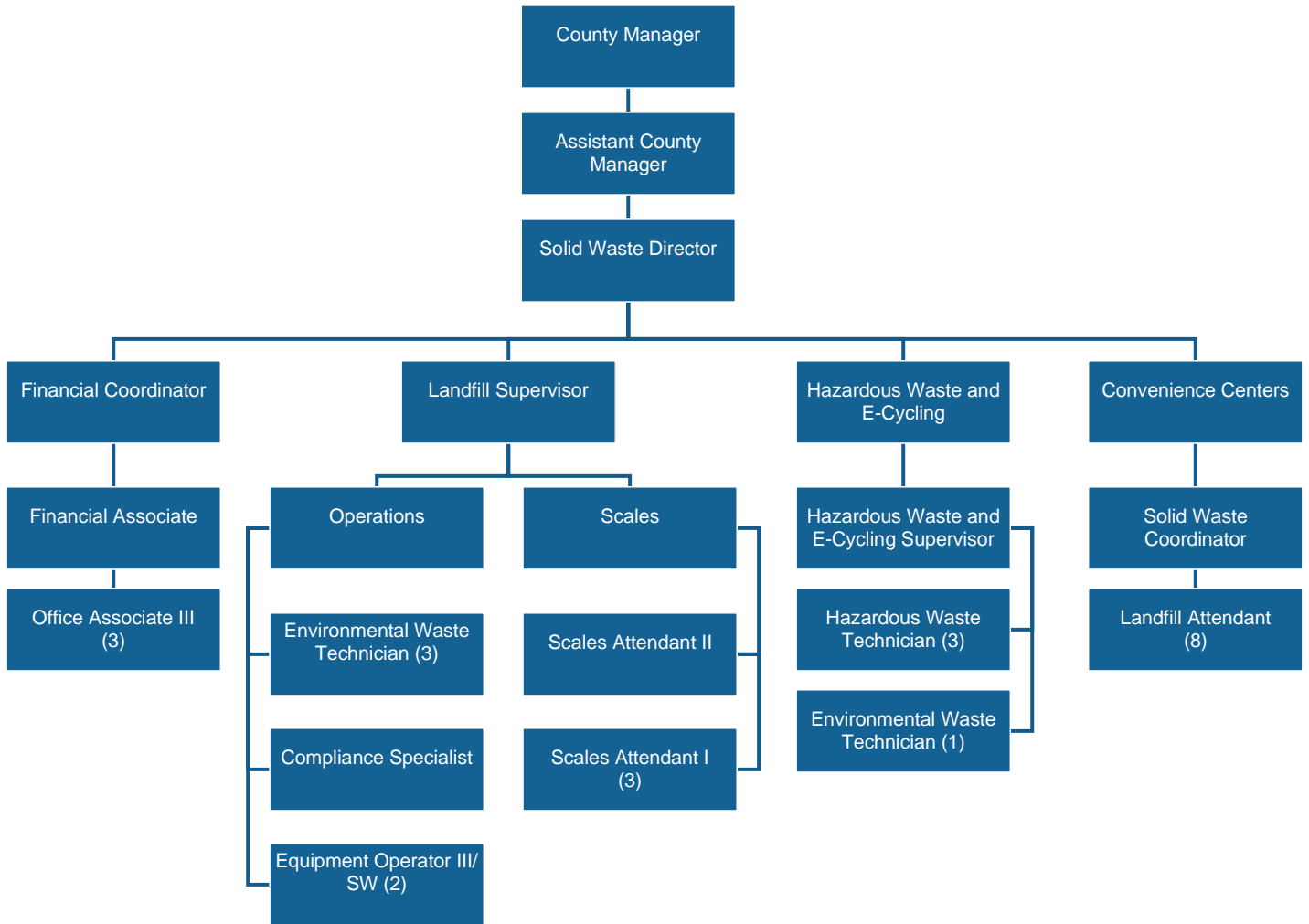
Enhance the quality of life of Lake County Residents by providing active and passive recreational opportunities, library services, and promoting conservation, preservation, and protection of natural resources:

The Solid Waste Section provides household hazardous waste (HHW) community events throughout the year. Additionally, Solid Waste staff participate in KLB events throughout the County.



Solid Waste

Organizational Chart



Advisory Committees:
Keep Lake Beautiful

**Office of Solid Waste
Performance Measurements**

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Ensure compliancy with franchise haulers and disposal agreements.
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.	Continue education programs through Keep Lake Beautiful with a focus on recycling efforts.
	Increase awareness of residential drop off facilities.

Strategic Goal	Performance Measures	Actual FY 2022	Projected FY 2023	Estimated FY 2024
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of customer service contacts	8,892	17,017	7,426
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.	Keep Lake County Beautiful education programs with a focus on recycling efforts	47	57	51
	Citizen usage of residential drop off facilities	101,129	106,140	108,228

Solid Waste

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 1,857,597	\$ 1,964,046	\$ 1,964,046	\$ 2,103,596
Operating	15,402,506	17,476,199	17,778,719	28,659,962
Capital Outlay	-	524,700	659,300	659,067
Subtotal Operating Expenditures	\$ 17,260,103	\$ 19,964,945	\$ 20,402,065	\$ 31,422,625
Capital Improvements	389,679	1,746,000	2,276,478	-
Debt Service	353	-	-	-
Grants and Aids	-	-	-	-
Transfers	1,123,458	1,357,390	1,644,876	2,174,149
Reserves	-	1,338,670	1,507,294	1,297,422
Total Expenditures	\$ 18,773,593	\$ 24,407,005	\$ 25,830,713	\$ 34,894,196
Expenditures by Fund				
Landfill Enterprise	\$ 18,383,634	\$ 22,361,652	\$ 23,273,273	\$ 34,235,413
Solid Waste Closures & Long Term Care	389,929	2,045,353	2,557,440	694,783
Total Expenditures	\$ 18,773,563	\$ 24,407,005	\$ 25,830,713	\$ 34,930,196
Number of Full Time Positions	31	31	31	31

Highlights:

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

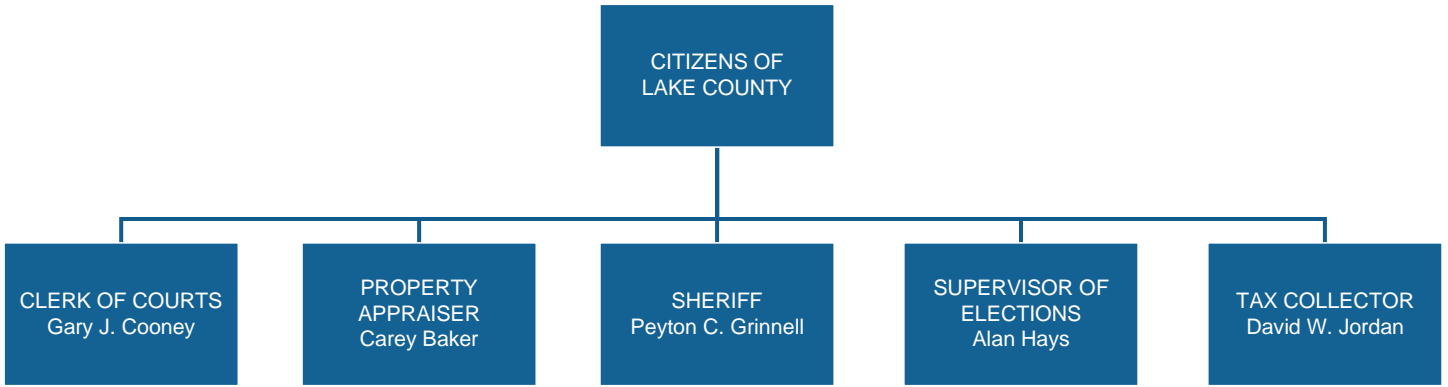
Operating Expenses for Fiscal Year 2024 includes costs related to landfill operations, hazardous waste disposal, and the residential solid waste collection and disposal program.

Capital Outlay detail is provided in Section F.

During Fiscal Year 2023, Public Works was restructured to remove the Solid Waste division from their reporting and created Solid Waste as their own department. The budget and FTE's for Solid Waste are no longer reflected in Public Works.

Constitutional Offices

Organizational Chart



Constitutional Offices

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Program				
Clerk of Courts	\$ 7,069,251	\$ 8,063,972	\$ 8,411,987	\$ 9,441,080
Property Appraiser	3,864,670	3,931,497	3,931,497	4,281,329
Sheriff	86,912,880	102,180,272	103,323,448	112,259,064
Supervisor of Elections	4,876,163	6,010,268	9,862,268	7,667,860
Tax Collector	6,528,570	7,350,669	7,350,669	8,179,246
Total Expenditures	<u>\$ 109,251,534</u>	<u>\$ 127,536,678</u>	<u>\$ 132,879,869</u>	<u>\$ 141,828,579</u>
Expenditures by Category				
Personal Services	\$ 36,962	\$ 45,000	\$ 45,000	\$ 47,000
Operating	4,633,190	6,061,045	6,061,045	6,968,376
Capital Outlay	1,422,191	3,106,357	3,722,463	1,800,000
Subtotal Operating Expenditures	<u>\$ 6,092,343</u>	<u>\$ 9,212,402</u>	<u>\$ 9,828,508</u>	<u>\$ 8,815,376</u>
Capital Improvements	-	-	3,852,000	-
Debt Service	675,355	-	-	-
Grants and Aids	397,277	454,758	1,339,096	1,381,688
Transfers	102,086,559	117,869,518	117,860,265	131,631,515
Reserves	-	-	-	-
Total Expenditures	<u>\$ 109,251,534</u>	<u>\$ 127,536,678</u>	<u>\$ 132,879,869</u>	<u>\$ 141,828,579</u>
Expenditures by Fund				
General	\$ 107,470,110	\$ 123,975,563	\$ 128,166,325	\$ 138,646,891
Restricted Local Programs	271,990	314,400	483,477	320,136
Law Enforcement Trust	125,287	140,358	855,619	1,061,552
Second Renewal Sales Tax	1,384,147	3,106,357	3,374,448	1,800,000
Total Expenditures	<u>\$ 109,251,534</u>	<u>\$ 127,536,678</u>	<u>\$ 132,879,869</u>	<u>\$ 141,828,579</u>
Number of Full Time Positions	1,132	1,137	1,137	1,156

**Constitutional Offices
Clerk of Courts**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	1,211,409	1,322,328	1,322,328	1,661,681
Capital Outlay	5,180	-	348,015	-
Subtotal Operating Expenditures	\$ 1,216,589	\$ 1,322,328	\$ 1,670,343	\$ 1,661,681
Capital Improvements	-	-	-	-
Debt Service	87,722	-	-	-
Grants and Aids	-	-	-	-
Transfers	5,764,940	6,741,644	6,741,644	7,779,399
Reserves	-	-	-	-
Total Expenditures	\$ 7,069,251	\$ 8,063,972	\$ 8,411,987	\$ 9,441,080
Expenditures by Fund				
General	\$ 7,069,251	\$ 8,063,972	\$ 8,411,987	\$ 9,441,080
Total Expenditures	\$ 7,069,251	\$ 8,063,972	\$ 8,411,987	\$ 9,441,080

Number of Full Time Positions	193	198	198	197
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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 cost to the Board of County Commissioners after year end.

Operating Expenses for Fiscal Year 2024 includes \$1,661,681 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 2024 of \$7.8 million will allow the Clerk of Courts to maintain the current level of service.

**Constitutional Offices
Property Appraiser**

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 28,637	\$ 30,000	\$ 30,000	\$ 32,000
Operating	282,254	263,937	263,937	323,698
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 310,891	\$ 293,937	\$ 293,937	\$ 355,698
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	3,553,779	3,637,560	3,637,560	3,925,631
Reserves	-	-	-	-
Total Expenditures	\$ 3,864,670	\$ 3,931,497	\$ 3,931,497	\$ 4,281,329
Expenditures by Fund				
General	\$ 3,864,670	\$ 3,931,497	\$ 3,931,497	\$ 4,281,329
Total Expenditures	\$ 3,864,670	\$ 3,931,497	\$ 3,931,497	\$ 4,281,329
Number of Full Time Positions	42	42	42	44

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.

Personal Services for Fiscal Year 2024 reflects \$32,000 in support for Workers Compensation costs.

Operating Expenses for Fiscal Year 2024 includes \$323,698 as "In-House Support" to the Property Appraiser to cover overhead expenditures. This includes contractual services, utility services, and repair and maintenance, etc.

Transfers for Fiscal Year 2024 of \$3.9 million from the General Fund is used to maintain service levels, along with transfers from other Lake County funds including the Lake County Ambulance, MSTU-Stormwater Management, MSTU-Parks Services (includes Public Lands), and County Fire Rescue.

**Constitutional Offices
Sheriff**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	2,779,107	3,456,311	3,456,311	3,598,951
Capital Outlay	1,384,147	3,106,357	3,374,448	1,800,000
Subtotal Operating Expenditures	\$ 4,163,254	\$ 6,562,668	\$ 6,830,759	\$ 5,398,951
Capital Improvements	-	-	-	-
Debt Service	165,548	-	-	-
Grants and Aids	397,277	454,758	1,339,096	1,381,688
Transfers	82,186,801	95,162,846	95,153,593	105,478,425
Reserves	-	-	-	-
Total Expenditures	\$ 86,912,880	\$ 102,180,272	\$ 103,323,448	\$ 112,259,064

Expenditures by Fund				
General	\$ 85,131,456	\$ 98,619,157	\$ 98,609,904	\$ 109,077,376
Restricted Local Programs	271,990	314,400	483,477	320,136
Law Enforcement Trust	125,287	140,358	855,619	1,061,552
2nd Renewal Sales Tax	1,384,147	3,106,357	3,374,448	1,800,000
Total Expenditures	\$ 86,912,880	\$ 102,180,272	\$ 103,323,448	\$ 112,259,064

Number of Full Time Positions	760	761	761	777
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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 2024 includes \$935,251 as "In-House Support" to the Sheriff to cover overhead costs such as utility services, insurances, and leases. The County will also provide approximately \$2.6 million to cover inmate medical care for the County correctional facilities.

Capital Outlay detail is provided in Section F.

Transfers for Fiscal Year 2024 of \$105.5 million to the Sheriff's Office pays for the salaries, benefits, and operating costs required to run the office. A summary of the Fiscal Year 2024 transfer is shown below:

\$ 59,527,202	Law Enforcement
34,090,955	Jail Operations
4,158,100	Bailiff Office
<u>\$ 97,776,257</u>	
2,085,000	City of Minneola Law Enforcement Services
3,733,836	School Resource Officers (SROs)
200,000	Lake Tech Administrative Services
457,900	Marine Patrol
1,225,432	Dispatch Services (Clermont, Lady Lake, and Tavares)
<u>\$ 105,478,425</u>	

**Constitutional Offices
Supervisor of Elections**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	432,800	432,800	784,800
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ 432,800	\$ 432,800	\$ 784,800
Capital Improvements	-	-	3,852,000	-
Debt Service	256,800	-	-	-
Grants and Aids	-	-	-	-
Transfers	4,619,363	5,577,468	5,577,468	6,883,060
Reserves	-	-	-	-
Total Expenditures	<u>\$ 4,876,163</u>	<u>\$ 6,010,268</u>	<u>\$ 9,862,268</u>	<u>\$ 7,667,860</u>
Expenditures by Fund				
General	<u>\$ 4,876,163</u>	<u>\$ 6,010,268</u>	<u>\$ 9,862,268</u>	<u>\$ 7,667,860</u>
Total Expenditures	<u>\$ 4,876,163</u>	<u>\$ 6,010,268</u>	<u>\$ 9,862,268</u>	<u>\$ 7,667,860</u>

Number of Full Time Positions	25	24	23	29
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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 2024 includes \$784,800 as "In-House Support" to the Supervisor of Elections to cover overhead expenditures for lease payments for office and storage space.

Transfers for Fiscal Year 2024 of \$6.9 million will allow the Supervisor of Elections to maintain the current level of service.

**Constitutional Offices
Tax Collector**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 8,325	\$ 15,000	\$ 15,000	\$ 15,000
Operating	360,420	585,669	585,669	599,246
Capital Outlay	32,864	-	-	-
Subtotal Operating Expenditures	\$ 401,609	\$ 600,669	\$ 600,669	\$ 614,246
Capital Improvements	-	-	-	-
Debt Service	165,285	-	-	-
Grants and Aids	-	-	-	-
Transfers	5,961,676	6,750,000	6,750,000	7,565,000
Reserves	-	-	-	-
Total Expenditures	\$ 6,528,570	\$ 7,350,669	\$ 7,350,669	\$ 8,179,246
Expenditures by Fund				
General	\$ 6,528,570	\$ 7,350,669	\$ 7,350,669	\$ 8,179,246
Total Expenditures	\$ 6,528,570	\$ 7,350,669	\$ 7,350,669	\$ 8,179,246

Number of Full Time Positions	112	112	113	109
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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, one hospital district 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.

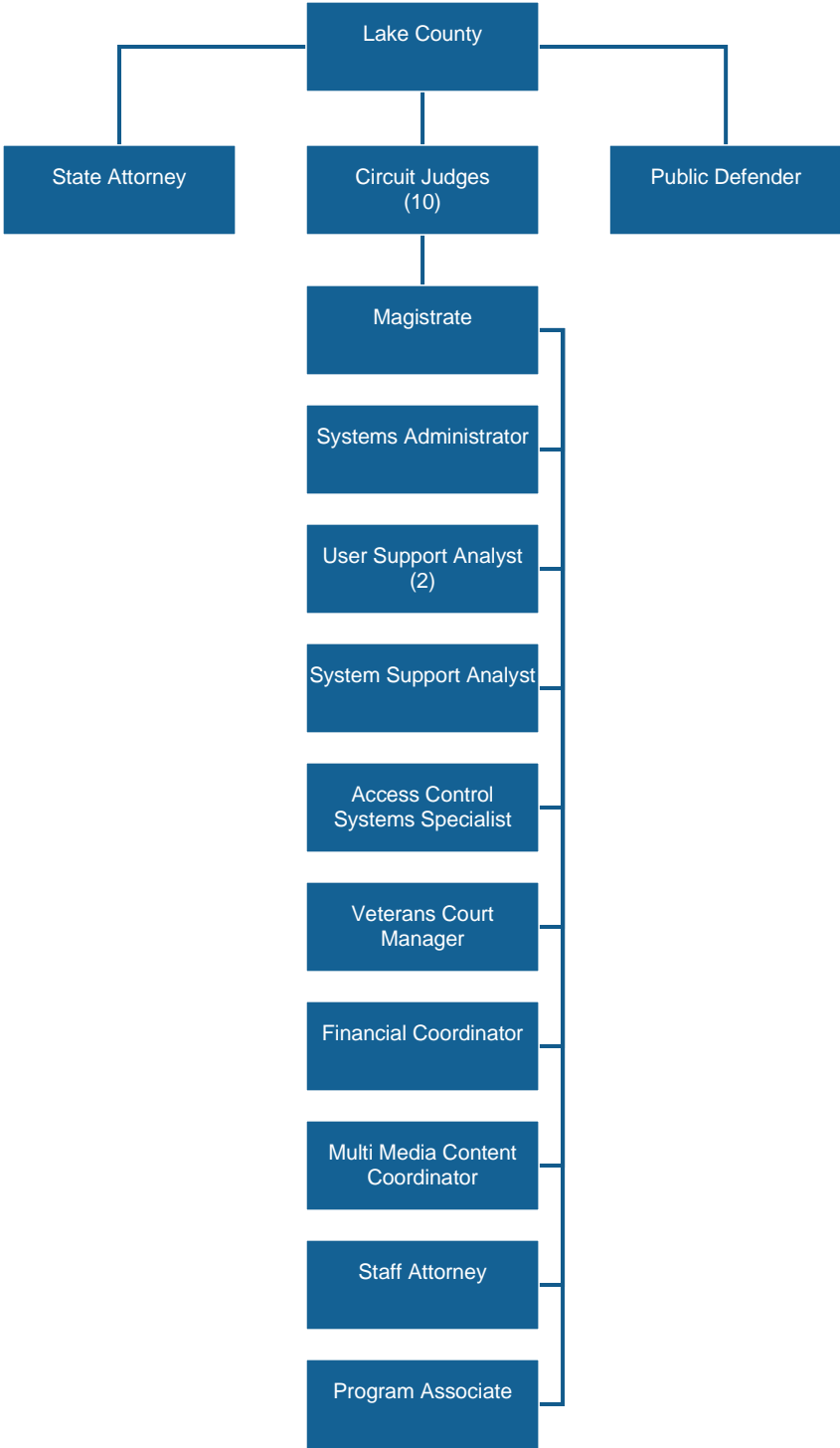
Personal Services for Fiscal Year 2024 reflects \$15,000 in support for Workers Compensation costs.

Operating Expenses for Fiscal Year 2024 includes \$599,246 as "In-House Support" to the Tax Collector to cover overhead costs such as custodial services, utility services, and repair and maintenance, and leases.

Transfers for Fiscal Year 2024 from the General Fund to the Tax Collector is estimated at \$7.6 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.

Judicial Support

Organizational Chart



Judicial Support

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Program				
Circuit Judges	\$ 2,257,316	\$ 2,799,355	\$ 2,865,475	\$ 3,366,948
Guardian Ad Litem	31,295	42,960	42,960	37,551
Juvenile Justice	640,222	798,994	798,994	804,207
Legal Aid	115,070	115,070	115,070	115,070
Public Defender	690,305	753,543	753,543	853,202
State Attorney	786,494	887,642	906,467	1,061,050
Total Expenditures	<u>\$ 4,520,702</u>	<u>\$ 5,397,564</u>	<u>\$ 5,482,509</u>	<u>\$ 6,238,028</u>
Expenditures by Category				
Personal Services	\$ 771,728	\$ 858,798	\$ 858,798	\$ 972,535
Operating	2,170,601	2,659,632	2,735,442	3,298,105
Capital Outlay	5,568	71,990	81,125	123,316
Subtotal Operating Expenditures	<u>\$ 2,947,897</u>	<u>\$ 3,590,420</u>	<u>\$ 3,675,365</u>	<u>\$ 4,393,956</u>
Capital Improvements	-	-	-	-
Debt Service	4,452	-	-	-
Grants and Aids	1,568,353	1,807,144	1,807,144	1,844,072
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 4,520,702</u>	<u>\$ 5,397,564</u>	<u>\$ 5,482,509</u>	<u>\$ 6,238,028</u>
Expenditures by Fund				
General	\$ 4,520,702	\$ 5,397,564	\$ 5,482,509	\$ 6,238,028
Total Expenditures	<u>\$ 4,520,702</u>	<u>\$ 5,397,564</u>	<u>\$ 5,482,509</u>	<u>\$ 6,238,028</u>
Number of Full Time Positions	10	10	10	11

**Judicial Support
Circuit Judges**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 714,840	\$ 798,049	\$ 798,049	\$ 906,548
Operating	1,538,024	1,937,041	1,994,026	2,364,900
Capital Outlay	-	64,265	73,400	95,500
Subtotal Operating Expenditures	\$ 2,252,864	\$ 2,799,355	\$ 2,865,475	\$ 3,366,948
Capital Improvements	-	-	-	-
Debt Service	4,452	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 2,257,316	\$ 2,799,355	\$ 2,865,475	\$ 3,366,948
Expenditures by Fund				
General	\$ 2,257,316	\$ 2,799,355	\$ 2,865,475	\$ 3,366,948
Total Expenditures	\$ 2,257,316	\$ 2,799,355	\$ 2,865,475	\$ 3,366,948

Number of Full Time Positions	10	10	10	11
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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 Circuit is part of Fifth District Court of Appeal, located in Daytona Beach.

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes general costs such as contractual services, utilities, and repair and maintenance that are necessary for judicial areas.

**Judicial Support
Juvenile Justice**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ 56,888	\$ 60,749	\$ 60,749	\$ 65,987
Operating	779	695	695	670
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 57,667	\$ 61,444	\$ 61,444	\$ 66,657
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	582,555	737,550	737,550	737,550
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 640,222	\$ 798,994	\$ 798,994	\$ 804,207
Expenditures by Fund				
General	\$ 640,222	\$ 798,994	\$ 798,994	\$ 804,207
Total Expenditures	\$ 640,222	\$ 798,994	\$ 798,994	\$ 804,207

Number of Full Time Positions	0	0	0	0
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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 on the County's prior annual usage.

Personal Services for Fiscal Year 2024 reflects \$10,914 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 2024 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes risk insurance allocations.

Grants and Aids includes support for Lake County's share of the Department of Juvenile Justice's total detention budget.

**Judicial Support
Public Defender**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	231,305	251,524	251,524	325,139
Capital Outlay	-	7,725	7,725	13,311
Subtotal Operating Expenditures	\$ 231,305	\$ 259,249	\$ 259,249	\$ 338,450
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	459,000	494,294	494,294	514,752
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 690,305	\$ 753,543	\$ 753,543	\$ 853,202
Expenditures by Fund				
General	\$ 690,305	\$ 753,543	\$ 753,543	\$ 853,202
Total Expenditures	\$ 690,305	\$ 753,543	\$ 753,543	\$ 853,202
Number of Full Time Positions	0	0	0	0

Highlights:

The United States Constitution requires states to provide lawyers to 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 Expenditures includes contractual services, utilities, repair and maintenance, and information technology costs.

Grants and Aids includes funding for automated systems specialists and data entry operator personnel.

**Judicial Support
State Attorney**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	369,198	427,412	446,237	569,845
Capital Outlay	5,568	-	-	14,505
Subtotal Operating Expenditures	\$ 374,766	\$ 427,412	\$ 446,237	\$ 584,350
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	411,728	460,230	460,230	476,700
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	\$ 786,494	\$ 887,642	\$ 906,467	\$ 1,061,050
Expenditures by Fund				
General	\$ 786,494	\$ 887,642	\$ 906,467	\$ 1,061,050
Total Expenditures	\$ 786,494	\$ 887,642	\$ 906,467	\$ 1,061,050

Number of Full Time Positions	0	0	0	0
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Highlights:

The Constitution of the State of Florida empowers the State Attorney as the prosecuting officer in all circuit and county trial courts. The State Attorney processes all criminal cases presented by law enforcement officers who have charged persons felonies, misdemeanors, traffic crimes such as DUI or reckless driving, acts of juvenile delinquency, and certain violations of county or municipal ordinances.

Operating Expenditures includes contractual services, utilities, repair and maintenance, and information technology costs.

Grants and Aids includes funding for positions in the Early Intervention Case Resolution Program, body camera footage staffing, and Information Technology personnel dedicated to Lake County.

Debt Service

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
General Obligation Bonds-Refunded Bank Loan				
Citizen's First Bank, Series 2015 (Bank Loan)	\$ 2,522,737	\$ 2,527,565	\$ 2,527,565	\$ 2,526,172
Amount of Issue: \$20,950,000				
Remaining Principal as of 9/30/2023: \$7,260,000				
Maturity Date: April 1, 2026				
Subtotal GO Bonds-Refunded Bank Loan	\$ 2,522,737	\$ 2,527,565	\$ 2,527,565	\$ 2,526,172
Special Obligation Bonds				
Pari-Mutuel Repl Bonds, Series 2011	\$ 245,528	\$ 249,756	\$ 249,756	\$ 253,672
Amount of Issue: \$3,415,000				
Remaining Principal as of 9/30/2023: \$1,560,000				
Maturity Date: October 1, 2030				
Subtotal Obligation Bonds	\$ 245,528	\$ 249,756	\$ 249,756	\$ 253,672
Refunded Bonds, 2015B-Bank Loan 2015A				
Amount of Issue: \$75,985,000	\$ 5,369,388	\$ 5,366,743	\$ 5,366,743	\$ 3,128,733
Remaining Principal as of 9/30/23: \$8,975,000				
Refunded Capital Improvement Series 2022				
Amount of Issue: \$49,325,000	\$ -	\$ -	\$ -	\$ 2,012,730
Maturity Date: June 1, 2037				
Subtotal Capital Imp Bonds & Bank Loan	\$ 5,369,388	\$ 5,366,743	\$ 5,366,743	\$ 5,141,463
Commercial Loan - REFINANCED				
STI Institutional & Government, Inc. - Series 2019	\$ 2,800,516	\$ 2,801,718	\$ 2,801,718	\$ 2,802,087
Amount of Issue: \$28,300,000				
Remaining Principal as of 9/30/23: \$21,060,000				
Maturity Date: December 1, 2032				
Subtotal Commercial Loan	\$ 2,800,516	\$ 2,801,718	\$ 2,801,718	\$ 2,802,087
Other Debt Service				
Public Health Administration Building	\$ 112,699	\$ 112,701	\$ 112,701	\$ 112,701
Blackwater Creek Settlement	2,875,000	1,487,813	1,487,813	1,462,656
Subtotal Other Debt Service	\$ 2,987,699	\$ 1,600,514	\$ 1,600,514	\$ 1,575,357
Total Debt Service	\$ 13,925,869	\$ 12,546,296	\$ 12,546,296	\$ 12,298,751
Expenditures by Category				
Debt Service	\$ 13,925,869	\$ 12,546,296	\$ 12,546,296	\$ 12,298,751
Bond Retirement				
Other Fees and Reserves	70,244	1,454,054	1,444,210	1,775,061
Total Expenditures	\$ 13,996,113	\$ 14,000,350	\$ 13,990,506	\$ 14,073,812

Highlights:

Five Debt Service funds totaling \$14,073,812 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

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 0.0918 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 2024 totals \$3,714,407.

The County sold three other revenue bond/bank notes 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 2024 totals \$738,827.

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 series 2015B bonds. The Series 2015B bonds were refunded by the issuance of the direct placement Taxable Capital Improvement Refunding Bond, Series 2022 purchased by JP Morgan Chase at the fixed interest rate of 4.04% with the option to exchange for tax exempt bond on June 2, 2025 at 3.30%. The current total estimated savings is \$635,000 over the remaining life of the debt. The principal, interest and reserve budget for Fiscal Year 2024 totals \$5,173,230.

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 2024 totals \$2,871,991.

During August 2022, Fitch Ratings upgraded the County's outstanding capital improvement bonds to 'AA' from 'AA-' and affirmed the county's Issuer Default Rating at 'AA' and revised the Rating Outlook to Positive from Stable.

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.

Debt Service Requirements

	Principal Payment FY 2024	Interest Payment FY 2024	Fees and Reserves FY 2024	Total FY 2024
General Obligation Bonds-Refunded Bank Loan				
Citizen's First Bank Series 2015 (Bank Loan)	\$ 2,365,000	\$ 161,172	\$ 1,188,235	\$ 3,714,407
Subtotal GO Bonds-Refunded Bank Loan	\$ 2,365,000	\$ 161,172	\$ 1,188,235	\$ 3,714,407
Special Obligation Bonds				
Pari-Mutuel Revenues Replacement Bonds Series 2011	\$ 205,000	\$ 48,672	\$ 485,155	\$ 738,827
Subtotal Special Obligation Bonds	\$ 205,000	\$ 48,672	\$ 485,155	\$ 738,827
CIP Bonds-Refunded Bank Loan and Bonds				
2015A (Bank Loan), Capital Improvement Series 2015A and Series 2022	\$ 2,945,000	\$ 2,196,463	\$ 31,767	\$ 5,173,230
Subtotal Capital Improvement Bonds	\$ 2,945,000	\$ 2,196,463	\$ 31,767	\$ 5,173,230
Commercial Loan - REFINANCED				
STI Institutional & Government, Inc. Series 2019	\$ 2,435,000	\$ 367,087	\$ 69,904	\$ 2,871,991
Subtotal Capital Improvement Bonds	\$ 2,435,000	\$ 367,087	\$ 69,904	\$ 2,871,991
Other Debt Service				
Public Health Administration Building	\$ 107,795	\$ 4,906	-	\$ 112,701
Blackwater Creek Settlement	1,437,500	25,156	-	1,462,656
Subtotal Other Debt Service	\$ 1,545,295	\$ 30,062	-	\$ 1,575,357
Total Debt Service	\$ 9,495,295	\$ 2,803,456	\$ 1,775,061	\$ 14,073,812

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 2024 funding requirement for this bond series is supported by a countywide millage rate of 0.0918. 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 2015B and is scheduled to mature on June 1, 2037. This 2015B Series was later refinanced again through a direct placement bond with the scheduled maturity remaining 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 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Program				
General Fund	\$ 32,019,399	\$ 68,977,557	\$ 69,874,257	\$ 73,836,316
American Rescue Plan (CSLFR)	21,617,205	49,927,173	49,326,402	32,168,110
Infrastructure Sales Tax	23,289,302	23,713,269	27,256,281	25,589,319
Lake County Ambulance	12,846,750	15,096,244	14,536,515	15,836,122
Educational Systems Impact Fees	40,593,445	30,000,000	30,000,000	30,000,000
Local Provider Participation Fund	-	34,099,691	34,099,691	44,404,180
Special Assessments	920,456	1,148,962	1,167,585	1,185,439
Total Expenditures	\$ 131,286,557	\$ 222,962,896	\$ 226,260,731	\$ 223,019,486
Expenditures by Category				
Personal Services	\$ 1,882,099	\$ 71,734	\$ 71,734	\$ 83,610
Operating	2,860,364	3,122,753	3,353,072	3,326,388
Capital Outlay	1,688,907	-	15,209	-
Subtotal Operating Expenditures	\$ 6,431,370	\$ 3,194,487	\$ 3,440,015	\$ 3,409,998
Capital Improvements	2,359,480	545,000	4,898,618	-
Debt Service	2,875,000	1,487,813	1,487,813	1,462,656
Grants and Aids	62,652,975	124,072,333	123,984,973	117,216,086
Transfers	56,967,732	52,471,793	56,890,901	56,133,739
Reserves	-	41,191,470	35,558,411	44,797,007
Total Expenditures	\$ 131,286,557	\$ 222,962,896	\$ 226,260,731	\$ 223,019,486
Expenditures by Fund				
General	\$ 32,019,399	\$ 68,977,557	\$ 69,874,257	\$ 73,836,316
Infrastructure Sales Tax Revenue	23,289,302	23,713,269	27,256,281	25,589,319
Lake County Ambulance	12,846,750	15,096,244	14,536,515	15,836,122
American Rescue Plan (CSLFR)	21,617,205	49,927,173	49,326,402	32,168,110
Educational Systems Impact Fees	40,593,445	30,000,000	30,000,000	30,000,000
Local Provider Participation Fund	-	34,099,691	34,099,691	44,404,180
Special Assessments:				
Greater Groves MSBU	259,186	323,768	327,842	317,918
Greater Hills MSBU	292,794	361,797	366,312	398,098
Greater Pines Municipal Services	324,794	398,144	403,641	399,638
Picciola Island Street Lighting	3,297	5,767	7,374	7,536
Sylvan Shores Street Lighting	21,239	25,324	24,704	27,669
Valencia Terrace Street Lighting	5,889	10,510	12,066	10,834
Village Green Street Lighting	13,257	23,652	25,646	23,746
Total Expenditures	\$ 131,286,557	\$ 222,962,896	\$ 226,260,731	\$ 223,019,486

**Non-Departmental
General Fund**

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 174,936	\$ -	\$ -	\$ -
Operating	1,984,791	2,303,137	2,489,588	2,467,467
Capital Outlay	1,533,923	-	15,209	-
Subtotal Operating Expenditures	\$ 3,693,650	\$ 2,303,137	\$ 2,504,797	\$ 2,467,467
Capital Improvements	1,029,657	545,000	206,300	-
Debt Service	2,875,000	1,487,813	1,487,813	1,462,656
Grants and Aids	5,741,616	7,626,246	12,880,930	9,767,490
Transfers	18,679,476	16,905,703	17,787,065	18,611,041
Reserves	-	40,109,658	35,007,352	41,527,662
Total Expenditures	\$ 32,019,399	\$ 68,977,557	\$ 69,874,257	\$ 73,836,316
Expenditures by Fund				
General	\$ 32,019,399	\$ 68,977,557	\$ 69,874,257	\$ 73,836,316
Total Expenditures	\$ 32,019,399	\$ 68,977,557	\$ 69,874,257	\$ 73,836,316

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 includes 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 includes \$7.5 million in payments to the Community Redevelopment Areas, \$55,000 for the Trout Lake Naturalist position, \$18,000 for the Lake County Historical Society, and \$15,000 for estimated costs relating to the Fire Services Automatic Aid Agreement with the City of Tavares.

A summary of Fiscal Year 2024 Interfund transfers is shown below:

\$ 1,657,034	County Fire Rescue
4,521,416	County Library System
6,853,776	Other Funds
3,033,861	Landfill Enterprise
1,454,884	MSTU - Parks Services (includes Public Lands)
1,090,070	Transit
<u>\$ 18,611,041</u>	

A summary of Fiscal Year 2024 Reserves is shown below:

\$ 33,021,512	Economic Stabilization Reserve
4,037,550	Special Reserve
4,468,600	Reserve for Purchase Order Carry-forwards
<u>\$ 41,527,662</u>	

**General Fund Non-Departmental
Expenditure Detail**

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Personal Services				
Regular Salaries	9,934	-	-	-
Overtime	131,633	-	-	-
Social Security	10,512	-	-	-
Retirement Contrib	19,664	-	-	-
Workers Comp	3,194	-	-	-
Operating				
Professional Services	159,702	245,000	308,065	195,000
Other Professional Services	1,018,693	1,019,480	1,057,187	1,085,388
Contractual Services	136,382	160,722	160,722	171,300
Travel and Per Diem	-	-	-	-
Communications - Countywide Cell Phones	162,584	170,000	170,000	250,000
Chargeback - Contra	(437,035)	(436,800)	(436,800)	(500,000)
Postage and Freight	280,898	372,600	372,600	372,400
Rentals/Leases - Post Office Box	1,410	1,270	1,270	1,500
Repair/Maintenance - Countywide	162	25,000	109,750	25,000
IT Repair/Maintenance	370,590	456,650	457,579	490,300
Reprographic Charges	0	500	500	300
Other Current Charges/Obligations	191,726	193,600	193,600	274,000
Office Supplies - Telecom	10,428	10,000	10,000	15,000
IT Supplies	310	24,000	24,000	25,000
Operating Supplies	20,292.00	-	-	-
Motor Fuel	9,376	-	-	-
Books/Publications/Dues	49,114	49,115	49,115	50,279
Training - Munis	10,158	12,000	12,000	12,000
Capital Outlay				
Land	976,657	-	-	-
Buildings	53,000	545,000	206,300	-
Machinery/Equipment	1,533,923	-	15,209	-
Debt Services				
Principal for Blackwater Creek	2,875,000	1,437,500	1,437,500	1,437,500
Interest for Blackwater Creek	-	50,313	50,313	25,156
Grants and Aids				
Aids - Government Agencies	4,100	15,000	5,194,331	15,000
Ad Valorem Tax - Cities	5,618,898	7,538,246	7,613,599	9,679,490
Aids - Private Organizations	118,228	73,000	73,000	73,000
Transfers				
Transfer - Other Funds	8,229,593	5,376,674	6,256,674	6,853,776
Transfer - Landfill Fund	3,033,861	3,033,861	3,033,861	3,033,861
Transfer - County Library Fund	4,041,742	4,293,180	4,293,180	4,521,416
Transfer - Transit Fund	545,035	1,090,070	1,090,070	1,090,070
Transfer - Fire Fund	1,624,361	1,657,034	1,658,396	1,657,034
Transfer - Parks Fund	759,495	759,495	759,495	759,495
Transfer - Public Lands Fund	445,389	695,389	695,389	695,389
Reserves				
Economic Stabilization Reserve	-	35,273,699	32,786,294	33,021,512
Reserve - Purchase Order Carry Forward	-	1,386,621	-	4,468,600
Special Reserve	-	3,449,338	2,221,058	4,037,550
Total Expenditures	\$ 32,019,009	\$ 68,977,557	\$ 69,874,257	\$ 73,836,316

**Non-Departmental
Infrastructure Sales Tax Fund**

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	23,289,302	23,713,269	27,256,281	25,589,319
Reserves	-	-	-	-
Total Expenditures	<u>\$ 23,289,302</u>	<u>\$ 23,713,269</u>	<u>\$ 27,256,281</u>	<u>\$ 25,589,319</u>
Expenditures by Fund				
Infrastructure Sales Tax Revenue	<u>\$ 23,289,302</u>	<u>\$ 23,713,269</u>	<u>\$ 27,256,281</u>	<u>\$ 25,589,319</u>
Total Expenditures	<u>\$ 23,289,302</u>	<u>\$ 23,713,269</u>	<u>\$ 27,256,281</u>	<u>\$ 25,589,319</u>

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 2024 planned uses are listed below.

Sales Tax Projects Fund (for Approved Projects)	\$ 21,340,804
Solid Waste Closures and Long-term Care Fund	-
Debt Service Fund for Sales Tax Revenue Note	2,345,000
Administrative Service Fee	1,208,448
Transfer from Landfill Fund	695,067
	<u>\$ 25,589,319</u>

**Non-Departmental
Ambulance Fund**

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,645,312	2,641,469	2,617,139	3,071,622
Transfers	11,201,438	11,598,469	11,593,203	11,674,652
Reserves	-	856,306	326,173	1,089,848
Total Expenditures	\$ 12,846,750	\$ 15,096,244	\$ 14,536,515	\$ 15,836,122
Expenditures by Fund				
Lake County Ambulance	\$ 12,846,750	\$ 15,096,244	\$ 14,536,515	\$ 15,836,122
Total Expenditures	\$ 12,846,750	\$ 15,096,244	\$ 14,536,515	\$ 15,836,122

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

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 citizens 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 2024 budget of \$15,836,122 is supported by a 0.4629 millage rate that is expected to generate \$16,127,901.

Grants and Aids for Fiscal Year 2024 includes a combination of the \$889,636 estimated tax increment payment to the Community Redevelopment Areas and \$2,181,986 to municipalities providing Advanced Life Support (ALS) emergency response within their jurisdictions.

Transfers for Fiscal Year 2024 include the customary administrative transfers to the Property Appraiser and Tax Collector, \$823,250 to the General Fund for administrative services, \$1,751,212 to the County Fire Rescue Fund to be used toward Advanced Life Support (ALS) services by the Lake County Office of Fire Rescue, and \$8,600,000 to the Emergency Medical Services Fund toward the operation of the County's ambulance service.

To provide ALS emergency response to city and County residents in the best and most efficient way possible, the Office of Emergency Medical Services 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.

**Non-Departmental
Coronavirus State/Local Fiscal Recovery Fund**

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ 1,707,163	\$ 71,734	\$ 71,734	\$ 83,610
Operating	48,601	512	25,137	613
Capital Outlay	154,984	-	-	-
Subtotal Operating Expenditures	\$ 1,910,748	\$ 72,246	\$ 96,871	\$ 84,223
Capital Improvements	1,329,823	-	4,692,318	-
Debt Service	-	-	-	-
Grants and Aids	14,672,602	49,854,927	44,537,213	30,122,794
Transfers	3,704,032	-	-	-
Reserves	-	-	-	1,961,093
Total Expenditures	\$ 21,617,205	\$ 49,927,173	\$ 49,326,402	\$ 32,168,110

Expenditures by Fund

Coronavirus State/Local Fiscal Recovery	\$ 21,617,205	\$ 49,927,173	\$ 49,326,402	\$ 32,168,110
Total Expenditures	\$ 21,617,205	\$ 49,927,173	\$ 49,326,402	\$ 32,168,110

Highlights:

The American Rescue Plan Act (ARPA) of 2021 authorizes the Coronavirus Local Fiscal Recovery Fund (CLFRF) with funding to respond to the COVID-19 public health emergency or its negative economic impact. This includes providing assistance to households, small business, nonprofits, and impacted industries, such as tourism, travel, and hospitality; responding to workers performing essential work during the COVID-19 pandemic by providing premium pay to eligible workers of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government performing essential work or by providing grants to eligible employers that have eligible workers; providing government services, to the extent of the reduction of revenue due to COVID-19 relative to revenues collected in the most recent full fiscal year of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government; or make necessary investments in water, sewer, or broadband infrastructure.

Grants and Aids for Fiscal Year 2024 includes funding in the amount of \$30,122,794 for purposes outlined. The county has received a total of \$71,308,368 in ARPA funding.

**Non-Departmental
Educational System Impact Fees Fund**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	40,593,445	30,000,000	30,000,000	30,000,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	<u>\$ 40,593,445</u>	<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>
Expenditures by Fund				
Educational System Impact Fees	\$ 40,593,445	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000
Total Expenditures	<u>\$ 40,593,445</u>	<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>	<u>\$ 30,000,000</u>

Highlights:

Educational System Impact Fees are collected by the County and distributed to the Lake County School Board. These fees are to be by the School Board solely for the purpose of providing growth-necessitated capital improvements to educational plants and ancillary plants of the educational system.

**Non-Departmental
Local Provider Participation Fund**

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	33,949,691	33,949,691	44,254,180
Transfers	-	150,000	150,000	150,000
Reserves	-	-	-	-
Total Expenditures	\$ -	\$ 34,099,691	\$ 34,099,691	\$ 44,404,180
Expenditures by Fund				
Local Provider Participation Fund	\$ -	\$ 34,099,691	\$ 34,099,691	\$ 44,404,180
Total Expenditures	\$ -	\$ 34,099,691	\$ 34,099,691	\$ 44,404,180

Highlights:

The non-ad valorem special assessment against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services. Proceeds from the Assessment shall be used to benefit Assessed Properties through enhanced Medicaid payments for Local Services.

Non-Departmental Special Assessments

	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	826,972	819,104	838,347	858,308
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	\$ 826,972	\$ 819,104	\$ 838,347	\$ 858,308
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	93,484	104,352	104,352	108,727
Reserves	-	225,506	224,886	218,404
Total Expenditures	\$ 920,456	\$ 1,148,962	\$ 1,167,585	\$ 1,185,439
Expenditures by Fund				
Greater Groves MSBU	\$ 259,186	\$ 323,768	\$ 327,842	\$ 317,918
Greater Hills MSBU	292,794	361,797	366,312	398,098
Greater Pines Municipal Services	324,794	398,144	403,641	399,638
Picciola Island Street Lighting	3,297	5,767	7,374	7,536
Sylvan Shores Street Lighting	21,239	25,324	24,704	27,669
Valencia Terrace Street Lighting	5,889	10,510	12,066	10,834
Village Green Street Lighting	13,257	23,652	25,646	23,746
Total Expenditures	\$ 920,456	\$ 1,148,962	\$ 1,167,585	\$ 1,185,439

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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CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds

	<u>Actual FY 2022</u>	<u>Adopted FY 2023</u>	<u>Revised FY 2023</u>	<u>Adopted FY 2024</u>
Expenditures by Capital Project Fund				
Renewal Sales Tax Capital Projects	509,247	-	-	-
Renewal Sales Tax Capital Projects - PW	308,443	-	-	-
2nd Renewal Sales Tax Capital Projects	9,240,290	47,265,615	49,546,563	55,174,750
Road Resurfacing Capital Projects	4,456,669	863,109	863,233	-
Sales Tax Revenue Note Projects	4,913	4,913	-	-
Total Expenditures	<u>\$ 14,519,562</u>	<u>\$ 48,133,637</u>	<u>\$ 50,409,796</u>	<u>\$ 55,174,750</u>
Expenditures by Category				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	3,232,403	7,475,016	9,881,019	6,736,079
Subtotal Operating Expenditures	<u>\$ 3,232,403</u>	<u>\$ 7,475,016</u>	<u>\$ 9,881,019</u>	<u>\$ 6,736,079</u>
Capital Improvements	9,787,159	28,205,909	38,578,777	32,223,643
Debt Service	-	-	-	-
Grants and Aids	1,500,000	1,500,000	1,950,000	3,100,000
Transfers	-	-	-	-
Reserves	-	10,952,712	-	13,115,028
Total Expenditures	<u>\$ 14,519,562</u>	<u>\$ 48,133,637</u>	<u>\$ 50,409,796</u>	<u>\$ 55,174,750</u>

Reserves for Fiscal Year 2024 are comprised entirely of carry-forward purchase orders that will be completed during the year.

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Fund		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
No.	Fund Name						
Countywide Funds							
0010	General Fund	3,721,529	199,000	132,000	102,000	77,000	4,231,529
1120	County Transportation Trust	4,688,171	1,005,000	995,500	1,848,000	1,401,000	9,937,671
Total Countywide Funds		\$8,409,700	\$1,204,000	\$1,127,500	\$1,950,000	\$1,478,000	\$14,169,200
Special Revenue Funds							
1070	Library Impact Fee Trust	665,660	-	-	-	-	665,660
1081	Parks Impact Fee Central District	143,690	30,000	30,000	30,000	30,000	263,690
1082	Parks Impact Fee North District	113,637	50,000	50,000	50,000	50,000	313,637
1083	Parks Impact Fee South District	1,435,397	150,000	150,000	150,000	150,000	2,035,397
1147	West Transportation Benefit District	57,000	50,000	50,000	50,000	50,000	257,000
1148	North Central Transportation Benefit District	2,208,579	350,000	180,000	230,000	225,000	3,193,579
1149	NE/Wekiva Transportation Benefit District	3,134,347	155,000	466,000	50,000	-	3,805,347
1157	South Transportation Benefit District	31,200,280	500,000	625,000	800,000	-	33,125,280
1158	Central Transportation Benefit District	3,284,217	-	-	1,000,000	-	4,284,217
1190	Fish Conservation	237,816	25	25	25	25	237,916
1230	MSTU-Stormwater Section	2,197,165	250,000	200,000	250,000	200,000	3,097,165
1240	Emergency 911	3,468,310	-	-	-	-	3,468,310
1350	Emergency Medical Services	1,483,977	2,861,835	2,987,474	2,955,801	3,180,232	13,469,319
1520	Building Services	3,332,089	-	-	-	-	3,332,089
1680	County Fire Rescue	3,918,654	862,500	901,000	941,000	981,000	7,604,154
1690	Fire Services Impact Fee Trust	2,317,203	775,000	450,000	475,000	500,000	4,517,203
Total Special Revenue Funds		\$59,198,021	\$6,034,360	\$6,089,499	\$6,981,826	\$5,366,257	\$83,669,963
Grant Funds							
1200	Community Development Block Grant	1,964,386	-	-	-	-	1,964,386
1210	Transit	1,119,965	400,000	300,000	200,000	200,000	2,219,965
1300	Federal/State Grants	11,665,522	503,000	344,000	-	-	12,512,522
1310	Restricted Local Programs	79,798	24,400	24,400	24,400	24,400	177,398
Total Grant Funds		\$14,829,671	\$927,400	\$668,400	\$224,400	\$224,400	\$16,874,271
Enterprise Funds							
4200	Lanfill Enterprise	595,067	470,000	140,000	255,000	775,000	2,235,067
Total Enterprise Funds		\$595,067	\$470,000	\$140,000	\$255,000	\$775,000	\$2,235,067
Total Operating Budget		\$83,032,459	\$8,635,760	\$8,025,399	\$9,411,226	\$7,843,657	\$116,948,501
Capital Project Funds							
3050	Renewal Sales Tax Capital Projects 2018	42,559,135	28,072,200	29,123,300	31,135,000	27,035,000	157,924,635
Total Capital Project Funds		\$42,559,135	\$28,072,200	\$29,123,300	\$31,135,000	\$27,035,000	\$157,924,635
Total Capital Improvement Program		\$125,591,594	\$36,707,960	\$37,148,699	\$40,546,226	\$34,878,657	\$274,873,136

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Funding Source Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund (0010)						
Jail Fire Alarm System	1,100,000	-	-	-	-	1,100,000
Jail Door Locks	450,000	-	-	-	-	450,000
CAB-Roof Replacement	400,000	-	-	-	-	400,000
VAV Addition	400,000	-	-	-	-	400,000
Radio - Tower Site Security/Cameras	315,000	-	-	-	-	315,000
Boiler Replacement	312,602	-	-	-	-	312,602
SAB-Skylight Replacement	265,256	-	-	-	-	265,256
AC Unit Replacement	185,000	-	-	-	-	185,000
Ariel Lift	96,171	-	-	-	-	96,171
Judicial Support-Technology	95,500	-	-	-	-	95,500
IT Server Replacement	50,000	50,000	50,000	50,000	50,000	250,000
Network Equipment Replacements	27,000	27,000	27,000	27,000	27,000	135,000
Sentinel Chicken Program	25,000	32,000	-	-	-	57,000
Airboat & Trailer	-	60,000	-	-	-	60,000
Boat w/ Trailer	-	30,000	-	-	-	30,000
Discrete Analyzer	-	-	55,000	-	-	55,000
Super Duty Sprayer	-	-	-	25,000	-	25,000
Total General Fund	\$3,721,529	\$199,000	\$132,000	\$102,000	\$77,000	\$4,231,529
County Transportation Trust (1120)						
Resurfacing	1,707,313	-	-	-	-	1,707,313
466A Phase IIIB: The Villages Contribution	1,300,000	-	-	-	-	1,300,000
Eudora Roundabout Wastewater Construction	841,000	-	-	-	-	841,000
Asphalt Patch Truck	295,000	-	-	-	-	295,000
Dump Truck	165,000	-	-	-	-	165,000
Clay to Pave Project	102,498	-	-	-	-	102,498
Leased Excavator	65,000	65,000	65,000	65,000	65,000	325,000
Forklift	50,000	-	-	-	-	50,000
Leased Signal Bucket Truck	45,000	45,000	45,000	45,000	-	180,000
Leased Dump Truck	40,000	40,000	40,000	40,000	-	160,000
Leased Dump Truck	40,000	40,000	40,000	40,000	-	160,000
Signal Cameras	37,360	-	-	-	-	37,360
Gradall	-	400,000	-	-	-	400,000
Signal Bucket Truck	-	190,000	-	-	-	190,000
Towable Chipper	-	100,000	-	-	-	100,000
Skid Steer Loader	-	80,000	-	-	-	80,000
Leased Signal Bucket Truck	-	45,000	45,000	45,000	-	135,000
Bucket Truck	-	-	275,000	-	-	275,000
Arm Mower	-	-	165,000	-	-	165,000
Lowboy Trailer	-	-	125,000	-	-	125,000
Sign Truck	-	-	75,000	-	-	75,000
Leased Flatbed Crew Dump Truck	-	-	31,000	31,000	31,000	93,000
Leased Flatbed Crew Dump Truck	-	-	31,000	31,000	31,000	93,000
Leased Flatbed Crew Dump Truck	-	-	31,000	31,000	31,000	93,000
Survey Equipment	-	-	27,500	-	-	27,500
4 Dump Trucks	-	-	-	800,000	-	800,000
Bucket Truck	-	-	-	275,000	-	275,000
Signal Bucket Truck	-	-	-	195,000	-	195,000
Arm Mower	-	-	-	170,000	-	170,000
Sign Truck	-	-	-	80,000	-	80,000
3 Dump Trucks	-	-	-	-	600,000	600,000
Asphalt Patch Truck	-	-	-	-	315,000	315,000
Signal Bucket Truck	-	-	-	-	195,000	195,000
Towable Chipper	-	-	-	-	105,000	105,000
Cold Planer Attachment (Mill Head)	-	-	-	-	28,000	28,000
Total County Transportation Trust	\$4,688,171	\$1,005,000	\$995,500	\$1,848,000	\$1,401,000	\$9,937,671
Library Impact Fee Trust (1070)						
East Lake County Library	665,660	-	-	-	-	665,660
Total for Library Impact Fee Trust	\$665,660	\$0	\$0	\$0	\$0	\$665,660

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Funding Source Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Parks Impact Fee Central District (1081)						
Lake Idamere Park	97,912	20,000	20,000	20,000	20,000	177,912
P.E.A.R. Park	45,778	10,000	10,000	10,000	10,000	85,778
Total for Parks Impact Fee Central District	\$143,690	\$30,000	\$30,000	\$30,000	\$30,000	\$263,690
Parks Impact Fee North District (1082)						
Lake May Reserve	62,929	25,000	25,000	25,000	25,000	162,929
North Lake Regional Park	50,708	25,000	25,000	25,000	25,000	150,708
Total for Parks Impact Fee North District	\$113,637	\$50,000	\$50,000	\$50,000	\$50,000	\$313,637
Parks Impact Fee South District (1083)						
Ferndale Preserve	950,782	50,000	50,000	50,000	50,000	1,150,782
Minneola Athletic Complex	316,557	50,000	50,000	50,000	50,000	516,557
South Lake Trail	168,058	50,000	50,000	50,000	50,000	368,058
Total for Parks Impact Fee South District	\$1,435,397	\$150,000	\$150,000	\$150,000	\$150,000	\$2,035,397
West Transportation Benefit District (1147)						
Infrastructure	57,000	50,000	50,000	50,000	50,000	257,000
Total for West Transportation Benefit District	\$57,000	\$50,000	\$50,000	\$50,000	\$50,000	\$257,000
North Central Transportation Benefit District (1148)						
Non Allocated Funds Available	1,192,579	-	-	-	-	1,192,579
Old Highway 441/CR 19A	796,000	-	-	-	-	796,000
David Walker Drive	80,000	-	-	-	225,000	305,000
CR 561 - Country Club Drives to Bates Land	80,000	-	-	-	-	80,000
CR 44 Intersection with SR 19	60,000	230,000	80,000	-	-	370,000
SR-19 Intersection with Alfred Street	-	100,000	-	-	-	100,000
SR-19 Intersection with Main Street	-	20,000	-	150,000	-	170,000
Vista Ridge at Wolf Branch Innovation District from Niles Road and Round Lake Road	-	-	100,000	-	-	100,000
CR 48 - CR 561 east to Orange County Line near CR 448A	-	-	-	80,000	-	80,000
Total for North Central Transportation Benefit District	\$2,208,579	\$350,000	\$180,000	\$230,000	\$225,000	\$3,193,579
NE/Wekiva Transportation Benefit District (1149)						
Non Allocated Funds Available	2,139,957	-	-	-	-	2,139,957
Round Lake Road & CR 4183 from Orange County to SR 44	994,390	-	-	-	-	994,390
Britt Road with SR 44 northbound right turn lane	-	155,000	145,000	-	-	300,000
CR-437 from Harbeck Ln to SR-46/C-437	-	-	321,000	-	-	321,000
44A and CR437 Intersection	-	-	-	50,000	-	50,000
Total for NE/Wekiva Transportation Benefit District	\$3,134,347	\$155,000	\$466,000	\$50,000	\$0	\$3,805,347
South Transportation Benefit District (1157)						
Hartwood Marsh Rd (Hancock to CR 455)	11,800,000	-	-	-	-	11,800,000
Non Allocated Funds Available	9,629,855	-	-	-	-	9,629,855
Citrus Grove Rd C-1946 Phase V	6,000,000	500,000	-	-	-	6,500,000
CR 455 HARTWOOD MARSH/LOST LAKE	1,500,000	-	-	-	-	1,500,000
CR 455 GOOD HEARTH/LOST LAKE	700,000	-	-	-	-	700,000
CR 561 INTERSECTION	500,000	-	-	-	-	500,000
LAKE MINNEOLA SHORES	500,000	-	-	-	-	500,000
CR 561A INTERSECTION	300,000	-	-	-	-	300,000
Citrus Grove Road Phase 3	100,000	-	-	-	-	100,000
CR 455 INTERSECTION WITH FOSGATE ROAD	100,000	-	-	-	-	100,000
GREEN MOUNTAIN CONNECTOR	70,425	-	-	-	-	70,425
Hammock Ridge Road	-	-	325,000	-	-	325,000
Lakeshore Drive - CR 561 to Hammock Ridge Road	-	-	300,000	-	-	300,000
Villa City Road and Simon Brown Road Intersection	-	-	-	200,000	-	200,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Funding Source Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Cherry Lake Parkway	-	-	-	100,000	-	100,000
CR 455 from CR 561 to CR 561A	-	-	-	100,000	-	100,000
CR 455 from SR 19 to CR 561 Roundabout	-	-	-	100,000	-	100,000
Fosgate Road	-	-	-	100,000	-	100,000
Villa City Road US 27 to SR 50	-	-	-	100,000	-	100,000
Wilson Lake Parkway US 27 to CR 478 (Cherry Lake Parkway)	-	-	-	100,000	-	100,000
Total for South Transportation Benefit District	\$31,200,280	\$500,000	\$625,000	\$800,000	\$0	\$33,125,280
Central Transportation Benefit District (1158)						
Non Allocated Funds Available	2,734,217	-	-	-	-	2,734,217
ROLLING ACRES ROAD	400,000	-	-	-	-	400,000
LAKE ELLA RAOD INTERSECTION	150,000	-	-	-	-	150,000
CR 468 PD&E Study - CR 466A (E Miller St) to SR 44 (W Main Street)	-	-	-	1,000,000	-	1,000,000
Total for Central Transportation Benefit District	\$3,284,217	\$0	\$0	\$1,000,000	\$0	\$4,284,217
Fish Conservation (1190)						
Ferndale Preserve	237,816	25	25	25	25	237,916
Total for Fish Conservation	\$237,816	\$25	\$25	\$25	\$25	\$237,916
MSTU-Stormwater Section (1230)						
Lake Eustis/Trout Lake	532,120	-	-	-	-	532,120
Lower P-ha Flood Improvements	468,906	-	100,000	-	-	568,906
Harris Basin WQ Improvements	375,000	-	100,000	-	150,000	625,000
Lake Joanna Baffle Box	243,238	-	-	-	-	243,238
Lake Yale Stormwater Improvements	210,100	150,000	-	150,000	-	510,100
General WQ and Drainage Projects	200,000	-	-	-	-	200,000
Royal Trails Flood Study Improvements	150,000	25,000	-	-	50,000	225,000
Lake Woodward/Lake Saunders Pump	17,801	-	-	-	-	17,801
Misc. Small WQ Retrofits	-	50,000	-	50,000	-	100,000
Misc., A-Zone Studies	-	25,000	-	50,000	-	75,000
Total for MSTU-Stormwater Section	\$2,197,165	\$250,000	\$200,000	\$250,000	\$200,000	\$3,097,165
Emergency 911 (1240)						
NextGen 911 Project	3,184,859	-	-	-	-	3,184,859
911 ECOC Audio Video	171,694	-	-	-	-	171,694
911 NG Projects	111,757	-	-	-	-	111,757
Total for Emergency 911	\$3,468,310	\$0	\$0	\$0	\$0	\$3,468,310
Emergency Medical Services (1350)						
Ambulances and Re-Chassis	1,167,307	2,101,519	2,164,565	1,476,027	1,520,308	8,429,726
Strecher	88,056	215,737	226,524	169,893	178,388	878,598
High Fidelity Simulator	50,000	-	-	-	-	50,000
Lift Replacement	50,000	-	-	-	-	50,000
Power Load	48,614	102,089	107,194	112,554	118,181	488,632
Forklift Replacement	40,000	-	-	-	-	40,000
Warehouse Lift Truck/Cart	40,000	-	-	-	-	40,000
CAD Redundancy Nutanix	-	130,000	-	-	-	130,000
E500 Transport Ventilator	-	126,690	130,491	134,405	-	391,586
LP15 Cardiac Monitor	-	73,500	308,700	1,012,922	1,063,568	2,458,690
CAD Servers	-	62,300	-	-	-	62,300
Panasonic Toughbooks and Toughpads	-	50,000	50,000	50,000	50,000	200,000
Lucas Device (mechanical CPR)	-	-	-	-	249,787	249,787
Total for Emergency Medical Services	\$1,483,977	\$2,861,835	\$2,987,474	\$2,955,801	\$3,180,232	\$13,469,319
Building Services (1520)						
OBS-PERMITTING SOFTWARE	3,282,089	-	-	-	-	3,282,089
EQUIPMENT AS NEEDED	50,000	-	-	-	-	50,000
Total for Building Services	\$3,332,089	\$0	\$0	\$0	\$0	\$3,332,089

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Funding Source Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
County Fire Rescue (1680)						
Fire Station 71 Replacement	2,200,000	-	-	-	-	2,200,000
Fire Station 109 Expansion	1,300,000	-	-	-	-	1,300,000
Brush Truck Replacement	180,000	190,000	200,000	210,000	220,000	1,000,000
Staff Vehicle Replacement	80,000	-	-	-	-	80,000
Extrication Tool Replacement	52,000	54,000	56,000	58,000	60,000	280,000
Thermal Imaging Camera Replacement	48,000	52,000	56,000	60,000	64,000	280,000
Building Hazard Mitigation (Wind)	34,654	-	-	-	-	34,654
Electric Fan Replacement	24,000	25,500	27,000	30,000	33,000	139,500
Apparatus Replacement	-	530,000	550,000	570,000	590,000	2,240,000
K-Saw Replacement	-	11,000	12,000	13,000	14,000	50,000
Total for County Fire Rescue	\$3,918,654	\$862,500	\$901,000	\$941,000	\$981,000	\$7,604,154
Fire Services Impact Fee Trust (1690)						
Apparatus Replacement	849,580	-	-	-	-	849,580
Sawgrass Fire Station	600,000	-	-	-	-	600,000
Ambulance Purchases	400,000	425,000	450,000	475,000	500,000	2,250,000
Fire Station 39 Sorrento	238,352	-	-	-	-	238,352
Fire Station 71 Replacement	217,719	-	-	-	-	217,719
Building Hazard Mitigation (Wind)	11,552	-	-	-	-	11,552
Fire Station 82 Replacement	-	350,000	-	-	-	350,000
Total for Fire Services Impact Fee Trust	\$2,317,203	\$775,000	\$450,000	\$475,000	\$500,000	\$4,517,203
Community Development Block Grant (1200)						
Astor County Library	1,059,611	-	-	-	-	1,059,611
Park Improvement Projects	182,710	-	-	-	-	182,710
Road Improvement Projects	722,065	-	-	-	-	722,065
Total for Community Development Block Grant	\$1,964,386	\$0	\$0	\$0	\$0	\$1,964,386
Transit (1210)						
Procuring Scheduling Software	900,000	-	-	-	-	900,000
Concrete Bus Stop Pads	219,965	400,000	300,000	200,000	200,000	1,319,965
Total for Transit	\$1,119,965	\$400,000	\$300,000	\$200,000	\$200,000	\$2,219,965
Federal/State Grants (1300)						
CR 452 to CR 44 Lake/Marion Countyline-50052	2,776,771	-	-	-	-	2,776,771
LAKE WEKIVA TRAIL SR 46/HOJIN	2,156,720	-	-	-	-	2,156,720
GREEN MOUNTAIN CONNECTOR	2,000,000	-	-	-	-	2,000,000
LAKE WEKIVA TRAIL SEG 5	1,730,884	-	-	-	-	1,730,884
Round Lake Road & CR 4183 from Orange County to SR 44	1,545,061	-	-	-	-	1,545,061
Lake Woodward Lake Saunders Pump-50065	665,618	-	-	-	-	665,618
Lake Ella Road Intersection with Rolling Acres Road	425,945	-	-	-	-	425,945
Villa City Road Safety-50070	364,523	-	-	-	-	364,523
Lakeshore Dr from Hull Rd to Harder Rd/Lake Susan Ct	-	503,000	-	-	-	503,000
Lake Louisa Rd from Hammock Ridge Rd to US-27	-	-	344,000	-	-	344,000
Total for Federal/State Grants	\$11,665,522	\$503,000	\$344,000	\$0	\$0	\$12,512,522
Restricted Local Programs (1310)						
Butler Street Boat Ramp	79,798	24,400	24,400	24,400	24,400	177,398
Total for Restricted Local Programs	\$79,798	\$24,400	\$24,400	\$24,400	\$24,400	\$177,398
Landfill Enterprise (4200)						
Roll-Off / Grapple Truck	375,067	-	-	-	-	375,067
Walking Floor Trailer	100,000	-	-	-	-	100,000
4x4 Agricultural Tractor	70,000	-	-	-	-	70,000
Fork Lift	50,000	-	-	-	-	50,000
Semi Truck Tractor	-	260,000	-	-	-	260,000
Walking Floor Trailer	-	110,000	-	-	-	110,000
4x4 Agricultural Tractor	-	70,000	-	-	-	70,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Funding Source Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Utility Vehicle	-	30,000	-	-	-	30,000
Box Truck	-	-	90,000	-	-	90,000
Two - 2 CY Garbage Compactors	-	-	50,000	-	-	50,000
Semi Truck Tractor	-	-	-	140,000	-	140,000
Walking Floor Trailer	-	-	-	115,000	-	115,000
Two Roll-Off Trucks	-	-	-	-	420,000	420,000
Roll-Off / Grapple Truck	-	-	-	-	295,000	295,000
Fork Lift	-	-	-	-	60,000	60,000
Total for Landfill Enterprise	\$595,067	\$470,000	\$140,000	\$255,000	\$775,000	\$2,235,067

Renewal Sales Tax Capital Projects 2018 (3050)

Fire Station 85 Replacement	2,984,832	-	-	-	-	2,984,832
FDOT GRANT MATCHING	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300
Astor County Library	2,521,027	-	-	-	-	2,521,027
East Lake Sports and Community Complex	2,448,956	1,000,000	1,200,000	1,550,000	1,550,000	7,748,956
Fleet/Logistics Building	2,037,100	-	-	-	-	2,037,100
Custom Pumper Replacement	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000
Golden Triangle Regional Park - East Campus	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
LCSO Vehicles and Equipment	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
North Lake Trail	1,654,924	-	-	-	-	1,654,924
466A Phase IIIB-FDOT Grant Match	1,634,060	-	-	-	-	1,634,060
South Lake Trail	1,533,672	200,000	200,000	500,000	500,000	2,933,672
Public Works Infrastructure	1,524,700	-	-	-	-	1,524,700
South Lake Regional Park	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
CR455/Ray Goodgame-FDOT Grant Match	1,500,000	-	-	-	-	1,500,000
Old 441/CR 19A	1,379,795	-	-	-	-	1,379,795
Roundabout-FDOT Grant Match						
RESURFACING	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000
Ferndale Preserve	1,296,265	200,000	100,000	100,000	100,000	1,796,265
Commercial Pumper Replacement	1,020,000	550,000	-	-	-	1,570,000
Cagan Crossings Community Library	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000
Apparatus Replacement	875,000	-	-	-	-	875,000
Rosenwald Gardens	826,000	826,000	-	-	-	1,652,000
Fire Station 109 Expansion	800,000	-	-	-	-	800,000
Judicial Center Roof	651,542	-	-	-	-	651,542
ECOC Equipment	586,581	-	-	-	-	586,581
Fairgrounds Relocation	500,000	500,000	500,000	500,000	500,000	2,500,000
Pasture Reserve	477,779	100,000	100,000	100,000	100,000	877,779
P.E.A.R. Park	412,895	100,000	100,000	200,000	200,000	1,012,895
Circuit Judges 2nd Floor	400,000	-	-	-	-	400,000
Security Improvements						
Ambulances and Re-Chassis	370,000	500,000	1,079,000	1,170,000	1,200,000	4,319,000
Detention Center Elevator Modernization	350,000	-	-	-	-	350,000
SIDEWALKS	323,643	300,000	300,000	300,000	300,000	1,523,643
Sheriff Admin Roof	300,000	-	-	-	-	300,000
PSS Tower and Equipment	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000
Parks, Public Lands & Trails - Various	204,420	250,000	250,000	300,000	300,000	1,304,420
Building Hazard Mitigation (Wind)	200,000	-	-	-	-	200,000
Safe Streets and Roads Grant Match	200,000	-	-	-	-	200,000
Tanker Rechassis	200,000	-	-	-	-	200,000
Pine Meadows Conservation Area	150,000	150,000	100,000	150,000	150,000	700,000
Fire Station 71 Replacement	149,074	-	-	-	-	149,074
Lake Idamere Park	102,991	100,000	100,000	100,000	100,000	502,991
Minneola Athletic Complex	100,000	100,000	100,000	100,000	100,000	500,000
Neighborhood Lakes Reserve	100,000	100,000	100,000	100,000	100,000	500,000
Neighborhood Lakes Scenic Trail and Trailhead	100,000	100,000	100,000	100,000	100,000	500,000
Northwest Lake Community Park	100,000	100,000	100,000	100,000	100,000	500,000
Phone System Replacements	100,000	50,000	50,000	50,000	50,000	300,000
Forklift-Fleet Management	83,046	-	-	-	-	83,046
Command Vehicle Replacement	65,000	70,000	75,000	-	-	210,000
Network Equipment Replacements	58,033	50,000	-	125,000	-	233,033
North Lake Regional Park	50,000	50,000	50,000	100,000	100,000	350,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Funding Source Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Round Lake Road C-4183 from	-	4,500,000	502,000	3,000,000	-	8,002,000
Orange County Line to Wolf Branch Road						
Fire Station 76 Replacement	-	2,400,000	-	-	-	2,400,000
East Lake County Library	-	1,000,000	2,000,000	2,000,000	-	5,000,000
Fire Station 112 Expansion	-	850,000	-	-	-	850,000
New Fire Rescue Training Center	-	500,000	500,000	-	-	1,000,000
Detention Center Fire Alarm	-	475,000	-	-	-	475,000
Fire Station 27 Expansion	-	400,000	800,000	-	-	1,200,000
HCH Roof	-	225,000	-	-	-	225,000
Detention Center Elevator	-	175,000	-	-	-	175,000
HazMat Truck Replacement	-	150,000	-	-	-	150,000
CAB Handicap Elevator	-	125,000	-	-	-	125,000
Lake Ella Road Intersection with	-	50,000	50,000	-	-	100,000
Rolling Acres Road						
Hartwood Marsh Road C-0854 from	-	-	3,149,000	-	-	3,149,000
US 27 to Regency Hills Drive						
Fire Station 82 Replacement	-	-	2,200,000	2,300,000	-	4,500,000
Rescue Replacement	-	-	640,000	670,000	700,000	2,010,000
Fire Station 52 Renovation	-	-	500,000	-	-	500,000
Hammock Ridge Road at Lakeshore Drive	-	-	375,000	-	-	375,000
Roundabout						
Elevator Modernization	-	-	350,000	-	-	350,000
Prime Mover Replacement	-	-	220,000	-	-	220,000
Replace Generator	-	-	200,000	-	-	200,000
Elevator Modernization	-	-	175,000	-	-	175,000
Elevator Modernization	-	-	175,000	-	-	175,000
Water Valves in Judicial Center	-	-	100,000	-	-	100,000
IT Server Replacement	-	-	50,000	-	100,000	150,000
Fire Station 20 Replacement	-	-	-	3,200,000	1,300,000	4,500,000
Tanker Replacements	-	-	-	1,140,000	-	1,140,000
Detention Center Intercom System	-	-	-	400,000	-	400,000
HCH Elevators	-	-	-	350,000	-	350,000
Public Defender Generator	-	-	-	175,000	-	175,000
Public Defender RTU	-	-	-	75,000	-	75,000
Fire Station 11 Replacement	-	-	-	-	3,000,000	3,000,000
Paisley County Library	-	-	-	-	2,500,000	2,500,000
CAB Exterior Windows	-	-	-	-	350,000	350,000
Detention Center Boilers	-	-	-	-	250,000	250,000
DOH Roof	-	-	-	-	200,000	200,000
Sheriff South Sub Roof	-	-	-	-	200,000	200,000
Lakeshore Dr Intersection with Bronson Rd	-	-	-	-	85,000	85,000
Total for Renewal Sales Tax Capital Projects	\$42,559,135	\$28,072,200	\$29,123,300	\$31,135,000	\$27,035,000	\$157,924,635

2018

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Jail Fire Alarm System
Department Facilities Management
Description Replacement of the current fire alarm system in the County Jail.

Project Number 70002
Class A - Concurrency

Category Criminal Justice

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	1,100,000	-	-	-	-	1,100,000
Revenue Required for Project	1,100,000	-	-	-	-	1,100,000
Funding Source Org Codes						
Jail & Sheriff Fac Maint (0851120)	1,100,000	-	-	-	-	1,100,000
Funding Source Org Code Total	1,100,000	-	-	-	-	1,100,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	1,100,000	-	-	-	-	1,100,000
Project Total	1,100,000	-	-	-	-	1,100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,100,000	-	-	-	-	1,100,000

Project Name Jail Door Locks
Department Facilities Management
Description Replacement of the door lock system in the County Jail facilities.

Project Number 70002
Class A - Concurrency

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	450,000	-	-	-	-	450,000
Revenue Required for Project	450,000	-	-	-	-	450,000
Funding Source Org Codes						
Jail & Sheriff Fac Maint (0851120)	450,000	-	-	-	-	450,000
Funding Source Org Code Total	450,000	-	-	-	-	450,000
Expenditures by Type						
Buildings (860620)	450,000	-	-	-	-	450,000
Project Total	450,000	-	-	-	-	450,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	450,000	-	-	-	-	450,000

Project Name CAB-Roof Replacement
Department Facilities Management
Description Replacement of County Administration building roof.

Project Number 70002
Class A - Concurrency

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	400,000	-	-	-	-	400,000
Revenue Required for Project	400,000	-	-	-	-	400,000
Funding Source Org Codes						
Facilities Maintenance (0851110)	400,000	-	-	-	-	400,000
Funding Source Org Code Total	400,000	-	-	-	-	400,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	400,000	-	-	-	-	400,000
Project Total	400,000	-	-	-	-	400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	400,000	-	-	-	-	400,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name VAV Addition	Project Number	Category General Government
Department Facilities Management	Class A - Concurrency	
Description Addition of VAV's with heat in the Judicial Center North Wing.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	400,000	-	-	-	-	400,000
Revenue Required for Project	400,000	-	-	-	-	400,000
Funding Source Org Codes						
Energy Management (0851420)	400,000	-	-	-	-	400,000
Funding Source Org Code Total	400,000	-	-	-	-	400,000
Expenditures by Type						
Buildings (860620)	400,000	-	-	-	-	400,000
Project Total	400,000	-	-	-	-	400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	400,000	-	-	-	-	400,000

Project Name Radio - Tower Site Security/Cameras	Project Number 21003	Category Critical Communications
Department Public Safety Support	Class C - Non-Mandatory	
Description MATCHING FUNDS FOR FDEM HMGP - FIVE GENERATOR REPLACEMENTS AT TOWERS.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	315,000	-	-	-	-	315,000
Revenue Required for Project	315,000	-	-	-	-	315,000
Funding Source Org Codes						
Countywide Radio Program (2445220)	315,000	-	-	-	-	315,000
Funding Source Org Code Total	315,000	-	-	-	-	315,000
Expenditures by Type						
Machinery and Equipment (860640)	315,000	-	-	-	-	315,000
Project Total	315,000	-	-	-	-	315,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	315,000	-	-	-	-	315,000

Project Name Boiler Replacement	Project Number	Category General Government
Department Facilities Management	Class A - Concurrency	
Description Replacement of boilers at the 90 energy plant.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	312,602	-	-	-	-	312,602
Revenue Required for Project	312,602	-	-	-	-	312,602
Funding Source Org Codes						
Energy Management (0851420)	312,602	-	-	-	-	312,602
Funding Source Org Code Total	312,602	-	-	-	-	312,602
Expenditures by Type						
Machinery and Equipment (860640)	312,602	-	-	-	-	312,602
Project Total	312,602	-	-	-	-	312,602
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	312,602	-	-	-	-	312,602

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name SAB-Skylight Replacement
Department Facilities Management
Description Replacement of the skylight in the Sheriff's Administration Building.

Project Number
Class A - Concurrency

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	265,256	-	-	-	-	265,256
Revenue Required for Project	265,256	-	-	-	-	265,256
Funding Source Org Codes						
Jail & Sheriff Fac Maint (0851120)	265,256	-	-	-	-	265,256
Funding Source Org Code Total	265,256	-	-	-	-	265,256
Expenditures by Type						
Improvements Other Than Buildings	265,256	-	-	-	-	265,256
Project Total	265,256	-	-	-	-	265,256
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	265,256	0	0	0	0	265,256

Project Name AC Unit Replacement
Department Facilities Management
Description Replacement of various AC units located in County buildings.

Project Number
Class A - Concurrency

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	185,000	-	-	-	-	185,000
Revenue Required for Project	185,000	-	-	-	-	185,000
Funding Source Org Codes						
Energy Management (0851420)	185,000	-	-	-	-	185,000
Funding Source Org Code Total	185,000	-	-	-	-	185,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	185,000	-	-	-	-	185,000
Project Total	185,000	-	-	-	-	185,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	185,000	-	-	-	-	185,000

Project Name Ariel Lift
Department Facilities Management
Description Purchase of a new ariel lift for use by Facilities Maintenance.

Project Number
Class A - Concurrency

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	96,171	-	-	-	-	96,171
Revenue Required for Project	96,171	-	-	-	-	96,171
Funding Source Org Codes						
Facilities Maintenance (0851110)	96,171	-	-	-	-	96,171
Funding Source Org Code Total	96,171	-	-	-	-	96,171
Expenditures by Type						
Machinery and Equipment (860640)	96,171	-	-	-	-	96,171
Project Total	96,171	-	-	-	-	96,171
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	96,171	-	-	-	-	96,171

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Judicial Support-Technology **Project Number** **Category** General Government
Department Judicial Services **Class** A - Concurrency
Description Wireless LAN controller, room video conf unit, fireproof safe for backup tapes.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	95,500	-	-	-	-	95,500
Revenue Required for Project	95,500	-	-	-	-	95,500
Funding Source Org Codes						
Judges - Technology (6062300)	95,500	-	-	-	-	95,500
Funding Source Org Code Total	95,500	-	-	-	-	95,500
Expenditures by Type						
Machinery and Equipment (860640)	95,500	-	-	-	-	95,500
Project Total	95,500	-	-	-	-	95,500
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	95,500	-	-	-	-	95,500

Project Name IT Server Replacement **Project Number** **Category** General Government
Department Information Technology **Class** C - Non-Mandatory
Description Purchase of multiple servers to replace or augment existing servers, including storage and compute servers.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	50,000	50,000	50,000	50,000	50,000	250,000
Renewal Sales Tax Capital Projects 2018	-	-	50,000	-	100,000	150,000
Revenue Required for Project	50,000	50,000	100,000	50,000	150,000	400,000
Funding Source Org Codes						
County Technology (1885120)	50,000	50,000	50,000	50,000	50,000	250,000
It-Capital Projects (1885200)	-	-	50,000	-	100,000	150,000
Funding Source Org Code Total	50,000	50,000	100,000	50,000	150,000	400,000
Expenditures by Type						
Machinery and Equipment (860640)	50,000	50,000	100,000	50,000	150,000	400,000
Project Total	50,000	50,000	100,000	50,000	150,000	400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	50,000	50,000	100,000	50,000	150,000	400,000

Project Name Network Equipment Replacements **Project Number** **Category** Critical Communications
Department Information Technology **Class** C - Non-Mandatory
Description Replacement of switches and firewalls throughout the county.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	27,000	27,000	27,000	27,000	27,000	135,000
Renewal Sales Tax Capital Projects 2018	58,033	50,000	-	125,000	-	233,033
Revenue Required for Project	85,033	77,000	27,000	152,000	27,000	368,033
Funding Source Org Codes						
County Technology (1885120)	27,000	27,000	27,000	27,000	27,000	135,000
It-Capital Projects (1885200)	58,033	50,000	-	125,000	-	233,033
Funding Source Org Code Total	85,033	77,000	27,000	152,000	27,000	368,033
Expenditures by Type						
Machinery and Equipment (860640)	85,033	77,000	27,000	152,000	27,000	368,033
Project Total	85,033	77,000	27,000	152,000	27,000	368,033
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	85,033	77,000	27,000	152,000	27,000	368,033

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Sentinel Chicken Program
Department Public Works Operations
Description Creation of Sentinel Chicken Program for Mosquito Control surveillance

Project Number
Class
A - Concurrency

Category
General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
General Fund (0010)	25,000	32,000	-	-	-	57,000
Revenue Required for Project	25,000	32,000	-	-	-	57,000
Funding Source Org Codes						
Mosquito Control (5056202)	25,000	32,000	-	-	-	57,000
Funding Source Org Code Total	25,000	32,000	-	-	-	57,000
Expenditures by Type						
Machinery and Equipment (860640)	25,000	32,000	-	-	-	57,000
Project Total	25,000	32,000	-	-	-	57,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	25,000	32,000	-	-	-	57,000

Project Name Resurfacing
Department Public Works Operations
Description Funds transferred from the General Fund for road resurfacing.

Project Number
Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	1,707,313	-	-	-	-	1,707,313
Revenue Required for Project	1,707,313	-	-	-	-	1,707,313
Funding Source Org Codes						
Engineering Operations (5055100)	1,707,313	-	-	-	-	1,707,313
Funding Source Org Code Total	1,707,313	-	-	-	-	1,707,313
Expenditures by Type						
Infrastructure - Construction (860674)	1,707,313	-	-	-	-	1,707,313
Project Total	1,707,313	-	-	-	-	1,707,313
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,707,313	-	-	-	-	1,707,313

Project Name 466A Phase IIIB: The Villages Contribution
Department Public Works Operations
Description Contribution from the Villages - CR 466A III-B

Project Number
Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	1,300,000	-	-	-	-	1,300,000
Revenue Required for Project	1,300,000	-	-	-	-	1,300,000
Funding Source Org Codes						
Engineering Operations (5055100)	1,300,000	-	-	-	-	1,300,000
Funding Source Org Code Total	1,300,000	-	-	-	-	1,300,000
Expenditures by Type						
Infrastructure - Construction (860674)	1,300,000	-	-	-	-	1,300,000
Project Total	1,300,000	-	-	-	-	1,300,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,300,000	-	-	-	-	1,300,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Eudora Roundabout Wastewater Construction	Project Number	Category General Government
Department Engineering Services	Class A - Concurrency	
Description Contribution from the City of Mount Dora for the construction costs related to new potable water and wastewater construction for Eudora Roundabout.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	841,000	-	-	-	-	841,000
Revenue Required for Project	841,000	-	-	-	-	841,000
Funding Source Org Codes						
Engineering Operations (5055100)	841,000	-	-	-	-	841,000
Funding Source Org Code Total	841,000	-	-	-	-	841,000
Expenditures by Type						
Infrastructure - Construction (860674)	841,000	-	-	-	-	841,000
Project Total	841,000	-	-	-	-	841,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	841,000	-	-	-	-	841,000

Project Name Asphalt Patch Truck	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description Purchase of one (1) Asphalt Patch Truck. Replaces asset 25981.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	295,000	-	-	-	-	295,000
Revenue Required for Project	295,000	-	-	-	-	295,000
Funding Source Org Codes						
Road Operations (5053200)	295,000	-	-	-	-	295,000
Funding Source Org Code Total	295,000	-	-	-	-	295,000
Expenditures by Type						
Machinery and Equipment (860640)	295,000	-	-	-	-	295,000
Project Total	295,000	-	-	-	-	295,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	295,000	-	-	-	-	295,000

Project Name Dump Truck	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description Replacement Dump Truck #23931		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	165,000	-	-	-	-	165,000
Revenue Required for Project	165,000	-	-	-	-	165,000
Funding Source Org Codes						
Road Operations (5053200)	165,000	-	-	-	-	165,000
Funding Source Org Code Total	165,000	-	-	-	-	165,000
Expenditures by Type						
Machinery and Equipment (860640)	165,000	-	-	-	-	165,000
Project Total	165,000	-	-	-	-	165,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	165,000	-	-	-	-	165,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Clay to Pave Project	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description Clay to Pave Projects		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	102,498	-	-	-	-	102,498
Revenue Required for Project	102,498	-	-	-	-	102,498
Funding Source Org Codes						
Road Operations (5053200)	102,498	-	-	-	-	102,498
Funding Source Org Code Total	102,498	-	-	-	-	102,498
Expenditures by Type						
Infrastructure - Construction (860674)	102,498	-	-	-	-	102,498
Project Total	102,498	-	-	-	-	102,498
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	102,498	-	-	-	-	102,498

Project Name Leased Excavator	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description Lease Replacement Excavator for #17945. 5 Year lease with payments beginning in FY24 and ending in FY28.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	65,000	65,000	65,000	65,000	65,000	325,000
Revenue Required for Project	65,000	65,000	65,000	65,000	65,000	325,000
Funding Source Org Codes						
Road Operations (5053200)	65,000	65,000	65,000	65,000	65,000	325,000
Funding Source Org Code Total	65,000	65,000	65,000	65,000	65,000	325,000
Expenditures by Type						
Machinery and Equipment (860640)	65,000	65,000	65,000	65,000	65,000	325,000
Project Total	65,000	65,000	65,000	65,000	65,000	325,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	65,000	65,000	65,000	65,000	65,000	325,000

Project Name Forklift	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description FORK-LIFT FOR TRAFFIC OPERATIONS		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	50,000	-	-	-	-	50,000
Revenue Required for Project	50,000	-	-	-	-	50,000
Funding Source Org Codes						
Traffic Operations (5055200)	50,000	-	-	-	-	50,000
Funding Source Org Code Total	50,000	-	-	-	-	50,000
Expenditures by Type						
Machinery and Equipment (860640)	50,000	-	-	-	-	50,000
Project Total	50,000	-	-	-	-	50,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	50,000	-	-	-	-	50,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Leased Signal Bucket Truck	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description Leased replacement Signal Bucket Truck for # 25315. 5 year lease to begin FY23 - FY27.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	45,000	45,000	45,000	45,000	-	180,000
Revenue Required for Project	45,000	45,000	45,000	45,000	-	180,000
Funding Source Org Codes						
Traffic Operations (5055200)	45,000	45,000	45,000	45,000	-	180,000
Funding Source Org Code Total	45,000	45,000	45,000	45,000	-	180,000
Expenditures by Type						
Machinery and Equipment (860640)	45,000	45,000	45,000	45,000	-	180,000
Project Total	45,000	45,000	45,000	45,000	-	180,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	45,000	45,000	45,000	45,000	-	180,000

Project Name Leased Dump Truck	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description Lease replacement dump truck for #24681. 5 Year Lease begins FY23 and ends FY 27.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	40,000	40,000	40,000	40,000	-	160,000
Revenue Required for Project	40,000	40,000	40,000	40,000	-	160,000
Funding Source Org Codes						
Road Operations (5053200)	40,000	40,000	40,000	40,000	-	160,000
Funding Source Org Code Total	40,000	40,000	40,000	40,000	-	160,000
Expenditures by Type						
Machinery and Equipment (860640)	40,000	40,000	40,000	40,000	-	160,000
Project Total	40,000	40,000	40,000	40,000	-	160,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	40,000	40,000	40,000	40,000	-	160,000

Project Name Leased Dump Truck	Project Number	Category General Government
Department Public Works Operations	Class A - Concurrency	
Description Leased replacement dump truck for #24063. 5 Year Lease begins FY23 and ends FY27.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	40,000	40,000	40,000	40,000	-	160,000
Revenue Required for Project	40,000	40,000	40,000	40,000	-	160,000
Funding Source Org Codes						
Road Operations (5053200)	40,000	40,000	40,000	40,000	-	160,000
Funding Source Org Code Total	40,000	40,000	40,000	40,000	-	160,000
Expenditures by Type						
Machinery and Equipment (860640)	40,000	40,000	40,000	40,000	-	160,000
Project Total	40,000	40,000	40,000	40,000	-	160,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	40,000	40,000	40,000	40,000	-	160,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name SIGNAL CAMERAS
Department Public Works Operations
Description SIGNAL CAMERAS - 4 @ 9,340 EACH

Project Number _____
Class A - Concurrency

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Transportation Trust (1120)	37,360	-	-	-	-	37,360
Revenue Required for Project	37,360	-	-	-	-	37,360
Funding Source Org Codes						
Traffic Operations (5055200)	37,360	-	-	-	-	37,360
Funding Source Org Code Total	37,360	-	-	-	-	37,360
Expenditures by Type						
Machinery and Equipment (860640)	37,360	-	-	-	-	37,360
Project Total	37,360	-	-	-	-	37,360
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	37,360	-	-	-	-	37,360

Project Name East Lake County Library
Department Library Services
Description Master Plan/rendering, design, engineering, permitting, development of construction bid documents and construction of a new turn-key library building. Build in compliance with current building codes and allows for future expansion. Completed and ready for public/staff use with all the necessary equipment, furnishings and accessories, and additional staff.

Project Number 3038340
Class C - Non-Mandatory

Category Library Services

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Library Impact Fee Trust (1070)	665,660	-	-	-	-	665,660
Renewal Sales Tax Capital Projects 2018	-	1,000,000	2,000,000	2,000,000	-	5,000,000
Unfunded	1,000,000	-	-	-	-	1,000,000
Revenue Required for Project	1,665,660	1,000,000	2,000,000	2,000,000	-	6,665,660
Expenditures by Type						
Buildings (860620)	1,665,660	1,000,000	2,000,000	2,000,000	-	6,665,660
Project Total	1,665,660	1,000,000	2,000,000	2,000,000	-	6,665,660
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,665,660	1,000,000	2,000,000	2,000,000	-	6,665,660

Project Name Lake Idamere Park
Department Parks and Trails
Description Design, engineering, permitting and construction/improvements of parking lot expansion and paved trail, additional park lighting, canoe/kayak launch facility, pavilions, playground equipment replacement, rubber surface replacement and site amenities/furnishings (signage, tables, benches, bike racks and trash cans).

Project Number 40011
Class A - Concurrency

Category Parks and Recreation

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Parks Impact Fee Central District (1081)	97,912	20,000	20,000	20,000	20,000	177,912
Renewal Sales Tax Capital Projects 2018	102,991	100,000	100,000	100,000	100,000	502,991
Unfunded	25,000	25,000	25,000	25,000	25,000	125,000
Revenue Required for Project	225,903	145,000	145,000	145,000	145,000	805,903
Expenditures by Type						
Improvements Other Than Buildings (860630)	225,903	145,000	145,000	145,000	145,000	805,903
Project Total	225,903	145,000	145,000	145,000	145,000	805,903
Operating Funding Sources						
MSTU-Parks Section (1231)	75,000	85,000	95,000	105,000	115,000	475,000
Operating Total	75,000	85,000	95,000	105,000	115,000	475,000
Operating Expenses						
Operating and Maintenance	75,000	85,000	95,000	105,000	115,000	475,000
Operating Expenses Total	75,000	85,000	95,000	105,000	115,000	475,000
Total Fiscal Impact of Project	300,903	230,000	240,000	250,000	260,000	1,280,903

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name P.E.A.R. Park	Project Number 40006	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Design, engineering, permitting and construction/improvements of nature center, maintenance and other building structures, parking lot and road, tennis/pickleball courts and pavilions, fencing, multi-purpose field and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Environmental assessment, surveys and reporting, mitigation as necessary. Improvements per Florida Community Trust (FCT) Grant, State Lease Agreement, and Park Master Plan (active/passive). Master Plan update as necessary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Parks Impact Fee Central District (1081)	45,778	10,000	10,000	10,000	10,000	85,778
Renewal Sales Tax Capital Projects 2018	412,895	100,000	100,000	200,000	200,000	1,012,895
Unfunded	400,000	400,000	400,000	400,000	400,000	2,000,000
Revenue Required for Project	858,673	510,000	510,000	610,000	610,000	3,098,673
Expenditures by Type						
Improvements Other Than Buildings (860630)	858,673	510,000	510,000	610,000	610,000	3,098,673
Project Total	858,673	510,000	510,000	610,000	610,000	3,098,673
Operating Funding Sources						
MSTU-Parks Section (1231)	-	125,000	145,000	165,000	185,000	620,000
Operating Total	-	125,000	145,000	165,000	185,000	620,000
Operating Expenses						
Operating and Maintenance	-	125,000	145,000	165,000	185,000	620,000
Operating Expenses Total	-	125,000	145,000	165,000	185,000	620,000
Total Fiscal Impact of Project	858,673	635,000	655,000	775,000	795,000	3,718,673

Project Name Lake May Reserve	Project Number 40022	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Design, engineering, permitting and construction/improvements of lake slope stabilization, fencing, outdoors multi-purpose shaded area, landscape and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Environmental assessment, surveys and reporting, mitigation as necessary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Parks Impact Fee North District (1082)	62,929	25,000	25,000	25,000	25,000	162,929
Revenue Required for Project	62,929	25,000	25,000	25,000	25,000	162,929
Expenditures by Type						
Improvements Other Than Buildings (860630)	62,929	25,000	25,000	25,000	25,000	169,929
Project Total	62,929	25,000	25,000	25,000	25,000	169,929
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	62,929	25,000	25,000	25,000	25,000	169,929

Project Name North Lake Regional Park	Project Number 40002	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Design, engineering, permitting and construction/improvements of little league fields parking lot, batting cages, path and parking lot lighting, dugouts, sidewalk, fencing, completion of playground equipment, pavilions, pickleball courts, multi-use field, landscape and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Master Plan update as necessary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Parks Impact Fee North District (1082)	50,708	25,000	25,000	25,000	25,000	150,708
Renewal Sales Tax Capital Projects 2018	50,000	50,000	50,000	100,000	100,000	350,000
Revenue Required for Project	100,708	75,000	75,000	125,000	125,000	500,708
Expenditures by Type						
Improvements Other Than Buildings (860630)	100,708	75,000	75,000	125,000	125,000	500,708
Project Total	100,708	75,000	75,000	125,000	125,000	500,708
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	100,708	75,000	75,000	125,000	125,000	500,708

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Ferndale Preserve	Project Number 40004	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Design, engineering, permitting and construction/improvements per Florida Communities Trust (FCT) Grant and Park Master Plan: Construction in phases of observation towers, fishing pier, permatrak boardwalk, and canoe/kayak launch, retrofit existing waterless restroom to water unit and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Environmental assessment, surveys reporting and mitigation as necessary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Fish Conservation (1190)	237,816	25	25	25	25	237,916
Parks Impact Fee South District (1083)	950,782	50,000	50,000	50,000	50,000	1,150,782
Renewal Sales Tax Capital Projects 2018	1,296,265	200,000	100,000	100,000	100,000	1,796,265
Unfunded	500,000	1,000,000	1,000,000	1,000,000	450,000	3,950,000
Revenue Required for Project	2,984,863	1,250,025	1,150,025	1,150,025	600,025	7,134,963
Expenditures by Type						
Buildings (860620)	150,000	-	-	-	-	150,000
Improvements Other Than Buildings (860630)	2,834,863	1,250,025	1,150,025	1,150,025	600,025	6,984,963
Project Total	2,984,863	1,250,025	1,150,025	1,150,025	600,025	7,134,963
Operating Funding Sources						
MSTU-Parks Section (1231)	115,000	120,000	125,000	130,000	135,000	625,000
Operating Total	115,000	120,000	125,000	130,000	135,000	625,000
Operating Expenses						
Operating and Maintenance	115,000	120,000	125,000	130,000	135,000	625,000
Operating Expenses Total	115,000	120,000	125,000	130,000	135,000	625,000
Total Fiscal Impact of Project	3,099,863	1,370,025	1,275,025	1,280,025	735,025	7,759,963

Project Name Minneola Athletic Complex	Project Number 40036	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Design, engineering, permitting and construction/improvements of parking lot, tee ball field, playground equipment, pickleball courts, restroom, concrete path, sports and path lighting, dugouts, pavilions, dog park, fencing and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans).

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Parks Impact Fee South District (1083)	316,557	50,000	50,000	50,000	50,000	516,557
Renewal Sales Tax Capital Projects 2018	100,000	100,000	100,000	100,000	100,000	500,000
Unfunded	1,000,000	500,000	500,000	500,000	500,000	3,000,000
Revenue Required for Project	1,416,557	650,000	650,000	650,000	650,000	4,016,557
Expenditures by Type						
Buildings (860620)	700,000	-	-	-	-	700,000
Improvements Other Than Buildings (860630)	716,557	650,000	650,000	650,000	650,000	3,316,557
Project Total	1,416,557	650,000	650,000	650,000	650,000	4,016,557
Operating Funding Sources						
MSTU-Parks Section (1231)	70,000	75,000	85,000	100,000	110,000	440,000
Operating Total	70,000	75,000	85,000	100,000	110,000	440,000
Operating Expenses						
Operating and Maintenance	70,000	75,000	85,000	100,000	110,000	440,000
Operating Expenses Total	70,000	75,000	85,000	100,000	110,000	440,000
Total Fiscal Impact of Project	1,486,557	725,000	735,000	750,000	760,000	4,456,557

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name
South Lake Trail
Department
Parks and Trails
Description
Design, engineering, permitting and construction/improvements/resurfacing of existing paved trail, retaining walls, concrete curbing, boardwalk, ADA, landscape, railing, fencing, pavement markings and mile marker/signage.

Project Number
40017
Class
A - Concurrency

Category
Parks and Recreation

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Parks Impact Fee South District (1083)	168,058	50,000	50,000	50,000	50,000	368,058
Renewal Sales Tax Capital Projects 2018	1,533,672	200,000	200,000	500,000	500,000	2,933,672
Unfunded	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Revenue Required for Project	2,701,730	1,250,000	1,250,000	1,550,000	1,550,000	8,301,730
Expenditures by Type						
Improvements Other Than Buildings (860630)	2,701,730	1,250,000	1,250,000	1,550,000	1,550,000	8,301,730
Project Total	2,701,730	1,250,000	1,250,000	1,550,000	1,550,000	8,301,730
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,701,730	1,250,000	1,250,000	1,550,000	1,550,000	8,301,730

Project Name
Infrastructure
Department
Engineering Services
Description
Undesignated infrastructure funding for the West Transportation Benefit District.

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
West Transportation Benefit District (1147)	57,000	50,000	50,000	50,000	50,000	257,000
Revenue Required for Project	57,000	50,000	50,000	50,000	50,000	257,000
Expenditures by Type						
Infrastructure (860670)	57,000	50,000	50,000	50,000	50,000	257,000
Project Total	57,000	50,000	50,000	50,000	50,000	257,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	57,000	50,000	50,000	50,000	50,000	257,000

Project Name
Non Allocated Funds Available
Department
Engineering Services
Description
Non allocated funds available.

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
North Central Transportation Benefit District	1,192,579	-	-	-	-	1,192,579
Revenue Required for Project	1,192,579	-	-	-	-	1,192,579
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,192,579	-	-	-	-	1,192,579
Project Total	1,192,579	-	-	-	-	1,192,579
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,192,579	-	-	-	-	1,192,579

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Old Highway 441/CR 19A	Project Number INT16022-CD3	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description Old Highway 441 Intersection with CR 19A and Eudora Road		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
North Central Transportation Benefit District	796,000	-	-	-	-	796,000
Revenue Required for Project	796,000	-	-	-	-	796,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	796,000	-	-	-	-	796,000
Project Total	796,000	-	-	-	-	796,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	796,000	-	-	-	-	796,000

Project Name David Walker Drive	Project Number SDY19021-CD3	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description David Walker Drive Intersection with US Hwy 441		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
North Central Transportation Benefit District	80,000	-	-	-	225,000	305,000
Revenue Required for Project	80,000	-	-	-	225,000	305,000
Expenditures by Type						
Infrastructure - Construction (860674)	80,000	-	-	-	225,000	305,000
Project Total	80,000	-	-	-	225,000	305,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	80,000	-	-	-	225,000	305,000

Project Name CR 561 - Country Club Drives to Bates Land	Project Number	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description CR 561 - Country Club Drives to Bates Land - complete street		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
North Central Transportation Benefit District	80,000	-	-	-	-	80,000
Revenue Required for Project	80,000	-	-	-	-	80,000
Funding Source Org Codes						
Engineering Operations (5055100)	80,000	-	-	-	-	80,000
Funding Source Org Code Total	80,000	-	-	-	-	80,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	80,000	-	-	-	-	80,000
Project Total	80,000	-	-	-	-	80,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	80,000	-	-	-	-	80,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name CR 44 Intersection with SR 19
Department Engineering Services
Description

Project Number INT21010
Class A - Concurrency

Category Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
North Central Transportation Benefit District	60,000	230,000	80,000	-	-	370,000
Revenue Required for Project	60,000	230,000	80,000	-	-	370,000
Funding Source Org Codes						
Engineering Operations (5055100)	60,000	230,000	80,000	-	-	370,000
Funding Source Org Code Total	60,000	230,000	80,000	-	-	370,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	60,000	-	-	-	-	60,000
Infrastructure - Right-of-Way (860673)	-	230,000	80,000	-	-	310,000
Project Total	60,000	230,000	80,000	-	-	370,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	60,000	230,000	80,000	-	-	370,000

Project Name Non Allocated Funds Available
Department Engineering Services
Description Non allocated funds available.

Project Number NRD19018
Class A - Concurrency

Category Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
NE/Wekiva Transportation Benefit District	2,139,957	-	-	-	-	2,139,957
Revenue Required for Project	2,139,957	-	-	-	-	2,139,957
Expenditures by Type						
Infrastructure – Undesignated (860670)	2,114,900	-	-	-	-	2,114,900
Infrastructure - Design / Permit (860672)	25,057	-	-	-	-	25,057
Project Total	2,139,957	-	-	-	-	2,139,957
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,139,957	-	-	-	-	2,139,957

Project Name Round Lake Road & CR 4183 from Orange County to SR 44
Department Engineering Services
Description Construct new Road

Project Number NRD19018
Class A - Concurrency

Category Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	1,545,061	-	-	-	-	1,545,061
NE/Wekiva Transportation Benefit District	994,390	-	-	-	-	994,390
Revenue Required for Project	2,539,451	-	-	-	-	2,539,451
Expenditures by Type						
LAP Projects (860631)	1,545,061	-	-	-	-	1,545,061
Infrastructure - Right-of-Way (860673)	994,390	-	-	-	-	994,390
Project Total	2,539,451	-	-	-	-	2,539,451
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,539,451	-	-	-	-	2,539,451

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Hartwood Marsh Rd (Hancock to CR 455)	Project Number	Category Road Program
Department Public Works Operations	Class A - Concurrency	
Description HARTWOOD MARSH ROAD FROM HANCOCK ROAD TO CR 455		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	11,800,000	-	-	-	-	11,800,000
Revenue Required for Project	11,800,000	-	-	-	-	11,800,000
Expenditures by Type						
Infrastructure - Construction (860674)	11,800,000	-	-	-	-	11,800,000
Project Total	11,800,000	-	-	-	-	11,800,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	11,800,000	-	-	-	-	11,800,000

Project Name Non Allocated Funds Available	Project Number	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description Non allocated funds available.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	9,629,855	-	-	-	-	9,629,855
Revenue Required for Project	9,629,855	-	-	-	-	9,629,855
Expenditures by Type						
Infrastructure – Undesignated (860670)	9,629,855	-	-	-	-	9,629,855
Project Total	9,629,855	-	-	-	-	9,629,855
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	9,629,855	-	-	-	-	9,629,855

Project Name Citrus Grove Rd C-1946 Phase V	Project Number NRD17050	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description Citrus Grove Rd C-1946 Phase III from US-27 to Founder's Ridge - construct new 2-lane road with curb & gutter ~ 4,200 LF		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	6,000,000	500,000	-	-	-	6,500,000
Revenue Required for Project	6,000,000	500,000	-	-	-	6,500,000
Funding Source Org Codes						
Engineering Operations (5055100)	6,000,000	500,000	-	-	-	6,500,000
Funding Source Org Code Total	6,000,000	500,000	-	-	-	6,500,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	6,000,000	500,000	-	-	-	6,500,000
Project Total	6,000,000	500,000	-	-	-	6,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	6,000,000	500,000	-	-	-	6,500,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name
CR 455 HARTWOOD MARSH/LOST LAKE
Department
Public Works Operations
Description
CR 455 FROM HARTWOOD MARSH ROAD TO LOST LAKE ROAD

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	1,500,000	-	-	-	-	1,500,000
Revenue Required for Project	1,500,000	-	-	-	-	1,500,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	1,500,000	-	-	-	-	1,500,000
Project Total	1,500,000	-	-	-	-	1,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,500,000	-	-	-	-	1,500,000

Project Name
CR 455 GOOD HEARTH/LOST LAKE
Department
Public Works Operations
Description
CR 455 FROM GOOD HEARTH (WATERBROOK) TO LOST LAKE ROAD

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	700,000	-	-	-	-	700,000
Revenue Required for Project	700,000	-	-	-	-	700,000
Expenditures by Type						
Infrastructure - Construction (860674)	700,000	-	-	-	-	700,000
Project Total	700,000	-	-	-	-	700,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	700,000	-	-	-	-	700,000

Project Name
CR 561 INTERSECTION
Department
Public Works Operations
Description
CR 561 INTERSECTION WITH LAKESHORE DRIVE

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	500,000	-	-	-	-	500,000
Revenue Required for Project	500,000	-	-	-	-	500,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	500,000	-	-	-	-	500,000
Project Total	500,000	-	-	-	-	500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	500,000	-	-	-	-	500,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name LAKE MINNEOLA SHORES	Project Number	Category Road Program
Department Public Works Operations	Class A - Concurrency	
Description LAKE MINNEOLA SHORES RIGHT TURN LANE		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	500,000	-	-	-	-	500,000
Revenue Required for Project	500,000	-	-	-	-	500,000
Expenditures by Type						
Infrastructure - Construction (860674)	500,000	-	-	-	-	500,000
Project Total	500,000	-	-	-	-	500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	500,000	-	-	-	-	500,000

Project Name CR 561A INTERSECTION	Project Number	Category Road Program
Department Public Works Operations	Class A - Concurrency	
Description CR 561A INTERSECTION WITH JALARMY ROAD (PALISADES)		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	300,000	-	-	-	-	300,000
Revenue Required for Project	300,000	-	-	-	-	300,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	300,000	-	-	-	-	300,000
Project Total	300,000	-	-	-	-	300,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	300,000	-	-	-	-	300,000

Project Name Citrus Grove Road Phase 3	Project Number	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description Citrus Grove Road Phase III		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	100,000	-	-	-	-	100,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name
CR 455 INTERSECTION WITH FOSGATE ROAD
Department
Public Works Operations
Description
CR 455 INTERSECTION WITH FOSGATE ROAD

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	100,000	-	-	-	-	100,000

Project Name
GREEN MOUNTAIN CONNECTOR
Department
Public Works Operations
Description
GREEN MOUNTAIN CONNECTOR - 50072

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	2,000,000	-	-	-	-	2,000,000
South Transportation Benefit District (1157)	70,425	-	-	-	-	70,425
Revenue Required for Project	2,070,425	-	-	-	-	2,070,425
Expenditures by Type						
Infrastructure – Undesignated (860670)	70,425	-	-	-	-	70,425
Infrastructure - Construction (860674)	2,000,000	-	-	-	-	2,000,000
Project Total	2,070,425	-	-	-	-	2,070,425
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,070,425	-	-	-	-	2,070,425

Project Name
Non Allocated Funds Available
Department
Engineering Services
Description
Non allocated funds available.

Project Number

Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	2,734,217	-	-	-	-	2,734,217
Revenue Required for Project	2,734,217	-	-	-	-	2,734,217
Expenditures by Type						
Infrastructure – Undesignated (860670)	2,734,217	-	-	-	-	2,734,217
Project Total	2,734,217	-	-	-	-	2,734,217
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,734,217	-	-	-	-	2,734,217

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name ROLLING ACRES ROAD	Project Number SDY08048	Category Road Program
Department Public Works Operations	Class A - Concurrency	
Description ROLLING ACRES ROAD FROM CR 466 TO GRIFFIN AVENUE		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	400,000	-	-	-	-	400,000
Revenue Required for Project	400,000	-	-	-	-	400,000
Expenditures by Type						
Infrastructure - Construction (860674)	400,000	-	-	-	-	400,000
Project Total	400,000	-	-	-	-	400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	400,000	-	-	-	-	400,000

Project Name LAKE ELLA ROAD INTERSECTION	Project Number INT17012	Category Road Program
Department Public Works Operations	Class A - Concurrency	
Description LAKE ELLA ROAD INTERSECTION WITH MICRO RACETRACK AVE		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	150,000	-	-	-	-	150,000
Revenue Required for Project	150,000	-	-	-	-	150,000
Expenditures by Type						
Infrastructure - Construction (860674)	150,000	-	-	-	-	150,000
Project Total	150,000	-	-	-	-	150,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	150,000	-	-	-	-	150,000

Project Name Lake Eustis/Trout Lake	Project Number 30003	Category Stormwater - Water Quality
Department Public Works Operations	Class C - Non-Mandatory	
Description Lake Eustis/Trout Lake Stormwater Project		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	532,120	-	-	-	-	532,120
Revenue Required for Project	532,120	-	-	-	-	532,120
Expenditures by Type						
Infrastructure - Design / Permit (860672)	75,000	-	-	-	-	75,000
Infrastructure - Construction (860674)	457,120	-	-	-	-	457,120
Project Total	532,120	-	-	-	-	532,120
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	532,120	-	-	-	-	532,120

**Five-Year Capital Improvement Plan
Fund Summary
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Project Name	Project Number	Category
Lower P-ha Flood Improvements	30006	Stormwater - Water Quality
Department	Class	
Public Works Operations	A - Concurrency	
Description		
Lower P-Ha Flood Study and Groveland Farms Flood study improvements		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	468,906	-	100,000	-	-	568,906
Revenue Required for Project	468,906	-	100,000	-	-	568,906
Funding Source Org Codes						
Stormwater Management (5055600)	468,906	-	100,000	-	-	568,906
Funding Source Org Code Total	468,906	-	100,000	-	-	568,906
Expenditures by Type						
Infrastructure - Design / Permit (860672)	88,906	-	-	-	-	88,906
Infrastructure - Construction (860674)	380,000	-	100,000	-	-	480,000
Project Total	468,906	-	100,000	-	-	568,906
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	468,906	-	100,000	-	-	568,906

Project Name	Project Number	Category
Harris Basin WQ Improvements	30005	Stormwater - Water Quality
Department	Class	
Public Works Operations	A - Concurrency	
Description		
Water Quality improvements in Lake Harris Basin		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	375,000	-	100,000	-	150,000	625,000
Revenue Required for Project	375,000	-	100,000	-	150,000	625,000
Funding Source Org Codes						
Stormwater Management (5055600)	375,000	-	100,000	-	150,000	625,000
Funding Source Org Code Total	375,000	-	100,000	-	150,000	625,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	375,000	-	100,000	-	150,000	625,000
Project Total	375,000	-	100,000	-	150,000	625,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	375,000	-	100,000	-	150,000	625,000

Project Name	Project Number	Category
Lake Joanna Baffle Box	30013	Stormwater - Water Quality
Department	Class	
Public Works Operations	C - Non-Mandatory	
Description		
Reimbursable LCWA Grant for Water Improvement Project at Lake Joanna (Baffle Box)		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	243,238	-	-	-	-	243,238
Revenue Required for Project	243,238	-	-	-	-	243,238
Expenditures by Type						
Improvements Other Than Buildings (860630)	243,238	-	-	-	-	243,238
Project Total	243,238	-	-	-	-	243,238
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	243,238	-	-	-	-	243,238

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Lake Yale Stormwater Improvements	Project Number 30008	Category Stormwater - Water Quality
Department Public Works Operations	Class A - Concurrency	
Description Lake Yale Basin Water Quality retrofits		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	210,100	150,000	-	150,000	-	510,100
Revenue Required for Project	210,100	150,000	-	150,000	-	510,100
Funding Source Org Codes						
Stormwater Management (5055600)	210,100	150,000	-	150,000	-	510,100
Funding Source Org Code Total	210,100	150,000	-	150,000	-	510,100
Expenditures by Type						
Infrastructure - Design / Permit (860672)	25,000	15,000	-	15,000	-	55,000
Infrastructure - Construction (860674)	185,100	135,000	-	135,000	-	455,100
Project Total	210,100	150,000	-	150,000	-	510,100
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	210,100	150,000	-	150,000	-	510,100

Project Name General WQ and Drainage Projects	Project Number 30008	Category Stormwater - Water Quality
Department Public Works Operations	Class A - Concurrency	
Description Non basin specific WQ retrofits and drainage construction		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	200,000	-	-	-	-	200,000
Revenue Required for Project	200,000	-	-	-	-	200,000
Expenditures by Type						
Infrastructure - Construction (860674)	200,000	-	-	-	-	200,000
Project Total	200,000	-	-	-	-	200,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	200,000	-	-	-	-	200,000

Project Name Royal Trails Flood Study Improvements	Project Number 37003	Category Stormwater - Water Quality
Department Public Works Operations	Class A - Concurrency	
Description Drainage & Flood improvements		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	150,000	25,000	-	-	50,000	225,000
Revenue Required for Project	150,000	25,000	-	-	50,000	225,000
Funding Source Org Codes						
Stormwater Management (5055600)	150,000	25,000	-	-	50,000	225,000
Funding Source Org Code Total	150,000	25,000	-	-	50,000	225,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	25,000	-	-	-	-	25,000
Infrastructure - Construction (860674)	125,000	25,000	-	-	50,000	200,000
Project Total	150,000	25,000	-	-	50,000	225,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	150,000	25,000	-	-	50,000	225,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Lake Woodward/Lake Saunders Pump	Project Number 50065	Category Stormwater - Water Quality
Department Public Works Operations	Class A - Concurrency	
Description Lake Woodward/Lake Saunders Pump		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	17,801	-	-	-	-	17,801
Revenue Required for Project	17,801	-	-	-	-	17,801
Funding Source Org Codes						
Stormwater Management (5055600)	17,801	-	-	-	-	17,801
Funding Source Org Code Total	17,801	-	-	-	-	17,801
Expenditures by Type						
Infrastructure - Construction (860674)	17,801	-	-	-	-	17,801
Project Total	17,801	-	-	-	-	17,801
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	17,801	-	-	-	-	17,801

Project Name NextGen 911 Project	Project Number 24005/24006/24008	Category Critical Communications
Department Public Safety Support	Class A - Concurrency	
Description Funding for NextGen 911 Project (all funds are rebudgets from FY 2023)		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency 911 (1240)	3,184,859	-	-	-	-	3,184,859
Revenue Required for Project	3,184,859	-	-	-	-	3,184,859
Funding Source Org Codes						
E911 Projects (2445320)	3,184,859	-	-	-	-	3,184,859
Funding Source Org Code Total	3,184,859	-	-	-	-	3,184,859
Expenditures by Type						
Machinery and Equipment (860640)	3,184,859	-	-	-	-	3,184,859
Project Total	3,184,859	-	-	-	-	3,184,859
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	3,184,859	-	-	-	-	3,184,859

Project Name 911 ECOC Audio Video	Project Number	Category Critical Communications
Department Public Safety Support	Class C - Non-Mandatory	
Description ECOC audio video overhaul plus guardian care (five year plan saves 25,000 over the five years). Determine what costs allocations can be utilized by 911 funds.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency 911 (1240)	171,694	-	-	-	-	171,694
Revenue Required for Project	171,694	-	-	-	-	171,694
Funding Source Org Codes						
Emergency 911 (2445310)	171,694	-	-	-	-	171,694
Funding Source Org Code Total	171,694	-	-	-	-	171,694
Expenditures by Type						
Machinery and Equipment (860640)	171,694	-	-	-	-	171,694
Project Total	171,694	-	-	-	-	171,694
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	171,694	-	-	-	-	171,694

**Five-Year Capital Improvement Plan
Fund Summary
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Project Name 911 NG Projects	Project Number 24001	Category Critical Communications
Department Public Safety Support	Class C - Non-Mandatory	
Description Next Generation 911 projects as necessary/required.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency 911 (1240)	111,757	-	-	-	-	111,757
Revenue Required for Project	111,757	-	-	-	-	111,757
Funding Source Org Codes						
Emergency 911 (2445310)	111,757	-	-	-	-	111,757
Funding Source Org Code Total	111,757	-	-	-	-	111,757
Expenditures by Type						
Machinery and Equipment (860640)	111,757	-	-	-	-	111,757
Project Total	111,757	-	-	-	-	111,757
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	111,757	-	-	-	-	111,757

Project Name Ambulances and Re-Chassis	Project Number 97000	Category General Government
Department Emergency Medical Services	Class C - Non-Mandatory	
Description Ambulance replacements and re-chassis.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	1,167,307	2,101,519	2,164,565	1,476,027	1,520,308	8,429,726
Renewal Sales Tax Capital Projects 2018	370,000	500,000	1,079,000	1,170,000	1,200,000	4,319,000
Revenue Required for Project	1,537,307	2,601,519	3,243,565	2,646,027	2,720,308	12,748,726
Funding Source Org Codes						
Ems Field Operations (3522300)	1,167,307	2,101,519	2,164,565	1,476,027	1,520,308	8,429,726
Non Departmental-Other (9092305)	370,000	500,000	1,079,000	1,170,000	1,200,000	4,319,000
Funding Source Org Code Total	1,537,307	2,601,519	3,243,565	2,646,027	2,720,308	12,748,726
Expenditures by Type						
Machinery and Equipment (860640)	1,537,307	2,601,519	3,243,565	2,646,027	2,720,308	12,748,726
Project Total	1,537,307	2,601,519	3,243,565	2,646,027	2,720,308	12,748,726
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,537,307	2,601,519	3,243,565	2,646,027	2,720,308	12,748,726

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Strecher	Project Number	Category General Government
Department Emergency Medical Services	Class C - Non-Mandatory	
Description Stretchers		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	88,056	215,737	226,524	169,893	178,388	878,598
Revenue Required for Project	88,056	215,737	226,524	169,893	178,388	878,598
Funding Source Org Codes						
Ems Field Operations (3522300)	88,056	215,737	226,524	169,893	178,388	878,598
Funding Source Org Code Total	88,056	215,737	226,524	169,893	178,388	878,598
Expenditures by Type						
Machinery and Equipment (860640)	88,056	215,737	226,524	169,893	178,388	878,598
Project Total	88,056	215,737	226,524	169,893	178,388	878,598
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	88,056	215,737	226,524	169,893	178,388	878,598

Project Name High Fidelity Simulator	Project Number	Category General Government
Department Emergency Medical Services	Class C - Non-Mandatory	
Description High Fidelity Simulator		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	50,000	-	-	-	-	50,000
Revenue Required for Project	50,000	-	-	-	-	50,000
Funding Source Org Codes						
Ems Field Operations (3522300)	50,000	-	-	-	-	50,000
Funding Source Org Code Total	50,000	-	-	-	-	50,000
Expenditures by Type						
Machinery and Equipment (860640)	50,000	-	-	-	-	50,000
Project Total	50,000	-	-	-	-	50,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	50,000	-	-	-	-	50,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Lift Replacement
Department Emergency Medical Services
Description Lift replacement for Public Safety Support Fleet Logistics-rebudget from FY 2023

Project Number
Class A - Concurrency

Category Fire Services

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	50,000	-	-	-	-	50,000
Revenue Required for Project	50,000	-	-	-	-	50,000
Funding Source Org Codes						
Public Safety- Logistics-Fleet (2445210)	50,000	-	-	-	-	50,000
Funding Source Org Code Total	50,000	-	-	-	-	50,000
Expenditures by Type						
Machinery and Equipment (860640)	50,000	-	-	-	-	50,000
Project Total	50,000	-	-	-	-	50,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	50,000	-	-	-	-	50,000

Project Name Power Load
Department Emergency Medical Services
Description Power Load

Project Number
Class C - Non-Mandatory

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	48,614	102,089	107,194	112,554	118,181	488,632
Revenue Required for Project	48,614	102,089	107,194	112,554	118,181	488,632
Funding Source Org Codes						
Ems Field Operations (3522300)	48,614	102,089	107,194	112,554	118,181	488,632
Funding Source Org Code Total	48,614	102,089	107,194	112,554	118,181	488,632
Expenditures by Type						
Machinery and Equipment (860640)	48,614	102,089	107,194	112,554	118,181	488,632
Project Total	48,614	102,089	107,194	112,554	118,181	488,632
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	48,614	102,089	107,194	112,554	118,181	488,632

Project Name Forklift Replacement
Department Emergency Medical Services
Description Forklift Replacement for Public Safety Support Logistics-rebudget from FY 2023

Project Number
Class A - Concurrency

Category Fire Services

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	40,000	-	-	-	-	40,000
Revenue Required for Project	40,000	-	-	-	-	40,000
Funding Source Org Codes						
Public Safety Logistics (2445200)	40,000	-	-	-	-	40,000
Funding Source Org Code Total	40,000	-	-	-	-	40,000
Expenditures by Type						
Machinery and Equipment (860640)	40,000	-	-	-	-	40,000
Project Total	40,000	-	-	-	-	40,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	40,000	-	-	-	-	40,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Warehouse Lift Truck/Cart
Project Number
Category Fire Services
Department Public Safety Support
Class A - Concurrency
Description Warehouse Lift Truck/Cart for Public Safety Support Logistics-rebudget from FY 2023

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	40,000	-	-	-	-	40,000
Revenue Required for Project	40,000	-	-	-	-	40,000
Funding Source Org Codes						
Public Safety Logistics (2445200)	40,000	-	-	-	-	40,000
Funding Source Org Code Total	40,000	-	-	-	-	40,000
Expenditures by Type						
Machinery and Equipment (860640)	40,000	-	-	-	-	40,000
Project Total	40,000	-	-	-	-	40,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	40,000	-	-	-	-	40,000

Project Name OBS-PERMITTING SOFTWARE
Project Number 10100
Category General Government
Department Building Services
Class C - Non-Mandatory
Description PROJECT TO REPLACE EXISTING PERMITTING SOFTWARE WITH A CLOUD BASED, ROBUST PERMITTING SYSTEM FOR THE NEXT 15-20 YEARS.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Building Services (1520)	3,282,089	-	-	-	-	3,282,089
Revenue Required for Project	3,282,089	-	-	-	-	3,282,089
Funding Source Org Codes						
Building Services (1048310)	3,282,089	-	-	-	-	3,282,089
Funding Source Org Code Total	3,282,089	-	-	-	-	3,282,089
Expenditures by Type						
Machinery and Equipment (860640)	3,282,089	-	-	-	-	3,282,089
Project Total	3,282,089	-	-	-	-	3,282,089
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	3,282,089	-	-	-	-	3,282,089

Project Name EQUIPMENT AS NEEDED
Project Number
Category General Government
Department Building Services
Class C - Non-Mandatory
Description Technology updates and equipment as needed

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Building Services (1520)	50,000	-	-	-	-	50,000
Revenue Required for Project	50,000	-	-	-	-	50,000
Funding Source Org Codes						
Building Services (1048310)	50,000	-	-	-	-	50,000
Funding Source Org Code Total	50,000	-	-	-	-	50,000
Expenditures by Type						
Machinery and Equipment (860640)	50,000	-	-	-	-	50,000
Project Total	50,000	-	-	-	-	50,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	50,000	-	-	-	-	50,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Fire Station 71 Replacement	Project Number 70019	Category Fire Services
Department Fire Rescue	Class A - Concurrency	
Description FY 2023 Bassville Park Fire Station Rebudget		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	2,200,000	-	-	-	-	2,200,000
Fire Services Impact Fee Trust (1690)	217,719	-	-	-	-	217,719
Renewal Sales Tax Capital Projects 2018	149,074	-	-	-	-	149,074
Revenue Required for Project	2,566,793	-	-	-	-	2,566,793
Funding Source Org Codes						
Fire Impact Fee (2136280)	217,719	-	-	-	-	217,719
Fire Rescue-Capital (2136400)	149,074	-	-	-	-	149,074
Grant Programs (2136350)	2,200,000	-	-	-	-	2,200,000
Funding Source Org Code Total	2,566,793	-	-	-	-	2,566,793
Expenditures by Type						
Buildings (860620)	2,566,793	-	-	-	-	2,566,793
Project Total	2,566,793	-	-	-	-	2,566,793
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,566,793	-	-	-	-	2,566,793

Project Name Fire Station 109 Expansion	Project Number 70022	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	
Description Additional funding for fire station 109 (Lakeshore) renovation to supplement state funding from legislative priorities.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	1,300,000	-	-	-	-	1,300,000
Renewal Sales Tax Capital Projects 2018	800,000	-	-	-	-	800,000
Revenue Required for Project	2,100,000	-	-	-	-	2,100,000
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	800,000	-	-	-	-	800,000
Grant Programs (2136350)	1,300,000	-	-	-	-	1,300,000
Funding Source Org Code Total	2,100,000	-	-	-	-	2,100,000
Expenditures by Type						
Buildings (860620)	2,100,000	-	-	-	-	2,100,000
Project Total	2,100,000	-	-	-	-	2,100,000
Operating Funding Sources						
County Fire Rescue (1680)	-	10,000	10,000	10,000	10,000	40,000
Operating Total	-	10,000	10,000	10,000	10,000	40,000
Operating Expenses						
Operating and Maintenance	-	10,000	10,000	10,000	10,000	40,000
Operating Expenses Total	-	10,000	10,000	10,000	10,000	40,000
Total Fiscal Impact of Project	2,100,000	10,000	10,000	10,000	10,000	2,140,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Brush Truck Replacement	Project Number 00001	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	

Description
Replacement plan for brush trucks to include an annual purchase of a quantity of one. Commission Districts will vary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	180,000	190,000	200,000	210,000	220,000	1,000,000
Revenue Required for Project	180,000	190,000	200,000	210,000	220,000	1,000,000
Funding Source Org Codes						
Fire Rescue (2136300)	180,000	190,000	200,000	210,000	220,000	1,000,000
Funding Source Org Code Total	180,000	190,000	200,000	210,000	220,000	1,000,000
Expenditures by Type						
Machinery and Equipment (860640)	180,000	190,000	200,000	210,000	220,000	1,000,000
Project Total	180,000	190,000	200,000	210,000	220,000	1,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	180,000	190,000	200,000	210,000	220,000	1,000,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Staff Vehicle Replacement	Project Number 00001	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	
Description Replacement of one staff vehicle		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	80,000	-	-	-	-	80,000
Revenue Required for Project	80,000	-	-	-	-	80,000
Funding Source Org Codes						
Fire Rescue (2136300)	80,000	-	-	-	-	80,000
Funding Source Org Code Total	80,000	-	-	-	-	80,000
Expenditures by Type						
Machinery and Equipment (860640)	80,000	-	-	-	-	80,000
Project Total	80,000	-	-	-	-	80,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	80,000	-	-	-	-	80,000

Project Name Extrication Tool Replacement	Project Number	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	
Description Replacement plan for e-hydraulic extrication tools to include an annual purchase of a quantity of two. Commission District will vary.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	52,000	54,000	56,000	58,000	60,000	280,000
Revenue Required for Project	52,000	54,000	56,000	58,000	60,000	280,000
Funding Source Org Codes						
Fire Rescue (2136300)	52,000	54,000	56,000	58,000	60,000	280,000
Funding Source Org Code Total	52,000	54,000	56,000	58,000	60,000	280,000
Expenditures by Type						
Machinery and Equipment (860640)	52,000	54,000	56,000	58,000	60,000	280,000
Project Total	52,000	54,000	56,000	58,000	60,000	280,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	52,000	54,000	56,000	58,000	60,000	280,000

Project Name Thermal Imaging Camera Replacement	Project Number	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	
Description Replacement plan for thermal imaging cameras to include an annual purchase of a quantity of four. Commission District will vary.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	48,000	52,000	56,000	60,000	64,000	280,000
Revenue Required for Project	48,000	52,000	56,000	60,000	64,000	280,000
Funding Source Org Codes						
Fire Rescue (2136300)	48,000	52,000	56,000	60,000	64,000	280,000
Funding Source Org Code Total	48,000	52,000	56,000	60,000	64,000	280,000
Expenditures by Type						
Machinery and Equipment (860640)	48,000	52,000	56,000	60,000	64,000	280,000
Project Total	48,000	52,000	56,000	60,000	64,000	280,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	48,000	52,000	56,000	60,000	64,000	280,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Building Hazard Mitigation (Wind) **Project Number** 21055 **Category** Fire Services
Department Fire Rescue **Class** A - Concurrency
Description Building Hazard Mitigation (Wind)

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	34,654	-	-	-	-	34,654
Fire Services Impact Fee Trust (1690)	11,552	-	-	-	-	11,552
Renewal Sales Tax Capital Projects 2018	200,000	-	-	-	-	200,000
Revenue Required for Project	246,206	-	-	-	-	246,206
Funding Source Org Codes						
Fire Impact Fee (2136280)	11,552	-	-	-	-	11,552
Fire Rescue-Capital (2136400)	200,000	-	-	-	-	200,000
Grant Programs (2136350)	34,654	-	-	-	-	34,654
Funding Source Org Code Total	246,206	-	-	-	-	246,206
Expenditures by Type						
Buildings (860620)	246,206	-	-	-	-	246,206
Project Total	246,206	-	-	-	-	246,206
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	246,206	-	-	-	-	246,206

Project Name Electric Fan Replacement **Project Number** **Category** Fire Services
Department Fire Rescue **Class** C - Non-Mandatory
Description Replacement plan for portable ventilation fans to include an annual purchase of a quantity of three. Commission Districts will vary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	24,000	25,500	27,000	30,000	33,000	139,500
Revenue Required for Project	24,000	25,500	27,000	30,000	33,000	139,500
Expenditures by Type						
Machinery and Equipment (860640)	24,000	25,500	27,000	30,000	33,000	139,500
Project Total	24,000	25,500	27,000	30,000	33,000	139,500
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	24,000	25,500	27,000	30,000	33,000	139,500

Project Name Apparatus Replacement **Project Number** 00001 **Category** Fire Services
Department Fire Rescue **Class** C - Non-Mandatory
Description Fire apparatus replacement plan to include one 4WD pumper in FY24 and one tanker each year from FY25 through FY28. Commission District will vary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
County Fire Rescue (1680)	-	530,000	550,000	570,000	590,000	2,240,000
Fire Services Impact Fee Trust (1690)	849,580	-	-	-	-	849,580
Renewal Sales Tax Capital Projects 2018	875,000	-	-	-	-	875,000
Revenue Required for Project	1,724,580	530,000	550,000	570,000	590,000	3,964,580
Funding Source Org Codes						
Fire Impact Fee (2136280)	849,580	-	-	-	-	849,580
Fire Rescue (2136300)	-	530,000	550,000	570,000	590,000	2,240,000
Fire Rescue-Capital (2136400)	875,000	-	-	-	-	875,000
Funding Source Org Code Total	1,724,580	530,000	550,000	570,000	590,000	3,964,580
Expenditures by Type						
Machinery and Equipment (860640)	1,724,580	530,000	550,000	570,000	590,000	3,964,580
Project Total	1,724,580	530,000	550,000	570,000	590,000	3,964,580
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,724,580	530,000	550,000	570,000	590,000	3,964,580

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Sawgrass Fire Station	Project Number 70034	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	
Description Modular building for Sawgrass fire station		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Fire Services Impact Fee Trust (1690)	600,000	-	-	-	-	600,000
Revenue Required for Project	600,000	-	-	-	-	600,000
Funding Source Org Codes						
Fire Impact Fee (2136280)	600,000	-	-	-	-	600,000
Funding Source Org Code Total	600,000	-	-	-	-	600,000
Expenditures by Type						
Buildings (860620)	600,000	-	-	-	-	600,000
Project Total	600,000	-	-	-	-	600,000
Operating Funding Sources						
County Fire Rescue (1680)	20,000	25,000	25,000	25,000	25,000	120,000
Operating Total	20,000	25,000	25,000	25,000	25,000	120,000
Operating Expenses						
Operating and Maintenance	20,000	25,000	25,000	25,000	25,000	120,000
Operating Expenses Total	20,000	25,000	25,000	25,000	25,000	120,000
Total Fiscal Impact of Project	620,000	25,000	25,000	25,000	25,000	720,000

Project Name Ambulance Purchases	Project Number	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	
Description Annual purchase of one rescue ambulance and associated equipment. Commission District will vary. Operating impact includes seven new firefighter/paramedic positions per ambulance (six regular staffing and one backfill).		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Fire Services Impact Fee Trust (1690)	400,000	425,000	450,000	475,000	500,000	2,250,000
Revenue Required for Project	400,000	425,000	450,000	475,000	500,000	2,250,000
Funding Source Org Codes						
Fire Impact Fee (2136280)	400,000	425,000	450,000	475,000	500,000	2,250,000
Funding Source Org Code Total	400,000	425,000	450,000	475,000	500,000	2,250,000
Expenditures by Type						
Machinery and Equipment (860640)	400,000	425,000	450,000	475,000	500,000	2,250,000
Project Total	400,000	425,000	450,000	475,000	500,000	2,250,000
Operating Funding Sources						
County Fire Rescue (1680)	640,000	660,000	680,000	700,000	720,000	3,400,000
Operating Total	640,000	660,000	680,000	700,000	720,000	3,400,000
Operating Expenses						
Staff Requirements	640,000	660,000	680,000	700,000	720,000	3,400,000
Operating Expenses Total	640,000	660,000	680,000	700,000	720,000	3,400,000
Total Fiscal Impact of Project	1,040,000	1,085,000	1,130,000	1,175,000	1,220,000	5,650,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Fire Station 39 Sorrento	Project Number 70016	Category Fire Services
Department Fire Rescue	Class A - Concurrency	
Description Fire Station 39 in Sorrento		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Fire Services Impact Fee Trust (1690)	238,352	-	-	-	-	238,352
Revenue Required for Project	238,352	-	-	-	-	238,352
Funding Source Org Codes						
Fire Impact Fee (2136280)	238,352	-	-	-	-	238,352
Funding Source Org Code Total	238,352	-	-	-	-	238,352
Expenditures by Type						
Buildings (860620)	238,352	-	-	-	-	238,352
Project Total	238,352	-	-	-	-	238,352
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	238,352	-	-	-	-	238,352

Project Name Astor County Library	Project Number 3038360	Category Library Services
Department Library Services	Class C - Non-Mandatory	
Description Equipment, furnishings and accessories.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Community Development Block Grant (1200)	1,059,611	-	-	-	-	1,059,611
Renewal Sales Tax Capital Projects 2018	2,521,027	-	-	-	-	2,521,027
Revenue Required for Project	3,580,638	-	-	-	-	3,580,638
Funding Source Org Codes						
Cdbg Administration (2082100)	1,059,611	-	-	-	-	1,059,611
Fac/Fleet-Cap Proj-Other (0857690)	2,521,027	-	-	-	-	2,521,027
Funding Source Org Code Total	3,580,638	-	-	-	-	3,580,638
Expenditures by Type						
Buildings (860620)	2,623,219	-	-	-	-	2,623,219
Improvements Other Than Buildings (860630)	957,419	-	-	-	-	957,419
Project Total	3,580,638	-	-	-	-	3,580,638
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	3,580,638	-	-	-	-	3,580,638

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Park Improvement Projects
Department Housing and Community Services
Description CDBG Funding awarded for Park Improvement Projects within Lake County.

Project Number
Class
C - Non-Mandatory

Category
General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Community Development Block Grant (1200)	182,710	-	-	-	-	182,710
Revenue Required for Project	182,710	-	-	-	-	182,710
Expenditures by Type						
Improvements Other Than Buildings (860630)	182,710	-	-	-	-	182,710
Project Total	182,710	-	-	-	-	182,710
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	182,710	-	-	-	-	182,710

Project Name Road Improvement Projects
Department Housing and Community Services
Description CDBG funding awarded for road improvement projects within Lake County.

Project Number
Class
A - Concurrency

Category
Road Program

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Community Development Block Grant (1200)	722,065	-	-	-	-	722,065
Revenue Required for Project	722,065	-	-	-	-	722,065
Expenditures by Type						
Infrastructure – Undesignated (860670)	722,065	-	-	-	-	722,065
Project Total	722,065	-	-	-	-	722,065
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	722,065	-	-	-	-	722,065

Project Name Procuring Scheduling Software
Department Transit Services
Description

Project Number
Class
C - Non-Mandatory

Category
Mass Transit

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Transit (1210)	900,000	-	-	-	-	900,000
Revenue Required for Project	900,000	-	-	-	-	900,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	900,000	-	-	-	-	900,000
Project Total	900,000	-	-	-	-	900,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	900,000	-	-	-	-	900,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Concrete Bus Stop Pads	Project Number	Category Mass Transit
Department Transit Services	Class C - Non-Mandatory	
Description On-Call Construction of Concrete Bus Stop Pads		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Transit (1210)	219,965	400,000	300,000	200,000	200,000	1,319,965
Revenue Required for Project	219,965	400,000	300,000	200,000	200,000	1,319,965
Expenditures by Type						
Improvements Other Than Buildings (860630)	219,965	400,000	300,000	200,000	200,000	1,319,965
Project Total	219,965	400,000	300,000	200,000	200,000	1,319,965
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	219,965	400,000	300,000	200,000	200,000	1,319,965

Project Name CR 452 to CR 44 Lake/Marion Countyline-50052	Project Number	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description CR 452 to CR 44 Lake/Marion Countyline-50052		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	2,776,771	-	-	-	-	2,776,771
Revenue Required for Project	2,776,771	-	-	-	-	2,776,771
Expenditures by Type						
Infrastructure – Undesignated (860670)	2,776,771	-	-	-	-	2,776,771
Project Total	2,776,771	-	-	-	-	2,776,771
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,776,771	-	-	-	-	2,776,771

Project Name LAKE WEKIVA TRAIL SR 46/HOJIN	Project Number	Category Road Program
Department Public Works Operations	Class A - Concurrency	
Description LAKE WEKIVA TRAIL AND SR 46/HOJIN - 50057		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	2,156,720	-	-	-	-	2,156,720
Revenue Required for Project	2,156,720	-	-	-	-	2,156,720
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	2,156,720	-	-	-	-	2,156,720
Project Total	2,156,720	-	-	-	-	2,156,720
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,156,720	-	-	-	-	2,156,720

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name LAKE WEKIVA TRAIL SEG 5	Project Number	Category Road Program
Department Public Works Operations	Class A - Concurrency	
Description LAKE WEKIVA TRAIL SEGMENT 5 - 50071		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	1,730,884	-	-	-	-	1,730,884
Revenue Required for Project	1,730,884	-	-	-	-	1,730,884
Expenditures by Type						
LAP Projects (860631)	1,730,884	-	-	-	-	1,730,884
Project Total	1,730,884	-	-	-	-	1,730,884
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,730,884	-	-	-	-	1,730,884

Project Name Lake Woodward Lake Saunders Pump-50065	Project Number	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description Lake Woodward Lake Saunders Pump-50065		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	665,618	-	-	-	-	665,618
Revenue Required for Project	665,618	-	-	-	-	665,618
Expenditures by Type						
Infrastructure – Undesignated (860670)	665,618	-	-	-	-	665,618
Project Total	665,618	-	-	-	-	665,618
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	665,618	-	-	-	-	665,618

Project Name Lake Ella Road Intersection with Rolling Acres Road	Project Number INT11036	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description Construct turn lanes		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	425,945	-	-	-	-	425,945
Renewal Sales Tax Capital Projects 2018	-	50,000	50,000	-	-	100,000
Revenue Required for Project	425,945	50,000	50,000	-	-	525,945
Expenditures by Type						
LAP Projects (860631)	425,945	-	-	-	-	425,945
Infrastructure - Right-of-Way (860673)	-	50,000	50,000	-	-	100,000
Project Total	425,945	50,000	50,000	-	-	525,945
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	425,945	50,000	50,000	-	-	525,945

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Villa City Road Safety-50070	Project Number	Category
Department Engineering Services	Class A - Concurrency	Road Program
Description Villa City Road Safety-50070 SFY21008		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Federal/State Grants (1300)	364,523	-	-	-	-	364,523
Revenue Required for Project	364,523	-	-	-	-	364,523
Expenditures by Type						
LAP Projects (860631)	364,523	-	-	-	-	364,523
Project Total	364,523	-	-	-	-	364,523
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	364,523	-	-	-	-	364,523

Project Name Butler Street Boat Ramp	Project Number 40043	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	
Description Design, engineering, permitting and construction/improvements of boat ramp and parking lot, lighting, fencing, walkway, landscaping and site amenities/furnishings (kiosks, signage, bike racks and trash cans).		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Restricted Local Programs (1310)	79,798	24,400	24,400	24,400	24,400	177,398
Unfunded	500,000	100,000	100,000	100,000	100,000	900,000
Revenue Required for Project	579,798	124,400	124,400	124,400	124,400	1,077,398
Expenditures by Type						
Buildings (860620)	205,398	-	-	-	-	205,398
Improvements Other Than Buildings (860630)	374,400	124,400	124,400	124,400	124,400	872,000
Project Total	579,798	124,400	124,400	124,400	124,400	1,077,398
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	579,798	124,400	124,400	124,400	124,400	1,077,398

Project Name Roll-Off / Grapple Truck	Project Number	Category Solid Waste
Department Public Works Operations	Class A - Concurrency	
Description Replacement Roll-Off / Grapple Truck for # 26797.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	375,067	-	-	-	-	375,067
Revenue Required for Project	375,067	-	-	-	-	375,067
Funding Source Org Codes						
Landfill Operations (4569100)	375,067	-	-	-	-	375,067
Funding Source Org Code Total	375,067	-	-	-	-	375,067
Expenditures by Type						
Machinery and Equipment (860640)	375,067	-	-	-	-	375,067
Project Total	375,067	-	-	-	-	375,067
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	375,067	-	-	-	-	375,067

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Walking Floor Trailer	Project Number	Category Solid Waste
Department Public Works Operations	Class A - Concurrency	
Description Replacement Walking Floor Trailer for # 15646.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Funding Source Org Codes						
Landfill Operations (4569100)	100,000	-	-	-	-	100,000
Funding Source Org Code Total	100,000	-	-	-	-	100,000
Expenditures by Type						
Machinery and Equipment (860640)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	100,000	-	-	-	-	100,000

Project Name 4x4 Agricultural Tractor	Project Number	Category Solid Waste
Department Public Works Operations	Class A - Concurrency	
Description Replacement 4x4 Agricultural Tractor for # 20778.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	70,000	-	-	-	-	70,000
Revenue Required for Project	70,000	-	-	-	-	70,000
Funding Source Org Codes						
Landfill Operations (4569100)	70,000	-	-	-	-	70,000
Funding Source Org Code Total	70,000	-	-	-	-	70,000
Expenditures by Type						
Machinery and Equipment (860640)	70,000	-	-	-	-	70,000
Project Total	70,000	-	-	-	-	70,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	70,000	-	-	-	-	70,000

Project Name Fork Lift	Project Number	Category Solid Waste
Department Public Works Operations	Class A - Concurrency	
Description Replacement Fork Lift for # 21531		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	50,000	-	-	-	-	50,000
Revenue Required for Project	50,000	-	-	-	-	50,000
Funding Source Org Codes						
Hazardous Waste (4568600)	50,000	-	-	-	-	50,000
Funding Source Org Code Total	50,000	-	-	-	-	50,000
Expenditures by Type						
Machinery and Equipment (860640)	50,000	-	-	-	-	50,000
Project Total	50,000	-	-	-	-	50,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	50,000	-	-	-	-	50,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Fire Station 85 Replacement	Project Number 70057	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	

Description
Additional funds necessary for replacement of fire station 85 (Montverde) as obligated through contract with Town. FY23 funds will be rebudgeted.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	2,984,832	-	-	-	-	2,984,832
Revenue Required for Project	2,984,832	-	-	-	-	2,984,832
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	2,984,832	-	-	-	-	2,984,832
Funding Source Org Code Total	2,984,832	-	-	-	-	2,984,832
Expenditures by Type						
Buildings (860620)	2,984,832	-	-	-	-	2,984,832
Project Total	2,984,832	-	-	-	-	2,984,832
Operating Funding Sources						
County Fire Rescue (1680)	-	10,000	10,000	10,000	10,000	40,000
Operating Total	-	10,000	10,000	10,000	10,000	40,000
Operating Expenses						
Operating and Maintenance	-	10,000	10,000	10,000	10,000	40,000
Operating Expenses Total	-	10,000	10,000	10,000	10,000	40,000
Total Fiscal Impact of Project	2,984,832	10,000	10,000	10,000	10,000	3,024,832

Project Name FDOT GRANT MATCHING	Project Number	Category Road Program
Department Engineering Services	Class A - Concurrency	

Description
Fund to be used as local match for FDOT grant projects.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300
Revenue Required for Project	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300
Funding Source Org Code Total	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300
Expenditures by Type						
Infrastructure – Undesignated (860670)	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300
Project Total	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,552,800	3,556,200	4,093,300	2,600,000	3,000,000	15,802,300

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name East Lake Sports and Community Complex
Project Number 40018
Category Parks and Recreation
Department Parks and Trails
Class A - Concurrency

Description
Design, engineering, permitting and construction/improvements of Phase I lighting of internal road, parking and path system. Phase II (42 acres-expansion property) construction of road and parking lot, utilities, fencing, athletic fields and courts, lighting, playground equipment, pavilions, concrete path system, portion of the Wekiva Multi-Use Trail (Segment 2), restroom/concession buildings, dog park, and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans).

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	2,448,956	1,000,000	1,200,000	1,550,000	1,550,000	7,748,956
Unfunded	2,000,000	2,000,000	3,000,000	3,000,000	3,000,000	13,000,000
Revenue Required for Project	4,448,956	3,000,000	4,200,000	4,550,000	4,550,000	20,748,956
Expenditures by Type						
Buildings (860620)	2,041,390	-	-	-	-	2,041,390
Improvements Other Than Buildings (860630)	2,407,566	3,000,000	4,200,000	4,550,000	4,550,000	18,707,566
Project Total	4,448,956	3,000,000	4,200,000	4,550,000	4,550,000	20,748,956
Operating Funding Sources						
MSTU-Parks Section (1231)	180,000	190,000	200,000	210,000	220,000	1,000,000
Operating Total	180,000	190,000	200,000	210,000	220,000	1,000,000
Operating Expenses						
Operating and Maintenance	180,000	190,000	200,000	210,000	220,000	1,000,000
Operating Expenses Total	180,000	190,000	200,000	210,000	220,000	1,000,000
Total Fiscal Impact of Project	4,628,956	3,190,000	4,400,000	4,760,000	4,770,000	21,748,956

Project Name Fleet/Logistics Building
Project Number 70059
Category General Government
Department Facilities Management
Class C - Non-Mandatory

Description
FY 2023 project rebudget for the construction of a Fleet/Logistics building.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	2,037,100	-	-	-	-	2,037,100
Revenue Required for Project	2,037,100	-	-	-	-	2,037,100
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	2,037,100	-	-	-	-	2,037,100
Funding Source Org Code Total	2,037,100	-	-	-	-	2,037,100
Expenditures by Type						
Buildings (860620)	2,037,100	-	-	-	-	2,037,100
Project Total	2,037,100	-	-	-	-	2,037,100
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	2,037,100	-	-	-	-	2,037,100

Project Name Custom Pumper Replacement
Project Number 21000
Category Fire Services
Department Fire Rescue
Class C - Non-Mandatory

Description
Custom pumper replacement plan (qty 3 in FY24 and qty 2 annually FY25-FY28). Commission districts TBD and will vary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000
Revenue Required for Project	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000
Funding Source Org Code Total	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000
Expenditures by Type						
Machinery and Equipment (860640)	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000
Project Total	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,890,000	1,300,000	1,340,000	1,380,000	1,400,000	7,310,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Golden Triangle Regional Park - East Campus	Project Number 40050	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Inspection, design, engineering, permitting and construction/improvements of the Golden Triangle Regional Park - East Campus (YMCA property) to include but not limited to: renovate and/or new 30,000SF community health and aquatic center, new 20,000SF recreation and senior center, soccer/multi-use fields, basketball/tennis/pickleball courts, playground equipment, rope course, climbing wall, pump bike park, camping cabins, trailhead, paddle house, parking garage, path system, furniture/fixtures and other amenities. County to fund the YMCA property purchase. City of Tavares responsible for all costs related to maintenance, repairs and operations, per agreement. Proposed agreement with the City of Tavares and YMCA under review and pending approval.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
Unfunded	-	6,500,000	7,000,000	7,000,000	7,000,000	27,500,000
Revenue Required for Project	1,800,000	8,000,000	8,500,000	8,500,000	8,500,000	35,300,000
Expenditures by Type						
Buildings (860620)	900,000	4,000,000	4,250,000	4,250,000	4,250,000	17,650,000
Improvements Other Than Buildings (860630)	900,000	4,000,000	4,250,000	4,250,000	4,250,000	17,650,000
Project Total	1,800,000	8,000,000	8,500,000	8,500,000	8,500,000	35,300,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,800,000	8,000,000	8,500,000	8,500,000	8,500,000	35,300,000

Project Name LCSSO Vehicles and Equipment	Project Number 7300	Category General Government
Department Sheriff	Class A - Concurrency	

Description
Infrastructure Sales Tax allocation for vehicles and equipment for LCSSO. Based on cost at the time of purchase, the vehicles will include (7) F-150, (4) F-250, (12) explorers, (5) sedans and (2) vans.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
Revenue Required for Project	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
Funding Source Org Codes						
Sheriff's Office-Capital (7073360)	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
Funding Source Org Code Total	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
Expenditures by Type						
Machinery and Equipment (860640)	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
Project Total	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000	7,800,000

Project Name North Lake Trail	Project Number 50066	Category Road Program
Department Engineering Services	Class A - Concurrency	

Description
PD&E for North Lake Trail. All funding has been rebudgeted from FY 2023.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,654,924	-	-	-	-	1,654,924
Revenue Required for Project	1,654,924	-	-	-	-	1,654,924
No Funding Source Org Codes						
Expenditures by Type						
Infrastructure - Undesignated (860670)	1,654,924	-	-	-	-	1,654,924
Project Total	1,654,924	-	-	-	-	1,654,924
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,654,924	-	-	-	-	1,654,924

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name 466A Phase IIIB-FDOT Grant Match
Project Number
Category Road Program
Department Public Works Operations
Class A - Concurrency
Description Local match required for the 466A Phase IIIB FDOT Grant.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,634,060	-	-	-	-	1,634,060
Revenue Required for Project	1,634,060	-	-	-	-	1,634,060
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,634,060	-	-	-	-	1,634,060
Project Total	1,634,060	-	-	-	-	1,634,060
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,634,060	-	-	-	-	1,634,060

Project Name Public Works Infrastructure
Project Number
Category Road Program
Department Public Works Operations
Class A - Concurrency
Description Traffic signal and road safety projects. 860,000 in new funding for FY 2024 and 664,700 in rebudgeting of unspent funds from FY 2023.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,524,700	-	-	-	-	1,524,700
Revenue Required for Project	1,524,700	-	-	-	-	1,524,700
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	1,524,700	-	-	-	-	1,524,700
Funding Source Org Code Total	1,524,700	-	-	-	-	1,524,700
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,524,700	-	-	-	-	1,524,700
Project Total	1,524,700	-	-	-	-	1,524,700
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,524,700	-	-	-	-	1,524,700

Project Name South Lake Regional Park
Project Number 40003
Category Parks and Recreation
Department Parks and Trails
Class A - Concurrency
Description Design, engineering, permitting and construction of the sports complex and Max Hooks Road. Site improvements include but not limited to: environmental assessment, survey and reporting, mitigation as necessary, mass grading, baseball/softball/Little League/soccer/football fields, lighting, cricket fields, volleyball/pickleball/tennis/basketball courts, maintenance building, restrooms, utilities, concession building, playground, pavilions, paved trails, parking lot and entry road, fencing, observation platform/boardwalk, nature trails, canoe/kayak launch, fishing pier, landscape and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans) per Park Master Plan and Max Hooks Road/Utilities improvement plans. Property transfer to City of Groveland per Agenda Item #12284.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Unfunded	-	8,000,000	8,000,000	8,000,000	8,000,000	32,000,000
Revenue Required for Project	1,500,000	9,500,000	9,500,000	9,500,000	9,500,000	39,500,000
Expenditures by Type						
Buildings (860620)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Improvements Other Than Buildings (860630)	-	8,000,000	8,000,000	8,000,000	8,000,000	32,000,000
Project Total	1,500,000	9,500,000	9,500,000	9,500,000	9,500,000	39,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,500,000	9,500,000	9,500,000	9,500,000	9,500,000	39,500,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name CR455/Ray Goodgame-FDOT Grant Match
Project Number 50075
Category Road Program
Department Public Works Operations
Class A - Concurrency
Description Local match for FDOT Grant for CR455/Ray Goodgame Pkwy

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,500,000	-	-	-	-	1,500,000
Revenue Required for Project	1,500,000	-	-	-	-	1,500,000
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	1,500,000	-	-	-	-	1,500,000
Funding Source Org Code Total	1,500,000	-	-	-	-	1,500,000
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,500,000	-	-	-	-	1,500,000
Project Total	1,500,000	-	-	-	-	1,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,500,000	-	-	-	-	1,500,000

Project Name Old 441/CR 19A Roundabout-FDOT Grant Match
Project Number 50050
Category Road Program
Department Engineering Services
Class A - Concurrency
Description Local match required for FDOT Grant for the Eudora Roundabout, Old Highway 441 Intersection with CR-19A and Eudora Road C-4564 - improve intersection, construct roundabout. Funds have been rebudgeted from FY 2023.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,379,795	-	-	-	-	1,379,795
Revenue Required for Project	1,379,795	-	-	-	-	1,379,795
Expenditures by Type						
Infrastructure - Construction (860674)	1,379,795	-	-	-	-	1,379,795
Project Total	1,379,795	-	-	-	-	1,379,795
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,379,795	-	-	-	-	1,379,795

Project Name RESURFACING
Project Number
Category Road Program
Department Public Works Operations
Class A - Concurrency
Description Funding allocation for the resurfacing of County maintained roads.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000
Revenue Required for Project	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000
Funding Source Org Code Total	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000
Expenditures by Type						
Infrastructure – Resurfacing (860679)	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000
Project Total	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,370,000	1,370,000	1,400,000	1,400,000	1,500,000	7,040,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Commercial Pumper Replacement
Project Number 21000
Category Fire Services
Department Fire Rescue
Class C - Non-Mandatory
Description Commercial pumper replacement plan (qty 2 in FY24 and qty 1 in FY25). Commission districts TBD and will vary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,020,000	550,000	-	-	-	1,570,000
Revenue Required for Project	1,020,000	550,000	-	-	-	1,570,000
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	1,020,000	550,000	-	-	-	1,570,000
Funding Source Org Code Total	1,020,000	550,000	-	-	-	1,570,000
Expenditures by Type						
Machinery and Equipment (860640)	1,020,000	550,000	-	-	-	1,570,000
Project Total	1,020,000	550,000	-	-	-	1,570,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,020,000	550,000	-	-	-	1,570,000

Project Name Cagan Crossings Community Library
Project Number
Category Library Services
Department Library Services
Class C - Non-Mandatory
Description Design, engineering, permitting and construction bid documents for build out of 12,000 SF second floor including the addition of an elevator and stairwell, for partnership with LSSC and Lake Tech. Addition of security service due to increased use of building and partners. Refresh of first floor to include but not limited to restrooms, flooring, ceiling tiles, painting, lighting, children's room improvements, furniture and AC controls.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000
Revenue Required for Project	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000
Funding Source Org Code Total	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000
Project Total	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	1,000,000	500,000	500,000	1,000,000	1,000,000	4,000,000

Project Name Rosenwald Gardens
Project Number
Category Road Program
Department Engineering Services
Class A - Concurrency
Description Funding for the design and construction of Rosenwald Gardens in the City of Eustis.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	826,000	826,000	-	-	-	1,652,000
Revenue Required for Project	826,000	826,000	-	-	-	1,652,000
Expenditures by Type						
Infrastructure – Undesignated (860670)	826,000	826,000	-	-	-	1,652,000
Project Total	826,000	826,000	-	-	-	1,652,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	826,000	826,000	-	-	-	1,652,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Judicial Center Roof
Department Facilities Management
Description Re-roof portion of Judicial Center roof per Gary Cooney request.

Project Number 70053
Class C - Non-Mandatory

Category General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	651,542	-	-	-	-	651,542
Revenue Required for Project	651,542	-	-	-	-	651,542
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	651,542	-	-	-	-	651,542
Funding Source Org Code Total	651,542	-	-	-	-	651,542
Expenditures by Type						
Improvements Other Than Buildings (860630)	651,542	-	-	-	-	651,542
Project Total	651,542	-	-	-	-	651,542
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	651,542	-	-	-	-	651,542

Project Name ECOC Equipment
Department Emergency Management
Description Funding for the purchase of equipment and technology projects for the ECOC.

Project Number 70053
Class C - Non-Mandatory

Category Emergency Management

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	586,581	-	-	-	-	586,581
Revenue Required for Project	586,581	-	-	-	-	586,581
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	45,000	-	-	-	-	45,000
Public Safety Support Projects (2445225)	541,581	-	-	-	-	541,581
Funding Source Org Code Total	586,581	-	-	-	-	586,581
Expenditures by Type						
Improvements Other Than Buildings (860630)	541,581	-	-	-	-	541,581
Machinery and Equipment (860640)	45,000	-	-	-	-	45,000
Project Total	586,581	-	-	-	-	586,581
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	586,581	-	-	-	-	586,581

Project Name Fairgrounds Relocation
Department Fairgrounds and Special Events
Description Funding for the relocation and construction of the Lake County Fairgrounds.

Project Number 80040
Class C - Non-Mandatory

Category Community Enhancement

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	500,000	500,000	500,000	500,000	500,000	2,500,000
Revenue Required for Project	500,000	500,000	500,000	500,000	500,000	2,500,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	500,000	500,000	500,000	500,000	500,000	2,500,000
Funding Source Org Code Total	500,000	500,000	500,000	500,000	500,000	2,500,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	500,000	500,000	500,000	500,000	500,000	2,500,000
Project Total	500,000	500,000	500,000	500,000	500,000	2,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	500,000	500,000	500,000	500,000	500,000	2,500,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name
Pasture Reserve
Department
Parks and Trails
Description
Design, engineering, permitting and construction/improvements of fencing, parking, trails, new and/or renovate existing residence for use as a nature center, restroom/maintenance facility, picnic pavilions, primitive camping facilities, fishing pier, boardwalk, landscape and hydrological, ecosystems enhancement, site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Master Site Plan, environmental assessment, surveys and reporting, mitigation as necessary.

Project Number
40023
Class
A - Concurrency
Category
Parks and Recreation

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Pending Grants	500,000	-	-	-	-	500,000
Renewal Sales Tax Capital Projects 2018	477,779	100,000	100,000	100,000	100,000	877,779
Unfunded	1,000,000	500,000	500,000	500,000	500,000	3,000,000
Revenue Required for Project	1,977,779	600,000	600,000	600,000	600,000	4,377,779
Expenditures by Type						
Buildings (860620)	500,000	-	-	-	-	500,000
Improvements Other Than Buildings (860630)	1,477,779	600,000	600,000	600,000	600,000	3,877,779
Project Total	1,977,779	600,000	600,000	600,000	600,000	4,377,779
Operating Funding Sources						
MSTU-Parks Section (1231)	-	-	120,000	130,000	140,000	390,000
Operating Total	-	-	120,000	130,000	140,000	390,000
Operating Expenses						
Operating and Maintenance	-	-	120,000	130,000	140,000	390,000
Operating Expenses Total	-	-	120,000	130,000	140,000	390,000
Total Fiscal Impact of Project	1,977,779	600,000	720,000	730,000	740,000	4,767,779

Project Name
Circuit Judges 2nd Floor Security Improvements
Department
Judicial Services
Description
Funding for safety and security improvements for the Circuit Judges 2nd Floor of the Courthouse.

Project Number
80024
Class
A - Concurrency
Category
General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	400,000	-	-	-	-	400,000
Revenue Required for Project	400,000	-	-	-	-	400,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	400,000	-	-	-	-	400,000
Funding Source Org Code Total	400,000	-	-	-	-	400,000
Expenditures by Type						
Buildings (860620)	400,000	-	-	-	-	400,000
Project Total	400,000	-	-	-	-	400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	400,000	-	-	-	-	400,000

Project Name
Detention Center Elevator Modernization
Department
Facilities Management
Description

Project Number
C - Non-Mandatory
Category
General Government

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	350,000	-	-	-	-	350,000
Revenue Required for Project	350,000	-	-	-	-	350,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	350,000	-	-	-	-	350,000
Funding Source Org Code Total	350,000	-	-	-	-	350,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	350,000	-	-	-	-	350,000
Project Total	350,000	-	-	-	-	350,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	350,000	-	-	-	-	350,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name SIDEWALKS **Project Number** **Category** Road Program
Department Public Works Operations **Class** A - Concurrency
Description

Funding for sidewalk construction and replacements. FY 2024 includes 300,000 in new allocation and 32,643 in FY 2023 rebudget.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	323,643	300,000	300,000	300,000	300,000	1,523,643
Revenue Required for Project	323,643	300,000	300,000	300,000	300,000	1,523,643
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	323,643	300,000	300,000	300,000	300,000	1,523,643
Funding Source Org Code Total	323,643	300,000	300,000	300,000	300,000	1,523,643
Expenditures by Type						
Sidewalks (860632)	323,643	300,000	300,000	300,000	300,000	1,523,643
Project Total	323,643	300,000	300,000	300,000	300,000	1,523,643
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	323,643	300,000	300,000	300,000	300,000	1,523,643

Project Name Sheriff Admin Roof **Project Number** **Category** General Government
Department Facilities Management **Class** C - Non-Mandatory
Description Re-roof Sheriff Admin Building

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	300,000	-	-	-	-	300,000
Revenue Required for Project	300,000	-	-	-	-	300,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	300,000	-	-	-	-	300,000
Funding Source Org Code Total	300,000	-	-	-	-	300,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	300,000	-	-	-	-	300,000
Project Total	300,000	-	-	-	-	300,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	300,000	-	-	-	-	300,000

Project Name PSS Tower and Equipment **Project Number** 24004 **Category** Fire Services
Department Public Safety Support **Class** A - Concurrency
Description Funding for Public Safety Support Tower and Equipment projects.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000
Revenue Required for Project	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000
Funding Source Org Codes						
Public Safety Support Projects (2445225)	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000
Funding Source Org Code Total	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000
Project Total	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	275,000	600,000	700,000	1,300,000	1,400,000	4,275,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Parks, Public Lands & Trails - Various	Project Number	Category
Department Parks and Trails	Class A - Concurrency	Parks and Recreation
Description Parks, Public Lands Properties and Multi-Use Trail improvements.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	204,420	250,000	250,000	300,000	300,000	1,304,420
Revenue Required for Project	204,420	250,000	250,000	300,000	300,000	1,304,420
Expenditures by Type						
Improvements Other Than Buildings (860630)	204,420	250,000	250,000	300,000	300,000	1,304,420
Project Total	204,420	250,000	250,000	300,000	300,000	1,304,420
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	204,420	250,000	250,000	300,000	300,000	1,304,420

Project Name Safe Streets and Roads Grant Match	Project Number 50076	Category Road Program
Department Engineering Services	Class A - Concurrency	
Description Local match required for the Safe Streets and Roads grant.		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	200,000	-	-	-	-	200,000
Revenue Required for Project	200,000	-	-	-	-	200,000
Expenditures by Type						
Infrastructure - Construction (860674)	200,000	-	-	-	-	200,000
Project Total	200,000	-	-	-	-	200,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	200,000	-	-	-	-	200,000

Project Name Tanker Rechassis	Project Number 21000	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	
Description Rechassis of existing tanker (T111)		

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	200,000	-	-	-	-	200,000
Revenue Required for Project	200,000	-	-	-	-	200,000
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	200,000	-	-	-	-	200,000
Funding Source Org Code Total	200,000	-	-	-	-	200,000
Expenditures by Type						
Machinery and Equipment (860640)	200,000	-	-	-	-	200,000
Project Total	200,000	-	-	-	-	200,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	200,000	-	-	-	-	200,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Pine Meadows Conservation Area	Project Number 40041	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Design, engineering, permitting and construction/improvements of entry road and parking, trailhead, paved trails, restroom, picnic pavilions, maintenance facility, primitive camping facilities, fishing pier, boat ramp improvements, canoe/kayak launch, bird watching blind, observation tower, boardwalk, landscape and site amenities/furnishings (kiosks, signage, benches, bike racks and trash cans). Environmental assessment, surveys and reporting, mitigation as necessary.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	150,000	150,000	100,000	150,000	150,000	700,000
Unfunded	500,000	500,000	1,000,000	1,000,000	1,000,000	4,000,000
Revenue Required for Project	650,000	650,000	1,100,000	1,150,000	1,150,000	4,700,000
Expenditures by Type						
Buildings (860620)	650,000	650,000	-	-	-	1,300,000
Improvements Other Than Buildings (860630)	-	-	1,100,000	1,150,000	1,150,000	3,400,000
Project Total	650,000	650,000	1,100,000	1,150,000	1,150,000	4,700,000
Operating Funding Sources						
MSTU-Parks Section (1231)	-	-	120,000	130,000	140,000	390,000
Operating Total	-	-	120,000	130,000	140,000	390,000
Operating Expenses						
Operating and Maintenance	-	-	120,000	130,000	140,000	390,000
Operating Expenses Total	-	-	120,000	130,000	140,000	390,000
Total Fiscal Impact of Project	650,000	650,000	1,220,000	1,280,000	1,290,000	5,090,000

Project Name Neighborhood Lakes Reserve	Project Number 40026	Category Parks and Recreation
Department Parks and Trails	Class A - Concurrency	

Description
Design, engineering, permitting and construction/improvements of internal trail, fencing, kiosks, signage, environmental assessment and surveys.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	100,000	100,000	100,000	100,000	100,000	500,000
Unfunded	30,000	30,000	30,000	30,000	30,000	150,000
Revenue Required for Project	130,000	130,000	130,000	130,000	130,000	650,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	130,000	130,000	130,000	130,000	130,000	650,000
Project Total	130,000	130,000	130,000	130,000	130,000	650,000
Operating Funding Sources						
MSTU-Parks Section (1231)	-	10,000	15,000	20,000	25,000	70,000
Operating Total	-	10,000	15,000	20,000	25,000	70,000
Operating Expenses						
Operating and Maintenance	-	10,000	15,000	20,000	25,000	70,000
Operating Expenses Total	-	10,000	15,000	20,000	25,000	70,000
Total Fiscal Impact of Project	130,000	140,000	145,000	150,000	155,000	720,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Neighborhood Lakes Scenic Trail and Trailhead
Project Number 40045
Category Parks and Recreation
Department Parks and Trails
Class A - Concurrency

Description
 Design, engineering, permitting, and construction/improvements of trailhead building/nature center/bicycle shop, restrooms, maintenance and equestrian facilities, pavilions, playground equipment, fencing, landscape and site amenities/furnishings (kiosks, benches, tables, bike racks and trash cans). FDEP (Lease Agreement) with the County. Environmental assessment, surveys, reporting and mitigation as necessary. Total project cost to be determined.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	100,000	100,000	100,000	100,000	100,000	500,000
Unfunded	300,000	500,000	500,000	1,000,000	1,000,000	3,300,000
Revenue Required for Project	400,000	600,000	600,000	1,100,000	1,100,000	3,800,000
Expenditures by Type						
Buildings (860620)	400,000	600,000	600,000	1,100,000	1,100,000	3,800,000
Project Total	400,000	600,000	600,000	1,100,000	1,100,000	3,800,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	400,000	600,000	600,000	1,100,000	1,100,000	3,800,000

Project Name Northwest Lake Community Park
Project Number 40045
Category Parks and Recreation
Department Parks and Trails
Class A - Concurrency

Description
 Request from the City of Fruitland Park for funding assistance for improvements of ballfields, sports lighting for ballfields, path lighting, scoreboards, walkways, parking and fencing. Maintenance, repairs and operation provided by the City of Fruitland Park.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	100,000	100,000	100,000	100,000	100,000	500,000
Unfunded	50,000	80,000	80,000	80,000	80,000	370,000
Revenue Required for Project	150,000	180,000	180,000	180,000	180,000	870,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	150,000	180,000	180,000	180,000	180,000	870,000
Project Total	150,000	180,000	180,000	180,000	180,000	870,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	150,000	180,000	180,000	180,000	180,000	870,000

Project Name Phone System Replacements
Project Number 40045
Category Critical Communications
Department Information Technology
Class A - Concurrency

Description
 Upgrade the various phone systems used throughout the county offices.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	100,000	50,000	50,000	50,000	50,000	300,000
Revenue Required for Project	100,000	50,000	50,000	50,000	50,000	300,000
Funding Source Org Codes						
It-Capital Projects (1885200)	100,000	50,000	50,000	50,000	50,000	300,000
Funding Source Org Code Total	100,000	50,000	50,000	50,000	50,000	300,000
Expenditures by Type						
Machinery and Equipment (860640)	100,000	50,000	50,000	50,000	50,000	300,000
Project Total	100,000	50,000	50,000	50,000	50,000	300,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	100,000	50,000	50,000	50,000	50,000	300,000

**Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2024-2028**

Project Name Forklift-Fleet Management	Project Number 	Category General Government
Department Fleet Management	Class C - Non-Mandatory	

Description
Purchase of a replacement forklift for the Office of Fleet Management. This will replace the current forklift that is outdated. 50,000 is new funding for FY 2024 and 33,046 is rebudgeted funding from FY 2023.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	83,046	-	-	-	-	83,046
Revenue Required for Project	83,046	-	-	-	-	83,046
Expenditures by Type						
Machinery and Equipment (860640)	83,046	-	-	-	-	83,046
Project Total	83,046	-	-	-	-	83,046
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	83,046	-	-	-	-	83,046

Project Name Command Vehicle Replacement	Project Number 21000	Category Fire Services
Department Fire Rescue	Class C - Non-Mandatory	

Description
Command vehicle replacement plan (qty 1 per year in FY24-FY26).

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018	65,000	70,000	75,000	-	-	210,000
Revenue Required for Project	65,000	70,000	75,000	-	-	210,000
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	65,000	70,000	75,000	-	-	210,000
Funding Source Org Code Total	65,000	70,000	75,000	-	-	210,000
Expenditures by Type						
Machinery and Equipment (860640)	65,000	70,000	75,000	-	-	210,000
Project Total	65,000	70,000	75,000	-	-	210,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	65,000	70,000	75,000	-	-	210,000

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APPENDIX

Supplemental Information and Demographics

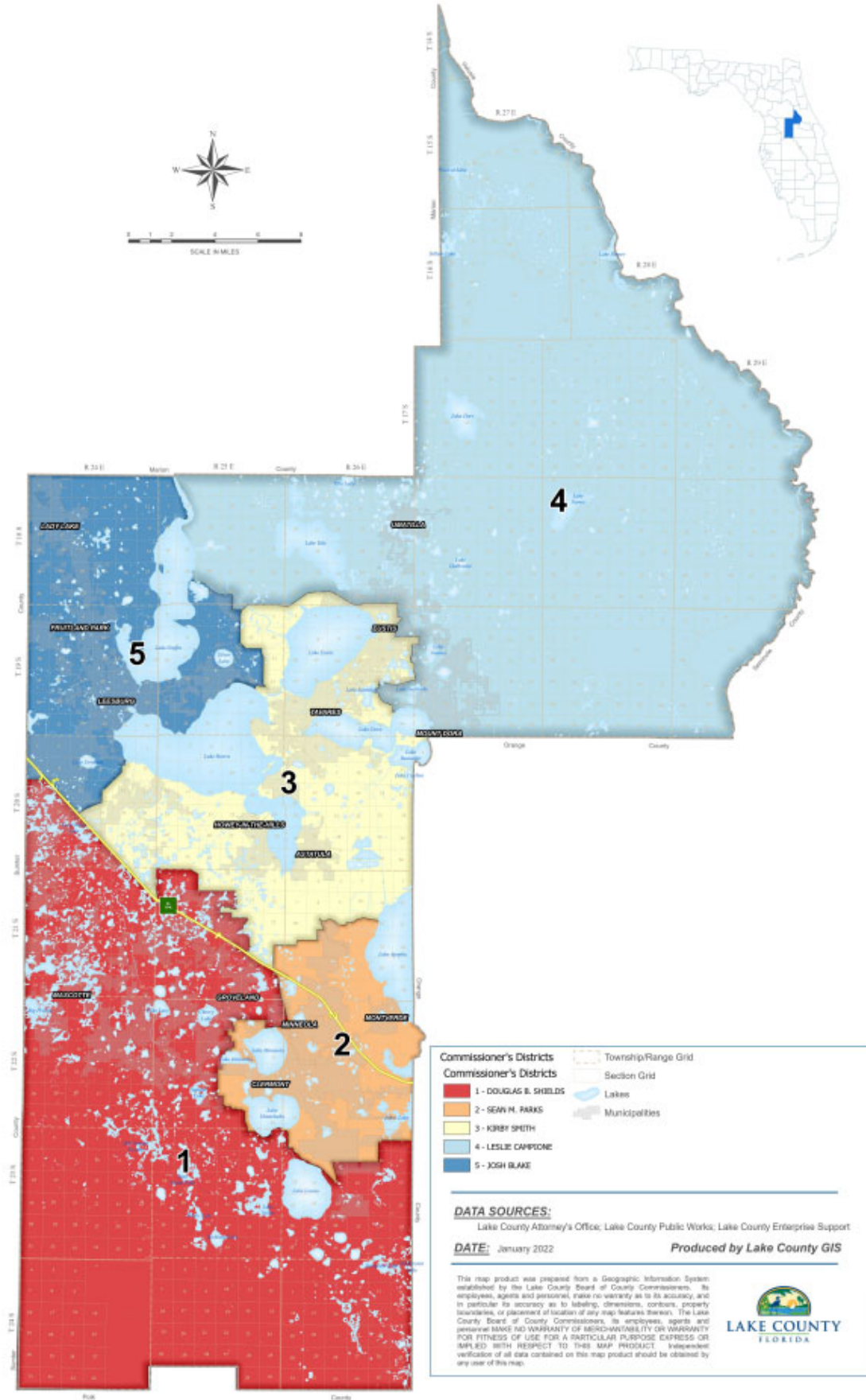
GOVERNMENT

- 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.

Supplemental Information and Demographics



Supplemental Information and Demographics

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		71°	
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)		
	*2021	Est. 2022
Male	193.6	195.3
Female	<u>206.5</u>	<u>208.5</u>
Total	400.1	403.8

Source: Bureau of Economic and Business Research, University of Florida
 *2021 Population by Gender is estimated, Census data not available

Population by Race/Ethnicity (Rounded to thousands)			
	Census 2010	Census 2020	Est. 2022
White	256.9	326.7	271.2
Black	31.3	38.0	48.1
Other	<u>8.8</u>	<u>19.2</u>	<u>84.5</u>
Total	297.0	383.9	403.8

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

Supplemental Information and Demographics

Population by Age		
	2021	Est. 2022
0-4	21,263	20,645
5-17	57,541	56,694
18-24	27,682	27,994
25-54	130,322	132,034
55-64	59,280	59,685
65-79	76,983	78,853
80+	27,071	27,952
Total	400,142	403,857

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 Publix Supermarkets
500 – 1,000 Employees	Lake County Sheriff's Office Lifestream Behavioral Center Walmart Supercenters Lowe's Home Improvement Centers Home Depot Home Improvement Centers Carroll Fulmer Logistics Corporation
250 – 500 Employees	J.A. Croson Winn-Dixie Supermarkets Kohl's Department Stores Exploria Resorts IMG Enterprises/Cherry Lake Tree Farm Lake-Sumter State College OS Restaurant Services Waterman Communities, Inc. Community Health Centers, Inc.

Source: Lake County Government

Supplemental Information and Demographics

Principal Property Taxpayers in Lake County	
Taxpayer	2023 Assessed Taxable Value
Duke Energy Florida LLC	311,996,493
Sumter Electric Co-op, Inc	192,313,508
Summer Bay Partnership	89,721,861
Villages Land Company LLC	77,121,616
Ocado Solutions US Pro Co LLC	74,106,212
Villages Operating Company	70,526,595
Advenir @ Castle Hill LLC	52,734,343
BR Citrus Tower LLC	51,372,702
Sabal Trail Transmission LLC	49,439,393
Comcast Cable Communications LLC	46,284,083
Totals	\$1,015,616,806

Source: Lake County Property Appraiser (includes both real and tangible personal property)

Library System	
Member Libraries	10
Branch Libraries	6
Library Materials	688,909
Circulation:	
FY 2019	1,595,811
FY 2020	1,525,714
FY 2021	1,167,787
FY 2022	1,265,324
FY 2023	1,363,250
Digital Circulation	230,736
Patrons	129,724

Source: Lake County Library Services

Public Educational System	
Elementary Schools	23
Middle Schools	11
High Schools	8
Conversion Schools	4
Charter Schools	7
Specialty Schools	5
Total Schools	58

Source: Lake County School Board

RESOLUTION NO. 2023 – 119

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 2024, 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 2024.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 12, 2023, 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 22, 2023, 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 26, 2023, 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 5.0364 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2024, and shall be effective October 1, 2023.

Section 2. The Countywide millage rate of 5.0364 does exceed the rolled-back rate of 4.6102 mills. The Countywide millage rate of 5.0364 mills is 9.24% more than the rolled-back rate of 4.6102 mills.

Section 3. The aggregate rate of 5.9802 mills per \$1,000 valuation is 8.64% more than the aggregate rolled-back rate of 5.5048 mills.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2024.

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

PASSED AND ADOPTED at a public hearing this 26th day of September 2023 by the following vote:

- Yes Commissioner Shields
- No Commissioner Shields

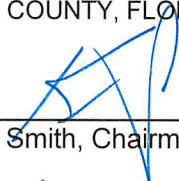
- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Smith
- No Commissioner Smith

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Blake
- No Commissioner Blake

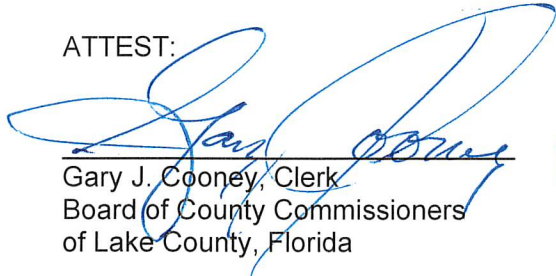
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Kirby Smith, Chairman

This 26 day of September 2023.

ATTEST:



Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida



Approved as to form and legality:

mmmarsh 9/26/2023

Melanie Marsh
County Attorney

RESOLUTION NO. 2023 – 120

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 2024, 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 2024.

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 12, 2023, 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 22, 2023, 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 26, 2023, 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 2024 and shall be effective October 1, 2023.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2024.

Section 2. The millage rate of 0.4629 does exceed the rolled-back rate of 0.4237 mills. The millage rate of 0.4629 is 9.25% more than the rolled-back rate of 0.4237 mills.

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

PASSED AND ADOPTED at a public hearing this 26th day of September 2023 by the following vote:

- Yes Commissioner Shields
- No Commissioner Shields

- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Smith
- No Commissioner Smith

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Blake
- No Commissioner Blake


BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Kirby Smith, Chairman

This 26 day of September 2023.

ATTEST:



Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida



Approved as to form and legality:

M. Marsh 9/26/2023

Melanie Marsh
County Attorney

RESOLUTION NO. 2023 - 121

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 2024, 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 2024.

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 12, 2023, 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 22, 2023, 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 26, 2023, 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 2024, and shall be effective October 1, 2023.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2024.


Section 2. The millage rate of 0.4957 mills does exceed the rolled-back rate of 0.4513 mills. The millage rate of 0.4957 is 9.84% more than the rolled-back rate of 0.4513 mills.

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

PASSED AND ADOPTED at a public hearing this 26th day of September 2023 by the following vote:

- | | | |
|-------------------------------------|-----|-----------------------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Shields |
| <input type="checkbox"/> | No | Commissioner Shields |
| <input checked="" type="checkbox"/> | Yes | Commissioner Parks |
| <input type="checkbox"/> | No | Commissioner Parks |
| <input checked="" type="checkbox"/> | Yes | Commissioner Smith |
| <input type="checkbox"/> | No | Commissioner Smith |
| <input checked="" type="checkbox"/> | Yes | Commissioner Campione |
| <input type="checkbox"/> | No | Commissioner Campione |
| <input type="checkbox"/> | Yes | Commissioner Blake |
| <input checked="" type="checkbox"/> | No | Commissioner Blake |

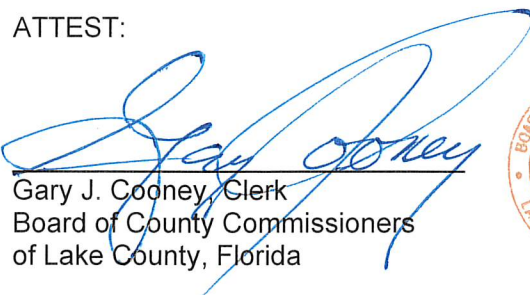
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Kirby Smith, Chairman

This 26 day of September 2023.


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. 2023 – 122

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 2024, 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 2024.

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 12, 2023, 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 22, 2023, 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 26, 2023, 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 0.5138 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 2024, and shall be effective October 1, 2023.

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 2024.

Section 2. The millage rate of 0.5138 does exceed the rolled-back rate of 0.4696 mills. The millage rate of 0.5138 is 9.41% more than the rolled-back rate of 0.4696 mills.

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

PASSED AND ADOPTED at a public hearing this 26th day of September 2023 by the following vote:

- Yes Commissioner Shields
- No Commissioner Shields

- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Smith
- No Commissioner Smith

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Blake
- No Commissioner Blake

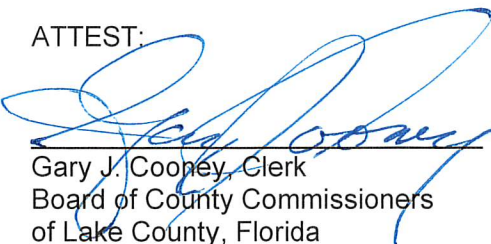
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Kirby Smith, Chairman

This 26 day of September 2023.

ATTEST:



Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida



Approved as to form and legality:

M. Marsh 9/26/2023

Melanie Marsh
County Attorney

RESOLUTION NO. 2023 – 123

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 2024, 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 2024.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 12, 2023, 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 22, 2023, 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 26, 2023, 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 0.0918 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 2024, and shall be effective October 1, 2023.

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 2024.

PASSED AND ADOPTED at a public hearing this 26th day of September 2023 by the following vote:

- Yes Commissioner Shields
- No Commissioner Shields

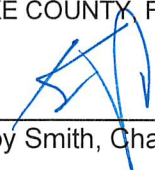
- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Smith
- No Commissioner Smith

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Blake
- No Commissioner Blake

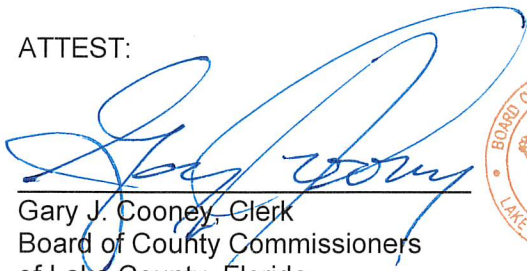
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Kirby Smith, Chairman

This 26 day of September 2023.

ATTEST:



Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida



Approved as to form and legality:

Melanie Marsh 9/26/2023

Melanie Marsh
County Attorney

RESOLUTION NO. 2023 - 124

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2024, 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 12, 2023, 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 22, 2023, 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 26, 2023, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

RESOLUTION ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2024.

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 \$ 837,089,480 for Fiscal Year 2024, 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 26th day of September 2023.

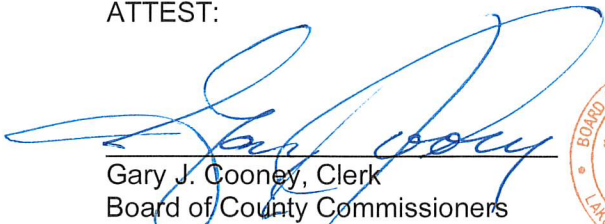
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



Kirby Smith, Chairman

This 26 day of September 2023.


ATTEST:



Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida



Approved as to form and legality:



Melanie Marsh
County Attorney

Exhibit A
Presentation Reconciliation Summary
Proposed Adjustments
FY 2024 Adopted Budget

<u>Funds</u>	<u>Tentative Budget FY 2024</u>	<u>Adjustment</u>	<u>Adopted Budget FY 2024</u>
Operating Budget			
Countywide Funds	\$ 308,851,240	\$ 4,573,299	\$ 313,424,539
Special Revenue Funds	279,140,779	41,793,328	320,934,107
Grant Funds	55,729,194	16,639,483	72,368,677
Debt Service Funds	12,498,455	-	12,498,455
Enterprise Funds	35,160,296	(230,100)	34,930,196
Sub-Total Operating Budget	\$ 691,379,964	\$ 62,776,010	\$ 754,155,974
Less: Operating Transfers	(40,414,279)	(150,000)	(40,564,279)
Total Operating Budget	\$ 650,965,685	\$ 62,626,010	\$ 713,591,695
Capital Project Funds	\$ 55,798,562	\$ (623,812)	\$ 55,174,750
Internal Service Funds	\$ 27,739,281	\$ 19,475	\$ 27,758,756
Total Budget			
Countywide Funds	\$ 308,851,240	\$ 4,573,299	\$ 313,424,539
Special Revenue Funds	279,140,779	41,793,328	320,934,107
Grant Funds	55,729,194	16,639,483	72,368,677
Debt Service Funds	12,498,455	-	12,498,455
Enterprise Funds	35,160,296	(230,100)	34,930,196
Capital Project Funds	55,798,562	(623,812)	55,174,750
Internal Service Funds	27,739,281	19,475	27,758,756
Total All Funds	\$ 774,917,807	\$ 62,171,673	\$ 837,089,480

Discussion:

When comparing the operating budget with other Florida counties, the operating budget typically does not include capital project funds (3000 series funds) or internal service funds (5000 series funds). Capital project funds most typically reflect borrowed revenues, such as bonds, or bank loans that are used to construct capital improvement projects, i.e. Downtown Tavares Governmental Expansion project. Revenues in these funds typically remain appropriated for the duration of the project which may span more than one fiscal year. These projects are not considered part of the "operating budget".

Internal Service Funds derive their revenues from charges for service to all other operating funds. They include services such as group insurance, property insurance and fleet maintenance. By including these funds in the operating budget total, it results in the double counting of expenditures. Therefore, they also are excluded from the "operating budget" total.

Inter-fund transfers are deducted before coming up with an "operating budget" total because they also result in the double counting of expenditures, first in the fund where the transfer comes from and then again in the fund that receives the transfer. If this is not done it would overstate the "operating budget" total.

Exhibit A
FY 2024 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2024	Adjustment	Adopted Budget FY 2024
Countywide Funds				
0010	General	\$ 261,553,100	\$ 3,944,929	\$ 265,498,029
1120	County Transportation Trust	26,092,208	656,624	26,748,832
1220	Lake County Ambulance	15,836,122	-	15,836,122
1900	County Library System	5,369,810	(28,254)	5,341,556
	Total Countywide Funds	\$ 308,851,240	\$ 4,573,299	\$ 313,424,539
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 4,362,202	\$ 69,290	\$ 4,431,492
1081	Parks Impact Fee Trust - Central District	143,690	-	143,690
1082	Parks Impact Fee Trust - North District	119,569	-	119,569
1083	Parks Impact Fee Trust - South District	1,463,854	(14,660)	1,449,194
1090	Educational System Impact Fees	30,000,000	-	30,000,000
1100	Local Provider Participation Fund	6,287,335	38,116,845	44,404,180
1147	West Transport Benefit District	57,000	-	57,000
1148	North Central Transport Benefit District	2,255,941	(20,525)	2,235,416
1149	NE/Wekiva Transport Benefit District	3,224,767	(10,925)	3,213,842
1157	South Transportation Benefit District	32,741,684	(25,495)	32,716,189
1158	Central Transportation Benefit District	3,845,035	(368,313)	3,476,722
1159	North Transportation Benefit District	2,817	-	2,817
1190	Fish Conservation	237,816	-	237,816
1230	MSTU - Stormwater Management	3,760,922	(4,240)	3,756,682
1231	MSTU - Parks Services	9,464,318	(166,094)	9,298,224
1240	Emergency 911	10,286,768	(27,787)	10,258,981
1250	Resort/Development Tax	14,987,737	995,150	15,982,887
1290	Greater Hills MSBU	398,098	-	398,098
1330	Law Enforcement Trust	1,061,552	-	1,061,552
1340	Mt. Plymouth/Sorrento CRA Trust	608,608	-	608,608
1350	Emergency Medical Services	29,507,131	742,470	30,249,601
1370	Greater Groves MSBU	317,918	-	317,918
1380	American Rescue Plan Act Funds	29,733,185	2,434,925	32,168,110
1410	Infrastructure Sales Tax Revenue	25,589,319	-	25,589,319
1430	Village Green Street Lighting	23,746	-	23,746
1450	Greater Pines Municipal Services	399,638	-	399,638
1460	Picciola Island Street Lighting	7,536	-	7,536
1470	Valencia Terrace Street Lighting	10,834	-	10,834
1480	Sylvan Shores Street Lighting	27,669	-	27,669
1490	MSBU-Wastewater Treatment	2,475	-	2,475
1520	Building Services	13,217,340	5,786	13,223,126
1680	County Fire Rescue	51,515,731	-	51,515,731
1690	Fire Services Impact Fee Trust	3,478,544	66,901	3,545,445
	Total Special Revenue Funds	\$ 279,140,779	\$ 41,793,328	\$ 320,934,107

Exhibit A
FY 2024 Budget by Fund

Fund No.	Fund Name	Tentative Budget FY 2024	Adjustment	Adopted Budget FY 2024
Special Revenue - Grant Funds				
1200	Community Development Block Grant	\$ 10,689,772	\$ 4,764	\$ 10,694,536
1210	Transit	14,839,081	694,613	15,533,694
1260	Affordable Housing Assist Trust	7,885,770	4,635,509	12,521,279
1270	Section 8	6,419,628	257,666	6,677,294
1300	Federal/State Grants	15,103,975	11,064,369	26,168,344
1310	Restricted Local Programs	790,968	(17,438)	773,530
	Total Special Revenue - Grant Funds	\$ 55,729,194	\$ 16,639,483	\$ 72,368,677
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 738,827	\$ -	\$ 738,827
2710	Public Lands Debt Service	3,714,407	-	3,714,407
2810	Expansion Projects Debt Service	5,173,230	-	5,173,230
2850	Sales Tax Revenue Note	2,871,991	-	2,871,991
	Total Debt Service Funds	\$ 12,498,455	\$ -	\$ 12,498,455
Enterprise Funds				
4200	Landfill Enterprise	\$ 34,238,276	\$ (2,863)	\$ 34,235,413
4220	Solid Waste Closures and Long Term Care	922,020	(227,237)	694,783
	Total Enterprise Funds	\$ 35,160,296	\$ (230,100)	\$ 34,930,196
	Subtotal Operating Budget	\$ 691,379,964	\$ 62,776,010	\$ 754,155,974
	Less Operating Transfers	\$ (40,414,279)	\$ (150,000)	\$ (40,564,279)
	Total Operating Budget	\$ 650,965,685	\$ 62,626,010	\$ 713,591,695
Capital Projects Funds				
3050	Second Renewal Sales Tax Capital Projects	\$ 55,798,562	\$ (623,812)	\$ 55,174,750
	Total Capital Projects Funds	\$ 55,798,562	\$ (623,812)	\$ 55,174,750
Internal Service Funds				
5200	Property and Casualty	\$ 4,565,632	\$ 2,943	\$ 4,568,575
5300	Employee Group Benefits	19,078,832	(10,914)	19,067,918
5400	Fleet Management	4,094,817	27,446	4,122,263
	Total Internal Service Funds	\$ 27,739,281	\$ 19,475	\$ 27,758,756

RESOLUTION NO. 2023 - 127

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE WELLNESS WAY MUNICIPAL SERVICES TAXING UNIT FOR THE UNINCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2024, 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 6, 2022, the Board of County Commissioners adopted Ordinance No. 2022-53, which provided for the establishment of a municipal service taxing unit within the boundary of the Wellness Way Area, as defined in the Ordinance; 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 Wellness Way 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 WELLNESS WAY MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2024.

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 12, 2023, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Wellness Way 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 Wellness Way Municipal Services Taxing Unit; and

WHEREAS, on September 22, 2023, 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 26, 2023, 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 0.0000 mills is hereby levied on all property within the Lake County MSTU for Wellness Way and is to be used for the Wellness Way MSTU, for Fiscal Year 2024, and shall be effective October 1, 2023.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE WELLNESS WAY MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2024.

Section 2. The millage rate does have an applicable rolled-back rate since this is the first year the Wellness Way MSTU has been assessed.

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

PASSED AND ADOPTED at a public hearing this 26th day of September 2023 by the following vote:

- Yes Commissioner Shields
- No Commissioner Shields

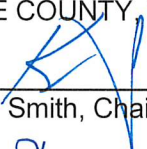
- Yes Commissioner Parks
- No Commissioner Parks

- Yes Commissioner Smith
- No Commissioner Smith

- Yes Commissioner Campione
- No Commissioner Campione

- Yes Commissioner Blake
- No Commissioner Blake

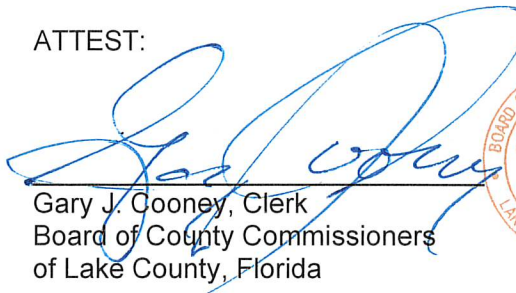
BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA



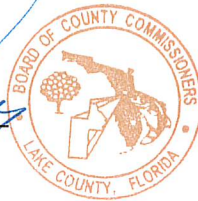
Kirby Smith, Chairman

This 26 day of September 2023.

ATTEST:



Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida



Approved as to form and legality:

Melanie Marsh
Melanie Marsh
County Attorney

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
 OPEN PURCHASE ORDERS
 EXCLUDING BLANKET PURCHASE ORDERS
 AS OF 9/12/23

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/23)	Estimated Carryover (Portion that will be carried forward to FY2024)	Vendor Name
FUND 0010 - GENERAL FUND						
COUNTY ATTORNEY'S OFFICE						
0010	0106100	20210577	417.13	-	417.13	WEST PUBLISHING CORP
			417.13	-	417.13	
VOLUNTEER SERVICES						
0010	0713510	20230330	173.12	-	173.12	WEST PUBLISHING CORP
			173.12	-	173.12	
BUDGETING SECTION						
0010	0907300	20231307	23,390.00	-	23,390.00	MGT OF AMERICA CONSULTING LLC
			23,390.00	-	23,390.00	
FACILITIES DEV & MGT ADMIN						
0010	0819100	20220757	2,390.00	-	2,390.00	TLC ENGINEERING SOLUTIONS INC
0010	0819100	20221035	1,620.00	-	1,620.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
			4,010.00	-	4,010.00	
FACILITIES MAINTENANCE						
0010	0851110	20220819	36,054.00	-	36,054.00	HANSON PROFESSIONAL SERVICES INC
0010	0851110	20230901	6,507.20	-	6,507.20	SGM ENGINEERING INC
0010	0851110	20230348	17,720.00	-	17,720.00	BEKINS COMMERCIAL INSTALLATIONS
0010	0851110	20230817	6,954.00	-	6,954.00	APTIM
0010	0851110	20221198	2,865.71	-	2,865.71	ELECTRIC SERVICES INC
0010	0851110	20230487	12,085.00	-	12,085.00	DESANTO PLUMBING INC
0010	0851110	20230547	17,120.00	-	17,120.00	ALL SEASONS AIR CONDITIONING
0010	0851110	20230567	150,000.00	-	150,000.00	BOULEVARD CONTRACTORS CORP
0010	0851110	20230717	205,336.00	-	205,336.00	HILL YORK SERVICE COMPANY LLC
0010	0851110	20230773	25,565.96	-	25,565.96	ADVANCED ROOFING INC
0010	0851110	20230886	8,956.90	-	8,956.90	DH PACE COMPANY INC
0010	0851110	20230961	8,717.00	-	8,717.00	ELECTRIC SERVICES INC
0010	0851110	20231016	4,830.00	-	4,830.00	DESANTO PLUMBING INC
0010	0851110	20231115	8,500.00	-	8,500.00	RYBEK CONSTRUCTION INC
0010	0851110	20231143	36,000.00	-	36,000.00	SKYLINE ELEVATOR INC
0010	0851110	20231167	7,692.17	-	7,692.17	PRIME ELECTRIC LLC
0010	0851110	20231218	33,625.00	-	33,625.00	RYBEK CONSTRUCTION INC
0010	0851110	20231222	2,495.07	-	2,495.07	RYBEK CONSTRUCTION INC
0010	0851110	20231258	3,850.00	-	3,850.00	RYBEK CONSTRUCTION INC
0010	0851110	20231281	4,980.00	-	4,980.00	RYBEK CONSTRUCTION INC
0010	0851110	20231317	2,250.00	-	2,250.00	RYBEK CONSTRUCTION INC
0010	0851110	20231326	2,100.00	-	2,100.00	RYBEK CONSTRUCTION INC
0010	0851110	20230570	31,944.00	-	31,944.00	HONEYWELL INTERNATIONAL INC
0010	0851110	20230851	2,000.00	-	2,000.00	APPLIED DATA SYSTEMS INC
0010	0851110	20230570	3,036.00	-	3,036.00	HONEYWELL INTERNATIONAL INC
0010	0851110	20221320	10,050.00	-	10,050.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
0010	0851110	20221326	16,650.00	-	16,650.00	HALFF ASSOCIATES INC
0010	0851110	20230566	29,983.10	-	29,983.10	ASCO POWER SERVICES INC
0010	0851110	20231183	74,794.48	-	74,794.48	HILL YORK SERVICE COMPANY LLC
0010	0851110	20221368	71,765.00	-	71,765.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
0010	0851110	20220906	74,457.00	-	74,457.00	CJS SALES & SERVICE OF OCALA INC
0010	0851110	20230978	40,445.00	-	40,445.00	I2 VISUAL INC
0010	0851110	20230570	54,389.79	-	54,389.79	HONEYWELL INTERNATIONAL INC
0010	0851110	20231111	100,800.00	-	100,800.00	PETROTECH SOUTHEAST INC
0010	0851110	20231126	27,800.00	-	27,800.00	EVERGLADES EQUIPMENT GROUP
0010	0851110	20231269	29,169.87	-	29,169.87	NETPLANNER SYSTEMS INC
			1,171,488.25	-	1,171,488.25	
JAIL & SHERIFF FAC MAINT						
0010	0851120	20211380	2,480.00	-	2,480.00	HALFF ASSOCIATES INC
0010	0851120	20211334	35.68	-	35.68	ALL SEASONS AIR CONDITIONING
0010	0851120	20221363	21,465.00	-	21,465.00	RYBEK CONSTRUCTION INC
0010	0851120	20230890	14,742.50	-	14,742.50	RANDALL MECHANICAL INC
0010	0851120	20230891	13,254.31	-	13,254.31	RANDALL MECHANICAL INC
0010	0851120	20231089	15,268.57	-	15,268.57	TARKETT USA INC
0010	0851120	20231144	87,280.00	-	87,280.00	SKYLINE ELEVATOR INC
0010	0851120	20231160	5,180.00	-	5,180.00	ALL SEASONS AIR CONDITIONING
0010	0851120	20231203	124,367.00	-	124,367.00	SKYLINE ELEVATOR INC
0010	0851120	20230985	29,586.60	-	29,586.60	DH PACE COMPANY INC
0010	0851120	20231112	100,800.00	-	100,800.00	PETROTECH SOUTHEAST INC
			414,459.66	-	414,459.66	
ENERGY MANAGEMENT						
0010	0851420	20221192	1,800.00	-	1,800.00	HONEYWELL INTERNATIONAL INC
0010	0851420	20231091	65,000.00	-	65,000.00	HILL YORK SERVICE COMPANY LLC
0010	0851420	20231268	9,639.94	-	9,639.94	STRUT MECHANICAL INC
			76,439.94	-	76,439.94	

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
 OPEN PURCHASE ORDERS
 EXCLUDING BLANKET PURCHASE ORDERS
 AS OF 9/12/23

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/23)	Estimated Carryover (Portion that will be carried forward to FY2024)	Vendor Name
COUNTY TECHNOLOGY						
0010	1885120	20230820	80,203.21	-	80,203.21	CDW GOVERNMENT INC
0010	1885120	20231256	0.02	-	0.02	CDW GOVERNMENT INC
0010	1885120	20231320	49,703.37	-	49,703.37	PRESIDIO NETWORKED SOLUTIONS INC
0010	1885120	20231336	19,975.00	-	19,975.00	CDW GOVERNMENT INC
			149,881.60	-	149,881.60	
PLANNING AND ZONING						
0010	2640100	20230992	14,205.10	-	14,205.10	INSPIRE PLACEMAKING COLLECTIVE INC
0010	2640100	20231009	40,025.00	-	40,025.00	STRONG TOWNS
0010	2640100	20231311	99,000.00	-	99,000.00	EAST CENTRAL FL REGIONAL PLANNING
0010	2640100	20230696	1,835.00	-	1,835.00	KTH ARCHITECTS INC
0010	2640100	20231222	11,304.93	-	11,304.93	RYBEK CONSTRUCTION INC
			166,370.03	-	166,370.03	
CLERK OF THE COURT						
0010	7070100	20221288	11,515.00	-	11,515.00	TYLER TECHNOLOGIES INC
			11,515.00	-	11,515.00	
IN-HOUSE SUPPORT-SUP/ELECTIONS						
0010	7074100	20230362	286,313.97	-	286,313.97	SONG & ASSOCIATES INC
0010	7074100	20230365	8,557.30	-	8,557.30	CHARLES PERRY PARTNERS INC
0010	7074100	20230592	1,426,666.50	-	1,426,666.50	CHARLES PERRY PARTNERS INC
			1,721,537.77	-	1,721,537.77	
NON DEPARTMENTAL						
0010	9092001	20211058	3,285.00	-	3,285.00	HENRY M BROWN
0010	9092001	20210318	929.00	-	929.00	TYLER TECHNOLOGIES INC
0010	9092001	20230064	20,000.00	-	20,000.00	DEBTBOOK
0010	9092001	20231305	460.25	-	460.25	SOUTHERN COMPUTER WAREHOUSE
0010	9092001	20231308	14,410.00	-	14,410.00	INSTREAM LLC
0010	9092001	20210826	11,300.00	-	11,300.00	POWELL STUDIO ARCHITECTURE LLC
0010	9092001	20220978	2,000.00	-	2,000.00	SONG & ASSOCIATES INC
0010	9092001	20210318	14,502.54	-	14,502.54	TYLER TECHNOLOGIES INC
			66,886.79	-	66,886.79	
IN HOUSE SUPPORT CORR						
0010	7073210	20230732	15,806.52	-	15,806.52	WELLPATH LLC
			15,806.52	-	15,806.52	
CODE ENFORCEMENT SERVICES						
0010	2747110	20230330	585.75	-	585.75	WEST PUBLISHING CORP
			585.75	-	585.75	
COUNTYWIDE RADIO PROGRAM						
0010	2445220	20211390	10,354.40	-	10,354.40	ALL SEASONS AIR CONDITIONING
0010	2445220	20211416	8,692.82	-	8,692.82	NETPLANNER SYSTEMS INC
0010	2445220	20221348	41,750.00	-	41,750.00	MOTOROLA SOLUTIONS INC
0010	2445220	20231059	59,803.20	-	59,803.20	LUMENSERVE INC
0010	2445220	20221213	11,430.72	-	11,430.72	MOTOROLA SOLUTIONS INC
0010	2445220	20231337	167,653.73	-	167,653.73	CLIFTON TOWER SERVICE INC
			299,684.87	-	299,684.87	
HURRICANE IAN						
0010	9089190	20230703	35,466.20	-	35,466.20	HAGERTY CONSULTING INC
0010	9089190	20231175	749.50	-	749.50	AUE STAFFING INC
			36,215.70	-	36,215.70	
LABORATORY						
0010	5056204	20230976	1,165.00	-	1,165.00	PURIFICATION TECHNOLOGIES
0010	5056204	20231314	4,832.00	-	4,832.00	THERMO ELECTRON NORTH AMERICA LLC
			5,997.00	-	5,997.00	
ELEVATE LAKE						
0010	1208100	20221374	125,000.00	-	125,000.00	LAKE ECONOMIC AREA DEVELOPMENT CORP
0010	1208100	20230982	4,900.00	-	4,900.00	SUBMITTABLE HOLDINGS INC
0010	1208100	20220812	12,608.69	-	12,608.69	CITY OF CLERMONT
			142,508.69	-	142,508.69	
BUSINESS OPPORTUNITY CENTER						
0010	1208500	20230615	75,000.00	-	75,000.00	UNIVERSITY OF CENTRAL FL
			75,000.00	-	75,000.00	
SOCIAL SERVICES						
0010	2031000	20230645	4,375.00	-	4,375.00	LAKE CARES INC
0010	2031000	20230647	2,500.00	-	2,500.00	HABITAT FOR HUMANITY LAKE SUMTER FL
0010	2031000	20230657	3,750.00	-	3,750.00	NEW VISION FOR INDEPENDENCE INC
0010	2031000	20230666	13,125.00	-	13,125.00	LAKE COMM FOUNDATION INC
0010	2031000	20230668	7,500.00	-	7,500.00	LIVING MESSAGE CHURCH
0010	2031000	20230677	8,750.00	-	8,750.00	BUILDING BLOCKS MINISTRIES INC
			40,000.00	-	40,000.00	
HEALTH AND HUMAN SERVICES						
0010	2031110	20231300	725.00	-	725.00	RYBEK CONSTRUCTION INC
			725.00	-	725.00	
CHILDRENS SERVICES						
0010	2031400	20230658	1,250.25	-	1,250.25	STUCKEY COMMUNITY IMPROVEMENT GROUP INC
0010	2031400	20230661	3,125.00	-	3,125.00	E3 FAMILY SOLUTIONS INC
0010	2031400	20230669	7,500.00	-	7,500.00	CHILDRENS HOME SOCIETY OF FLORIDA
0010	2031400	20230671	3,602.50	-	3,602.50	BOYS & GIRLS CLUB OF CENTRAL FL INC
0010	2031400	20230672	7,500.00	-	7,500.00	YMCA
0010	2031400	20230674	14,557.50	-	14,557.50	LIFESTREAM BEHAVIORAL CTR FOUNDATION INC
			37,535.25	-	37,535.25	

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
 OPEN PURCHASE ORDERS
 EXCLUDING BLANKET PURCHASE ORDERS
 AS OF 9/12/23

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/23)	Estimated Carryover (Portion that will be carried forward to FY2024)	Vendor Name
FAIRGROUNDS/EVENTS CENTER						
0010	1215100	20231224	2,317.26	-	2,317.26	STRYKER SALES CORP
			<u>2,317.26</u>	<u>-</u>	<u>2,317.26</u>	
JUDGES - TECHNOLOGY						
0010	6062300	20230967	5,653.74	-	5,653.74	SAFARI MICRO INC
			<u>5,653.74</u>	<u>-</u>	<u>5,653.74</u>	
			<u>4,468,599.07</u>	<u>-</u>	<u>4,468,599.07</u>	
FUND 1070 LIBRARY IMPACT FEE TRUST						
LIBRARY IMPACT FEE TRUST FUND						
1070	3038200	20221366	338.00	-	338.00	HOWARD TECHNOLOGY SOLUTIONS
1070	3038200	20231239	150,000.00	-	150,000.00	GSB CONSTRUCTION & DEVELOPMENT INC
1070	3038200	20110696	1,300.00	-	1,300.00	CITY OF TAVARES
1070	3038200	20190151	500,000.00	-	500,000.00	CITY OF MINNEOLA
1070	3038200	20200441	20,064.08	-	20,064.08	CITY OF TAVARES
1070	3038200	20201419	250,000.00	-	250,000.00	CITY OF MINNEOLA
1070	3038200	20211439	250,000.00	-	250,000.00	CITY OF MINNEOLA
1070	3038200	20211440	472,000.00	-	472,000.00	TOWN OF MONTVERDE
1070	3038200	20221361	500,000.00	-	500,000.00	TOWN OF MONTVERDE
1070	3038200	20221364	12,915.00	-	12,915.00	CITY OF UMATILLA
1070	3038200	20221365	476.01	-	476.01	CITY OF LEESBURG
1070	3038200	20230959	20,707.00	-	20,707.00	TOWN OF HOWEY IN THE HILLS
1070	3038200	20230960	11,000.00	-	11,000.00	CITY OF MT DORA
			<u>2,188,800.09</u>	<u>-</u>	<u>2,188,800.09</u>	
			<u>2,188,800.09</u>	<u>-</u>	<u>2,188,800.09</u>	
FUND 1082 - PARKS IMPACT FEES - NORTH DISTRICT						
PARKS IMPACT FEES - NORTH						
1082	2952220	20231261	5,931.92	-	5,931.92	SOUTHEASTERN SURVEYING & MAPPING
			<u>5,931.92</u>	<u>-</u>	<u>5,931.92</u>	
			<u>5,931.92</u>	<u>-</u>	<u>5,931.92</u>	
FUND 1083 - PARKS IMPACT FEES - SOUTH DISTRICT						
PARKS IMPACT FEES - SOUTH						
1083	2952230	20231262	13,797.00	-	13,797.00	TOMS PLAYGROUND OF CENTRAL FL INC
			<u>13,797.00</u>	<u>-</u>	<u>13,797.00</u>	
			<u>13,797.00</u>	<u>-</u>	<u>13,797.00</u>	
FUND 1120 - COUNTY TRANSPORTATION TRUST						
ROAD OPERATIONS						
1120	5053200	20230977	28,500.00	-	28,500.00	NATIVE LAND & TREE INC
1120	5053200	20231341	196,803.33	-	196,803.33	PAQCO INC
1120	5053200	20231184	1,024,274.82	-	1,024,274.82	ASPHALT PAVING SYSTEMS INC
1120	5053200	20221166	116,002.00	-	116,002.00	CUMBERLAND INTERNATIONAL TRUCKS
1120	5053200	20230934	268,771.00	-	268,771.00	ORLANDO FREIGHTLINER INC
1120	5053200	20230935	78,024.00	-	78,024.00	ALAN JAY AUTOMOTIVE MANAGEMENT
1120	5053200	20231184	880,000.00	-	880,000.00	ASPHALT PAVING SYSTEMS INC
			<u>2,592,375.15</u>	<u>-</u>	<u>2,592,375.15</u>	
ENGINEERING OPERATIONS						
1120	5055100	20230761	5,725.00	-	5,725.00	TIERRA INC
1120	5055100	20231327	18,880.96	-	18,880.96	W E OLIVER PE LLC
1120	5055100	20231332	2,050.00	-	2,050.00	CENTRAL TESTING LABORATORY INC
1120	5055100	20231334	6,860.00	-	6,860.00	TIERRA INC
			<u>33,515.96</u>	<u>-</u>	<u>33,515.96</u>	

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TRAFFIC OPERATIONS						
1120	5055200	20231309	411.00	-	411.00	CDW GOVERNMENT INC
1120	5055200	20230926	55,880.00	-	55,880.00	TEMPLE INC
1120	5055200	20230991	2,220.42	-	2,220.42	ITERIS INC
1120	5055200	20231032	10,024.00	-	10,024.00	TEMPLE INC
1120	5055200	20231064	31,733.10	-	31,733.10	TRAFFIC CONTROL DEVICES LLC
1120	5055200	20231065	24,175.20	-	24,175.20	TRAFFIC CONTROL DEVICES LLC
1120	5055200	20231081	87,598.39	-	87,598.39	TRU MARK INC
1120	5055200	20231148	5,377.05	-	5,377.05	TRAFFIC CONTROL DEVICES LLC
1120	5055200	20231283	92,545.67	-	92,545.67	ITERIS INC
1120	5055200	20231284	68,534.33	-	68,534.33	TRU MARK INC
1120	5055200	20231286	25,060.00	-	25,060.00	TEMPLE INC
1120	5055200	20231309	6,840.00	-	6,840.00	CDW GOVERNMENT INC
1120	5055200	20231274	19,593.48	-	19,593.48	CONTROL TECHNOLOGIES INC
1120	5055200	20231275	9,720.00	-	9,720.00	TEMPLE INC
1120	5055200	20231285	1,891.50	-	1,891.50	US STANDARD SIGN CO
1120	5055200	20231328	69,388.00	-	69,388.00	ALAN JAY AUTOMOTIVE MANAGEMENT
			510,992.14	-	510,992.14	
			3,136,883.25	-	3,136,883.25	
FUND 1148 - NORTH CENTRAL TRANSPORTATION DISTRICT						
NORTH CENTRAL TRANSP BENE DIST						
1148	5056698	20201325	11,524.80	-	11,524.80	HALFF ASSOCIATES INC
1148	5056698	20231212	15,341.70	-	15,341.70	METRIC ENGINEERING INC
			26,866.50	-	26,866.50	
			26,866.50	-	26,866.50	
FUND 1149 - NORTHEAST/WEKIVA TRANSPORTATION DISTRICT						
N E/WEKIVA TRANSP BENE DISTR						
1149	5056699	20201222	48,640.97	-	48,640.97	KISINGER CAMPO & ASSOCIATES CORP
1149	5056699	20231069	30,853.20	-	30,853.20	HALFF ASSOCIATES INC
			79,494.17	-	79,494.17	
			79,494.17	-	79,494.17	
FUND 1157 - SOUTH TRANSPORTATION BENEFIT DISTRICT						
SOUTH TRANSPORTATION BENE DST						
1157	5056670	20201114	161,564.65	-	161,564.65	HALFF ASSOCIATES INC
1157	5056670	20220529	7,966.63	-	7,966.63	OM ENGINEERING SERVICES INC
1157	5056670	20220988	157,498.16	-	157,498.16	OM ENGINEERING SERVICES INC
1157	5056670	20220990	369,521.25	-	369,521.25	METRO CONSULTING GROUP LLC
1157	5056670	20221371	307,510.05	-	307,510.05	TRAFFIC CONTROL DEVICES LLC
1157	5056670	20230600	140,753.33	-	140,753.33	CPH CONSULTING LLC
1157	5056670	20231038	2,338.08	-	2,338.08	KLEINFELDER SOUTHEAST INC
1157	5056670	20231147	229,038.55	-	229,038.55	OM ENGINEERING SERVICES INC
1157	5056670	20231151	62,568.85	-	62,568.85	CEMEX INC
1157	5056670	20231313	67,148.75	-	67,148.75	JEN FLORIDA 30 LLC
			1,505,908.30	-	1,505,908.30	
			1,505,908.30	-	1,505,908.30	
FUND 1158 - CENTRAL TRANSPORTATION BENEFIT DISTRICT						
CENTRAL TRANSPORTATION BEN DST						
1158	5056680	20231054	2,317.20	-	2,317.20	KLEINFELDER SOUTHEAST INC
			2,317.20	-	2,317.20	
			2,317.20	-	2,317.20	
FUND 1159 - NORTH TRANSPORTATION BENEFIT DISTRICT						
NORTH TRANSPORTATION BEN DST						
1159	5056690	20201222	2,816.86	-	2,816.86	KISINGER CAMPO & ASSOCIATES CORP
			2,816.86	-	2,816.86	
			2,816.86	-	2,816.86	

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FUND 1200 - COMMUNITY DEVELOPMENT BLOCK GRANT						
CDBG CAPITAL PROJECTS						
1200	2082210	20231239	979,333.47	-	979,333.47	GSB CONSTRUCTION & DEVELOPMENT INC
1200	2082220	20211277	20,928.70	-	20,928.70	CITY OF TAVARES
1200	2082250	20231008	61,278.47	-	61,278.47	LIFESTREAM BEHAVIORAL CENTER INC
1200	2082250	20231007	86,850.38	-	86,850.38	LIFESTREAM BEHAVIORAL CENTER INC
1200	2082365	20230948	5,100.12	-	5,100.12	AP RECRUITERS & ASSOCIATES
1200	2082365	20230726	70,135.00	-	70,135.00	LOVEXTENSION INC
			1,223,626.14	-	1,223,626.14	
			1,223,626.14	-	1,223,626.14	
FUND 1210 - TRANSIT FUND						
FIXED ROUTE						
1210	3327215	20230422	20,000.00	-	20,000.00	ALFRED BENESCH & COMPANY
1210	3327215	20220900	16,836.02	-	16,836.02	ALFRED BENESCH & COMPANY
1210	3327215	20230422	25,953.27	-	25,953.27	ALFRED BENESCH & COMPANY
1210	3327215	20231302	227,853.00	-	227,853.00	KIMLEY HORN & ASSOC INC
1210	3327220	20221206	1,500.00	-	1,500.00	SPENCER FABRICATIONS INC
1210	3327220	20231162	11,710.50	-	11,710.50	HALFF ASSOCIATES INC
1210	3327220	20231227	53,090.50	-	53,090.50	HALFF ASSOCIATES INC
1210	3327220	20221206	31,351.00	-	31,351.00	SPENCER FABRICATIONS INC
1210	3327220	20221206	139,544.00	-	139,544.00	SPENCER FABRICATIONS INC
1210	3327220	20230591	332,149.32	-	332,149.32	JMD GLOBAL DEVELOPERS LLC
1210	3327220	20231129	596,220.00	-	596,220.00	GILLIG LLC
			1,456,207.61	-	1,456,207.61	
			1,456,207.61	-	1,456,207.61	
FUND 1230 - STORMWATER MANAGEMENT						
MSTU STORMWATER SECTION						
1230	5055600	20221056	8,823.00	-	8,823.00	OM ENGINEERING SERVICES INC
1230	5055600	20211449	22,463.75	-	22,463.75	HALFF ASSOCIATES INC
1230	5055600	20230836	3,609.00	-	3,609.00	CENTRAL TESTING LABORATORY INC
1230	5055600	20230850	43,102.00	-	43,102.00	TIERRA INC
1230	5055600	20230872	138,780.00	-	138,780.00	DB CIVIL CONSTRUCTION LLC
			216,777.75	-	216,777.75	
			216,777.75	-	216,777.75	
FUND 1231 - PARKS SERVICES UNINCORPORATED						
MSTU-PARKS SECTION						
1231	2952200	20231187	1,030.00	-	1,030.00	IRRIGATION TECHNICAL SERVICES
1231	2952200	20231238	15,000.00	-	15,000.00	GREEN ISLE GARDENS INC
1231	2952200	20230555	2,295.00	-	2,295.00	PROMISE HABITAT SERVICES LLC
1231	2952200	20230555	3,890.15	-	3,890.15	PROMISE HABITAT SERVICES LLC
1231	2952200	20231237	7,500.00	-	7,500.00	GREEN ISLE GARDENS INC
1231	2952200	20231298	22,935.00	-	22,935.00	GREEN ISLE GARDENS INC
1231	2952200	20231187	1,030.00	-	1,030.00	IRRIGATION TECHNICAL SERVICES
1231	2952200	20231231	440.66	-	440.66	CDW GOVERNMENT INC
1231	2952200	20230550	40,600.00	-	40,600.00	PRIME ELECTRIC LLC
1231	2952200	20230790	59,428.79	-	59,428.79	DEERE & COMPANY
			154,149.60	-	154,149.60	
MSTU-PARKS SECTION						
1231	2952650	20231087	4,331.20	-	4,331.20	HABITAT RESTORATION & WILDLIFE
1231	2952650	20231237	7,500.00	-	7,500.00	GREEN ISLE GARDENS INC
1231	2952650	20231253	24,897.25	-	24,897.25	XCESSORIES SQUARED DEVELOPMENT AND MFG INC
1231	2952650	20230555	2,093.75	-	2,093.75	PROMISE HABITAT SERVICES LLC
1231	2952650	20230736	6,426.44	-	6,426.44	PROMISE HABITAT SERVICES LLC
1231	2952650	20231236	16,875.00	-	16,875.00	GREEN ISLE GARDENS INC
1231	2952650	20230555	3,125.00	-	3,125.00	PROMISE HABITAT SERVICES LLC
1231	2952650	20230736	4,050.00	-	4,050.00	PROMISE HABITAT SERVICES LLC
1231	2952650	20231297	1,650.00	-	1,650.00	GREEN ISLE GARDENS INC
1231	2952650	20230777	67,671.89	-	67,671.89	BULLDOG SITEWORK LLC
1231	2952650	20191125	6,875.00	-	6,875.00	CRIBB PHILBECK WEAVER GROUP INC
1231	2952650	20201045	5,202.84	-	5,202.84	CRIBB PHILBECK WEAVER GROUP INC
1231	2952650	20230777	130,373.01	-	130,373.01	BULLDOG SITEWORK LLC
			281,071.38	-	281,071.38	
			435,220.98	-	435,220.98	

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FUND 1240 - EMERGENCY 911						
EMERGENCY 911						
1240	2445310	20231260	1,349.64	-	1,349.64	CENTURYLINK
1240	2445310	20221094	5,760.00	-	5,760.00	WORD SYSTEMS INC
1240	2445310	20230612	2,268.38	-	2,268.38	HUMAN RESOURCES TIME MGMT LLC/HRTM CONSULTING
1240	2445320	20231260	1,276,849.14	-	1,276,849.14	CENTURYLINK
			1,286,227.16	-	1,286,227.16	
			1,286,227.16	-	1,286,227.16	
FUND 1250 - TOURISM						
RESORT/DEVELOPMENT TAX						
1250	1260100	20200349	27,500.00	-	27,500.00	CENTRAL FL SPORTS COMMISSION INC
1250	1260100	20200578	5,000.00	-	5,000.00	FISH & WILDLIFE FOUNDATION OF FL INC
1250	1260100	20230421	5,000.00	-	5,000.00	MLFLW LLC
1250	1260100	20230620	95,363.61	-	95,363.61	MADDEN MEDIA
1250	1260100	20230878	44,400.00	-	44,400.00	CENTRAL FL SPORTS COMMISSION INC
1250	1260100	20230879	7,466.82	-	7,466.82	CENTRAL FL SPORTS COMMISSION INC
1250	1260100	20230880	8,960.07	-	8,960.07	CENTRAL FL SPORTS COMMISSION INC
1250	1260100	20230964	2,847.05	-	2,847.05	ORLANDO CAT CAFE LLC
1250	1260100	20181417	36,400.00	-	36,400.00	FLORIDA DISC GOLF FOUNDATION INC
1250	1260100	20231304	996,000.00	-	996,000.00	CITY OF LEESBURG
			1,228,937.55	-	1,228,937.55	
			1,228,937.55	-	1,228,937.55	
FUND 1260 - AFFORDABLE HOUSING						
SHIP						
1260	2082400	20231195	38,100.00	-	38,100.00	JFB CONSTRUCTION INC
1260	2082430	20230488	8,890.36	-	8,890.36	NOVA ENGINEERING AND ENVIRONMENTAL LLC
			46,990.36	-	46,990.36	
			46,990.36	-	46,990.36	
FUND 1270 - HOUSING SERVICES						
SECTION 8						
1270	2082420	20230427	9,980.31	-	9,980.31	AUE STAFFING INC
1270	2082420	20230949	6,554.73	-	6,554.73	AP RECRUITERS & ASSOCIATES
1270	2082420	20231300	725.00	-	725.00	RYBEK CONSTRUCTION INC
1270	208240	20231345	26,196.59	-	26,196.59	MRI SOFTWARE LLC
			43,456.63	-	43,456.63	
			43,456.63	-	43,456.63	
FUND 1300 - FEDERAL STATE GRANTS						
COUNTY PROBATION GRANTS						
1300	3263300	20191427	52,662.42	-	52,662.42	LIFESTREAM BEHAVIORAL CENTER INC
			52,662.42	-	52,662.42	
WASTEWATER TREATMENT SYSTEMS						
1300	5056230	20231226	1,000,000.00	-	1,000,000.00	ONSYTE PERFORMANCE LLC
			1,000,000.00	-	1,000,000.00	
PUBLIC WORKS GRANTS						
1300	5056150	20231331	214,131.79	-	214,131.79	FL INDUSTRIAL ELECTRIC INC
1300	5056150	20221240	98,762.05	-	98,762.05	BURGESS & NIPLA INC
1300	5056150	20221241	1,542,328.77	-	1,542,328.77	HALFF ASSOCIATES INC
1300	5056150	20230953	98,521.94	-	98,521.94	KIMLEY HORN & ASSOC INC
1300	5056150	20230423	13,485.00	-	13,485.00	WINDERWEEDLE HAINES WARD & WOODMAN PA
1300	5056150	20211336	6,988.00	-	6,988.00	HALFF ASSOCIATES INC
1300	5056150	20230872	197,045.00	-	197,045.00	DB CIVIL CONSTRUCTION LLC
			2,171,262.55	-	2,171,262.55	
EMERGENCY RENTAL ASSISTANCE						
1300	2082485	20221372	106.41	-	106.41	AP RECRUITERS & ASSOCIATES
1300	2082485	20230238	0.30	-	0.30	AUE STAFFING INC
			106.71	-	106.71	
			3,224,031.68	-	3,224,031.68	
FUND 1310 - RESTRICTED LOCAL PROGRAMS						
BOATING IMPROVEMENTS						
1310	2952500	20220886	9,295.00	-	9,295.00	HALFF ASSOCIATES INC
1310	2952500	20191038	612.93	-	612.93	CRIBB PHILBECK WEAVER GROUP INC
			9,907.93	-	9,907.93	
			9,907.93	-	9,907.93	

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FUND 1350 - EMERGENCY MEDICAL SERVICES						
PSS NETWORK OPERATIONS						
1350	2445150	20220868	13,000.00	-	13,000.00	PC SOLUTIONS & INTEGRATION INC
1350	2445150	20231173	16,183.85	-	16,183.85	PC SOLUTIONS & INTEGRATION INC
1350	2445150	20231174	38,051.79	-	38,051.79	FIRSTWATCH SOLUTIONS INC
			67,235.64	-	67,235.64	
EMS FIELD OPERATIONS						
1350	3522300	20230829	68,750.00	-	68,750.00	UNIVERSITY OF FLORIDA
1350	3522300	20211452	15,198.40	-	15,198.40	BEVERAGE BODY & TRAILER SVC INC
1350	3522300	20231249	10,400.20	-	10,400.20	STRYKER SALES CORP
1350	3522300	20230612	1,900.00	-	1,900.00	HUMAN RESOURCES TIME MGMT LLC/HRTM CONSULTING
1350	3522300	20201286	14,474.00	-	14,474.00	DUVAL FORD
1350	3522300	20210613	1,360.00	-	1,360.00	DANA SAFETY SUPPLY INC
1350	3522300	20211087	6,347.00	-	6,347.00	LENOVO UNITED STATES INC
1350	3522300	20220578	918,926.00	-	918,926.00	ETR LLC
1350	3522300	20230754	199,001.00	-	199,001.00	ETR LLC
1350	3522300	20231344	743,497.00	-	743,497.00	AHCA
			1,979,853.60	-	1,979,853.60	
			2,047,089.24	-	2,047,089.24	
FUND 1380 - AMERICAN RESCUE PLAN						
CORONAVIRUS ST/LOC FISC REC FD						
1380	9089183	20231214	302.00	-	302.00	HALFF ASSOCIATES INC
1380	9089183	20220951	225,000.00	-	225,000.00	MOTOROLA SOLUTIONS INC
1380	9089183	20221264	42,694.00	-	42,694.00	HANSON PROFESSIONAL SERVICES INC
1380	9089183	20221265	80,741.00	-	80,741.00	HANSON PROFESSIONAL SERVICES INC
1380	9089183	20230999	303,644.00	-	303,644.00	CUMBERLAND INTERNATIONAL TRUCKS
1380	9089183	20220982	6,380.00	-	6,380.00	TLC ENGINEERING SOLUTIONS INC
1380	9089183	20221030	7,160.00	-	7,160.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1380	9089183	20230074	20,000.00	-	20,000.00	MAGELLAN ADVISORS LLC
1380	9089183	20221244	295,171.33	-	295,171.33	STANTEC CONSULTING SERVICES INC
1380	9089183	20231226	980,000.00	-	980,000.00	ONSYTE PERFORMANCE LLC
			1,961,092.33	-	1,961,092.33	
			1,961,092.33	-	1,961,092.33	
FUND 1520 - BUILDING SERVICES						
BUILDING SERVICES						
1520	1048310	20220380	5,200.00	-	5,200.00	CAMPIONE & HACKNEY PA
1520	1048310	20221198	2,865.72	-	2,865.72	ELECTRIC SERVICES INC
1520	1048310	20230330	585.76	-	585.76	WEST PUBLISHING CORP
			8,651.48	-	8,651.48	
			8,651.48	-	8,651.48	
FUND 1680 - COUNTY FIRE RESCUE						
FIRE RESCUE						
1680	2136300	20231179	12,390.00	-	12,390.00	TLC ENGINEERING SOLUTIONS INC
1680	2136300	20231229	17,780.00	-	17,780.00	SGM ENGINEERING INC
1680	2136300	20231210	4,025.00	-	4,025.00	RESCUE SYSTEMS UNLIMITED LLC
1680	2136300	20230612	3,200.00	-	3,200.00	HUMAN RESOURCES TIME MGMT LLC/HRTM CONSULTING
			37,395.00	-	37,395.00	
FIRE RESCUE						
1680	2136350	20231249	31,200.60	-	31,200.60	STRYKER SALES CORP
1680	2136350	20231077	1,191.00	-	1,191.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1680	2136350	20231154	2,142,500.00	-	2,142,500.00	BOULEVARD CONTRACTORS CORP
			2,174,891.60	-	2,174,891.60	
			2,212,286.60	-	2,212,286.60	
FUND 1690 - FIRE IMPACT FEE TRUST						
FIRE IMPACT FEE						
1690	2136280	20231077	397.00	-	397.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1690	2136280	20201375	53,381.42	-	53,381.42	PCDG CONSTRUCTION LLC
1690	2136280	20231315	5,459.40	-	5,459.40	GEARGRID LLC
1690	2136280	20231342	33,962.50	-	33,962.50	NORIX GROUP INC
1690	2136280	20231047	1,477,554.65	-	1,477,554.65	BLACKWATER CONSTRUCTION SERVICES LLC
1690	2136280	20220665	221,000.00	-	221,000.00	ETR LLC
1690	2136280	20230754	8,263.00	-	8,263.00	ETR LLC
1690	2136280	20231294	3,594.00	-	3,594.00	KATOM RESTAURANT SUPPLY INC
1690	2136280	20231310	12,310.45	-	12,310.45	EVI INDUSTRIES INC
			1,815,922.42	-	1,815,922.42	
			1,815,922.42	-	1,815,922.42	
FUND 3050 2ND RENEWAL SALES TAX CAP PROJ						
FAC/FLEET-CAP PROJ-OTHER						
3050	0857690	20221054	4,500.00	-	4,500.00	POWELL STUDIO ARCHITECTURE LLC
3050	0857690	20231123	9,350.00	-	9,350.00	NATIVE LAND & TREE INC

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3050	0857690	20231176	172,614.49	-	172,614.49	LIBRARY INTERIORS OF FL INC
3050	0857690	20231239	1,669,856.53	-	1,669,856.53	GSB CONSTRUCTION & DEVELOPMENT INC
3050	0857690	20201392	18,745.83	-	18,745.83	EMMETT SAPP BUILDERS INC
3050	0857690	20230363	8,854.46	-	8,854.46	NETPLANNER SYSTEMS INC
3050	0857690	20231183	157,372.52	-	157,372.52	HILL YORK SERVICE COMPANY LLC
3050	0857690	20210869	21,064.48	-	21,064.48	HANSON PROFESSIONAL SERVICES INC
3050	0857690	20230548	566,116.63	-	566,116.63	QUALIS GENERAL CONTRACTORS LLC
3050	0857690	20231145	347,400.02	-	347,400.02	SKYLINE ELEVATOR INC
3050	0857690	20221055	13,066.25	-	13,066.25	HALFF ASSOCIATES INC
3050	0857690	20221084	5,850.00	-	5,850.00	TLC ENGINEERING SOLUTIONS INC
3050	0857690	20221266	3,410.00	-	3,410.00	KTH ARCHITECTS INC
3050	0857690	20230708	15,120.00	-	15,120.00	KTH ARCHITECTS INC
			3,013,321.21	-	3,013,321.21	
NON DEPARTMENTAL-OTHER						
3050	9092305	20230549	97,583.00	-	97,583.00	ALAN JAY AUTOMOTIVE MANAGEMENT
3050	9092305	20220578	1,000,000.00	-	1,000,000.00	ETR LLC
3050	9092305	20230848	330,563.50	-	330,563.50	STRYKER SALES CORP
			1,428,146.50	-	1,428,146.50	
FIRE RESCUE-CAPITAL						
3050	2136400	20231124	28,997.72	-	28,997.72	KLEINFELDER SOUTHEAST INC
3050	2136400	20231154	1,725,900.00	-	1,725,900.00	BOULEVARD CONTRACTORS CORP
3050	2136400	20231265	1,200.00	-	1,200.00	AERO GROUNDTEK LLC
3050	2136400	20191177	2,211.57	-	2,211.57	HALFF ASSOCIATES INC
3050	2136400	20191178	3,758.77	-	3,758.77	KTH ARCHITECTS INC
3050	2136400	20201153	1,249.50	-	1,249.50	ARDAMAN & ASSOCIATES INC
3050	2136400	20201375	135,134.97	-	135,134.97	PCDG CONSTRUCTION LLC
3050	2136400	20210808	15,860.00	-	15,860.00	HALFF ASSOCIATES INC
3050	2136400	20211283	9,675.00	-	9,675.00	TLC ENGINEERING SOLUTIONS INC
3050	2136400	20211284	9,951.25	-	9,951.25	KTH ARCHITECTS INC
3050	2136400	20220615	339.50	-	339.50	KLEINFELDER SOUTHEAST INC
3050	2136400	20200934	7,665.00	-	7,665.00	KTH ARCHITECTS INC
3050	2136400	20201480	640.00	-	640.00	HALFF ASSOCIATES INC
3050	2136400	20231052	53,347.50	-	53,347.50	KTH ARCHITECTS INC
3050	2136400	20231170	42,131.00	-	42,131.00	TLC ENGINEERING SOLUTIONS INC
3050	2136400	20231335	94,690.00	-	94,690.00	HALFF ASSOCIATES INC
			2,132,751.78	-	2,132,751.78	
PUBLIC SAFETY SUPPORT PROJECTS						
3050	2445225	20231337	589,000.00	-	589,000.00	CLIFTON TOWER SERVICE INC
			589,000.00	-	589,000.00	
SHERIFF'S OFFICE-CAPITAL						
3050	7073360	20220905	190.00	-	190.00	CTI SIGNS
3050	7073360	20230563	138,435.00	-	138,435.00	GARBER FORD INC
3050	7073360	20231164	747,984.44	-	747,984.44	BARTOW FORD CO
3050	7073360	20231046	106,666.50	-	106,666.50	CDW GOVERNMENT INC
3050	7073360	20231070	42,746.94	-	42,746.94	IRON BOW HOLDINGS INC
3050	7073360	20231110	500,641.81	-	500,641.81	IRON BOW HOLDINGS INC
			1,536,664.69	-	1,536,664.69	
PUB WKS-CAPITAL PROJECTS						
3050	5056550	20231323	160,171.10	-	160,171.10	ESTEP CONSTRUCTION INC
3050	5056550	20231324	32,471.52	-	32,471.52	ESTEP CONSTRUCTION INC
3050	5056550	20231325	35,630.78	-	35,630.78	ESTEP CONSTRUCTION INC
3050	5056550	20231184	45,155.95	-	45,155.95	ASPHALT PAVING SYSTEMS INC
3050	5056550	20231254	42,785.00	-	42,785.00	ARDAMAN & ASSOCIATES INC
3050	5056550	20231322	625,839.72	-	625,839.72	ESTEP CONSTRUCTION INC
3050	5056550	20221244	445,075.01	-	445,075.01	STANTEC CONSULTING SERVICES INC
3050	5056550	20210999	145,955.17	-	145,955.17	AIM ENGINEERING & SURVEYING INC.
3050	5056550	20211314	1,217,091.98	-	1,217,091.98	C W ROBERTS CONTRACTING INC
3050	5056550	20231184	85,669.23	-	85,669.23	ASPHALT PAVING SYSTEMS INC
			2,835,845.46	-	2,835,845.46	
PARKS/TRAILS-CAPITAL						
3050	2952750	20231043	64,030.00	-	64,030.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
3050	2952750	20210751	453.30	-	453.30	GAI CONSULTANTS INC
3050	2952750	20211327	186,803.75	-	186,803.75	POWELL STUDIO ARCHITECTURE LLC
3050	2952750	20220731	11,000.00	-	11,000.00	POWELL STUDIO ARCHITECTURE LLC
3050	2952750	20230777	120,386.00	-	120,386.00	BULLDOG SITEWORK LLC
3050	2952750	20231058	17,850.00	-	17,850.00	WILLIAM MEDLEY CONSTRUCTION INC
3050	2952750	20231206	28,300.00	-	28,300.00	WILLIAM MEDLEY CONSTRUCTION INC
3050	2952750	20211083	20,500.00	-	20,500.00	OM ENGINEERING SERVICES INC
3050	2952750	20211276	42,360.00	-	42,360.00	POWELL STUDIO ARCHITECTURE LLC
3050	2952750	20211348	9,657.07	-	9,657.07	HALFF ASSOCIATES INC
3050	2952750	20220944	190,211.75	-	190,211.75	OM ENGINEERING SERVICES INC
3050	2952750	20231234	11,200.00	-	11,200.00	TOMS PLAYGROUND OF CENTRAL FL INC

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
 OPEN PURCHASE ORDERS
 EXCLUDING BLANKET PURCHASE ORDERS
 AS OF 9/12/23

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/23)	Estimated Carryover (Portion that will be carried forward to FY2024)	Vendor Name
3050	2952750	20231280	38,370.05	-	38,370.05	NATIONWIDE COMMUNICATIONS SERVICES LLC
3050	2952750	20201312	94,566.75	-	94,566.75	GAI CONSULTANTS INC
3050	2952750	20210751	149,753.55	-	149,753.55	GAI CONSULTANTS INC
3050	2952750	20221336	15,885.00	-	15,885.00	TLC ENGINEERING SOLUTIONS INC
3050	2952750	20231299	58,157.00	-	58,157.00	ALL-RITE FENCE SERVICES INC
3050	2952750	20201373	41,733.45	-	41,733.45	WSP USA ENVIRONMENT & INFRASTRUCTURE INC
3050	2952750	20220731	1,000.00	-	1,000.00	POWELL STUDIO ARCHITECTURE LLC
3050	2952750	20221053	6,700.00	-	6,700.00	TLC ENGINEERING SOLUTIONS INC
3050	2952750	20191331	379.69	-	379.69	GAI CONSULTANTS INC
3050	2952750	20230738	20,000.00	-	20,000.00	CTS PAVING
3050	2952750	20230751	350,000.00	-	350,000.00	CITY OF GROVELAND
3050	2952750	20231273	100,000.00	-	100,000.00	CITY OF FRUITLAND PARK
			1,579,297.36	-	1,579,297.36	
			13,115,027.00	-	13,115,027.00	
FUND 4200 - LANDFILL ENTERPRISE						
SOLID WASTE ASSESSMENT						
4200	4546470	20230758	19,557.50	-	19,557.50	S2L INCORPORATED
			19,557.50	-	19,557.50	
LANDFILL OPERATIONS						
4200	4569100	20230695	22,625.00	-	22,625.00	S2L INCORPORATED
4200	4569100	20230952	42.09	-	42.09	METTLER TOLEDO LLC
			22,667.09	-	22,667.09	
HAZARDOUS WASTE						
4200	4568600	20230828	741.40	-	741.40	AERC RECYCLING SOLUTIONS - A CLEAN EARTH COMPANY
4200	4568600	20231303	8,200.00	-	8,200.00	INDUSTRIAL CONTAINER SVCS FL LLC
			8,941.40	-	8,941.40	
			51,165.99	-	51,165.99	
FUND 4220 - SOLID WASTE CLOSURE / LONG TERM CARE						
UMATILLA POST CLOSURE						
4220	4546110	20230910	5.50	-	5.50	CARLSON ENVIRONMENTAL CONSULTANTS PC
			5.50	-	5.50	
CTRL LNDFL PH I POST CLOSURE						
4220	4546130	20230514	529.00	-	529.00	S2L INCORPORATED
4220	4546130	20230920	3,700.00	-	3,700.00	UNIVERSAL ENGINEERING SCIENCES LLC
4220	4546130	20231259	8,968.00	-	8,968.00	CARLSON ENVIRONMENTAL CONSULTANTS PC
			13,197.00	-	13,197.00	
CTRL LNDFL PH II CLOSURE						
4220	4546140	20230514	528.00	-	528.00	S2L INCORPORATED
4220	4546140	20230920	3,700.00	-	3,700.00	UNIVERSAL ENGINEERING SCIENCES LLC
			4,228.00	-	4,228.00	
CTRL LNDFL PH II CLOSURE						
4220	4546160	20230515	17,205.00	-	17,205.00	S2L INCORPORATED
			17,205.00	-	17,205.00	
CTRL LNDFL PH III CLOSURE						
4220	4546190	20230514	528.00	-	528.00	S2L INCORPORATED
4220	4546190	20231084	48.49	-	48.49	KLEINFELDER SOUTHEAST INC
4220	4546190	20231171	3,420.79	-	3,420.79	HABITAT RESTORATION & WILDLIFE
4220	4546190	20230849	27,688.37	-	27,688.37	S2L INCORPORATED
4220	4546190	20230918	375,809.00	-	375,809.00	COMANCO ENVIRONMENTAL CORPORATION
			407,494.65	-	407,494.65	
			442,130.15	-	442,130.15	
FUND 5200 - PROPERTY AND CASUALTY						
COMPREHENSIVE						
5200	0713400	20230234	2,320.36	-	2,320.36	BROWN & BROWN OF FL INC
5200	0713400	20230371	2,220.00	-	2,220.00	JDI DATA CORPORATION
5200	0713400	20221121	2,830.66	-	2,830.66	APTIM
			7,371.02	-	7,371.02	
			7,371.02	-	7,371.02	
FUND 5400 - FLEET MANAGEMENT						
FLEET MANAGEMENT						
5400	0524300	20231343	28,267.82	-	28,267.82	HALL MARK RTC
			28,267.82	-	28,267.82	
			28,267.82	-	28,267.82	
TOTAL AMOUNT OF ALL FUNDS			42,291,802.20	-	42,291,802.20	

Glossary of Terms



Accrual Basis Accounting: The basis of accounting in which revenues are recorded at the time they are incurred as opposed to when cash is 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.

AHCA (Agency for Health Care Administration): Created by Chapter 20 of the Florida Statutes and services as the primary health policy and planning institution for all of Florida.

ALI System (Automatic Location Identification System): The database used with the Emergency 911 that can locate 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.

ARPA (American Rescue Plan Act): was signed into law on March 11, 2021 to provide additional financial relief in the wake of the COVID-19 pandemic.

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.

Audit: An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget: Budgeting process where total expected revenues are equal to total planned spending.

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 (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.

Glossary of Terms

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.

Annual Comprehensive Financial Report (ACFR): 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.

COVID-19 (Coronavirus Disease): An infectious disease caused by the SARS-CoV-2 virus.

CSLFRF (The Coronavirus State and Local Fiscal Recovery Funds): A program authorized by the American Rescue Plan Act, delivers \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

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.

Glossary of Terms

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.

Glossary of Terms

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.

Governmental Fund: Monetary resources of the government that are used in financing government projects and expenditures.

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 because of the development.

Glossary of Terms



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 to produce 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 because 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.

Glossary of Terms



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 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 because 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.

Glossary of Terms



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 ensure that quality standards for the County are met. To ensure 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 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.

Glossary of Terms

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.