



This document, titled Lake County Board of County Commissioners- Adopted Budget Fiscal Year 2022, is 452 pages in length. If you wish to request an accessible version of this document, please contact [publicrecords@lakecountyfl.gov](mailto:publicrecords@lakecountyfl.gov).

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**Douglas B. Shields**  
District 1

**Sean M. Parks, AICP, QEP**  
District 2

**Kirby Smith**  
District 3

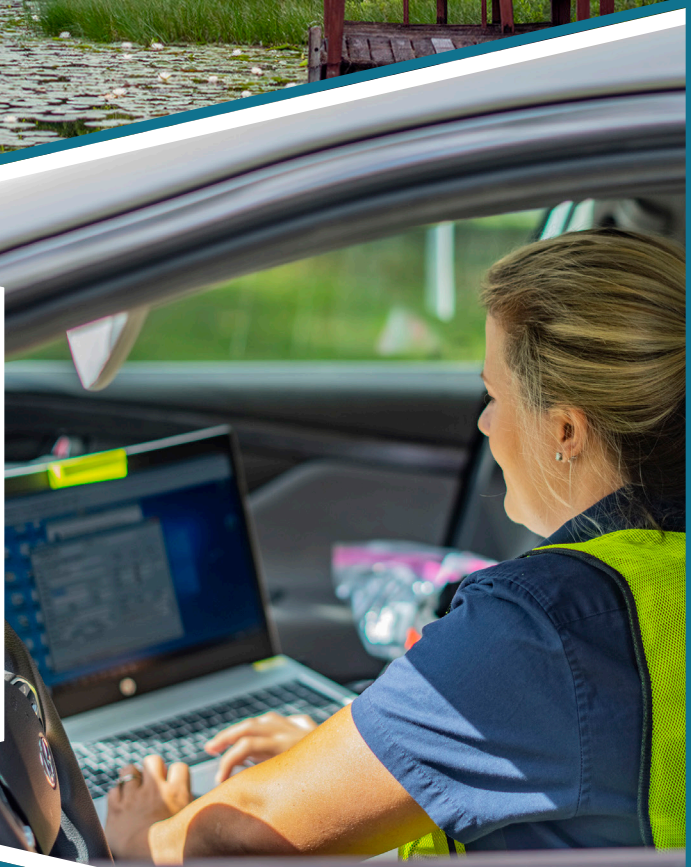
**Leslie Campione**  
District 4

**Josh Blake**  
District 5

LAKE COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2022

# 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, 2020**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lake County, Florida, for its Annual Budget for the fiscal year beginning October 01, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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October 1, 2021

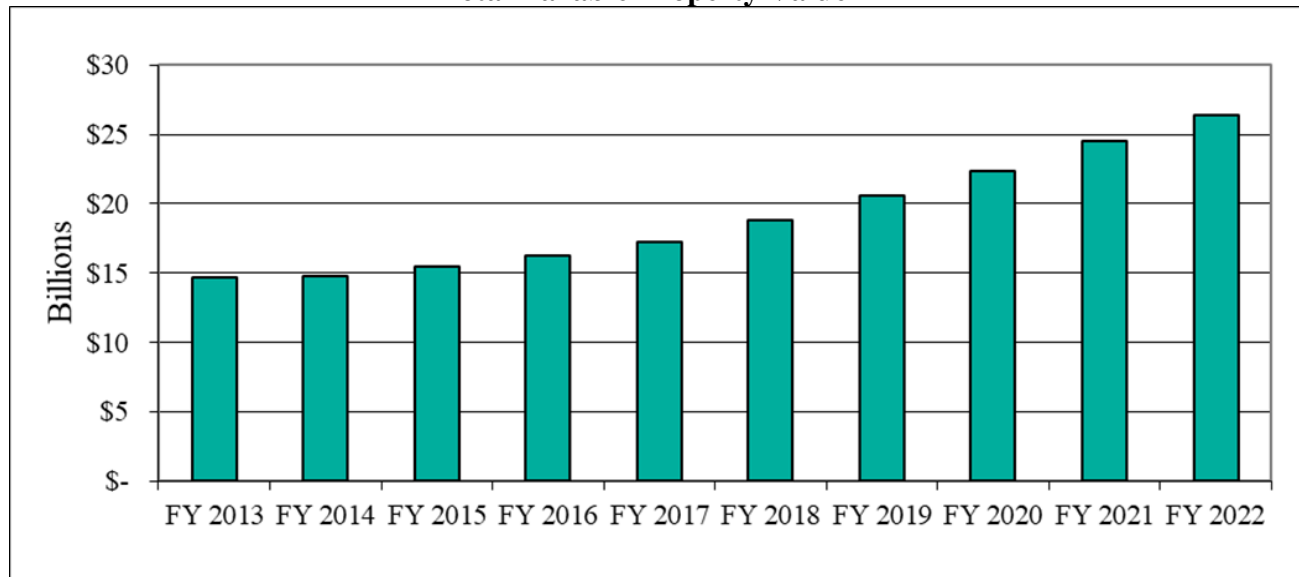
Honorable Chairman and Members of the Board of County Commissioners:

I am pleased to formally present to you the Adopted Budget for Fiscal Year (FY) 2022 totaling \$600,955,967, which includes an operating budget of \$491,321,230. 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 2021 adopted budget totaled \$503,240,970, with \$407,494,903 of that comprising the operating budget.

**Property Values**

Property values continue to trend upward, as we have seen over the past few years. The increased values, as well as new construction of both residential and commercial properties being added to the tax roll, is reflected in the 7.90 percent increase over the FY 2021 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 7.22 percent and 11.66 percent respectively.

**COVID-19 Pandemic**

During the FY 2022 budgeting process, the COVID-19 pandemic continued to cause nationwide economic fluctuations which negatively impacted the financial stability of many Lake County households and caused uncertainty for County government revenue and cost assumptions. The FY 2022 budget development focused on providing financial relief to Lake County residents, maintaining daily operations at current service levels, and continuing to grow the General Fund Reserves to be better prepared to respond to natural disasters.

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### **Emergency Rental Assistance (ERA)**

Due to the COVID-19 Pandemic, many working-class residents lost their jobs and faced reduced income due to the temporary or permanent closure of businesses. As a result, many of these individuals were no longer able to pay their rent. To help address this issue, two pieces of legislation were enacted that established two similar Emergency Rental Assistance Programs, known as ERA1 and ERA2, which has and will continue to assist residents with rental and other related expenses.

Lake County received \$11,085,380.50 for ERA1 which began accepting applications in Spring 2021 and has provided hundreds of residents and landlords with financial relief. The County also received an initial allocation of \$3,508,537.08 for ERA2 with the potential to receive additional funding based on need and funds distributed. The launch of the ERA2 is expected to occur in early 2022.

### **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. Eligible uses include helping households, small 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.

The County will receive a total of \$71,308,368 in two tranches, or installments, with the first occurring around May 2021 and second in May 2022. The Board of County Commissioners officially accepted the first half of the total appropriated amount at the July 13, 2021, meeting via Resolution 2021-104.

### **General Fund**

The 7.90 percent increase in taxable values provided the revenue required to fully fund County Departments, Judicial Support and the Constitutional Offices while slightly increasing the countywide millage rate from 5.0327, as adopted in FY 2021, to 5.0529 for FY 2022. The 0.4 percent increase in the approved millage rate will result in an increase of \$12,588,513 to the General Fund. General Fund Reserves increased from 10 percent to 14.2 percent of the Operating Budget.

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, and state-mandated Medicaid costs. Discretionary increases include additional operational costs associated with the continuation of cybersecurity enhancements countywide.

Reserves were reduced significantly to support the recovery efforts associated with Hurricane Irma which made landfall in September 2017. In subsequent years, increased property values and the implementation of operational efficiencies restored the Reserves level to 14.2 percent of the Operating Budget, which is 2 percent greater than the Board's policy maximum goal of 12 percent of the Operating Budget.

Going forward, allocating 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.

### **Infrastructure Sales Tax**

The Infrastructure Sales Tax (IST) revenues received for FY 2021 came in higher than what had been projected during the FY 2021 budget process. The additional revenue was allocated in FY 2022 to fund additional projects. The FY 2022 IST projects approved by the Board during a public hearing on August 24, 2021, include new public safety vehicles, active and passive park enhancements, fire station and other public facility renovations, Public Safety Support tower and equipment projects, 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**

Lake County's General Fund was able to allocate \$2,821,661 in additional funding towards the Roads Resurfacing Program in FY 2022. This was possible through budget reductions and increased revenues from various areas countywide. The Roads Resurfacing Program also received \$1,300,000 in allocation through the Infrastructure Sales Tax in FY 2022, bringing the total additional funding to \$3,950,000 for the fiscal year.

### **Staffing Changes**

This year's adopted budget includes an additional 13 new positions. The addition of one position to the Office of Facilities Management, one position to the Office of Building Services, two positions to the Office of Communications, two positions to the Office of Veteran Services and seven positions added to the Office of Fire Rescue.

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, 2021, Florida's minimum wage increased to \$10.00 per hour. The year's budget includes setting a \$12.00 min. wage and covers wage adjustments needed to address compression.

### **Lake Emergency Medical Services**

The Office of Emergency Medical Services provides quality, community-based EMS services throughout the County. The funding for the Office of Emergency Medical Services is provided through an Ambulance MSTU millage and revenue collected for services rendered. The adopted budget for the Ambulance MSTU includes an unchanged millage of 0.4629 mills.

### **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.

### **Fire Rescue MSTU**

The Office of Fire Rescue provides fire protection and emergency medical services to residents and businesses for not only the unincorporated areas of the County, but also to the Town of Astatula, the Town of Howey-in-the-Hills, City of Fruitland Park, City of Mascotte, Town of Montverde and a portion of the Town of Lady Lake. The budget reflects an increase to millage of 0.5138 in the Fire Rescue MSTU to support basic life support and traditional fire suppression services.

**Fire Assessment**

Fire Rescue has been experiencing increases in operating expenses over the last several years due to the expansion of Advanced Life Support (ALS) services provided countywide. Two rural rescue trucks were put into service to reduce ALS response times in the more rural areas of the County and to allow for ambulances to be strategically placed throughout the County to meet demand. The non-ad valorem assessment rate was decreased in response to the shift in the demand for services from traditional fire suppression to Advanced Life Support.

**Public Lands Voted Debt Millage**

The adopted budget for Public Lands Voted Debt includes a millage of 0.0918 which is a reduction from the previous year's rate of 0.1100. As of September 30, 2020, there is approximately 15 million in outstanding debt which is scheduled to retire in 2026. Due to the continued 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.

**Conclusion**

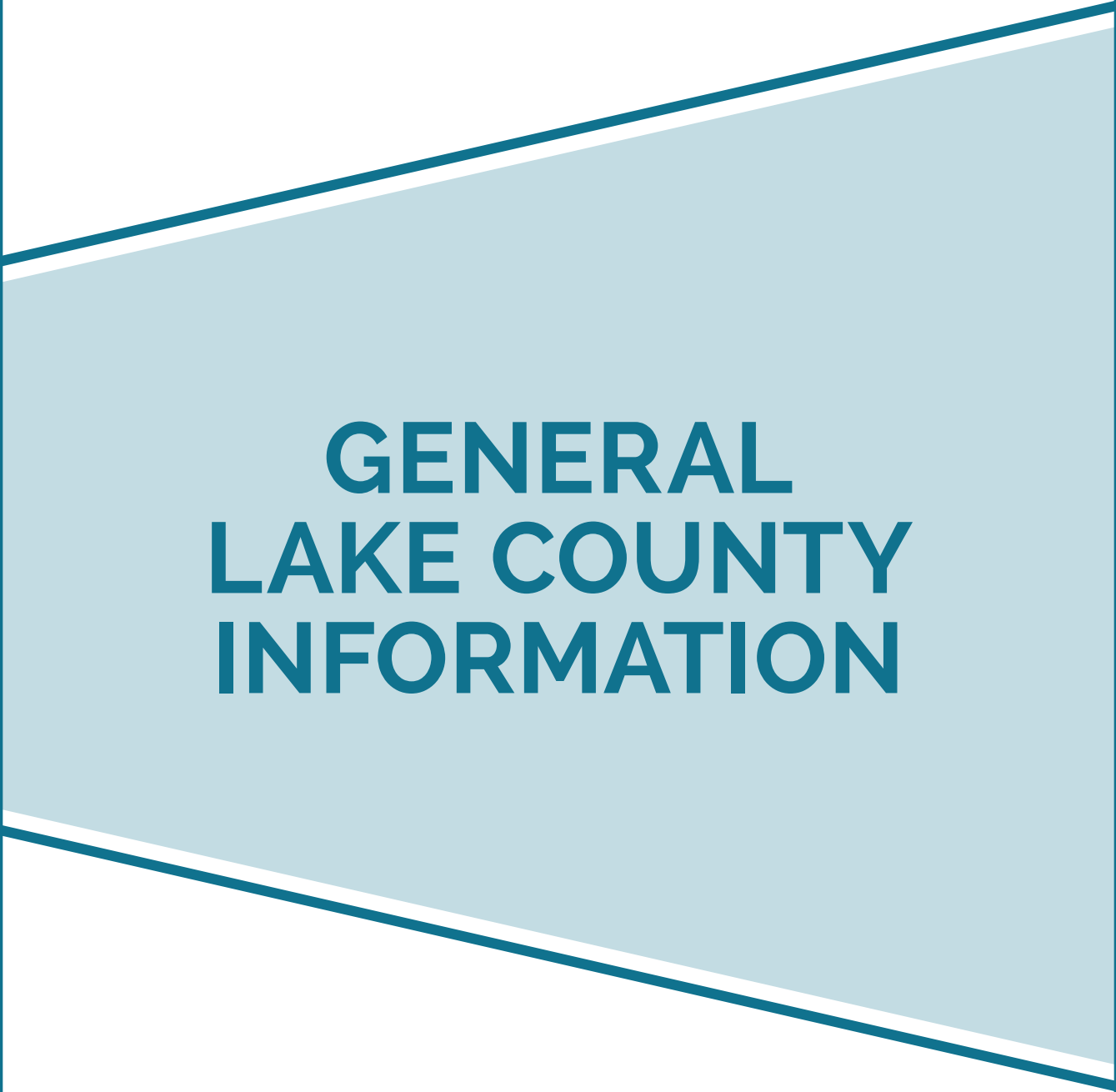
I wish to thank the Board of County Commissioners for its direction and support and the Constitutional Officers for their participation during this year's budget development process. In addition, I offer my appreciation to our Budget team, department/office directors and staff for their ongoing commitment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

Sincerely,



Jennifer Barker  
Interim County Manager





**GENERAL  
LAKE COUNTY  
INFORMATION**



## History of Lake County

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

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

In 1782, Spain re-occupied Florida and began awarding large tracts of land to reward favors. Forts were built throughout Lake County, known then as Mosquito County, to defend the settlers against the Seminole Indians. In 1823, at the Treaty of 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.

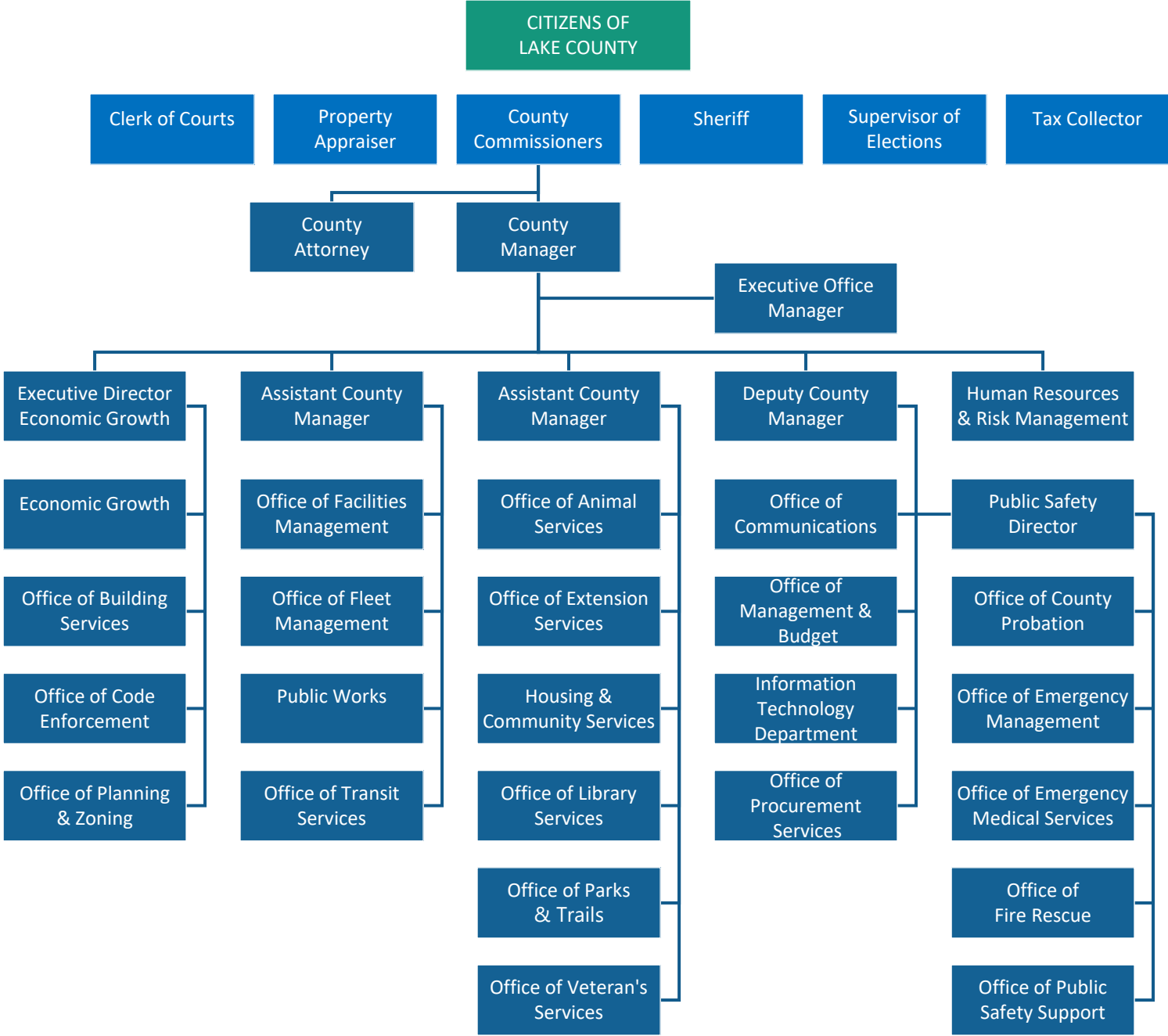
World War II took many Lake County men to war. Lake County was famous for the number of war bonds sold here and scrap metal collected. The first war bond sold in the United States was sold in Leesburg. Lake County was the site of a Prisoner of War camp during the Second World War.

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**  
*District 1*



**Sean M. Parks**  
*Chairman, District 2*



**Kirby Smith**  
*Vice Chairman, District 3*



**Leslie Campione**  
*District 4*



**Josh Blake**  
*District 5*

# COUNTY MANAGER AND COUNTY ATTORNEY



**Jennifer Barker**  
*Interim County Manager*



**Melanie Marsh**  
*County Attorney*



COUNTY COMMISSION MEMBERS / ELECTED  
OFFICIALS / APPOINTED OFFICIALS

---

**Commission Chairman**

Sean M. Parks  
District Two

**Commission Vice-Chairman**

Kirby Smith  
District Three

**Commission Member**

Douglas B. Shields  
District One

**Commission Member**

Leslie Campione  
District Four

**Commission Member**

Josh Blake  
District Five

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

**ELECTED OFFICIALS**

**Clerk of Courts**

Gary J. Cooney  
Phone: (352) 742-4100  
[www.lakecountyclerk.org](http://www.lakecountyclerk.org)

**Property Appraiser**

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

**Sheriff**

Peyton C. Grinnell  
Phone: (352) 343-9500  
[www.lcso.org](http://www.lcso.org)

**Supervisor of Elections**

Alan Hays  
Phone: (352) 343-9734  
[www.lakevotes.com](http://www.lakevotes.com)

**Tax Collector**

David W. Jordan  
Phone: (352) 343-9602  
[www.laketax.com](http://www.laketax.com)

**APPOINTED OFFICIALS**

**Interim County Manager**

Jennifer Barker  
Phone: (352) 343-9888  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)

**County Attorney**

Melanie Marsh  
Phone: (352) 343-9787  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)



**LAKE COUNTY EXECUTIVE MANAGEMENT TEAM**

<p align="center">Jennifer Barker Deputy County Manager Administrative Services &amp; Public Safety</p>	<p align="center">Office of Communications Information Technology Department Office of Management &amp; Budget Office of Procurement Services Office of Public Safety Support Office of Emergency Management Office of Emergency Medical Services Office of Fire Rescue Office of County Probation</p>
<p align="center">Fred Schneider Assistant County Manager Infrastructure &amp; Transportation Services</p>	<p align="center">Public Works Office of Facilities Management Office of Fleet Management Office of Transit Services</p>
<p align="center">Cari Branco Assistant County Manager Public Services</p>	<p align="center">Office of Animal Services Office of Extension Services Office of Housing &amp; Community Services Legislative Affairs Office of Library Services Office of Parks &amp; Trails Office of Veteran's Services</p>
<p align="center">Jim Kovacs Director of Human Resources &amp; Risk Management</p>	<p align="center">Office of Human Resources &amp; Risk Management</p>
<p align="center">Brandon Matulka Executive Director Economic Growth &amp; Development Services</p>	<p align="center">Economic Growth Office of Building Services Office of Code Enforcement Office of Planning &amp; Zoning</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

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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



## Lake County's Mission, Goals and Objectives

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

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

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

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

## Lake County's Mission, Goals and Objectives

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### **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

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- 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.



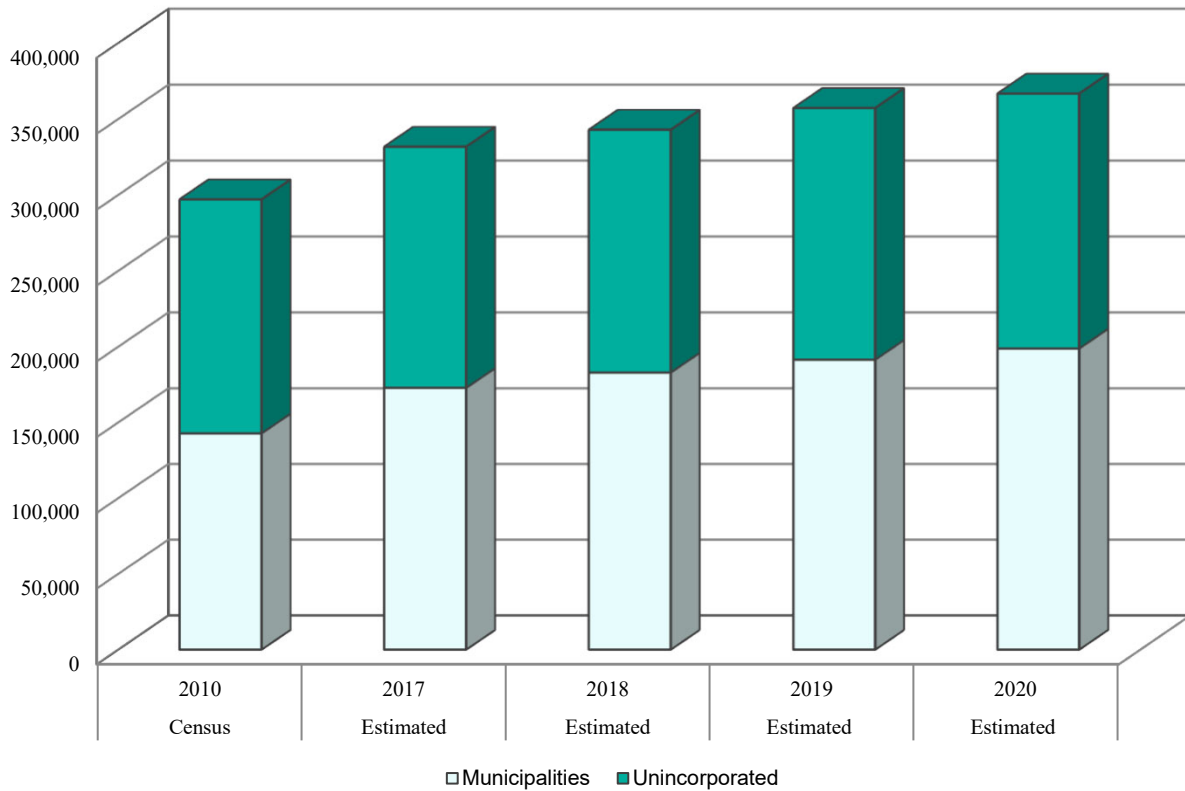
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## County Budget Made Responsible

- 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

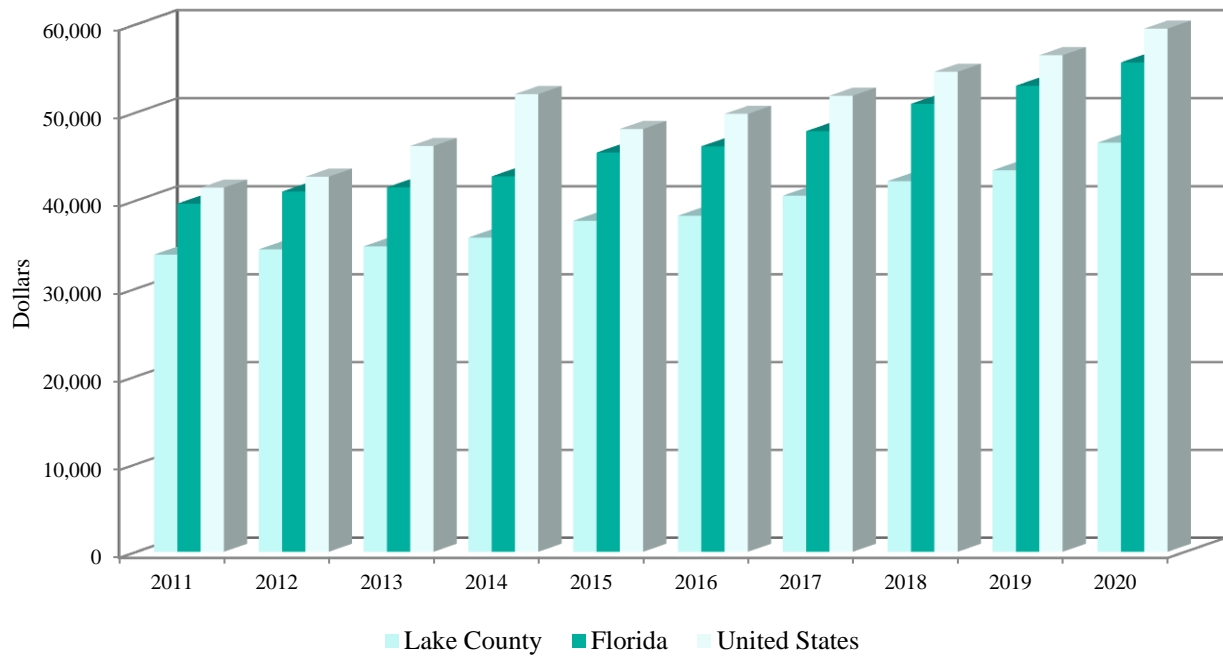
### Population of Cities and Unincorporated Lake County



<b>Population Distribution (Rounded)</b>					
	<b>Census April 2010</b>	<b>April 1, 2017 (estimate)</b>	<b>April 1, 2018 (estimate)</b>	<b>April 1, 2019 (estimate)</b>	<b>April 1, 2020 (estimate)</b>
Astatula	1,810	1,881	1,908	1,937	1,921
Clermont	28,742	35,807	38,906	40,750	44,301
Eustis	18,558	20,880	21,039	21,368	21,594
Fruitland Park	4,078	7,291	8,963	10,094	10,206
Groveland	8,729	15,205	16,407	18,255	20,510
Howey-in-the Hills	1,098	1,355	1,499	1,611	1,702
Lady Lake	13,926	14,821	14,960	15,655	15,754
Leesburg	20,117	21,913	23,297	23,993	24,539
Mascotte	5,101	5,623	5,829	6,205	6,447
Minneola	9,403	11,675	12,348	12,882	13,175
Montverde	1,463	1,775	1,846	1,878	1,901
Mount Dora	12,370	14,283	14,536	14,928	15,200
Tavares	13,951	16,317	17,353	17,777	17,395
Umatilla	3,456	4,021	4,081	4,154	4,196
Unincorporated Lake County	154,250	158,877	159,945	165,760	167,901
<b>TOTAL</b>	<b>297,052</b>	<b>331,724</b>	<b>342,917</b>	<b>357,247</b>	<b>366,742</b>

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

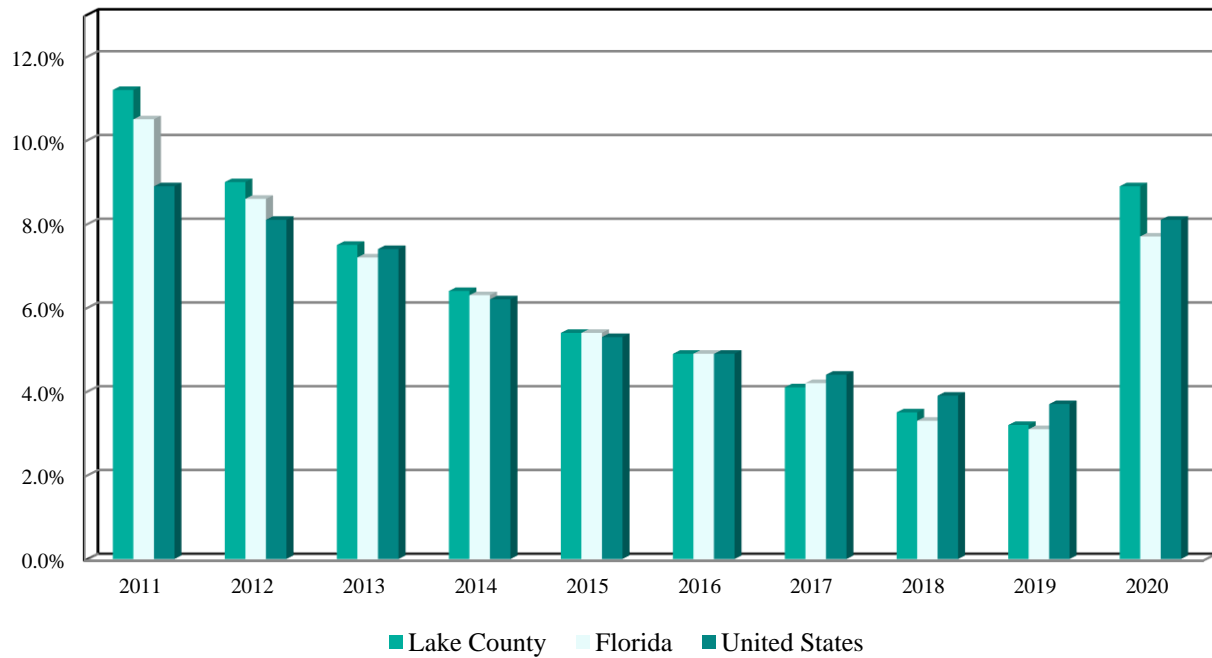
## LAKE COUNTY, FLORIDA Per Capita Personal Income



Per Capita Personal Income						
Year	Lake County	Percent Change	Florida	Percent Change	United States	Percent Change
2011	33,846	6.2%	39,636	-1.6%	41,450	-9.4%
2012	34,442	4.0%	41,012	3.4%	42,693	4.4%
2013	34,782	1.8%	41,497	3.5%	46,177	3.0%
2014	35,786	1.0%	42,737	1.2%	52,078	8.2%
2015	37,689	5.3%	45,441	6.3%	48,112	-7.6%
2016	38,266	1.5%	46,148	1.6%	49,831	3.6%
2017	40,541	5.9%	47,869	3.8%	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%
<b>2020</b>	<b>46,563</b>	<b>7.2%</b>	<b>55,675</b>	<b>5.0%</b>	<b>59,510</b>	<b>5.3%</b>

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

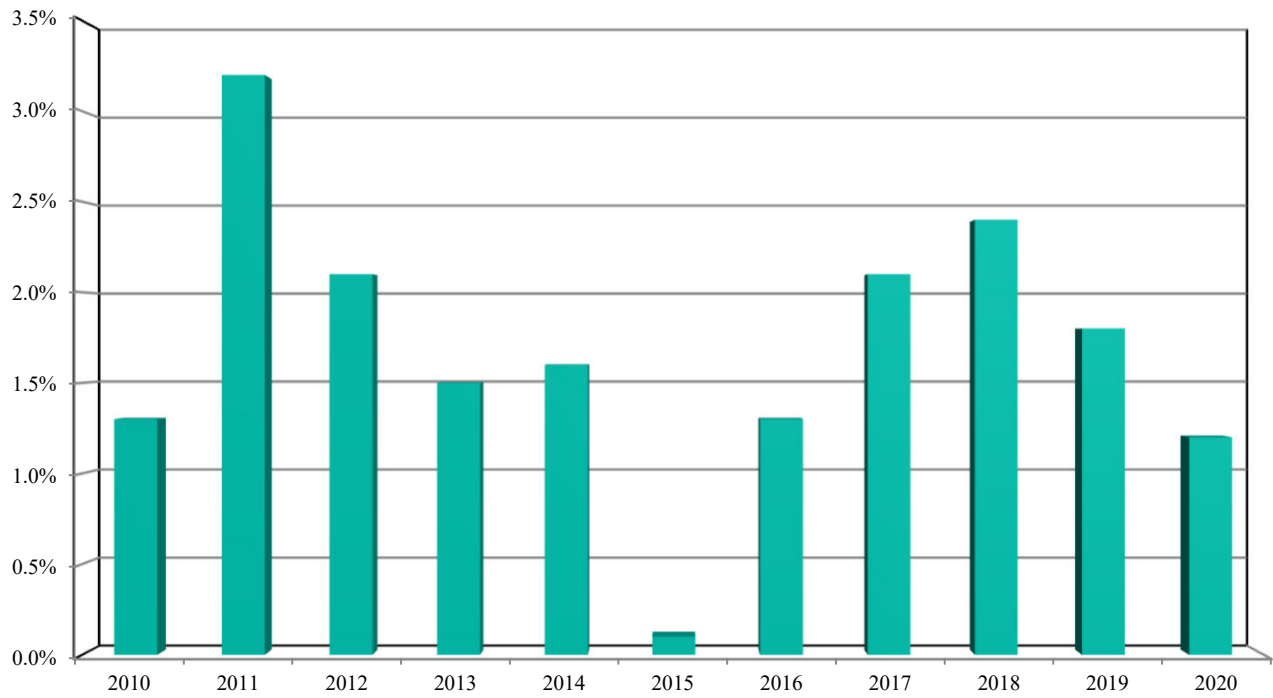
## LAKE COUNTY, FLORIDA Unemployment Rate



Unemployment Rate			
Year	Lake County	Florida	United States
2011	11.2%	10.5%	8.9%
2012	9.0%	8.6%	8.1%
2013	7.5%	7.2%	7.4%
2014	6.4%	6.3%	6.2%
2015	5.4%	5.4%	5.3%
2016	4.9%	4.9%	4.9%
2017	4.1%	4.2%	4.4%
2018	3.5%	3.3%	3.9%
2019	3.2%	3.1%	3.7%
<b>2020</b>	<b>8.9%</b>	<b>7.7%</b>	<b>8.1%</b>

Source: Florida Research and Economic Information Database Application

## UNITED STATES Consumer Price Index



<b>Consumer Price Index (CPI)</b>		
<b>Year</b>	<b>U.S. Index 1982-1984=100</b>	<b>Inflation Percent</b>
2010	218.06	1.3%
2011	224.94	3.2%
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%
<b>2020</b>	<b>258.81</b>	<b>1.2%</b>

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



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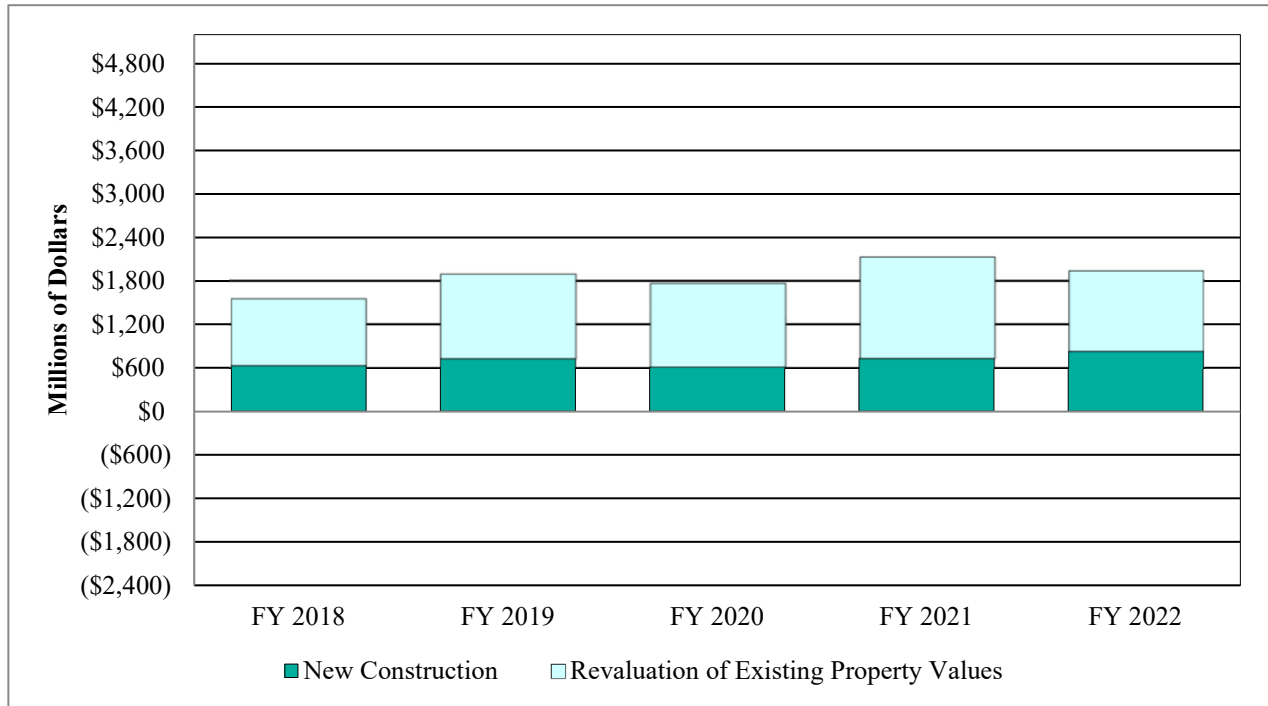
**ASSESSMENT/  
PROPERTY TAX  
INFORMATION**

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

<b>Taxing District</b>	<b>Taxable Value 2020</b>	<b>Millage Rate 2020</b>	<b>Taxable Value 2021</b>	<b>Millage Rate 2021</b>	<b>Taxable Value 2022</b>	<b>Rollback Rate 2022</b>	<b>Millage Rate 2022</b>
<b>Countywide Funds</b>							
General	\$ 22,375,015,916	5.0734	\$ 24,499,403,221	5.0327	\$ 26,434,779,543	4.8351	5.0529
Lake County Ambulance MSTU	\$ 22,375,015,916	0.4629	\$ 24,499,403,221	0.4629	\$ 26,434,779,543	0.4447	0.4629
<b>Special Taxing Districts</b>							
Stormwater, Roads and Parks MSTU	\$ 10,497,133,000	0.4957	\$ 11,410,489,146	0.4957	\$ 12,234,367,381	0.4740	0.4957
Fire Rescue MSTU	\$ 11,111,964,965	0.4704	\$ 12,098,123,549	0.4704	\$ 13,508,818,938	0.4326	0.5138
<b>Total All Funds</b>	<b>\$ 22,375,015,916</b>	<b>6.5024</b>	<b>\$ 24,499,403,221</b>	<b>6.4617</b>	<b>\$ 26,434,779,543</b>	<b>6.1864</b>	<b>6.5253</b>
Public Lands-Voted Debt	\$ 22,375,015,916	0.1324	\$ 24,499,403,221	0.1100	\$ 26,434,779,543	N/A	0.0918

Source: Certification of Taxable Value DR-420

**Lake County, Florida**  
**Comparison of General Fund Gross Taxable Value Over Prior Years**  
**FY 2018 to FY 2022**



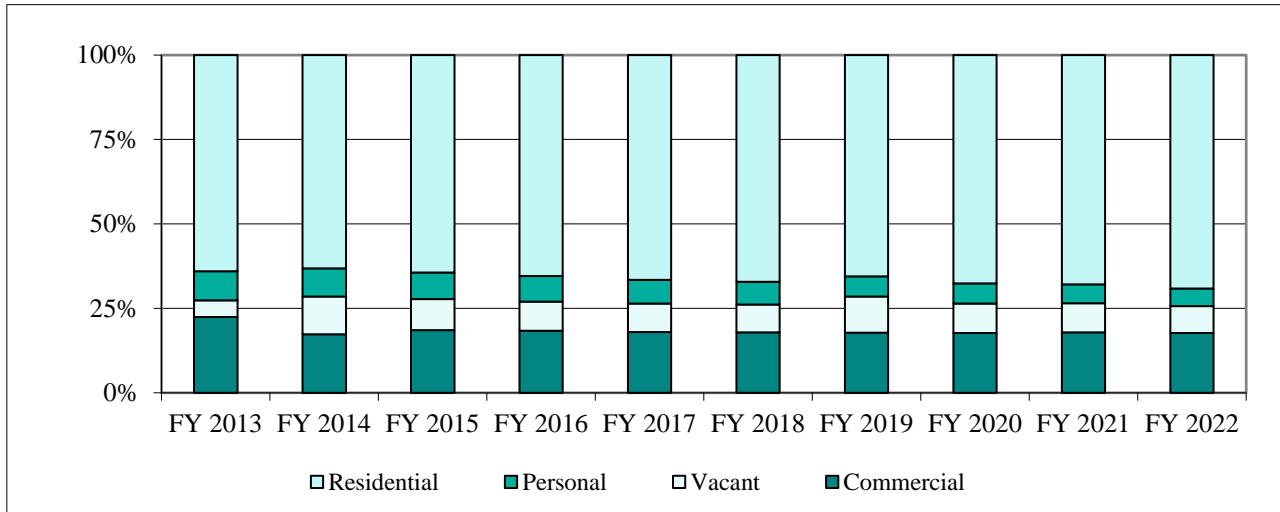
	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
<b>New Construction</b>	\$ 636,967,932	\$ 727,845,031	\$ 613,517,171	\$ 732,809,992	\$ 829,860,957
<b>Revaluation of Existing Property Values</b>	\$ 911,787,830	\$ 1,163,549,929	\$ 1,148,822,383	\$ 1,391,577,313	\$ 1,105,515,365
<b>Total Change in Gross Taxable Value</b>	\$ 1,548,755,762	\$ 1,865,467,247	\$ 1,739,359,238	\$ 2,124,387,305	\$ 1,935,376,322

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
<b>% Change Due to New Construction</b>	3.70%	3.94%	3.02%	3.28%	3.39%
<b>% Change Due to Revaluation</b>	5.29%	6.29%	5.65%	6.22%	4.51%
<b>Total % Change</b>	8.99%	10.09%	8.55%	9.49%	7.90%

<u>General Fund</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
<b>Gross Taxable Value</b>	\$ 18,770,189,431	\$ 20,635,656,678	\$ 22,375,015,916	\$ 24,499,403,221	\$ 26,434,779,543
<b>Millage Rate</b>	5.1180	5.1180	5.0734	5.0327	5.0529

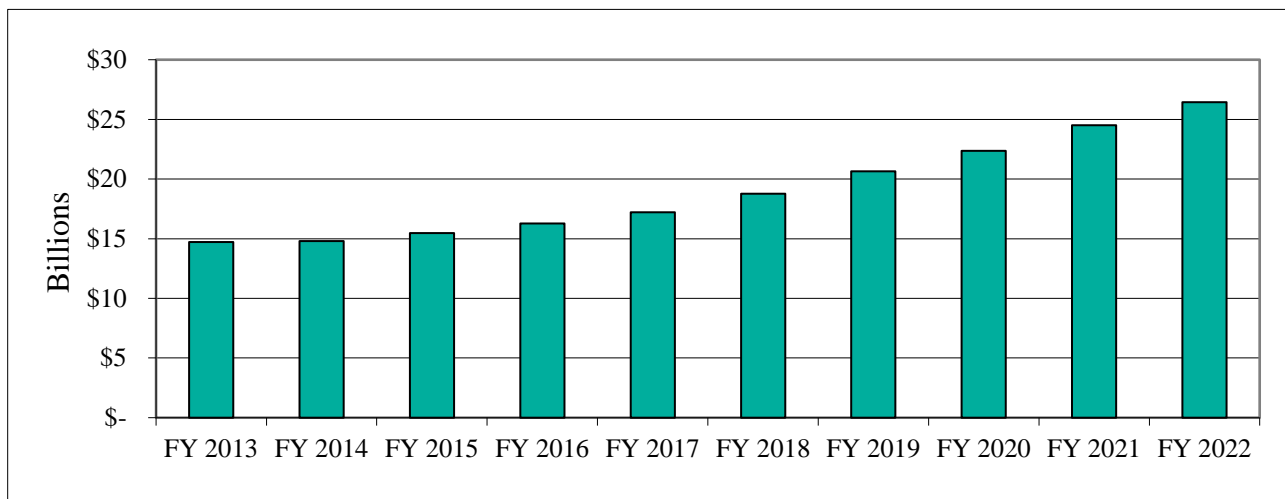
## Lake County, Florida Property Tax Highlights Fiscal Years 2013 - 2022

### Composition of Just Value of Real and Personal Property



Source: Lake County Property Appraiser's Office

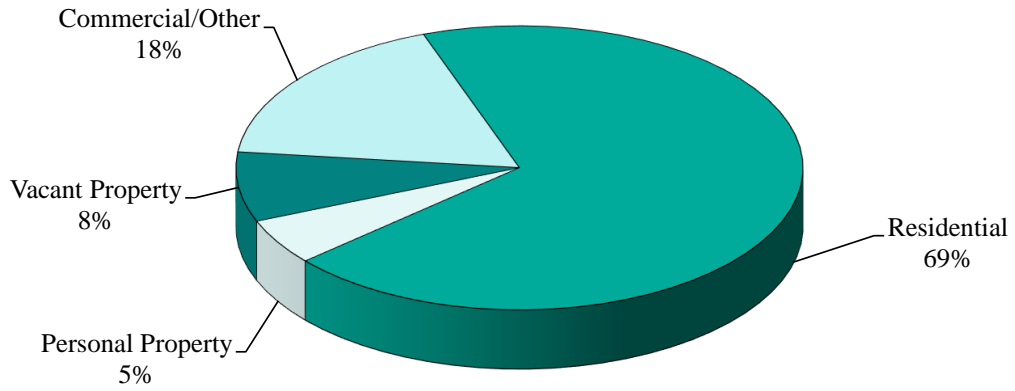
### Total Taxable Property Value



# LAKE COUNTY, FLORIDA

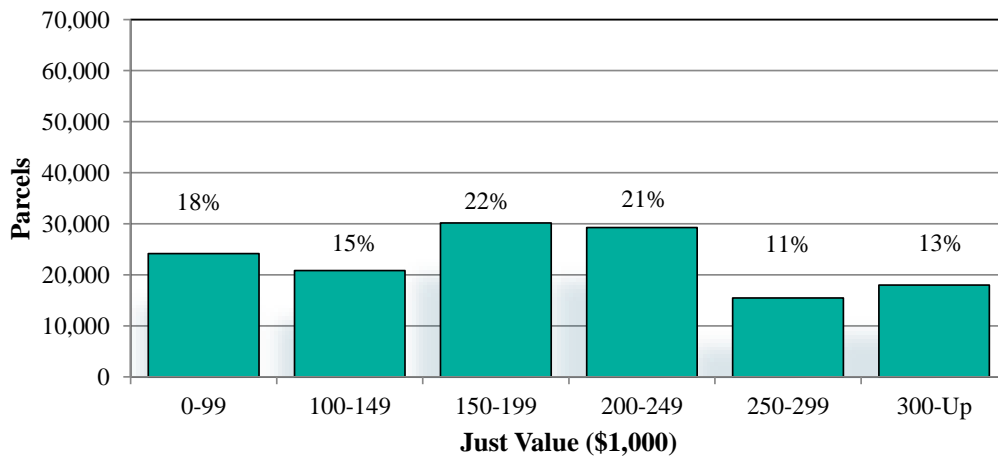
Classification of Property  
Fiscal Year 2022

Total Just Value \$40,067,687,203



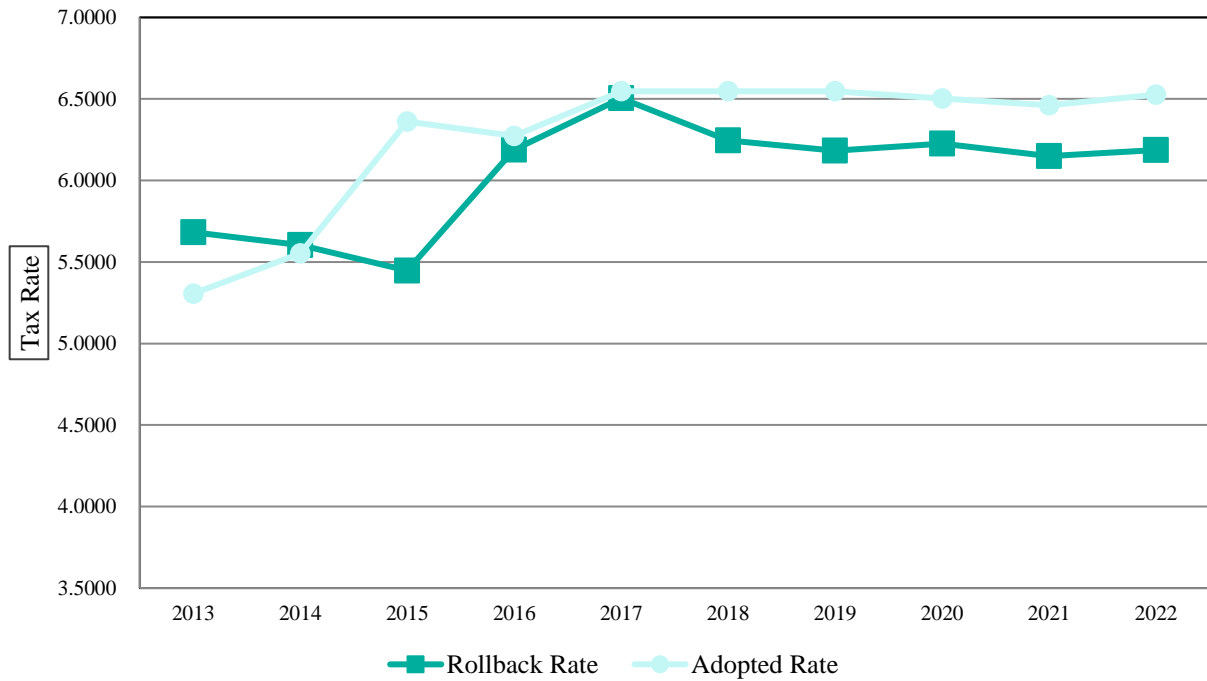
# LAKE COUNTY, FLORIDA

Residential Improved Property  
Fiscal Year 2022



Source: Lake County Property Appraiser's Office

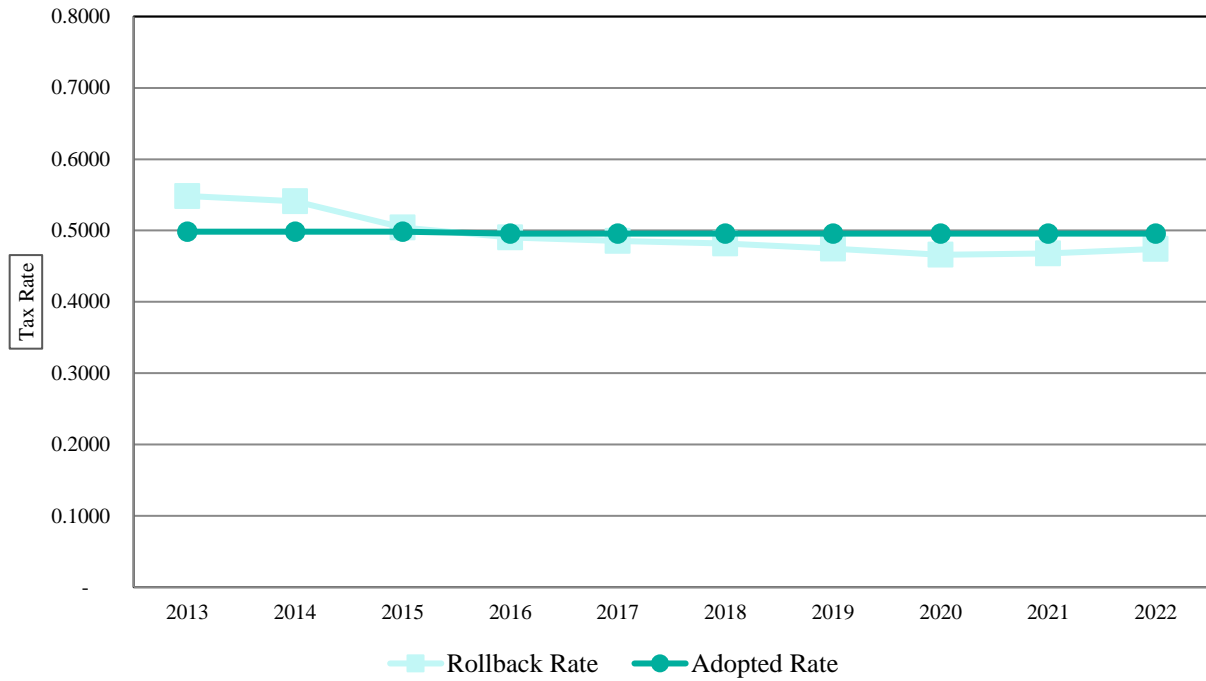
**LAKE COUNTY, FLORIDA**  
**Countywide Ad Valorem Tax Rates**  
**Fiscal Year 2022**



<b>Countywide Ad Valorem Tax Rates</b>		
<b>Fiscal Year</b>	<b>Rollback Rate</b>	<b>Adopted Rate</b>
2013	5.6822	5.3062
2014	5.6044	5.5536
2015	5.4474	6.3609
2016	6.1878	6.2735
2017	6.5038	6.5470
2018	6.2450	6.5470
2019	6.1823	6.5470
2020	6.2269	6.5024
2021	6.1493	6.4617
<b>2022</b>	<b>6.1864</b>	<b>6.5253</b>

Source: Lake County Office of Management and Budget

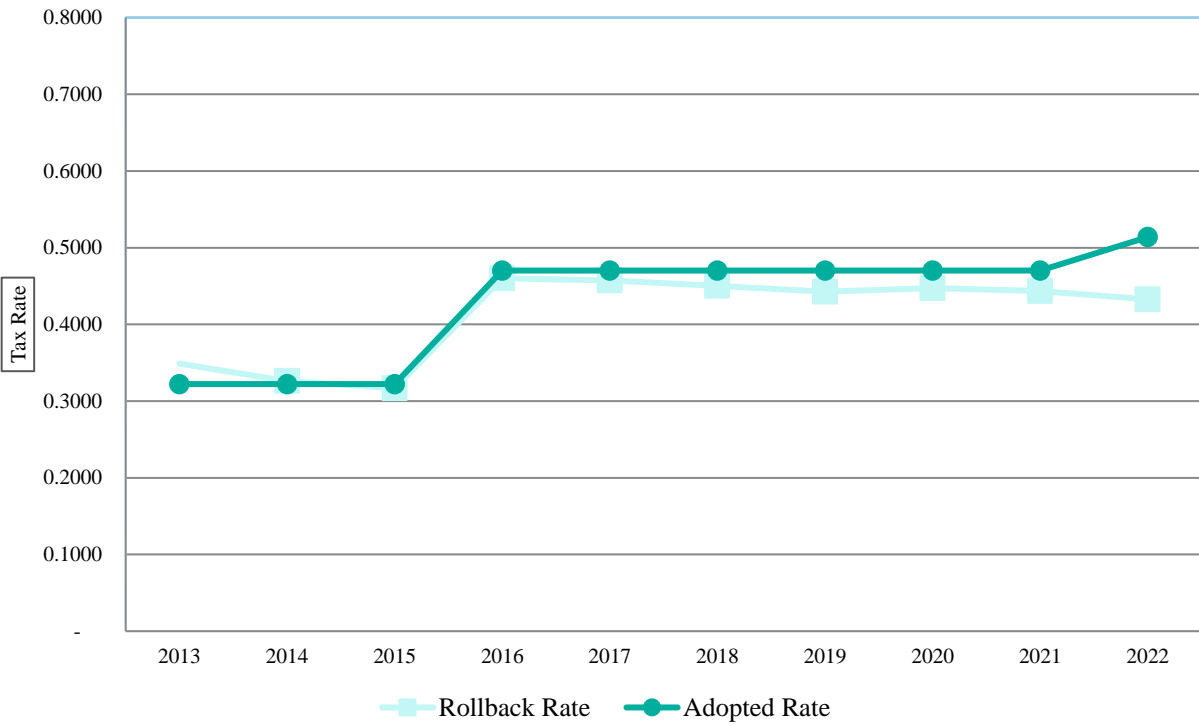
**LAKE COUNTY, FLORIDA**  
**Stormwater Management, Parks and Roads MSTU Tax Rates**  
**Fiscal Year 2022**



<b>Stormwater Management, Parks and Roads MSTU Tax Rates</b>		
<b>Fiscal Year</b>	<b>Rollback Rate</b>	<b>Adopted Rate</b>
2013	0.5484	0.4984
2014	0.5412	0.4984
2015	0.5044	0.4984
2016	0.4903	0.4957
2017	0.4853	0.4957
2018	0.4818	0.4957
2019	0.4745	0.4957
2020	0.4660	0.4957
2021	0.4677	0.4957
<b>2022</b>	<b>0.4740</b>	<b>0.4957</b>

Source: Lake County Office of Management and Budget

**LAKE COUNTY, FLORIDA**  
**Fire Rescue MSTU Tax Rates**  
**Fiscal Year 2022**



<b>Fire Rescue MSTU Tax Rates</b>		
<b>Fiscal Year</b>	<b>Rollback Rate</b>	<b>Adopted Rate</b>
2013	0.3489	0.3222
2014	0.3261	0.3222
2015	0.3167	0.3222
2016	0.4601	0.4704
2017	0.4574	0.4704
2018	0.4503	0.4704
2019	0.4425	0.4704
2020	0.4474	0.4704
2021	0.4434	0.4704
<b>2022</b>	<b>0.4326</b>	<b>0.5138</b>

Source: Lake County Office of Management and Budget





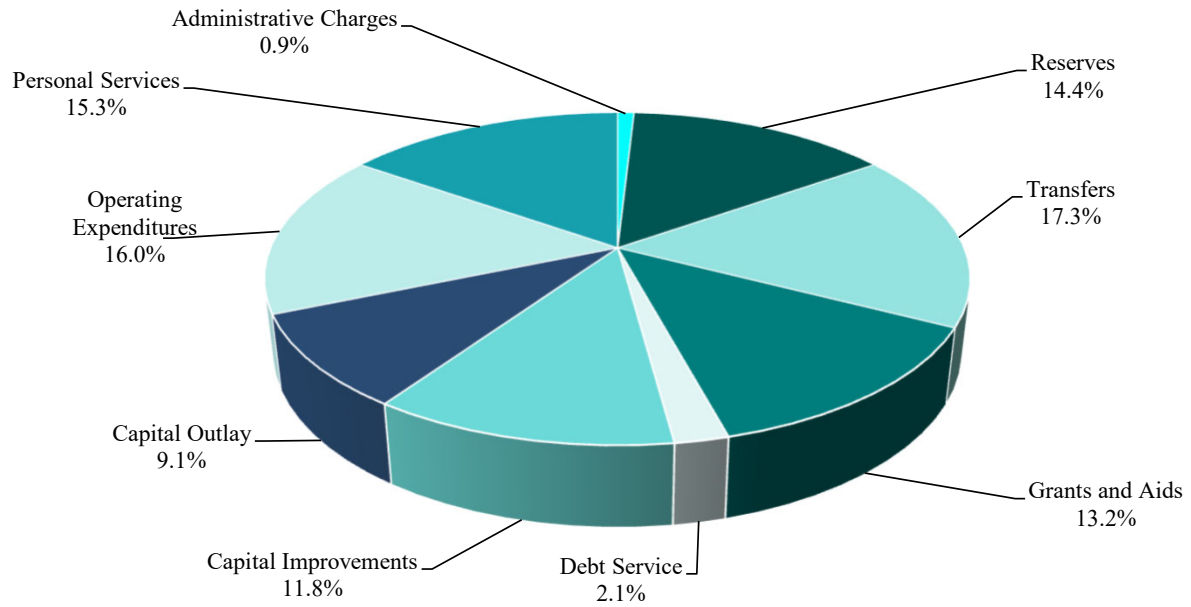
## **Non-Ad Valorem Assessments**

The revenue charts for the Non-Ad Valorem Assessments – Fire Rescue Assessment and Solid Waste Services Assessment are depicted in the Major Revenues Analysis and Assumptions section under the Schedules tab of this book.



# **REVENUES AND EXPENDITURES**

**LAKE COUNTY, FLORIDA**  
**Expenditures by Category**  
**Fiscal Year 2022**  
**\$491,321,230**



**Expenditures By Category**  
**Fiscal Year 2022 Operating Budget**

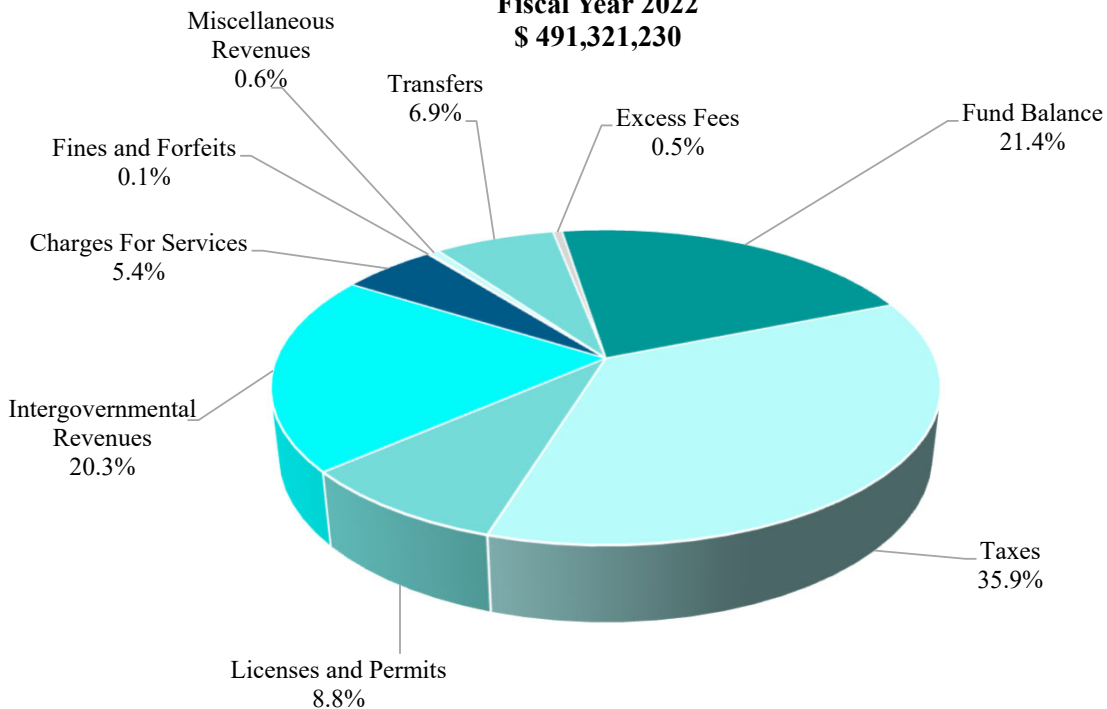
Personal Services	\$	80,815,847
Operating Expenditures		84,673,277
Capital Outlay		48,038,315
<b>Subtotal Operating Expenditures</b>	<b>\$</b>	<b>213,527,439</b>
Capital Improvements		62,150,882
Debt Service		11,067,372
Grants and Aids		69,942,053
Transfers		91,321,470
Reserves		75,406,389
Administrative Charges		5,344,031
<b>SUBTOTAL EXPENDITURES</b>	<b>\$</b>	<b>528,759,636</b>
Less: Operating Transfers		(37,438,406)
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>491,321,230</b>

**LAKE COUNTY, FLORIDA**

**Revenues by Source**

**Fiscal Year 2022**

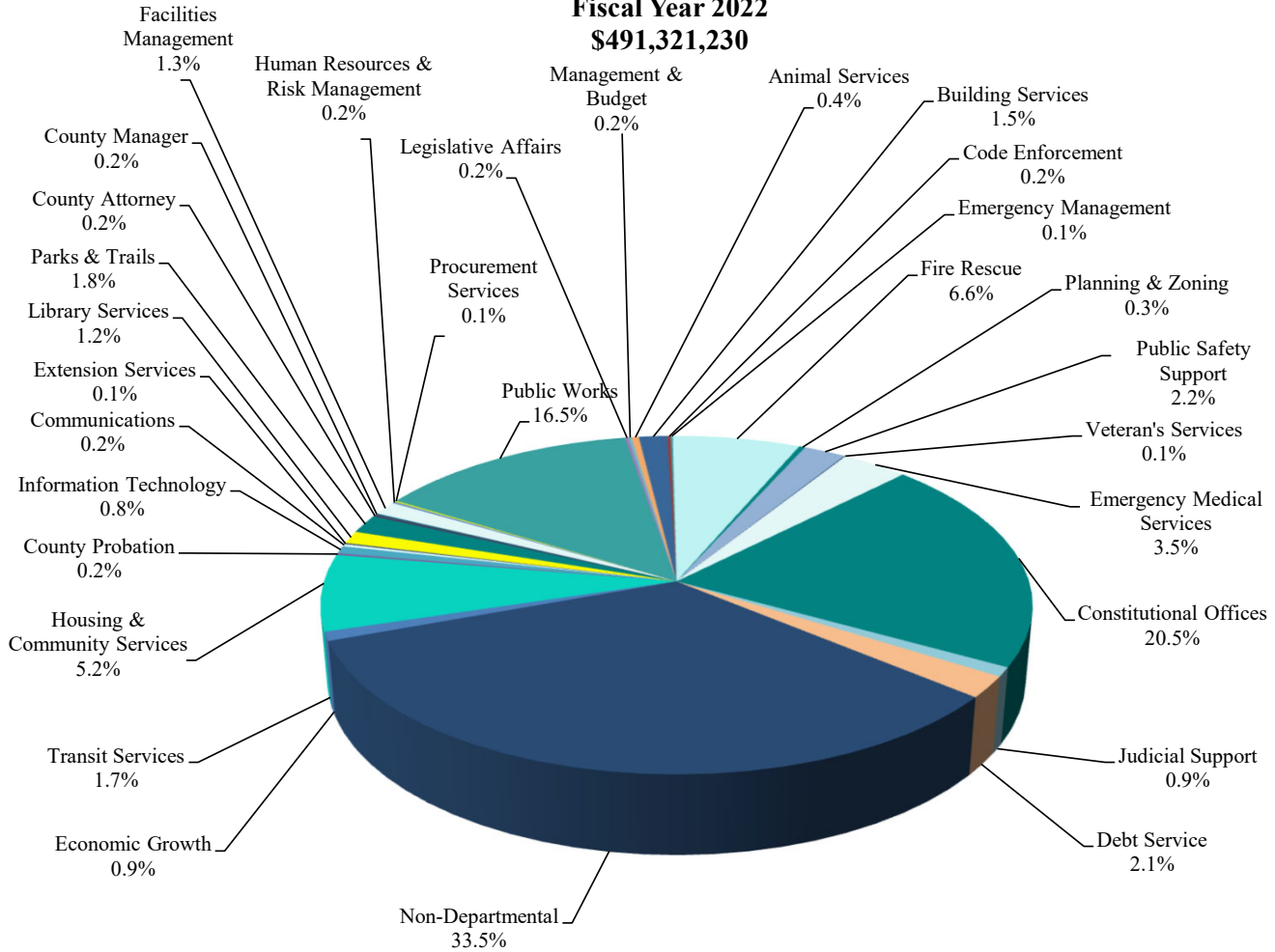
**\$ 491,321,230**



**Revenues By Source  
Fiscal Year 2022 Operating Budget**

Taxes	\$ 194,979,511
Licenses and Permits	47,817,718
Intergovernmental Revenues	110,501,680
Charges For Services	29,496,142
Fines and Forfeits	710,648
Miscellaneous Revenues	3,216,459
Non-Revenues	
Transfers	37,438,406
Excess Fees	2,828,500
Fund Balance	116,258,208
Less: 5% Estimated Receipts	(14,487,636)
<b>SUBTOTAL REVENUES</b>	<b>\$ 528,759,636</b>
Less: Operating Transfers	(37,438,406)
<b>TOTAL REVENUES</b>	<b>\$ 491,321,230</b>

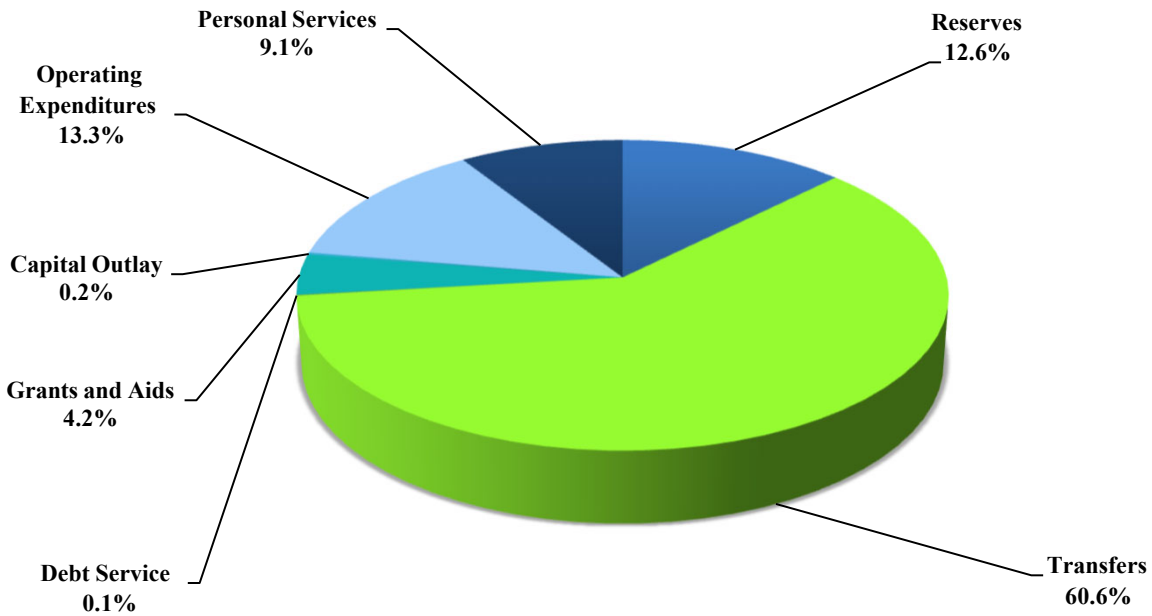
**LAKE COUNTY, FLORIDA**  
**Expenditures by Department**  
**Fiscal Year 2022**  
**\$491,321,230**



**Expenditures By Department/Office**  
**Fiscal Year 2022 Operating Budget**

Economic Growth	\$ 4,534,131	Legislative Affairs	945,798
Transit Services	8,900,212	Management & Budget	842,582
Housing & Community Services	29,718,344	Animal Services	2,033,216
County Probation	969,420	Building Services	7,811,073
Information Technology	3,739,578	Code Enforcement	863,924
Communications	1,221,806	Emergency Management	526,928
Extension Services	625,734	Public Safety Administration	65,547
Library Services	6,324,433	Fire Rescue	35,073,829
Parks & Trails	9,305,523	Planning & Zoning	1,677,716
County Attorney	857,627	Public Safety Support	11,630,055
County Manager	936,211	Emergency Medical Services	18,357,007
Facilities Management	6,802,217	Constitutional Offices	108,595,735
Human Resources & Risk Management	1,011,773	Judicial Support	4,634,024
Procurement Services	520,304	Debt Service	10,954,672
Public Works	71,973,207	Non-Departmental	176,988,221
Veteran's Services	318,789		
<b>SUBTOTAL EXPENDITURES</b>			<b>\$ 528,759,636</b>
Less: Operating Transfers			(37,438,406)
<b>TOTAL EXPENDITURES</b>			<b>\$ 491,321,230</b>

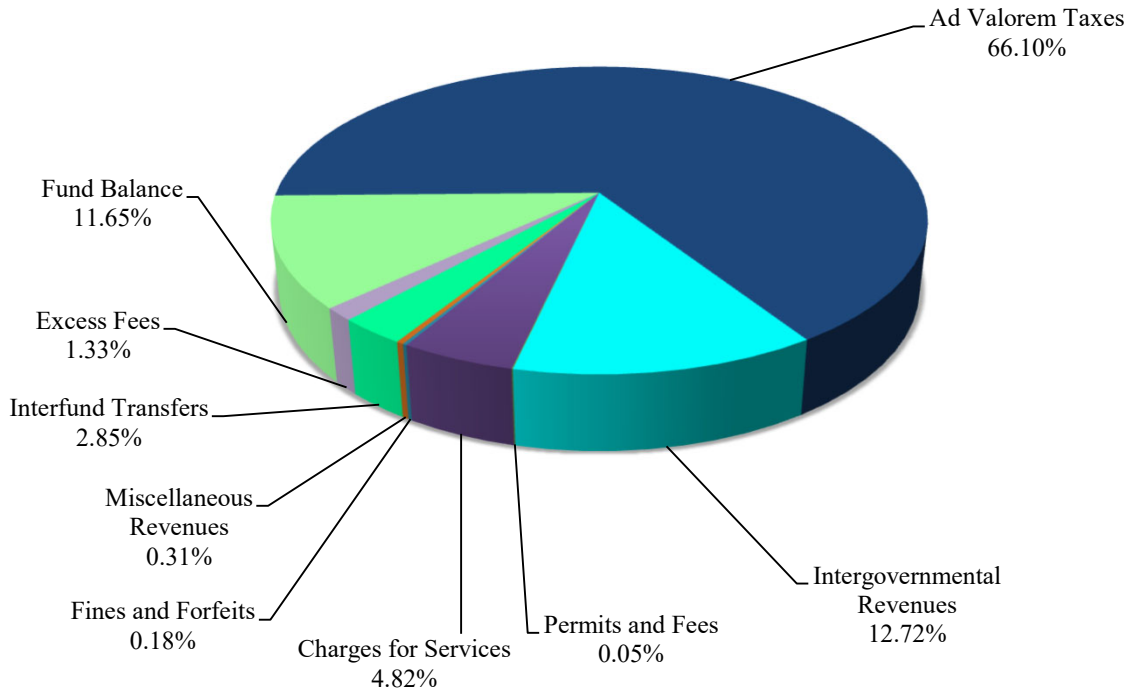
**LAKE COUNTY, FL**  
**General Fund Expenditures by Category**  
**Fiscal Year 2022**  
**\$ 198,806,499**



**General Fund Expenditures by Category**  
**Fiscal Year 2022**

Personal Services	\$ 18,069,099
Operating Expenditures	26,364,923
Capital Outlay	482,313
<b>Subtotal Operating Expenditures</b>	<b>\$ 44,916,335</b>
Debt Service	112,700
Grants and Aids	8,362,128
Transfers	
Constitutional Officers - \$101,819,519	
Interfund Transfers - \$18,607,977	
Total Transfers	120,427,496
Reserves	24,987,840
<b>TOTAL EXPENDITURES</b>	<b>\$ 198,806,499</b>

**LAKE COUNTY, FL  
General Fund Revenues by  
Source FY 2022  
\$198,806,499**

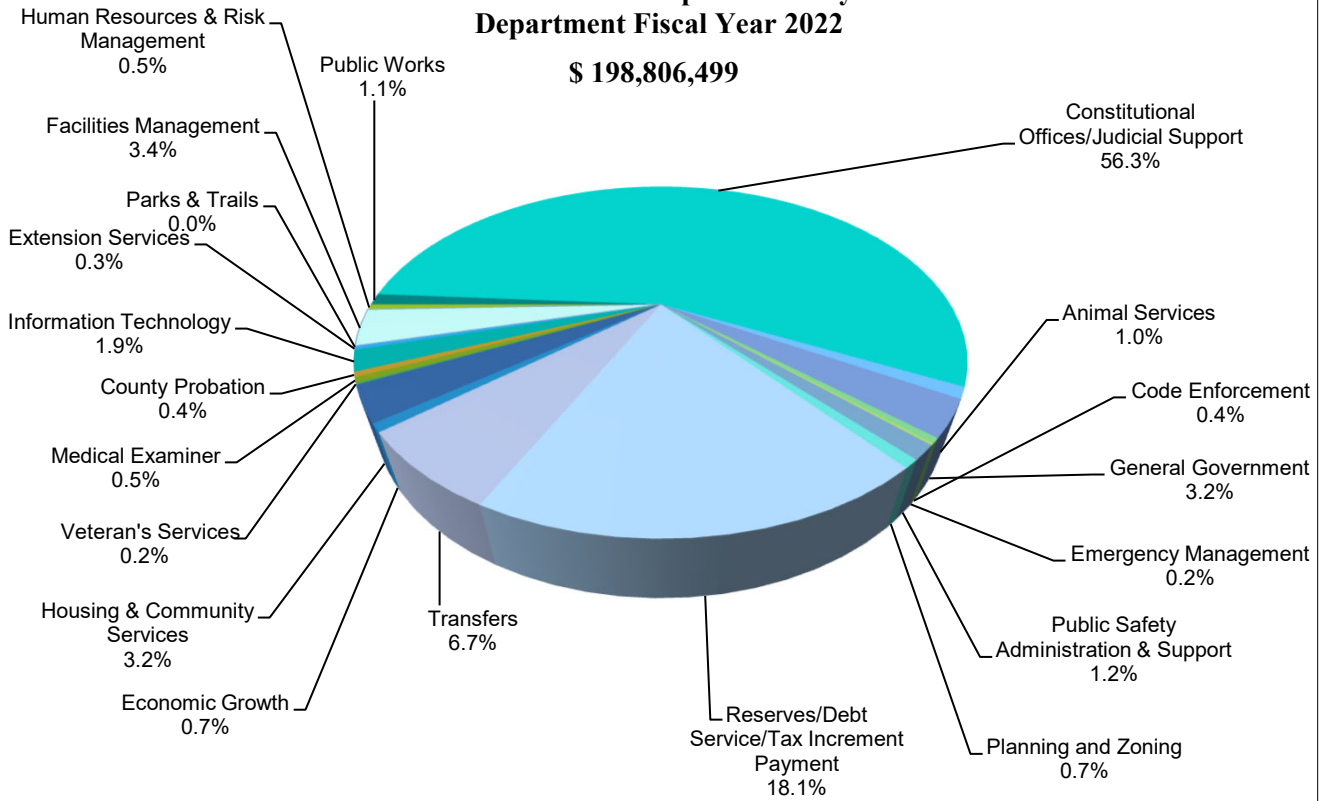


**General Fund Revenues by Source  
Fiscal Year 2022**

Ad Valorem Taxes	\$ 137,151,358
Permits and Fees	100,000
Intergovernmental Revenues	26,391,585
Charges for Services	9,994,265
Fines and Forfeits	365,950
Miscellaneous Revenues	642,496
Interfund Transfers	5,912,818
Excess Fees	2,760,000
Fund Balance	24,182,698
<b>Subtotal Revenues</b>	<b>\$ 207,501,170</b>
Less: 5% Estimated Receipt	(8,694,671)
<b>TOTAL REVENUES</b>	<b>\$ 198,806,499</b>

**LAKE COUNTY, FLORIDA  
General Fund Expenditures by  
Department Fiscal Year 2022**

**\$ 198,806,499**



**General Fund Expenditures by  
Department Fiscal Year 2022**

Economic Growth	\$ 1,416,750
Housing & Community Services	6,324,503
Veteran's Services	318,789
Medical Examiner	953,929
County Probation	882,126
Information Technology	3,739,578
General Government	6,360,726
Extension Services	625,734
Parks & Trails	21,660
Facilities Management	6,802,217
Human Resources & Risk Management	1,011,773
Public Works	2,105,850
Animal Services	1,958,741
Code Enforcement	863,924
Emergency Management	308,773
Public Safety Administration & Support	2,462,010
Planning and Zoning	1,424,789
Constitutional Offices/Judicial Support	112,002,650
Reserves/Debt Service/Tax Increment Payment	35,990,674
Transfers	13,231,303
<b>TOTAL EXPENDITURES</b>	<b>\$ 198,806,499</b>



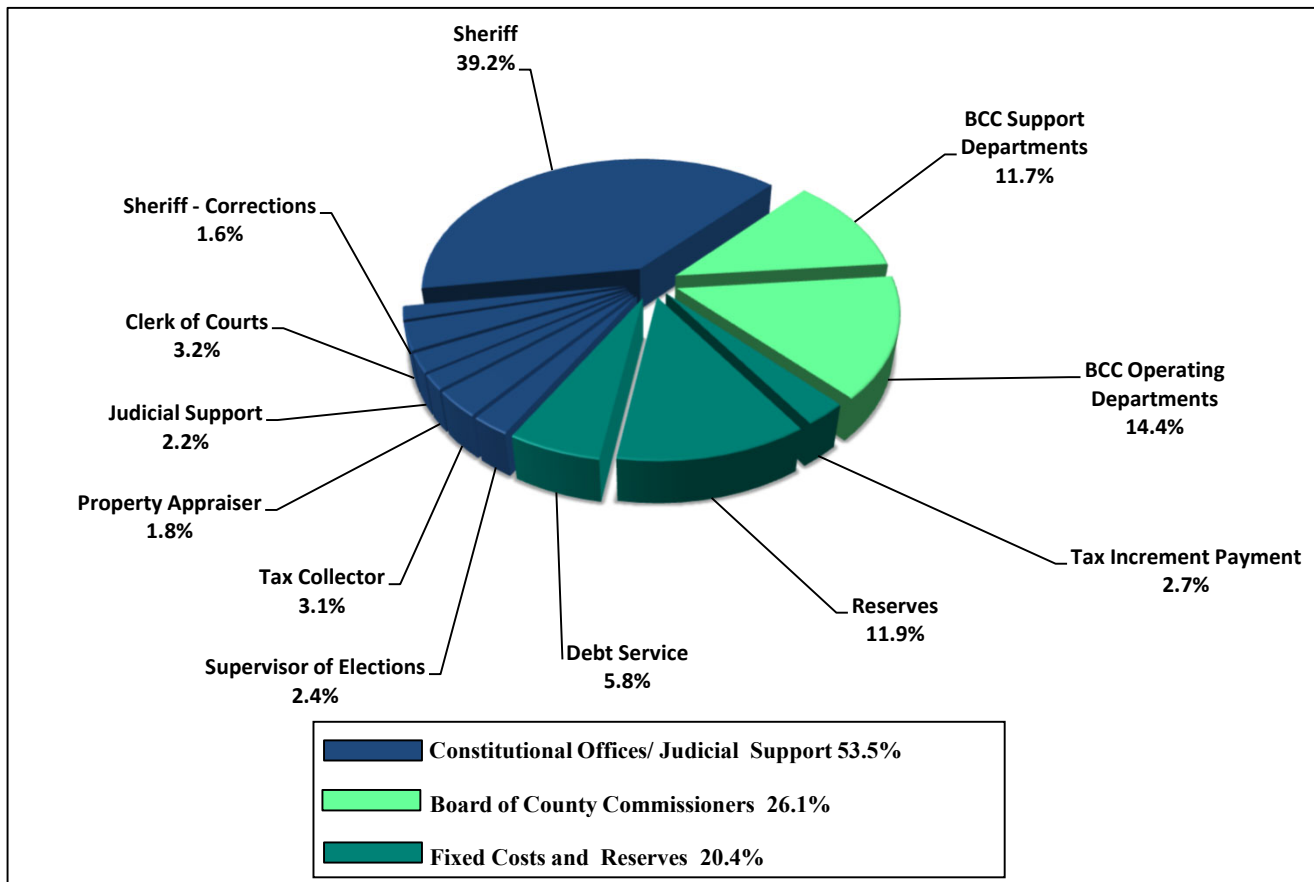
# Constitutional Offices

## Judicial Support

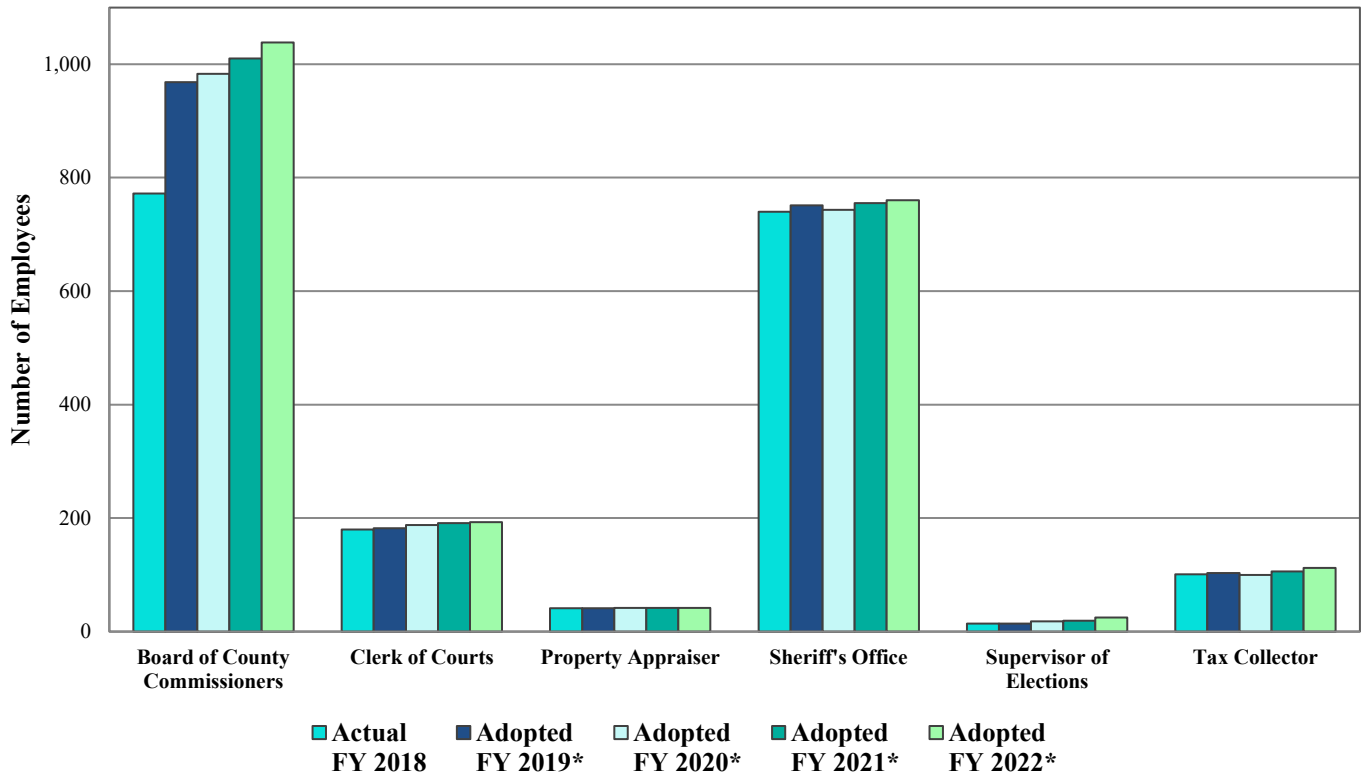
### Board of County Commissioners

#### General Fund Appropriation Comparison - Fiscal Year 2022

	Adopted FY 2022	Percentage of Fund Total
<b>Constitutional Offices/Judicial Support</b>		
Supervisor of Elections	\$ 4,876,163	2.4%
Tax Collector	6,489,762	3.1%
Clerk of Courts	6,707,941	3.2%
Property Appraiser	3,821,084	1.8%
Sheriff - Corrections	3,328,404	1.6%
Sheriff	82,145,272	39.2%
Judicial Support	4,634,024	2.2%
<b>Total Constitutional/Judicial</b>	<b>\$ 112,002,650</b>	<b>53.5%</b>
<b>Board of County Commissioners</b>		
Support Departments	\$ 24,494,383	11.7%
Operating Departments	30,077,220	14.4%
<b>Total BCC Departments</b>	<b>\$ 54,571,603</b>	<b>26.1%</b>
<b>Fixed Costs and Reserves</b>		
Debt Service	\$ 12,246,403	5.8%
Tax Increment Payment	5,626,160	2.7%
Reserves	24,987,840	11.9%
<b>Total Fixed Costs and Reserves</b>	<b>\$ 42,860,403</b>	<b>20.4%</b>
<b>Total General Fund</b>	<b>\$ 209,434,656</b>	<b>100.0%</b>



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



**Personnel Authorizations  
Lake County Board of County Commissioners and Constitutional Offices  
Fiscal Year 2018 to Fiscal Year 2022**

Year	Actual FY 2018	Adopted FY 2019*	Adopted FY 2020*	Adopted FY 2021*	Adopted FY 2022*
Board of County Commissioners	772	968	983	1010	1038
Clerk of Courts	180	182	188	191	193
Property Appraiser	41	41	42	42	42
Sheriff's Office	740	751	743	755	760
Supervisor of Elections	14	14	18	19	25
Tax Collector	101	103	100	106	112
<b>Total</b>	<b>1,848</b>	<b>2,059</b>	<b>2,074</b>	<b>2,123</b>	<b>2,170</b>

\* Effective 10/1/18 (FY 2019) Lake Emergency Medical Services transitioned to the Board of County Commissioners.



# **SCHEDULES**

## Comparison of Changes from Proposed to Adopted Budget FY 2022

Fund No.	Fund Name	Recommended Budget FY 2022	Adjustment	Adopted Budget FY 2022
<b>Countywide Funds</b>				
0010	General	\$ 231,401,507	\$ (32,595,008)	\$ 198,806,499
1120	County Transportation Trust	20,575,725	7,297,169	27,872,894
1220	Lake County Ambulance	13,692,529	-	13,692,529
1900	County Library System	4,692,283	-	4,692,283
	<b>Total Countywide Funds</b>	<b>\$ 270,362,044</b>	<b>\$ (25,297,839)</b>	<b>\$ 245,064,205</b>
<b>Special Revenue Funds</b>				
1070	Library Impact Fee Trust	\$ 1,332,150	\$ 2,773,371	\$ 4,105,521
1081	Parks Impact Fee Trust - Central District	55,968	965	56,933
1082	Parks Impact Fee Trust - North District	174,108	965	175,073
1083	Parks Impact Fee Trust - South District	821,851	965	822,816
1148	North Central Transport Benefit District	767,253	29,534	796,787
1149	NE/Wekiva Transport Benefit District	650,984	1,535,525	2,186,509
1157	South Transportation Benefit District	16,261,838	807,190	17,069,028
1158	Central Transportation Benefit District	1,250,284	84,115	1,334,399
1159	North Transportation Benefit District	1,324	263,815	265,139
1190	Fish Conservation	232,727	-	232,727
1230	MSTU - Stormwater Management	2,489,971	405,213	2,895,184
1231	MSTU - Parks Services	8,816,902	(113,380)	8,703,522
1240	Emergency 911	3,841,947	349,316	4,191,263
1250	Resort/Development Tax	7,226,468	1,287,837	8,514,305
1290	Greater Hills MSBU	364,770	-	364,770
1330	Law Enforcement Trust	759,765	-	759,765
1340	Mt. Plymouth/Sorrento CRA Trust	252,927	-	252,927
1350	Emergency Medical Services	27,993,977	1,671,325	29,665,302
1370	Greater Groves MSBU	327,860	-	327,860
1380	Coronavirus State/Local Fiscal Relief Fund	-	35,654,184	35,654,184
1410	Infrastructure Sales Tax Revenue	21,968,421	-	21,968,421
1430	Village Green Street Lighting	24,992	-	24,992
1450	Greater Pines Municipal Services	403,564	-	403,564
1460	Picciola Island Street Lighting	5,701	-	5,701
1470	Valencia Terrace Street Lighting	10,632	-	10,632
1480	Sylvan Shores Street Lighting	21,991	-	21,991
1520	Building Services	10,033,064	7,786	10,040,850
1680	County Fire Rescue	36,800,439	433,060	37,233,499
1690	Fire Services Impact Fee Trust	2,347,833	1,448,474	3,796,307
	<b>Total Special Revenue Funds</b>	<b>\$ 145,239,711</b>	<b>\$ 46,640,260</b>	<b>\$ 191,879,971</b>

## Comparison of Changes from Proposed to Adopted Budget FY 2022

Fund No.	Fund Name	Recommended Budget FY 2022	Adjustment	Adopted Budget FY 2022
<b>Grant Funds</b>				
1200	Community Development Block Grant	\$ 5,610,090	\$ 1,601,865	\$ 7,211,955
1210	Transit	18,325,878	977,252	19,303,130
1260	Affordable Housing Assist Trust	468,502	3,680,368	4,148,870
1270	Section 8	4,910,201	588,432	5,498,633
1300	Federal/State Grants	13,533,301	7,331,663	20,864,964
1310	Restricted Local Programs	1,231,294	32,701	1,263,995
	<b>Total Grant Funds</b>	<b>\$ 44,079,266</b>	<b>\$ 14,212,281</b>	<b>\$ 58,291,547</b>
<b>Debt Service Funds</b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 638,898	\$ -	\$ 638,898
2710	Public Lands Debt Service	3,139,867	-	3,139,867
2810	Expansion Projects Debt Service	5,537,264	-	5,537,264
2850	Sales Tax Revenue Note	2,930,374	-	2,930,374
	<b>Total Debt Service Funds</b>	<b>\$ 12,246,403</b>	<b>\$ -</b>	<b>\$ 12,246,403</b>
<b>Enterprise Funds</b>				
4200	Landfill Enterprise	\$ 20,656,408	\$ 58,193	\$ 20,714,601
4220	Solid Waste Closures and Long Term Care	486,178	76,731	562,909
	<b>Total Enterprise Funds</b>	<b>\$ 21,142,586</b>	<b>\$ 134,924</b>	<b>\$ 21,277,510</b>
	<b>Subtotal Operating Budget</b>	<b>\$ 493,070,010</b>	<b>\$ 35,689,626</b>	<b>\$ 528,759,636</b>
	<b>Less Operating Transfers</b>	<b>\$ (34,995,147)</b>	<b>\$ (2,443,259)</b>	<b>\$ (37,438,406)</b>
	<b>Total Operating Budget</b>	<b>\$ 458,074,863</b>	<b>\$ 33,246,367</b>	<b>\$ 491,321,230</b>
<b>Capital Projects Funds</b>				
3030	Renewal Sales Tax Capital Projects	\$ -	\$ 615,252	\$ 615,252
3040	Renewal Sales Tax Capital Projects - PW	-	889,908	889,908
3050	Second Renewal Sales Tax Capital Projects	29,846,514	8,850,329	38,696,843
3840	Road Resurfacing Capital Projects	234,063	4,998,478	5,232,541
	<b>Total Capital Projects Funds</b>	<b>\$ 30,080,577</b>	<b>\$ 15,353,967</b>	<b>\$ 45,434,544</b>
<b>Internal Service Funds</b>				
5200	Property and Casualty	\$ 4,103,219	\$ -	\$ 4,103,219
5300	Employee Group Benefits	19,507,744	-	19,507,744
5400	Fleet Management	3,150,668	156	3,150,824
	<b>Total Internal Service Funds</b>	<b>\$ 26,761,631</b>	<b>\$ 156</b>	<b>\$ 26,761,787</b>

**Lake County, Florida**  
**FY 2022 Adopted Budget**  
**Comparison of Operating Budget to Total Budget**

**Operating Budget**

<u>Funds</u>	<u>Actual</u> <u>FY 2020</u>	<u>Adopted</u> <u>FY 2021</u>	<u>Revised</u> <u>FY 2021</u>	<u>Adopted</u> <u>FY 2022</u>
Countywide Funds	\$ 190,080,172	\$ 224,356,237	\$ 321,749,428	\$ 245,064,205
Special Revenue Funds	86,383,457	134,880,348	147,874,000	191,879,971
Grant Funds	24,376,785	47,084,357	66,097,738	58,291,547
Debt Service Funds	28,358,098	12,308,010	12,170,221	12,246,403
Enterprise Funds	17,195,768	21,062,455	21,440,847	21,277,510
<b>Sub-Total Operating Budget</b>	<b>\$ 346,394,280</b>	<b>\$ 439,691,407</b>	<b>\$ 569,332,234</b>	<b>\$ 528,759,636</b>
Less: Operating Transfers	(30,607,846)	(32,196,504)	(32,192,563)	(37,438,406)
<b>Total Operating Budget</b>	<b>\$ 315,786,434</b>	<b>\$ 407,494,903</b>	<b>\$ 537,139,671</b>	<b>\$ 491,321,230</b>
<b>Capital Project Funds</b>	<b>\$ 26,657,705</b>	<b>\$ 34,247,975</b>	<b>\$ 36,825,901</b>	<b>\$ 45,434,544</b>
<b>Internal Service Funds</b>	<b>\$ 26,001,479</b>	<b>\$ 29,301,588</b>	<b>\$ 29,237,588</b>	<b>\$ 26,761,787</b>

**Total Budget**

Countywide Funds	\$ 190,080,172	\$ 224,356,237	\$ 321,749,428	\$ 245,064,205
Special Revenue Funds	86,383,457	134,880,348	147,874,000	191,879,971
Grant Funds	24,376,785	47,084,357	66,097,738	58,291,547
Debt Service Funds	28,358,098	12,308,010	12,170,221	12,246,403
Enterprise Funds	17,195,768	21,062,455	21,440,847	21,277,510
Capital Project Funds	26,657,705	34,247,975	36,825,901	45,434,544
Internal Service Funds	26,001,479	29,301,588	29,237,588	26,761,787
<b>Total All Funds</b>	<b>\$ 399,053,464</b>	<b>\$ 503,240,970</b>	<b>\$ 635,395,723</b>	<b>\$ 600,955,967</b>

**Discussion:**

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

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

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

## Department/Fund Matrix

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

## Estimated Fund Balances Fiscal Year 2022

Fund No.	Fund Name	Fund Balance 10/01/2020	Estimated Fund Balance 09/30/2021	Projected Fund Balance 09/30/2022
<b>Countywide Funds</b>				
0010 - General		\$ 24,932,737	\$ 23,306,272	\$ 24,182,698
1120 - County Transportation Trust		4,682,006	6,925,855	12,122,294
1220 - Lake County Ambulance		1,184,237	1,279,095	1,849,977
1900 - County Library System		174,165	416,892	306,849
<b>Total Countywide Funds</b>		<b>\$ 30,973,145</b>	<b>\$ 31,928,114</b>	<b>\$ 38,461,818</b>
<b>Special Revenue Funds</b>				
1070 - Library Impact Fee Trust		\$ 2,712,916	\$ 2,810,620	\$ 3,814,821
1081 - Parks Impact Fee Trust - Central District		46,822	50,764	37,838
1082 - Parks Impact Fee Trust - North District		129,360	133,455	151,038
1083 - Parks Impact Fee Trust - South District		818,153	839,131	726,391
1148 - North Central Transport Benefit District		273,265	320,819	596,525
1149 - NE/Wekiva Transport Benefit District		366,912	570,635	2,037,834
1157 - South Transportation Benefit District		10,546,471	12,733,491	14,280,778
1158 - Central Transportation Benefit District		905,077	1,209,357	1,146,299
1159 - North Transportation Benefit District		810,756	566,420	265,139
1190 - Fish Conservation		227,522	229,167	230,827
1230 - MSTU - Stormwater Management		1,360,293	1,558,459	1,720,403
1231 - MSTU - Parks Services		1,846,965	2,084,225	1,919,908
1240 - Emergency 911		1,757,824	2,055,968	2,685,410
1250 - Resort/Development Tax		6,137,329	6,479,239	5,647,204
1290 - Greater Hills MSBU		72,849	77,361	75,922
1330 - Law Enforcement Trust		566,897	472,276	610,312
1340 - Mt. Plymouth/Sorrento CRA Trust		90,063	145,842	150,080
1350 - Emergency Medical Services		3,239,613	6,612,503	5,029,142
1370 - Greater Groves MSBU		74,204	81,939	74,352
1410 - Infrastructure Sales Tax Revenue		1,217,860	1,685,859	3,612,851
1430 - Village Green Street Lighting		14,138	15,968	14,083
1450 - Greater Pines Municipal Services		82,443	87,045	85,362
1460 - Picciola Island Street Lighting		1,993	2,910	2,049
1470 - Valencia Terrace Street Lighting		4,442	5,175	4,461
1480 - Sylvan Shores Street Lighting		1,012	1,946	901
1520 - Building Services		5,330,345	6,237,434	5,774,315
1680 - County Fire Rescue		2,341,346	3,176,501	3,839,310
1690 - Fire Services Impact Fee Trust		1,837,577	2,145,820	3,311,975
<b>Total Special Revenue Funds</b>		<b>\$ 42,814,447</b>	<b>\$ 52,390,329</b>	<b>\$ 57,845,530</b>
<b>Grant Funds</b>				
1200 - Community Development Block Grant		\$ 653,972	\$ 229,432	\$ 2,667,246
1210 - Transit		2,836,047	266,125	2,088,743
1260 - Affordable Housing Assistance Trust		1,616,890	1,607,683	1,703,563
1270 - Section 8		790,916	795,036	1,164,314
1300 - Federal/State Grants		8,703,607	2,078	7,124,531
1310 - Restricted Local Programs		584,491	912,862	803,974
<b>Total Grant Funds</b>		<b>\$ 15,185,923</b>	<b>\$ 3,813,216</b>	<b>\$ 15,552,371</b>



## Estimated Fund Balances Fiscal Year 2022

Fund No.	Fund Name	Fund Balance 10/01/2020	Estimated Fund Balance 09/30/2021	Projected Fund Balance 09/30/2022
<b>Debt Service Funds</b>				
2510	- Pari-Mutuel Revenue Replacement Bonds	\$ 309,867	\$ 310,968	\$ 355,164
2710	- Public Lands Program	738,305	587,090	757,845
2810	- Expansion Projects Debt Service	135,249	149,053	156,287
2850	- ST Revenue Note Debt Svc	16,307	14,828	35,872
<b>Total Debt Service Funds</b>		<b>\$ 1,199,728</b>	<b>\$ 1,061,939</b>	<b>\$ 1,305,168</b>
<b>Enterprise Funds</b>				
4200	- Landfill Enterprise	\$ 2,735,198	\$ 3,082,036	\$ 2,857,141
4220	- Solid Waste Closures and Long-Term Care	258,333	289,887	236,180
<b>Total Enterprise Funds</b>		<b>\$ 2,993,531</b>	<b>\$ 3,371,923</b>	<b>\$ 3,093,321</b>
<b>Total Operating Budget</b>		<b>\$ 93,166,774</b>	<b>\$ 92,565,521</b>	<b>\$ 116,258,208</b>
<b>Capital Projects Funds</b>				
3030	- Renewal Sales Tax Capital Projects	\$ 1,687,904	\$ 922,642	\$ 615,252
3040	- Renewal Sales Tax Capital Projects - PW	2,653,545	1,469,052	889,908
3050	- 2nd Renewal Sales Tax	15,683,405	12,129,231	20,313,781
3810	- Facilities Expansion Capital	822	57,850	-
3840	- Road Resurfacing Capital	-	7,962,075	5,166,041
3850	- ST Revenue Note Projects	860,662	385,145	-
<b>Total Capital Projects Funds</b>		<b>\$ 20,886,338</b>	<b>\$ 22,925,995</b>	<b>\$ 26,984,982</b>
<b>Internal Service Funds</b>				
5200	- Property and Casualty	\$ 1,067,198	\$ 168,024	\$ (159,203)
5300	- Employee Group Benefits	7,615,403	8,343,844	5,000,451
5400	- Fleet Management	-	138,073	109,771
<b>Total Internal Service Funds</b>		<b>\$ 8,682,601</b>	<b>\$ 8,649,941</b>	<b>\$ 4,951,019</b>

## Reserves and Contingencies All Funds

<u>Fund No.</u>	<u>Fund Name</u>	<u>Adopted FY2021</u>	<u>Estimated FY2021</u>	<u>Adopted FY2022</u>
<b><u>Countywide Funds</u></b>				
0010	General	\$ 16,343,153	\$ -	\$ 24,987,840
1120	County Transportation Trust	851,326	-	2,867,464
1220	Lake County Ambulance	1,790,702	-	818,994
1900	County Library System	31,968	-	-
	<b>Total Countywide Funds</b>	<b>\$ 19,017,149</b>	<b>\$ -</b>	<b>\$ 28,674,298</b>
<b><u>Special Revenue Funds</u></b>				
1070	Library Impact Fee Trust	\$ 1,839,076	\$ -	\$ 2,473,371
1081	Parks Impact Fee - Central District	8,683	-	965
1082	Parks Impact Fee - North District	8,682	-	965
1083	Parks Impact Fee - South District	8,683	-	965
1148	North Central Transportation Benefit District	47,267	-	29,534
1149	N/E Wekiva Transportation Benefit District	147,884	-	1,535,525
1157	South Transportation Benefit District	1,281,606	-	807,190
1158	Central Transportation Benefit District	5,761	-	84,115
1159	North Transportation Benefit District	658,536	-	263,815
1230	MSTU - Stormwater Management	206,261	-	110,585
1231	MSTU - Parks Services	183,897	-	485,226
1240	Emergency 911	1,249,020	-	1,978,274
1250	Resort/Development Tax	5,047,699	-	5,287,837
1290	Greater Hills MSBU	68,945	-	70,334
1350	Emergency Medical Services	2,321,002	-	4,269,172
1370	Greater Groves MSBU	70,532	-	68,197
1430	Village Green Street Lighting	13,980	-	13,791
1450	Greater Pines Municipal Services	77,821	-	76,884
1460	Picciola Island Street Lighting	1,941	-	1,952
1470	Valencia Terrace Street Lighting	4,352	-	4,295
1480	Sylvan Shores Street Lighting	718	-	546
1520	Building Services	3,479,567	-	2,005,222
1680	County Fire Rescue	2,538,038	-	2,871,047
1690	Fire Services Impact Fee Trust	227,172	-	1,516,033
	<b>Total Special Revenue Funds</b>	<b>\$ 19,497,123</b>	<b>\$ -</b>	<b>\$ 23,955,840</b>
<b><u>Grant Funds</u></b>				
1200	Community Development Block Grant	\$ 661,743	\$ -	\$ 1,601,865
1210	Transit	3,226,176	-	10,402,918
1260	Affordable Housing Assistance Trust	265,010	-	366,983
1270	Section 8	607,233	-	411,204
1300	Federal/State Grants	8,047,741	-	7,124,531
1310	Restricted Local Programs	87,278	-	169,069
	<b>Total Grant Funds</b>	<b>\$ 12,895,181</b>	<b>\$ -</b>	<b>\$ 20,076,570</b>
<b><u>Debt Service Funds</u></b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 340,225	\$ -	\$ 389,870
2710	Public Lands Program	788,286	-	527,362
2810	Expansion Projects Debt Service	149,499	-	160,375
2850	Sales Tax Revenue Note Debt Service	37,101	-	127,857
	<b>Total Debt Service Funds</b>	<b>\$ 1,315,111</b>	<b>\$ -</b>	<b>\$ 1,205,464</b>

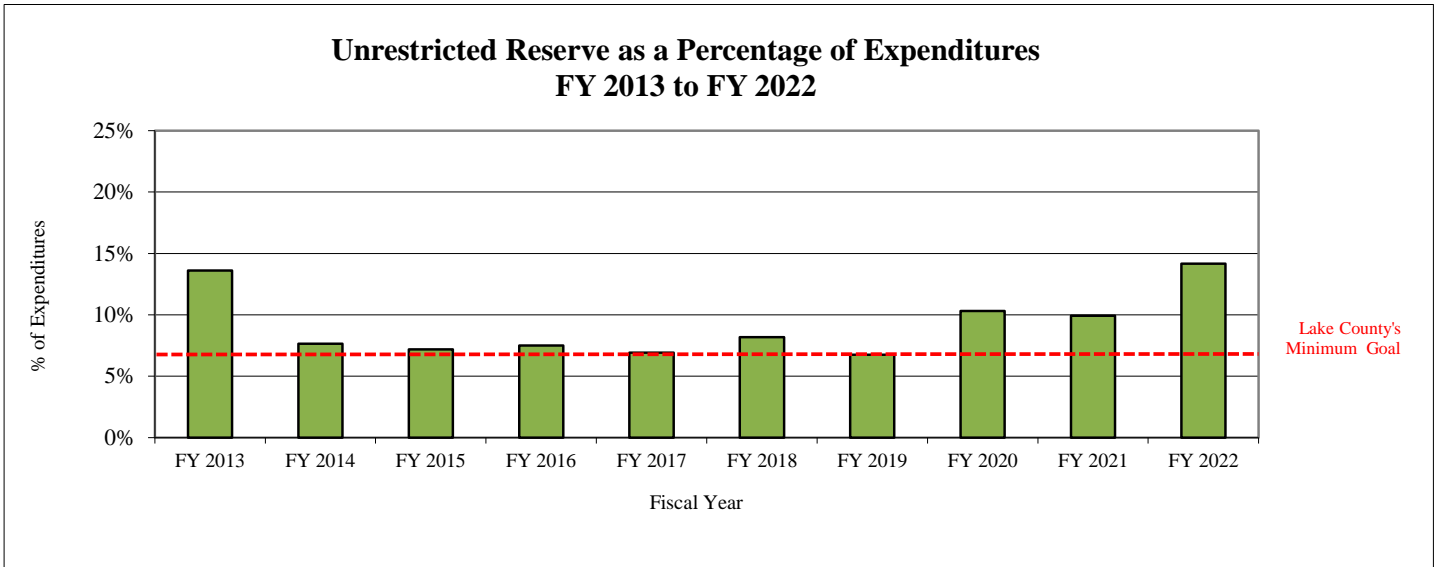
## Reserves and Contingencies All Funds

<b>Fund No.</b>	<b>Fund Name</b>	<b>Adopted FY2021</b>	<b>Estimated FY2021</b>	<b>Adopted FY2022</b>
<b><u>Enterprise Funds</u></b>				
4200	Landfill Enterprise	\$ 1,747,945	\$ -	\$ 1,417,486
4220	Solid Waste Closures and Long-Term Care	68,090	-	76,731
	<b>Total Enterprise Funds</b>	<b>\$ 1,816,035</b>	<b>\$ -</b>	<b>\$ 1,494,217</b>
	<b>Subtotal Operating Budget</b>	<b>\$ 54,540,599</b>	<b>\$ -</b>	<b>\$ 75,406,389</b>
<b><u>Capital Projects Funds</u></b>				
3030	Renewal Sales Tax Capital Projects	1,659,630	-	615,252
3040	Renewal Sales Tax Capital Projects - PW	756,385	-	889,908
3050	2nd Renewal Sales Tax Capital Projects	10,291,855	-	7,290,369
3840	Road Resurfacing Capital	-	-	4,998,478
3850	Sales Tax Revenue Note Projects	850,370	-	-
	<b>Total Capital Projects Funds</b>	<b>\$ 13,558,240</b>	<b>\$ -</b>	<b>\$ 13,794,007</b>
<b><u>Internal Service Funds</u></b>				
5200	Property and Casualty	\$ 5,044	\$ -	\$ 1,704
5300	Employee Group Benefits	3,893,112	-	1,979,878
5400	Fleet Management	22,050	-	156
	<b>Total Internal Service Funds</b>	<b>\$ 3,920,206</b>	<b>\$ -</b>	<b>\$ 1,981,738</b>

**Reserves and Contingencies**  
**General Fund Detail**

<u>Fund Name</u>	<u>Adopted FY 2021</u>	<u>Estimated FY 2021</u>	<u>Adopted FY 2022</u>
<b><u>General</u></b>			
Reserve - PO Carry-forward	\$ 707,377	\$ -	\$ 2,627,341
Designated Reserves	\$ 707,377	\$ -	\$ 2,627,341
Economic Stabilization Reserve	\$ 15,535,776	\$ -	\$ 22,260,499
Contingency - Sheriff	100,000	-	100,000
 Total Reserves	 \$ 15,635,776	 \$ -	 \$ 22,360,499
 <b>Total General Fund Reserves and Contingencies</b>	 <b><u>\$ 16,343,153</u></b>	 <b><u>\$ -</u></b>	 <b><u>\$ 24,987,840</u></b>

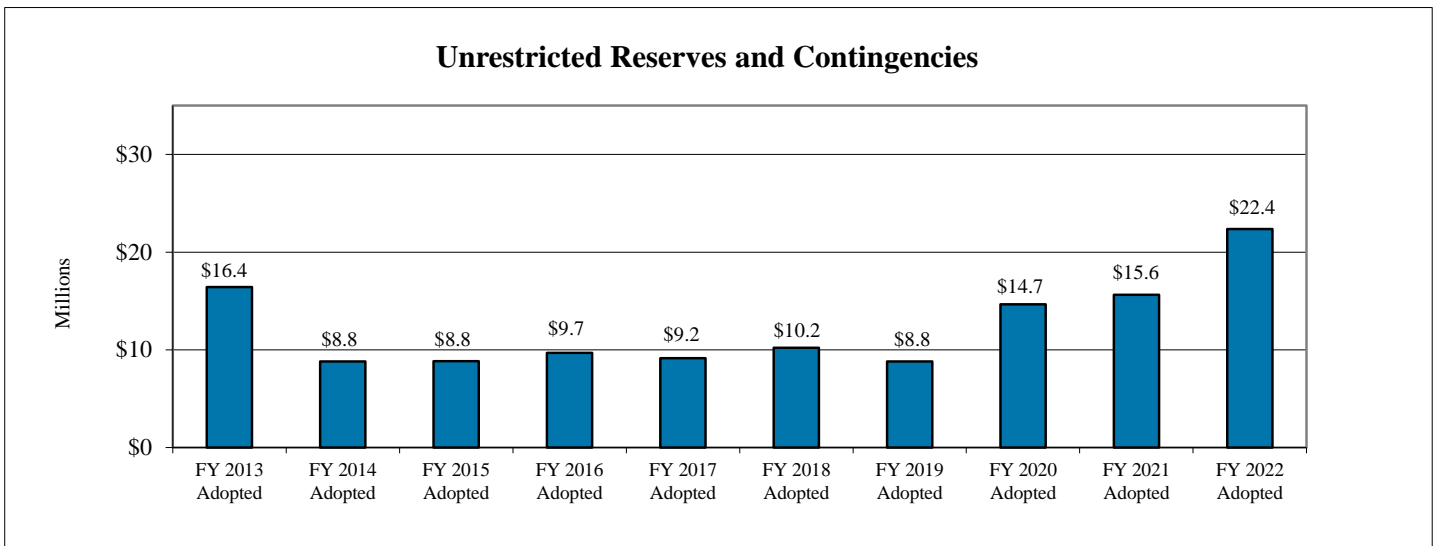
**Lake County, Florida**  
**General Fund Unrestricted Reserves**



Unrestricted Reserves as a Percentage of Expenditures										
Fiscal Year	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Unrestricted Reserves	13.6%	7.6%	7.2%	7.5%	6.9%	8.2%	6.8%	10.3%	9.9%	14.2%

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

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



**Operating Budget  
Fiscal Year 2022**

	<b>General 0010</b>	<b>County Transportation Trust 1120</b>	<b>Lake County Ambulance 1220</b>	<b>County Library System 1900</b>
<b>Revenues</b>				
Taxes	\$ 137,151,358	\$ 7,496,374	\$ 12,416,660	\$ -
Permits and Fees	100,000	60,000	-	-
Intergovernmental Revenues	26,391,585	5,042,161	-	141,000
Charges For Services	9,994,265	980,557	-	8,850
Fines And Forfeits	365,950	-	-	13,260
Miscellaneous Revenues	642,496	28,500	15,500	183,678
<b>Total Current Revenues</b>	<b>\$ 174,645,654</b>	<b>\$ 13,607,592</b>	<b>\$ 12,432,160</b>	<b>\$ 346,788</b>
Non-Revenues	24,160,845	14,265,302	1,260,369	4,345,495
<b>Total Revenues</b>	<b>\$ 198,806,499</b>	<b>\$ 27,872,894</b>	<b>\$ 13,692,529</b>	<b>\$ 4,692,283</b>
Less Operating Transfers	(18,607,977)	(678,653)	(10,872,490)	-
<b>Total Operating Budget</b>	<b>\$ 180,198,522</b>	<b>\$ 27,194,241</b>	<b>\$ 2,820,039</b>	<b>\$ 4,692,283</b>
<b>Expenditures</b>				
Personal Services	\$ 18,069,099	\$ 7,839,456	\$ -	\$ 2,449,711
Operating Expenditures	26,364,923	10,062,600	-	793,100
Capital Outlay	482,313	5,609,021	-	392,178
<b>Total Operating Expenditures</b>	<b>\$ 44,916,335</b>	<b>\$ 23,511,077</b>	<b>\$ -</b>	<b>\$ 3,634,989</b>
Debt Service	\$ 112,700	\$ -	\$ -	\$ -
Grants And Aids	8,362,128	815,000	1,639,143	1,057,294
Other Uses	145,415,336	3,546,817	12,053,386	-
<b>Total Expenditures</b>	<b>\$ 198,806,499</b>	<b>\$ 27,872,894</b>	<b>\$ 13,692,529</b>	<b>\$ 4,692,283</b>
Less Operating Transfers	(18,607,977)	(678,653)	(10,872,490)	-
<b>Total Operating Budget</b>	<b>\$ 180,198,522</b>	<b>\$ 27,194,241</b>	<b>\$ 2,820,039</b>	<b>\$ 4,692,283</b>

**Operating Budget  
Fiscal Year 2022**

	<b>Library Impact Fee Trust 1070</b>	<b>Parks Impact Fee Trust - Central District 1081</b>	<b>Parks Impact Fee Trust - North District 1082</b>	<b>Parks Impact Fee Trust - South District 1083</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	300,000	20,000	25,000	100,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	6,000	100	300	1,500
Total Current Revenues	\$ 306,000	\$ 20,100	\$ 25,300	\$ 101,500
Non-Revenues	3,799,521	36,833	149,773	721,316
<b>Total Revenues</b>	<b>\$ 4,105,521</b>	<b>\$ 56,933</b>	<b>\$ 175,073</b>	<b>\$ 822,816</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 4,105,521</b>	<b>\$ 56,933</b>	<b>\$ 175,073</b>	<b>\$ 822,816</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	650,000	55,968	174,108	821,851
Total Operating Expenditures	\$ 650,000	\$ 55,968	\$ 174,108	\$ 821,851
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	982,150	-	-	-
Other Uses	2,473,371	965	965	965
<b>Total Expenditures</b>	<b>\$ 4,105,521</b>	<b>\$ 56,933</b>	<b>\$ 175,073</b>	<b>\$ 822,816</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 4,105,521</b>	<b>\$ 56,933</b>	<b>\$ 175,073</b>	<b>\$ 822,816</b>

**Operating Budget  
Fiscal Year 2022**

	North Central Transportation Benefit District 1148	NorthEast/Wekiva Transportation Benefit District 1149	South Transportation Benefit District 1157	Central Transportation Benefit District 1158
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	210,000	155,000	2,860,000	190,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	800	1,500	75,000	8,000
Total Current Revenues	\$ 210,800	\$ 156,500	\$ 2,935,000	\$ 198,000
Non-Revenues	585,987	2,030,009	14,134,028	1,136,399
<b>Total Revenues</b>	<b>\$ 796,787</b>	<b>\$ 2,186,509</b>	<b>\$ 17,069,028</b>	<b>\$ 1,334,399</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 796,787</b>	<b>\$ 2,186,509</b>	<b>\$ 17,069,028</b>	<b>\$ 1,334,399</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	10,000	8,500
Capital Outlay	767,253	650,984	16,251,838	1,241,784
Total Operating Expenditures	\$ 767,253	\$ 650,984	\$ 16,261,838	\$ 1,250,284
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	29,534	1,535,525	807,190	84,115
<b>Total Expenditures</b>	<b>\$ 796,787</b>	<b>\$ 2,186,509</b>	<b>\$ 17,069,028</b>	<b>\$ 1,334,399</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 796,787</b>	<b>\$ 2,186,509</b>	<b>\$ 17,069,028</b>	<b>\$ 1,334,399</b>



**Operating Budget  
Fiscal Year 2022**

	<b>North Transportation Benefit District 1159</b>	<b>Fish Conservation 1190</b>	<b>MSTU - Stormwater Management 1230</b>	<b>MSTU - Parks Services 1231</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 767,334	\$ 5,197,991
Permits and Fees	-	-	-	100,000
Intergovernmental Revenues	-	-	378,113	500,000
Charges For Services	-	-	62,500	54,750
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	2,000	15,000	25,990
Total Current Revenues	\$ -	\$ 2,000	\$ 1,222,947	\$ 5,878,731
Non-Revenues	265,139	230,727	1,672,237	2,824,791
<b>Total Revenues</b>	<b>\$ 265,139</b>	<b>\$ 232,727</b>	<b>\$ 2,895,184</b>	<b>\$ 8,703,522</b>
Less Operating Transfers	-	(100)	(48,166)	(300,001)
<b>Total Operating Budget</b>	<b>\$ 265,139</b>	<b>\$ 232,627</b>	<b>\$ 2,847,018</b>	<b>\$ 8,403,521</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ 394,402	\$ 2,039,750
Operating Expenditures	-	-	124,781	4,470,977
Capital Outlay	1,324	232,627	2,198,649	1,250,039
Total Operating Expenditures	\$ 1,324	\$ 232,627	\$ 2,717,832	\$ 7,760,766
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	263,815	100	177,352	942,756
<b>Total Expenditures</b>	<b>\$ 265,139</b>	<b>\$ 232,727</b>	<b>\$ 2,895,184</b>	<b>\$ 8,703,522</b>
Less Operating Transfers	-	(100)	(48,166)	(300,001)
<b>Total Operating Budget</b>	<b>\$ 265,139</b>	<b>\$ 232,627</b>	<b>\$ 2,847,018</b>	<b>\$ 8,403,521</b>

**Operating Budget  
Fiscal Year 2022**

	Emergency 911 1240	Resort/ Development Tax 1250	Greater Hills MSBU 1290	Law Enforcement Trust 1330
<b>Revenues</b>				
Taxes	\$ -	\$ 3,000,000	\$ -	\$ -
Permits and Fees	-	-	303,050	-
Intergovernmental Revenues	-	-	-	10,903
Charges For Services	1,580,000	-	-	-
Fines And Forfeits	-	-	-	130,000
Miscellaneous Revenues	4,000	18,001	1,000	9,000
Total Current Revenues	\$ 1,584,000	\$ 3,018,001	\$ 304,050	\$ 149,903
Non-Revenues	2,607,263	5,496,304	60,720	609,862
<b>Total Revenues</b>	<b>\$ 4,191,263</b>	<b>\$ 8,514,305</b>	<b>\$ 364,770</b>	<b>\$ 759,765</b>
Less Operating Transfers	(50,000)	(150,900)	(24,324)	-
<b>Total Operating Budget</b>	<b>\$ 4,141,263</b>	<b>\$ 8,363,405</b>	<b>\$ 340,446</b>	<b>\$ 759,765</b>
<b>Expenditures</b>				
Personal Services	\$ 387,532	\$ 615,061	\$ -	\$ -
Operating Expenditures	1,221,948	2,320,107	260,000	-
Capital Outlay	111,757	140,400	-	-
Total Operating Expenditures	\$ 1,721,237	\$ 3,075,568	\$ 260,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	441,752	-	-	759,765
Other Uses	2,028,274	5,438,737	104,770	-
<b>Total Expenditures</b>	<b>\$ 4,191,263</b>	<b>\$ 8,514,305</b>	<b>\$ 364,770</b>	<b>\$ 759,765</b>
Less Operating Transfers	(50,000)	(150,900)	(24,324)	-
<b>Total Operating Budget</b>	<b>\$ 4,141,263</b>	<b>\$ 8,363,405</b>	<b>\$ 340,446</b>	<b>\$ 759,765</b>

**Operating Budget  
Fiscal Year 2022**

	Mt Plymouth/ Sorrento CRA Trust 1340	Emergency Medical Services 1350	Greater Groves MSBU 1370	Coronavirus State/Local Fiscal Recovery 1380
<b>Revenues</b>				
Taxes	\$ 99,451	\$ -	\$ -	\$ -
Permits and Fees	-	-	265,650	-
Intergovernmental Revenues	6,511	-	-	35,654,184
Charges For Services	-	14,980,026	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	1,000	756,134	1,200	-
Total Current Revenues	\$ 106,962	\$ 15,736,160	\$ 266,850	\$ 35,654,184
Non-Revenues	145,965	13,929,142	61,010	-
<b>Total Revenues</b>	<b>\$ 252,927</b>	<b>\$ 29,665,302</b>	<b>\$ 327,860</b>	<b>\$ 35,654,184</b>
Less Operating Transfers	-	-	(21,348)	-
<b>Total Operating Budget</b>	<b>\$ 252,927</b>	<b>\$ 29,665,302</b>	<b>\$ 306,512</b>	<b>\$ 35,654,184</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ 16,524,122	\$ -	\$ -
Operating Expenditures	221,333	6,355,053	229,440	-
Capital Outlay	-	2,516,955	-	-
Total Operating Expenditures	\$ 221,333	\$ 25,396,130	\$ 229,440	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	31,594	-	-	35,654,184
Other Uses	-	4,269,172	98,420	-
<b>Total Expenditures</b>	<b>\$ 252,927</b>	<b>\$ 29,665,302</b>	<b>\$ 327,860</b>	<b>\$ 35,654,184</b>
Less Operating Transfers	-	-	(21,348)	-
<b>Total Operating Budget</b>	<b>\$ 252,927</b>	<b>\$ 29,665,302</b>	<b>\$ 306,512</b>	<b>\$ 35,654,184</b>

**Operating Budget  
Fiscal Year 2022**

	<b>Infrastructure Sales Tax Revenue 1410</b>	<b>Village Green Street Lighting 1430</b>	<b>Greater Pines Municipal Services 1450</b>	<b>Picciola Island Street Lighting 1460</b>
<b>Revenues</b>				
Taxes	\$ 19,322,799	\$ -	\$ -	\$ -
Permits and Fees	-	11,408	333,949	3,824
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	5,000	75	1,000	20
Total Current Revenues	\$ 19,327,799	\$ 11,483	\$ 334,949	\$ 3,844
Non-Revenues	2,640,622	13,509	68,615	1,857
<b>Total Revenues</b>	<b>\$ 21,968,421</b>	<b>\$ 24,992</b>	<b>\$ 403,564</b>	<b>\$ 5,701</b>
Less Operating Transfers	(3,585,359)	(918)	(26,795)	(307)
<b>Total Operating Budget</b>	<b>\$ 18,383,062</b>	<b>\$ 24,074</b>	<b>\$ 376,769</b>	<b>\$ 5,394</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	9,900	288,750	3,314
Capital Outlay	-	-	-	-
Total Operating Expenditures	\$ -	\$ 9,900	\$ 288,750	\$ 3,314
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	21,968,421	15,092	114,814	2,387
<b>Total Expenditures</b>	<b>\$ 21,968,421</b>	<b>\$ 24,992</b>	<b>\$ 403,564</b>	<b>\$ 5,701</b>
Less Operating Transfers	(3,585,359)	(918)	(26,795)	(307)
<b>Total Operating Budget</b>	<b>\$ 18,383,062</b>	<b>\$ 24,074</b>	<b>\$ 376,769</b>	<b>\$ 5,394</b>

**Operating Budget  
Fiscal Year 2022**

	<b>Valencia Terrace Street Lighting 1470</b>	<b>Sylvan Shores Street Lighting 1480</b>	<b>Building Services 1520</b>	<b>County Fire Rescue 1680</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 7,040,831
Permits and Fees	6,446	22,150	3,993,629	23,381,538
Intergovernmental Revenues	-	-	-	980,366
Charges For Services	-	-	351,023	205,150
Fines And Forfeits	-	-	101,438	-
Miscellaneous Revenues	50	50	45,000	354,050
Total Current Revenues	\$ 6,496	\$ 22,200	\$ 4,491,090	\$ 31,961,935
Non-Revenues	4,136	(209)	5,549,760	5,271,564
<b>Total Revenues</b>	<b>\$ 10,632</b>	<b>\$ 21,991</b>	<b>\$ 10,040,850</b>	<b>\$ 37,233,499</b>
Less Operating Transfers	(520)	(1,660)	(224,555)	(1,568,897)
<b>Total Operating Budget</b>	<b>\$ 10,112</b>	<b>\$ 20,331</b>	<b>\$ 9,816,295</b>	<b>\$ 35,664,602</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ 3,845,059	\$ 25,350,427
Operating Expenditures	5,600	19,175	1,008,925	5,248,662
Capital Outlay	-	-	2,957,089	1,512,638
Total Operating Expenditures	\$ 5,600	\$ 19,175	\$ 7,811,073	\$ 32,111,727
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	5,032	2,816	2,229,777	5,121,772
<b>Total Expenditures</b>	<b>\$ 10,632</b>	<b>\$ 21,991</b>	<b>\$ 10,040,850</b>	<b>\$ 37,233,499</b>
Less Operating Transfers	(520)	(1,660)	(224,555)	(1,568,897)
<b>Total Operating Budget</b>	<b>\$ 10,112</b>	<b>\$ 20,331</b>	<b>\$ 9,816,295</b>	<b>\$ 35,664,602</b>

**Operating Budget  
Fiscal Year 2022**

	<b>Fire Services Impact Fee Trust 1690</b>	<b>Community Development Block Grant 1200</b>	<b>Transit 1210</b>	<b>Affordable Housing Assistance Trust 1260</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	500,000	-	-	-
Intergovernmental Revenues	-	4,544,709	16,127,747	2,434,832
Charges For Services	-	-	455,000	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	10,100	-	86,605	10,500
Total Current Revenues	\$ 510,100	\$ 4,544,709	\$ 16,669,352	\$ 2,445,332
Non-Revenues	3,286,207	2,667,246	2,633,778	1,703,538
<b>Total Revenues</b>	<b>\$ 3,796,307</b>	<b>\$ 7,211,955</b>	<b>\$ 19,303,130</b>	<b>\$ 4,148,870</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 3,796,307</b>	<b>\$ 7,211,955</b>	<b>\$ 19,303,130</b>	<b>\$ 4,148,870</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ 229,557	\$ 479,749	\$ 31,857
Operating Expenditures	-	518,846	7,596,255	46,866
Capital Outlay	2,280,274	1,600,000	824,208	-
Total Operating Expenditures	\$ 2,280,274	\$ 2,348,403	\$ 8,900,212	\$ 78,723
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	3,261,687	-	3,703,164
Other Uses	1,516,033	1,601,865	10,402,918	366,983
<b>Total Expenditures</b>	<b>\$ 3,796,307</b>	<b>\$ 7,211,955</b>	<b>\$ 19,303,130</b>	<b>\$ 4,148,870</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 3,796,307</b>	<b>\$ 7,211,955</b>	<b>\$ 19,303,130</b>	<b>\$ 4,148,870</b>

**Operating Budget  
Fiscal Year 2022**

	Section 8 1270	Federal/ State Grants 1300	Restricted Local Programs 1310	Pari-Mutuel Revenue Replacement Bonds 2510
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	4,241,469	13,740,433	10,000	297,667
Charges For Services	-	-	264,021	-
Fines And Forfeits	-	-	100,000	-
Miscellaneous Revenues	93,000	-	86,000	1,000
Total Current Revenues	\$ 4,334,469	\$ 13,740,433	\$ 460,021	\$ 298,667
Non-Revenues	1,164,164	7,124,531	803,974	340,231
<b>Total Revenues</b>	<b>\$ 5,498,633</b>	<b>\$ 20,864,964</b>	<b>\$ 1,263,995</b>	<b>\$ 638,898</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 5,498,633</b>	<b>\$ 20,864,964</b>	<b>\$ 1,263,995</b>	<b>\$ 638,898</b>
<b>Expenditures</b>				
Personal Services	\$ 401,519	\$ 222,355	\$ 58,806	\$ -
Operating Expenditures	399,698	509,574	114,073	-
Capital Outlay	-	4,861,557	121,014	-
Total Operating Expenditures	\$ 801,217	\$ 5,593,486	\$ 293,893	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ 249,028
Grants And Aids	4,286,212	8,146,947	801,033	-
Other Uses	411,204	7,124,531	169,069	389,870
<b>Total Expenditures</b>	<b>\$ 5,498,633</b>	<b>\$ 20,864,964</b>	<b>\$ 1,263,995</b>	<b>\$ 638,898</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 5,498,633</b>	<b>\$ 20,864,964</b>	<b>\$ 1,263,995</b>	<b>\$ 638,898</b>

**Operating Budget  
Fiscal Year 2022**

	<b>Public Lands Debt Service 2710</b>	<b>Expansion Projects Debt Service 2810</b>	<b>Sales Tax Revenue Note Debt Service 2850</b>	<b>Landfill Enterprise 4200</b>
<b>Revenues</b>				
Taxes	\$ 2,486,713	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	14,876,074
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	560,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	4,304	4,500	549,652	163,854
Total Current Revenues	\$ 2,491,017	\$ 4,500	\$ 549,652	\$ 15,599,928
Non-Revenues	648,850	5,532,764	2,380,722	5,114,673
<b>Total Revenues</b>	<b>\$ 3,139,867</b>	<b>\$ 5,537,264</b>	<b>\$ 2,930,374</b>	<b>\$ 20,714,601</b>
Less Operating Transfers	-	-	-	(829,928)
<b>Total Operating Budget</b>	<b>\$ 3,139,867</b>	<b>\$ 5,537,264</b>	<b>\$ 2,930,374</b>	<b>\$ 19,884,673</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ 1,877,385
Operating Expenditures	-	-	-	16,243,079
Capital Outlay	-	-	-	64,356
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 18,184,820
Debt Service	\$ 2,526,238	\$ 5,376,889	\$ 2,802,517	\$ -
Grants And Aids	-	-	-	-
Other Uses	613,629	160,375	127,857	2,529,781
<b>Total Expenditures</b>	<b>\$ 3,139,867</b>	<b>\$ 5,537,264</b>	<b>\$ 2,930,374</b>	<b>\$ 20,714,601</b>
Less Operating Transfers	-	-	-	(829,928)
<b>Total Operating Budget</b>	<b>\$ 3,139,867</b>	<b>\$ 5,537,264</b>	<b>\$ 2,930,374</b>	<b>\$ 19,884,673</b>



**Operating Budget  
Fiscal Year 2022**

	<b>Solid Waste Closures and Long-Term Care 4220</b>	<b>Property and Casualty 5200</b>	<b>Employee Group Benefits 5300</b>	<b>Totals</b>
<b>Revenues</b>				
Taxes	\$ -			\$ 194,979,511
Permits and Fees				\$ 47,817,718
Intergovernmental Revenues				\$ 110,501,680
Charges For Services				\$ 29,496,142
Fines And Forfeits				\$ 710,648
Miscellaneous Revenues	5,000			\$ 3,216,459
Total Current Revenues	\$ 5,000			\$ 386,722,158
Non-Revenues		557,909		\$ 142,037,478
<b>Total Revenues</b>	<b>\$ 562,909</b>			<b>\$ 528,759,636</b>
Less Operating Transfers		(250)	(166,542)	(278,716)
<b>Total Operating Budget</b>	<b>\$ 562,659</b>			<b>\$ 491,321,230</b>
<b>Expenditures</b>				
Personal Services	\$ -			\$ 80,815,847
Operating Expenditures		217,798		\$ 84,673,277
Capital Outlay		268,130		\$ 48,038,315
Total Operating Expenditures	\$ 485,928			\$ 213,527,439
Debt Service	\$ -			\$ 11,067,372
Grants And Aids				\$ 69,942,053
Other Uses		76,981		\$ 234,222,772
<b>Total Expenditures</b>	<b>\$ 562,909</b>			<b>\$ 528,759,636</b>
Less Operating Transfers		(250)	(166,542)	(278,716)
<b>Total Operating Budget</b>	<b>\$ 562,659</b>			<b>\$ 491,321,230</b>

## Revenues by Fund

Fund No.	Fund Name	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Countywide Funds</b>					
0010	General	\$ 167,458,669	\$ 189,184,340	\$ 280,712,251	\$ 198,806,499
1120	County Transportation Trust	13,969,156	18,525,173	24,043,838	27,872,894
1220	Lake County Ambulance	10,093,298	12,195,304	12,269,523	13,692,529
1900	County Library System	4,397,059	4,451,420	4,723,816	4,692,283
<b>Total Countywide Funds</b>		<b>\$ 195,918,182</b>	<b>\$ 224,356,237</b>	<b>\$ 321,749,428</b>	<b>\$ 245,064,205</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$ 842,871	\$ 3,012,166	\$ 3,434,641	\$ 4,105,521
1081	Parks Impact Fee Trust - Central District	46,975	66,107	70,049	56,933
1082	Parks Impact Fee Trust - North District	47,580	163,180	167,275	175,073
1083	Parks Impact Fee Trust - South District	253,229	882,753	903,731	822,816
1148	North Central Transport Benefit District	323,220	328,650	720,963	796,787
1149	NE/Wekiva Transport Benefit District	342,834	480,912	684,635	2,186,509
1157	South Transportation Benefit District	5,408,847	13,334,721	15,521,741	17,069,028
1158	Central Transportation Benefit District	633,717	1,093,177	1,397,457	1,334,399
1159	North Transportation Benefit District	9,216	810,756	566,420	265,139
1190	Fish Conservation	11,215	233,982	235,627	232,727
1230	MSTU - Stormwater Management	978,445	2,126,694	2,339,860	2,895,184
1231	MSTU - Parks Services	5,927,977	8,496,199	8,733,459	8,703,522
1240	Emergency 911	2,554,203	3,613,691	4,648,242	4,191,263
1250	Resort/Development Tax	2,828,320	9,481,641	9,823,551	8,514,305
1290	Greater Hills MSBU	273,486	341,737	346,249	364,770
1330	Law Enforcement Trust	98,131	705,447	610,826	759,765
1340	Mt Plymouth/Sorrento CRA Trust	57,596	170,955	221,437	252,927
1350	Emergency Medical Services	22,181,220	26,270,525	30,978,689	29,665,302
1370	Greater Groves MSBU	258,138	327,046	334,781	327,860
1380	Coronavirus State/Local Fiscal Recovery	-	-	-	35,654,184
1410	Infrastructure Sales Tax Revenue	17,387,883	16,715,674	17,183,673	21,968,421
1430	Village Green Street Lighting	11,124	25,048	26,878	24,992
1450	Greater Pines Municipal Services	308,312	400,645	405,247	403,564
1460	Picciola Island Street Lighting	3,538	5,645	6,562	5,701
1470	Valencia Terrace Street Lighting	6,203	10,613	11,346	10,632
1480	Sylvan Shores Street Lighting	20,687	21,220	22,154	21,991
1520	Building Services	4,629,748	9,169,590	10,076,679	10,040,850
1680	County Fire Rescue	30,041,650	34,364,402	35,866,413	37,233,499
1690	Fire Services Impact Fee Trust	655,521	2,227,172	2,535,415	3,796,307
<b>Total Special Revenue Funds</b>		<b>\$ 96,141,886</b>	<b>\$ 134,880,348</b>	<b>\$ 147,874,000</b>	<b>\$ 191,879,971</b>
<b>Grant Funds</b>					
1200	Community Development Block Grant	\$ 637,598	\$ 5,077,244	\$ 4,652,704	\$ 7,211,955
1210	Transit	8,657,536	12,962,436	16,061,458	19,303,130
1260	Affordable Housing Assistance Trust	113,379	2,225,408	2,312,435	4,148,870
1270	Section 8	4,407,233	5,070,958	5,663,510	5,498,633
1300	Federal/State Grants	8,812,861	20,625,185	35,956,134	20,864,964
1310	Restricted Local Programs	503,110	1,123,126	1,451,497	1,263,995
<b>Total Grant Funds</b>		<b>\$ 23,131,717</b>	<b>\$ 47,084,357</b>	<b>\$ 66,097,738</b>	<b>\$ 58,291,547</b>

<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 301,968	\$ 595,025	\$ 596,126	\$ 638,898
2610	Renewal Sales Tax Debt Service	-	-	-	-
2710	Public Lands Debt Service	2,408,999	3,399,691	3,248,476	3,139,867
2810	Expansion Projects Debt Service	5,396,300	5,526,173	5,539,977	5,537,264
2850	Sales Tax Revenue Note	20,134,320	2,787,121	2,785,642	2,930,374
<b>Total Debt Service Funds</b>		<b>\$ 28,241,587</b>	<b>\$ 12,308,010</b>	<b>\$ 12,170,221</b>	<b>\$ 12,246,403</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$ 18,904,139	\$ 20,498,122	\$ 20,844,960	\$ 20,714,601
4220	Solid Waste Closures and Long-Term Care	6,210	564,333	595,887	562,909
<b>Total Enterprise Funds</b>		<b>\$ 18,910,349</b>	<b>\$ 21,062,455</b>	<b>\$ 21,440,847</b>	<b>\$ 21,277,510</b>
<b>Subtotal Operating Budget</b>		<b>\$ 362,343,721</b>	<b>\$ 439,691,407</b>	<b>\$ 569,332,234</b>	<b>\$ 528,759,636</b>
<b>Less Operating Transfers</b>		<b>\$ (30,607,846)</b>	<b>\$ (32,196,504)</b>	<b>\$ (32,192,563)</b>	<b>\$ (37,438,406)</b>
<b>Total Operating Budget</b>		<b>\$ 331,735,875</b>	<b>\$ 407,494,903</b>	<b>\$ 537,139,671</b>	<b>\$ 491,321,230</b>
<b>Capital Projects Funds</b>					
3030	Renewal Sales Tax Capital Projects	\$ 12,737	\$ 1,687,904	\$ 926,412	\$ 615,252
3040	Renewal Sales Tax Capital Projects - PW	25,762	2,662,095	1,477,602	889,908
3050	Second Renewal Sales Tax Capital Projects	14,092,980	29,033,405	25,947,230	38,696,843
3810	Facilities Expansion Capital	832	1,059	58,087	-
3840	Road Resurfacing Capital Projects	10,090,907	-	8,028,575	5,232,541
3850	Sales Tax Revenue Note Projects	58,780	863,512	387,995	-
<b>Total Capital Projects Funds</b>		<b>\$ 24,281,998</b>	<b>\$ 34,247,975</b>	<b>\$ 36,825,901</b>	<b>\$ 45,434,544</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$ 4,019,853	\$ 5,095,577	\$ 4,196,403	\$ 4,103,219
5300	Employee Group Benefits	15,251,885	21,081,832	21,778,933	19,507,744
5400	Fleet Management	3,215,317	3,124,179	3,262,252	3,150,824
<b>Total Internal Service Funds</b>		<b>\$ 22,487,055</b>	<b>\$ 29,301,588</b>	<b>\$ 29,237,588</b>	<b>\$ 26,761,787</b>

## Expenditures by Fund

Fund No.	Fund Name	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Countywide Funds</b>					
0010	General	\$ 161,491,928	\$ 189,184,340	\$ 280,712,251	\$ 198,806,499
1120	County Transportation Trust	14,400,580	18,525,173	24,043,838	27,872,894
1220	Lake County Ambulance	9,831,391	12,195,304	12,269,523	13,692,529
1900	County Library System	4,356,273	4,451,420	4,723,816	4,692,283
<b>Total Countywide Funds</b>		<b>\$ 190,080,172</b>	<b>\$ 224,356,237</b>	<b>\$ 321,749,428</b>	<b>\$ 245,064,205</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$ 485,161	\$ 3,012,166	\$ 3,434,641	\$ 4,105,521
1081	Parks Impact Fee Trust - Central District	44,181	66,107	70,049	56,933
1082	Parks Impact Fee Trust - North District	55,155	163,180	167,275	175,073
1083	Parks Impact Fee Trust - South District	34,865	882,753	903,731	822,816
1148	North Central Transport Benefit District	79,112	328,650	720,963	796,787
1149	NE/Wekiva Transport Benefit District	-	480,912	684,635	2,186,509
1157	South Transportation Benefit District	4,355,791	13,334,721	15,521,741	17,069,028
1158	Central Transportation Benefit District	182,480	1,093,177	1,397,457	1,334,399
1159	North Transportation Benefit District	251,766	810,756	566,420	265,139
1190	Fish Conservation	335	233,982	235,627	232,727
1230	MSTU - Stormwater Management	777,049	2,126,694	2,339,860	2,895,184
1231	MSTU - Parks Services	6,189,564	8,496,199	8,733,459	8,703,522
1240	Emergency 911	1,934,157	3,613,691	4,648,242	4,191,263
1250	Resort / Development Tax	2,916,431	9,481,641	9,823,551	8,514,305
1290	Greater Hills MSBU	276,914	341,737	346,249	364,770
1330	Law Enforcement Trust	133,651	705,447	610,826	759,765
1340	Mt Plymouth/Sorrento CRA Trust	2,450	170,955	221,437	252,927
1350	Emergency Medical Services	18,404,691	26,270,525	30,978,689	29,665,302
1370	Greater Groves MSBU	261,756	327,046	334,781	327,860
1380	Coronavirus State/Local Fiscal Recovery	-	-	-	35,654,184
1410	Infrastructure Sales Tax Revenue	16,418,677	16,715,674	17,183,673	21,968,421
1430	Village Green Street Lighting	10,868	25,048	26,878	24,992
1450	Greater Pines Municipal Services	309,335	400,645	405,247	403,564
1460	Picciola Island Street Lighting	3,267	5,645	6,562	5,701
1470	Valencia Terrace Street Lighting	5,900	10,613	11,346	10,632
1480	Sylvan Shores Street Lighting	20,309	21,220	22,154	21,991
1520	Building Services	3,634,882	9,169,590	10,076,679	10,040,850
1680	County Fire Rescue	29,175,998	34,364,402	35,866,413	37,233,499
1690	Fire Services Impact Fee Trust	418,712	2,227,172	2,535,415	3,796,307
<b>Total Special Revenue Funds</b>		<b>\$ 86,383,457</b>	<b>\$ 134,880,348</b>	<b>\$ 147,874,000</b>	<b>\$ 191,879,971</b>
<b>Grant Funds</b>					
1200	Community Development Block Grant	\$ 633,884	\$ 5,077,244	\$ 4,652,704	\$ 7,211,955
1210	Transit	8,409,055	12,962,436	16,061,458	19,303,130
1260	Affordable Housing Assistance Trust	1,955,107	2,225,408	2,312,435	4,148,870
1270	Section 8	4,260,772	5,070,958	5,663,510	5,498,633
1300	Federal/State Grants	8,812,418	20,625,185	35,956,134	20,864,964
1310	Restricted Local Programs	305,549	1,123,126	1,451,497	1,263,995
<b>Total Grant Funds</b>		<b>\$ 24,376,785</b>	<b>\$ 47,084,357</b>	<b>\$ 66,097,738</b>	<b>\$ 58,291,547</b>

<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 255,416	\$ 595,025	\$ 596,126	\$ 638,898
2610	Renewal Sales Tax Debt Service	-	-	-	-
2710	Public Lands Debt Service	2,598,233	3,399,691	3,248,476	3,139,867
2810	Expansion Projects Debt Service	5,367,495	5,526,173	5,539,977	5,537,264
2850	Sales Tax Revenue Note	20,136,954	2,787,121	2,785,642	2,930,374
<b>Total Debt Service Funds</b>		<b>\$ 28,358,098</b>	<b>\$ 12,308,010</b>	<b>\$ 12,170,221</b>	<b>\$ 12,246,403</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$ 18,002,191	\$ 20,498,122	\$ 20,844,960	\$ 20,714,601
4220	Solid Waste Closures and Long-Term Care	(806,423)	564,333	595,887	562,909
<b>Total Enterprise Funds</b>		<b>\$ 17,195,768</b>	<b>\$ 21,062,455</b>	<b>\$ 21,440,847</b>	<b>\$ 21,277,510</b>
<b>Subtotal Operating Budget</b>		<b>\$ 346,394,280</b>	<b>\$ 439,691,407</b>	<b>\$ 569,332,234</b>	<b>\$ 528,759,636</b>
<b>Less Operating Transfers</b>		<b>\$ (30,607,846)</b>	<b>\$ (32,196,504)</b>	<b>\$ (32,192,563)</b>	<b>\$ (37,438,406)</b>
<b>Total Operating Budget</b>		<b>\$ 315,786,434</b>	<b>\$ 407,494,903</b>	<b>\$ 537,139,671</b>	<b>\$ 491,321,230</b>
<b>Capital Projects Funds</b>					
3030	Renewal Sales Tax Capital Projects	\$ 371,417	\$ 1,687,904	\$ 926,412	\$ 615,252
3040	Renewal Sales Tax Capital Projects - PW	1,395,366	2,662,095	1,477,602	889,908
3050	Second Renewal Sales Tax Capital Projects	15,797,342	29,033,405	25,947,230	38,696,843
3810	Facilities Expansion Capital	40,759	1,059	58,087	-
3840	Road Resurfacing Capital Projects	2,128,831	-	8,028,575	5,232,541
3850	Sales Tax Revenue Note Projects	6,923,990	863,512	387,995	-
<b>Total Capital Projects Funds</b>		<b>\$ 26,657,705</b>	<b>\$ 34,247,975</b>	<b>\$ 36,825,901</b>	<b>\$ 45,434,544</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$ 6,881,305	\$ 5,095,577	\$ 4,196,403	\$ 4,103,219
5300	Employee Group Benefits	16,287,033	21,081,832	21,778,933	19,507,744
5400	Fleet Management	2,833,141	3,124,179	3,262,252	3,150,824
<b>Total Internal Service Funds</b>		<b>\$ 26,001,479</b>	<b>\$ 29,301,588</b>	<b>\$ 29,237,588</b>	<b>\$ 26,761,787</b>

## Expenditures by Department/Office Fiscal Year 2022 Operating Budget

<u>Department/Office</u>	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
Legislative Affairs	\$ 850,056	\$ 886,995	\$ 886,995	\$ 945,798
County Manager	1,041,195	993,729	993,729	936,211
County Attorney	795,483	812,994	812,994	857,627
Economic Growth	3,833,717	8,135,058	10,108,618	4,534,131
Housing & Community Services	15,466,671	20,978,174	37,932,032	29,718,344
Veteran's Services	147,491	183,356	183,356	318,789
County Probation	821,403	863,545	897,006	969,420
Transit Services	8,409,055	9,736,260	15,425,463	8,900,212
Extension Services	731,954	583,246	598,051	625,734
Library Services	4,841,434	5,592,542	8,096,489	6,324,433
Parks & Trails	6,107,219	9,604,529	9,979,385	9,305,523
Facilities Management	4,560,898	5,883,192	6,049,434	6,802,217
Public Works	44,880,795	61,162,016	76,811,617	71,973,207
Communications	930,088	986,383	986,383	1,221,806
Procurement Services	501,390	515,742	515,742	520,304
Human Resources & Risk Management	766,712	938,037	938,037	1,011,773
Management & Budget	669,244	782,814	782,814	842,582
Information Technology	3,171,592	3,539,869	3,542,602	3,739,578
Animal Services	1,529,945	1,951,785	2,058,131	2,033,216
Building Services	3,439,485	5,487,957	6,417,239	7,811,073
Code Enforcement	758,697	833,497	846,997	863,924
Planning & Zoning	1,200,870	1,462,500	1,517,582	1,677,716
Emergency Management	460,783	493,518	642,532	526,928
Public Safety Administration	34,957	35,691	35,691	34,067
Emergency Medical Services	13,335,609	17,072,913	19,083,122	18,357,007
Fire Rescue	28,272,160	32,378,084	34,003,088	35,105,309
Public Safety Support	9,097,859	11,486,736	12,381,216	11,630,055
Clerk of the Circuit Court	5,894,657	6,194,112	6,454,112	6,707,941
Property Appraiser	3,241,393	3,279,098	4,265,441	3,821,084
Tax Collector	5,966,961	5,877,186	5,877,186	6,489,762
Sheriff	78,019,630	81,849,058	82,064,875	86,700,785
Supervisor of Elections	4,682,776	3,822,841	3,822,841	4,876,163
Judicial Support	4,329,886	4,730,419	4,739,150	4,634,024
Debt Service	28,284,839	10,911,904	10,911,904	10,954,672
Non-Departmental	59,317,376	119,645,627	198,670,380	176,988,221
<b>Sub-Total Operating Budget</b>	<b>\$ 346,394,280</b>	<b>\$ 439,691,407</b>	<b>\$ 569,332,234</b>	<b>\$ 528,759,636</b>
Less: Operating Transfers	(30,607,846)	(32,196,504)	(32,192,563)	(37,438,406)
<b>Total Operating Budget</b>	<b>\$ 315,786,434</b>	<b>\$ 407,494,903</b>	<b>\$ 537,139,671</b>	<b>\$ 491,321,230</b>

## **MAJOR REVENUES – ANALYSIS AND ASSUMPTIONS**

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

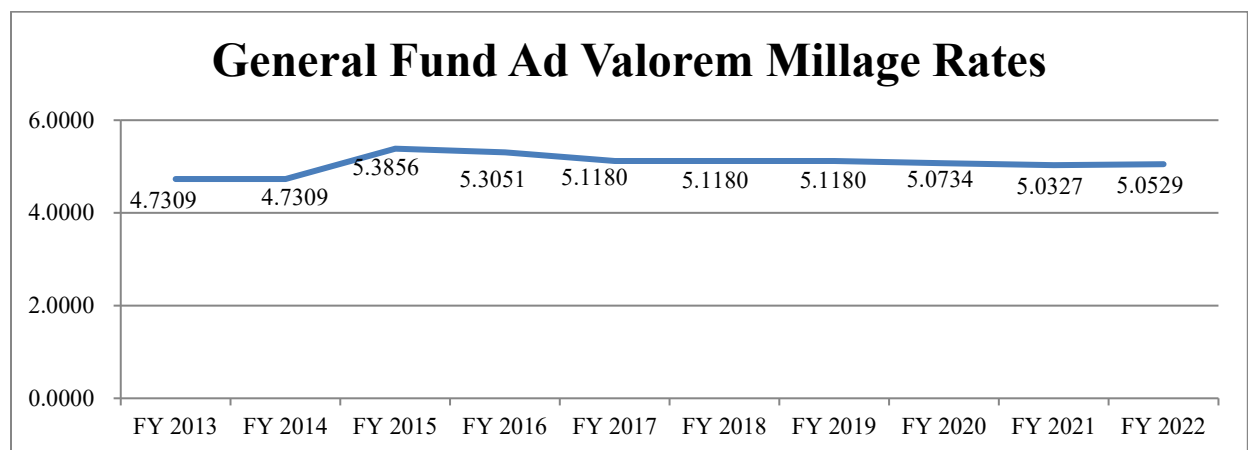
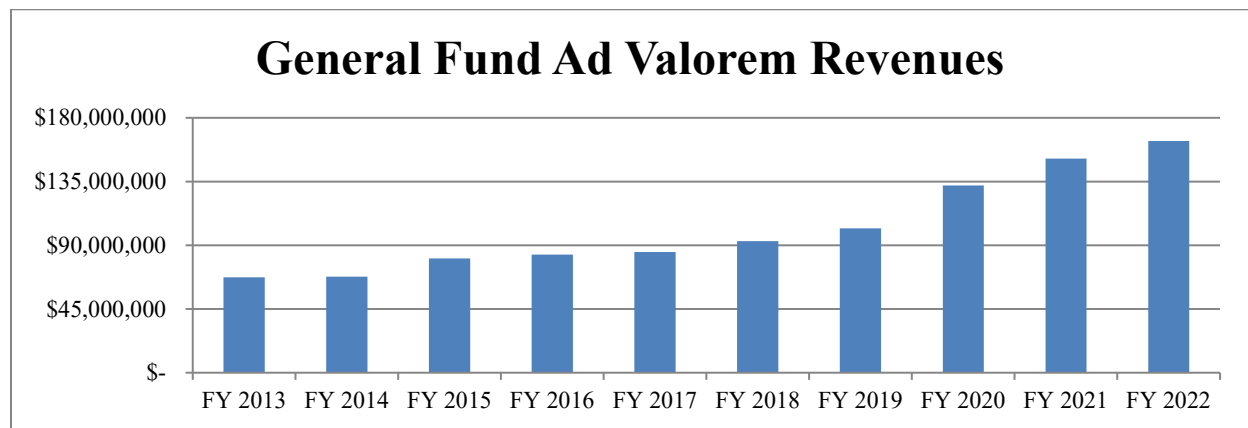
- 1) Ad Valorem Taxes
- 2) Fire Rescue Non-Ad Valorem Assessment
- 3) Solid Waste Services Non-Ad Valorem Assessment
- 4) State Sales Tax
- 5) Infrastructure Surtax Renewal
- 6) Local Option Gas Tax
- 7) State Revenue Sharing Proceeds
- 8) Constitutional Gas Tax
- 9) Local Option Resort Tax
- 10) Communications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

## Ad Valorem Taxes

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

Falling property values, along with added exemptions, contributed to a decrease in General Fund Ad Valorem revenues from 2008 through 2013 with revenue stabilizing in 2014. Collections in 2015 increased as a result of an increase in the Ad Valorem Tax Rate combined with returning growth in taxable values. Fiscal Years 2016 forward have seen continued increases in the taxable values. The General Fund millage rate is 5.0529 for Fiscal Year 2022.

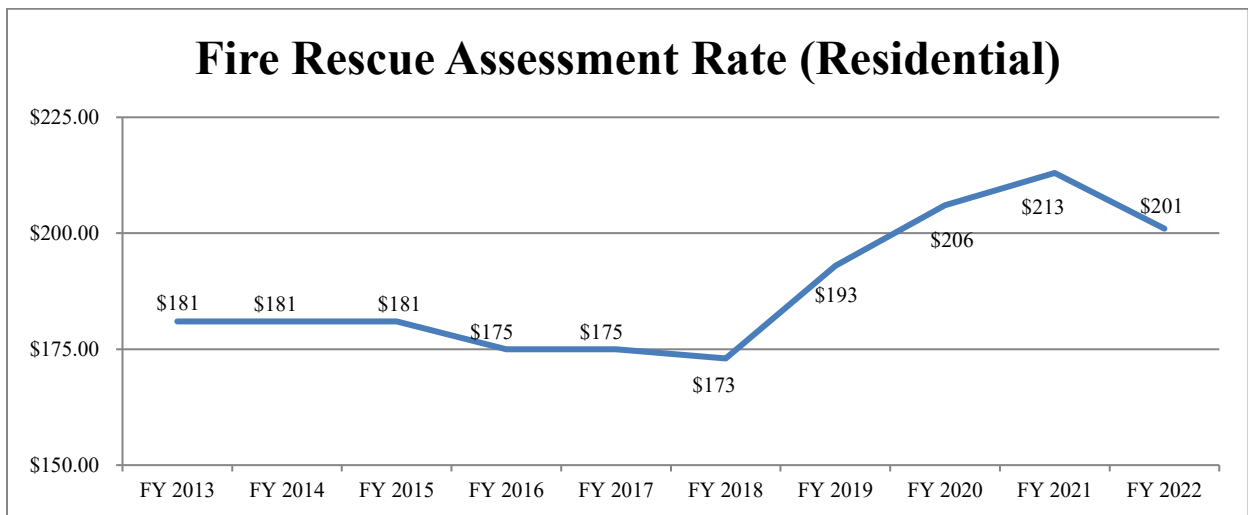
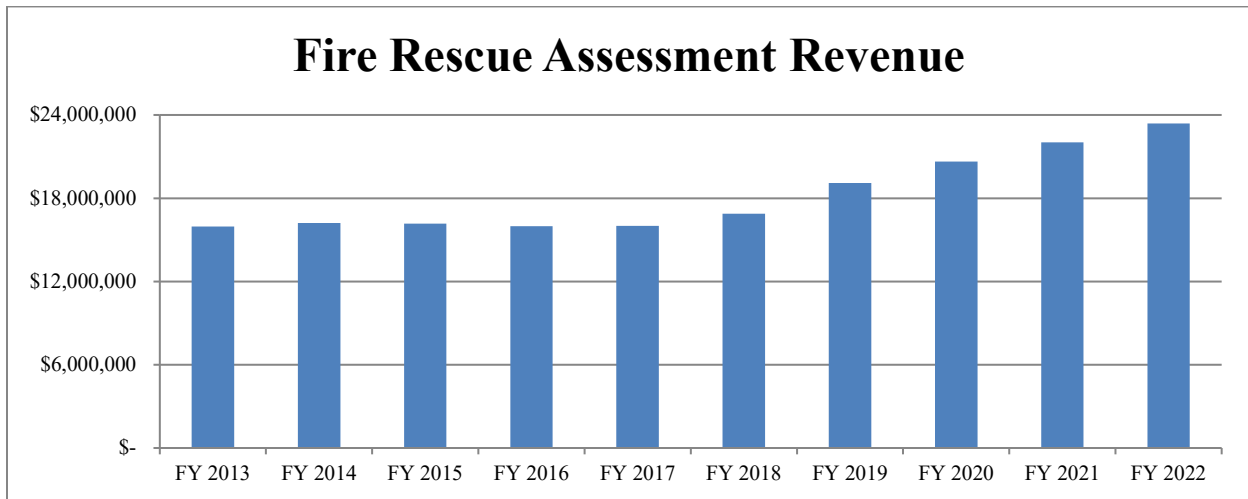
The Fiscal Year 2022 Budget reflects a 7.7% increase in taxable value with a 0.4% increase in the approved millage rate, resulting in an increase of \$12,588,513 to this revenue source compared to the Fiscal Year 2021 revised budget.





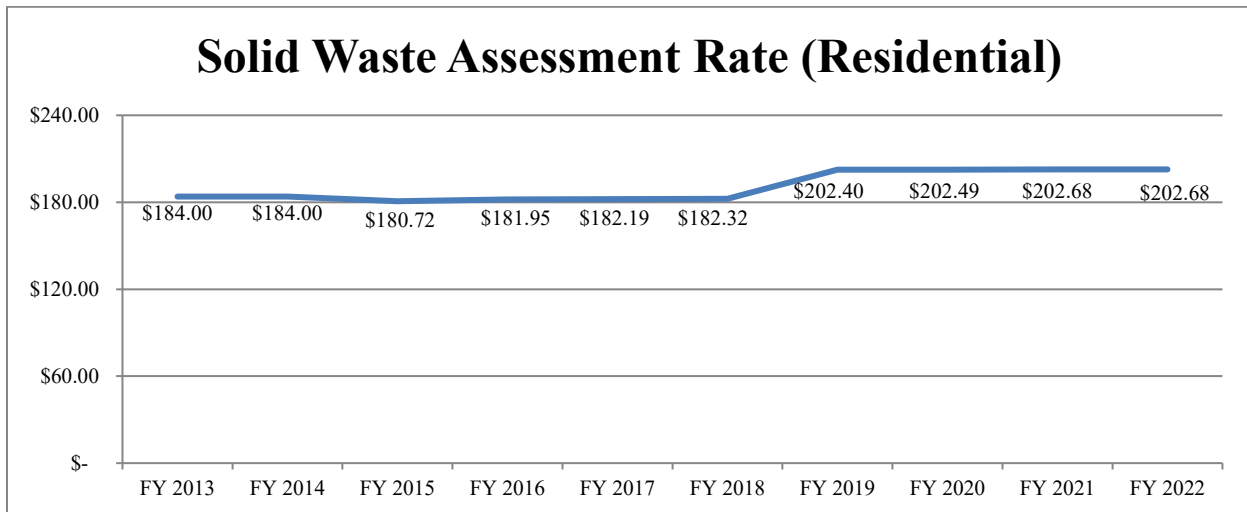
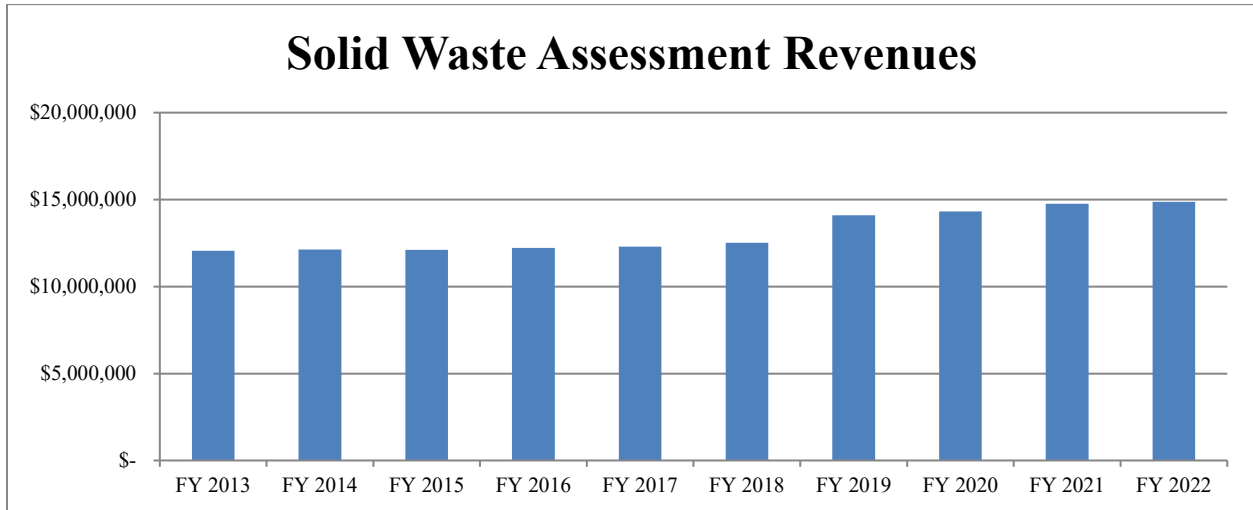
## Fire Rescue Non-Ad Valorem Assessment

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. 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 2022 projected fire rescue assessment revenue reflects a continuing increase in the number of units assessed, as well as adjustments to the assessment rates for the various property types based on a study performed in 2021.



## Solid Waste Services Non-Ad Valorem Assessment

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



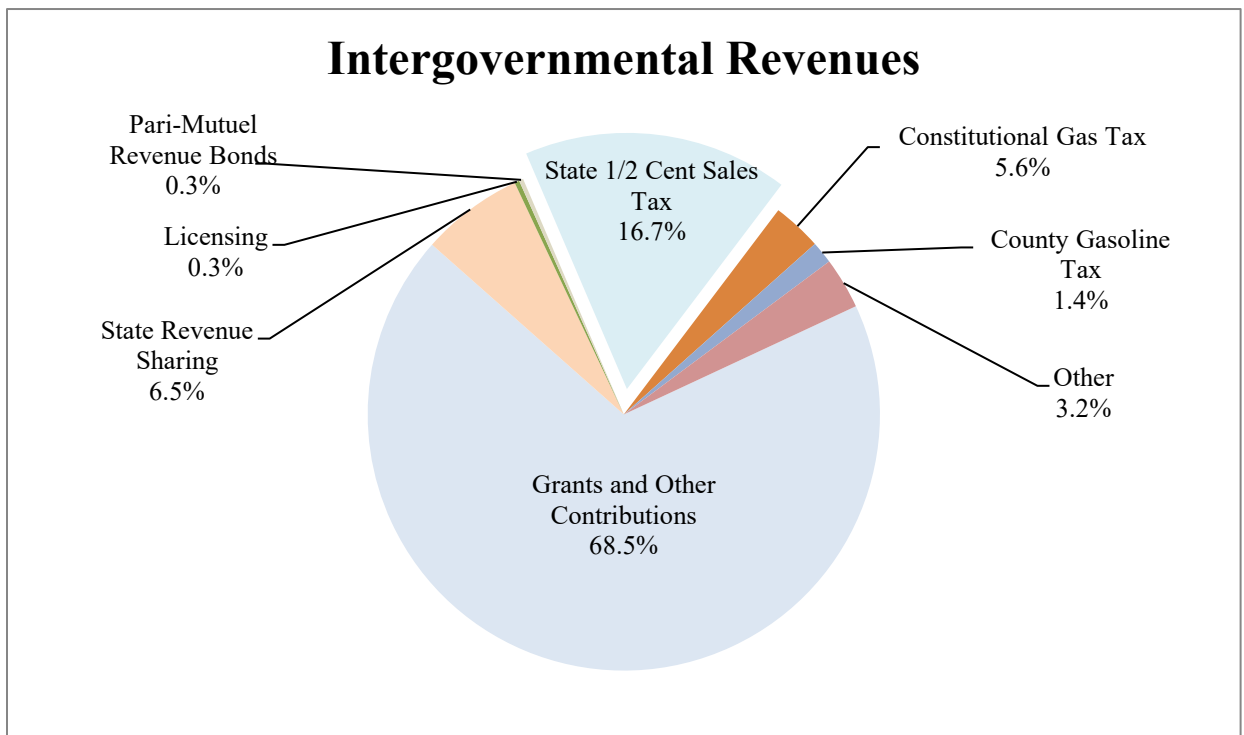
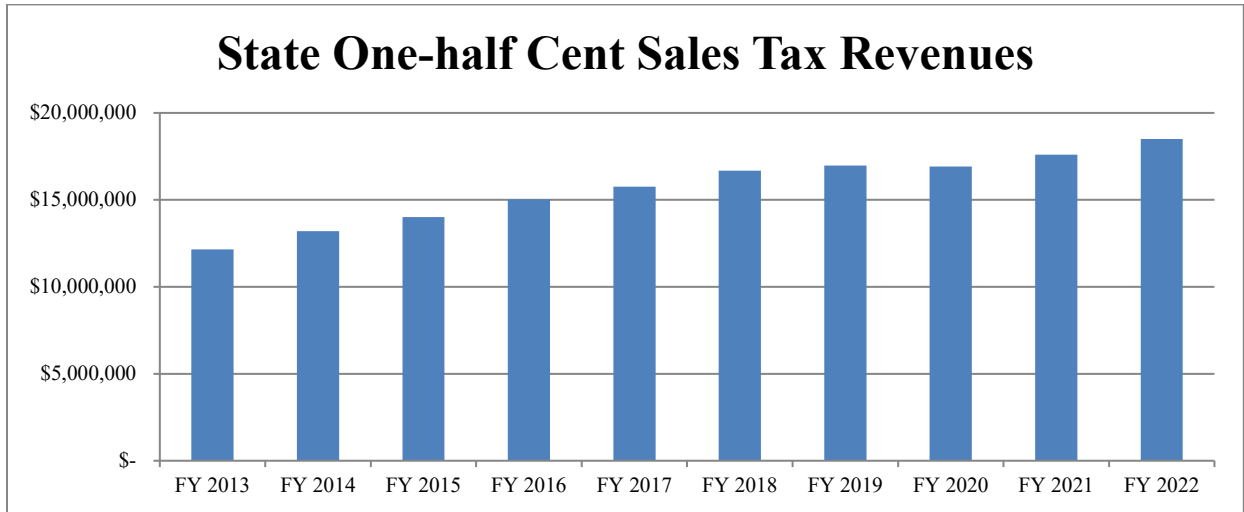
Fiscal Years 2015 and after reflect an average rate per residence.

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

The average adopted assessment rate per residence for Fiscal Year 2022 is \$202.68. This average is calculated by dividing the total assessment revenue (calculated using the six different adopted assessment rates) by the total number of housing units billed, and does not represent a specific rate for any service area or service level. The actual assessment billed for each residence may be more or less than this amount depending on location and service level.

## State Sales Tax

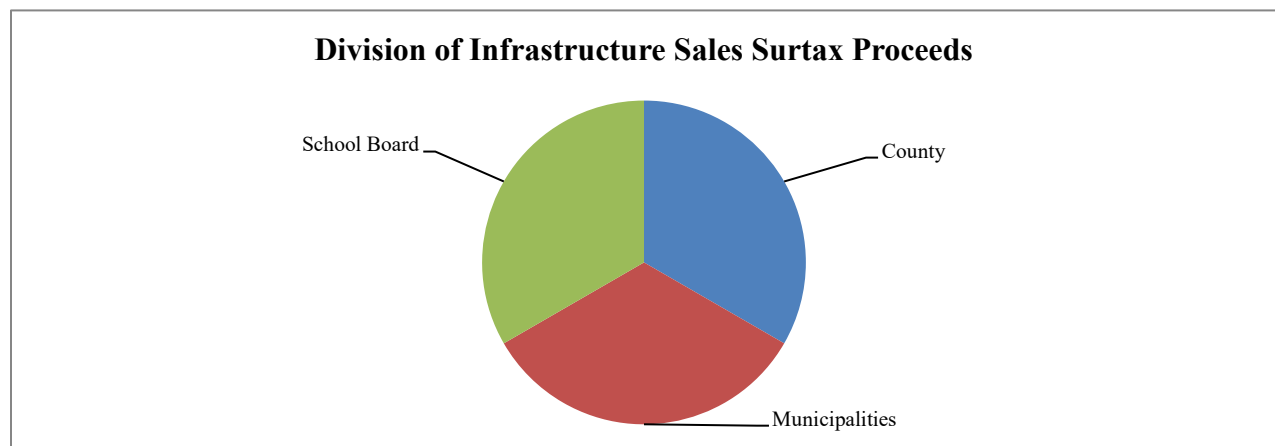
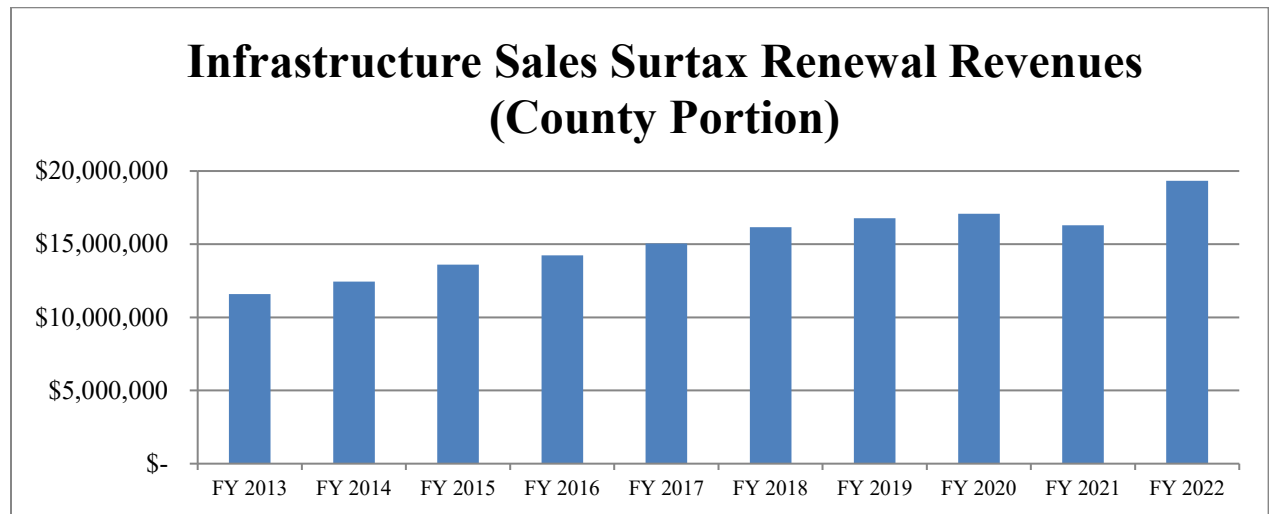
The Local Government Half-Cent Sales Tax Program is a revenue sharing program funded from the State’s general sales and use tax collections. This tax is charged on eligible transactions along with the base Florida Sales Tax and any local discretionary sales surtax. The program is administered by the Florida Department of Revenue, which distributes revenue to the counties. Budgeted revenue for Fiscal Year 2022 reflects a 5.11% increase from the Fiscal Year 2021 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 run for 15 years through December 31, 2032. The Fiscal Year 2022 Budget includes revenues for the second renewal period only.

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



## 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.

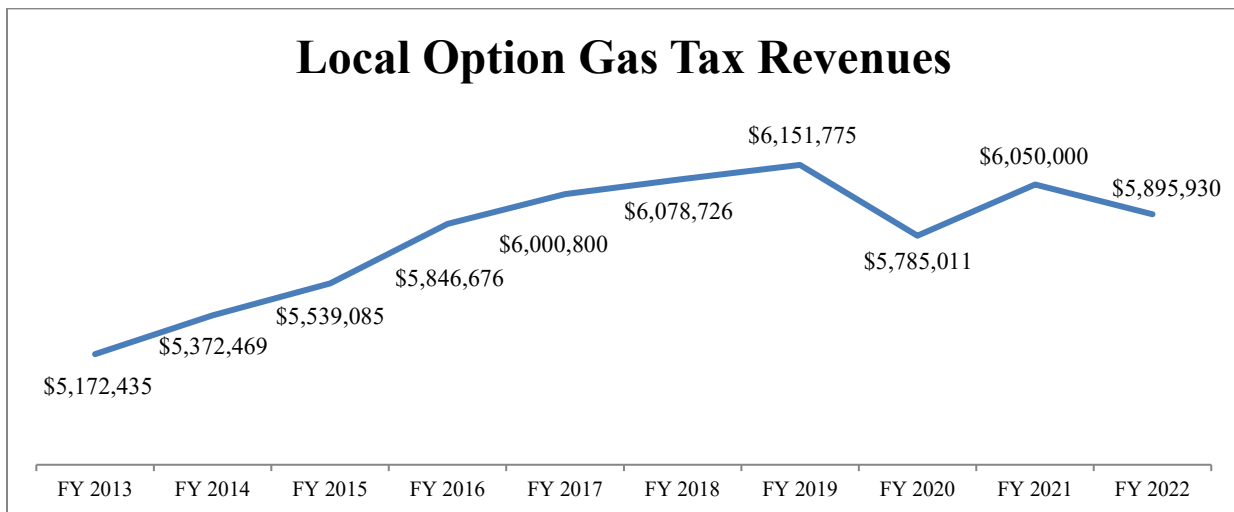
The authorized uses of these revenues are:

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.

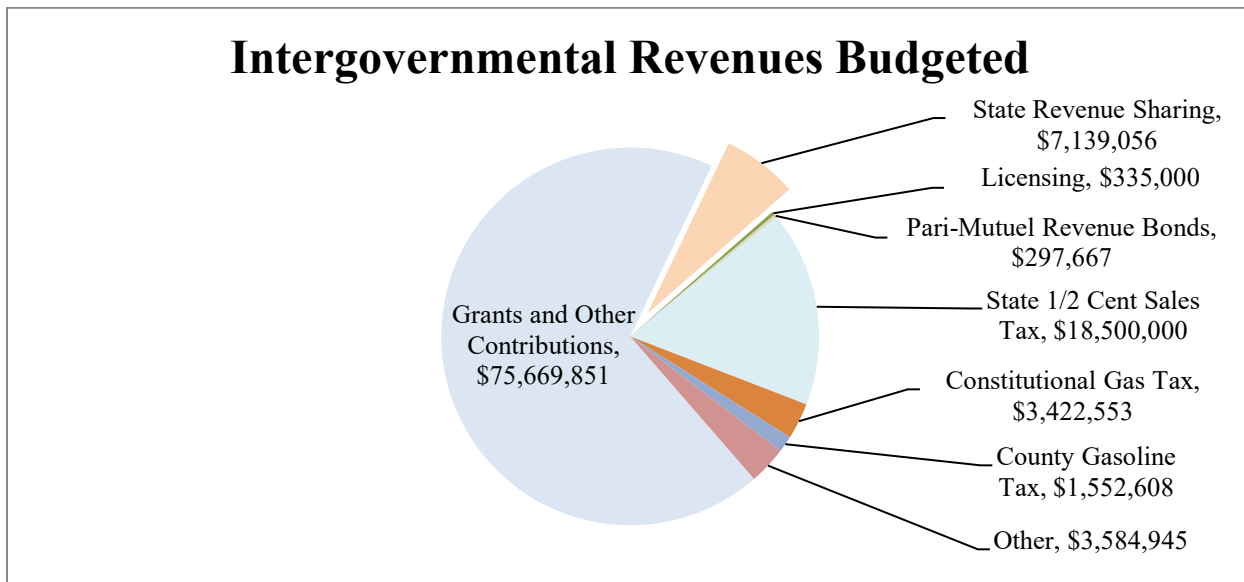
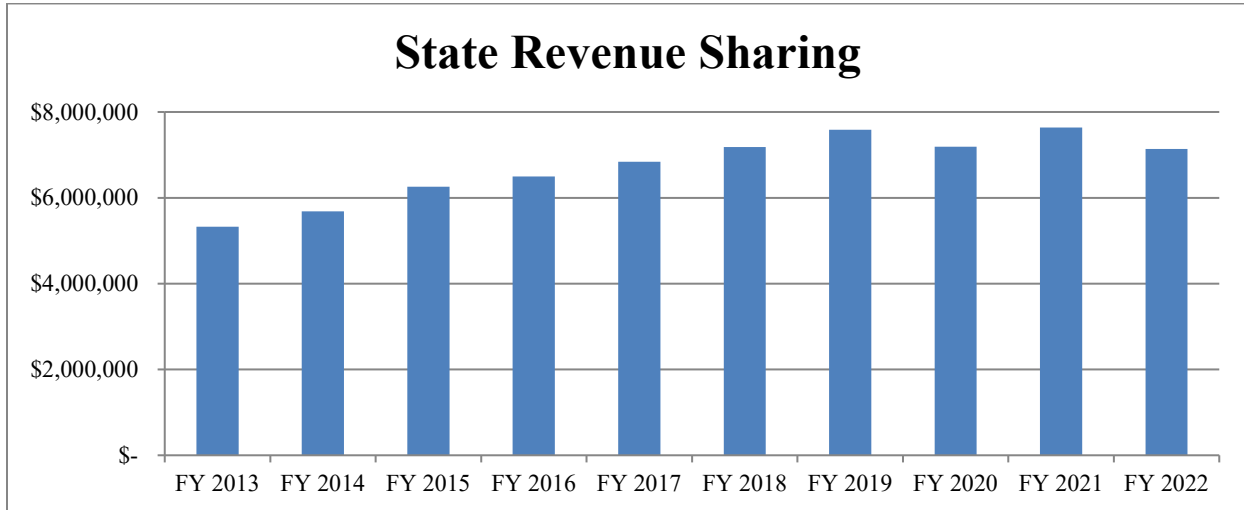
The Third and Fourth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1985 and ending August 30, 2015. On January 13, 2015, the tax was re-imposed for the period of August 31, 2015 through December 31, 2043.

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.



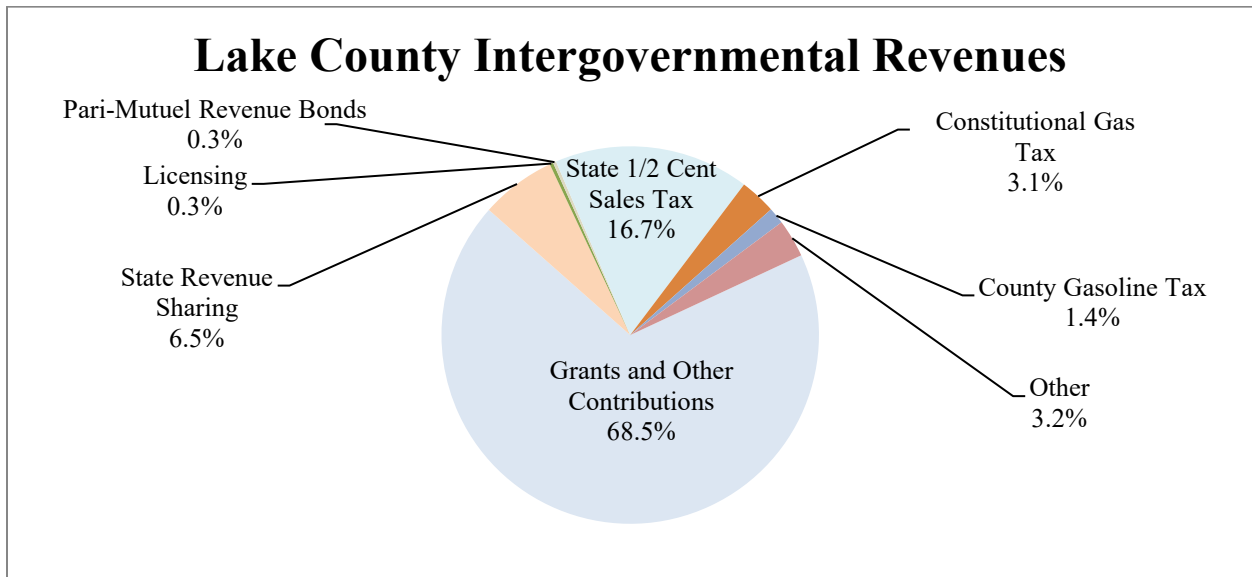
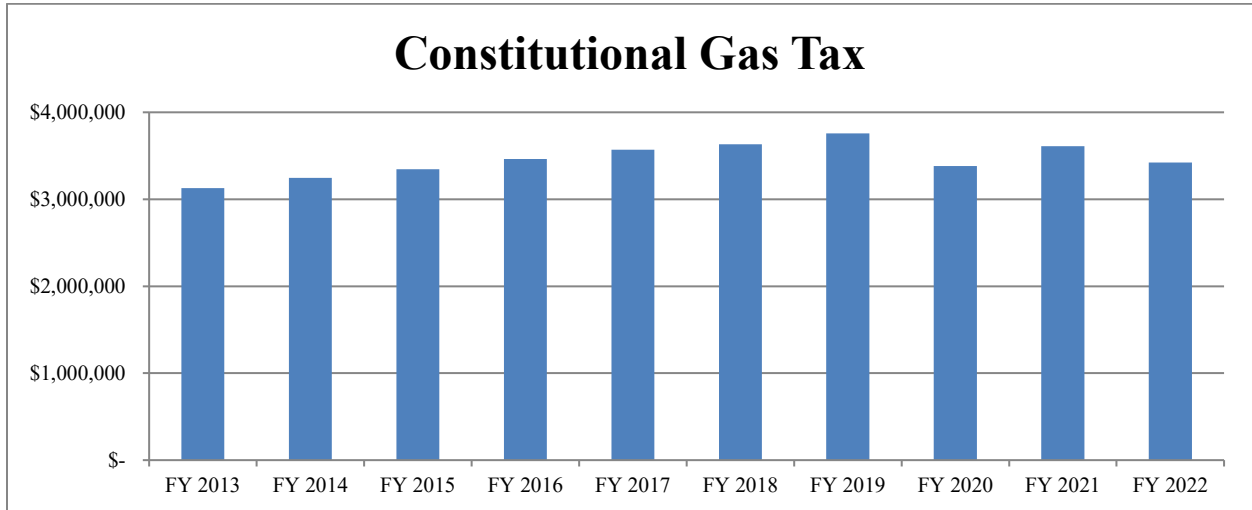
## State Revenue Sharing Proceeds

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.



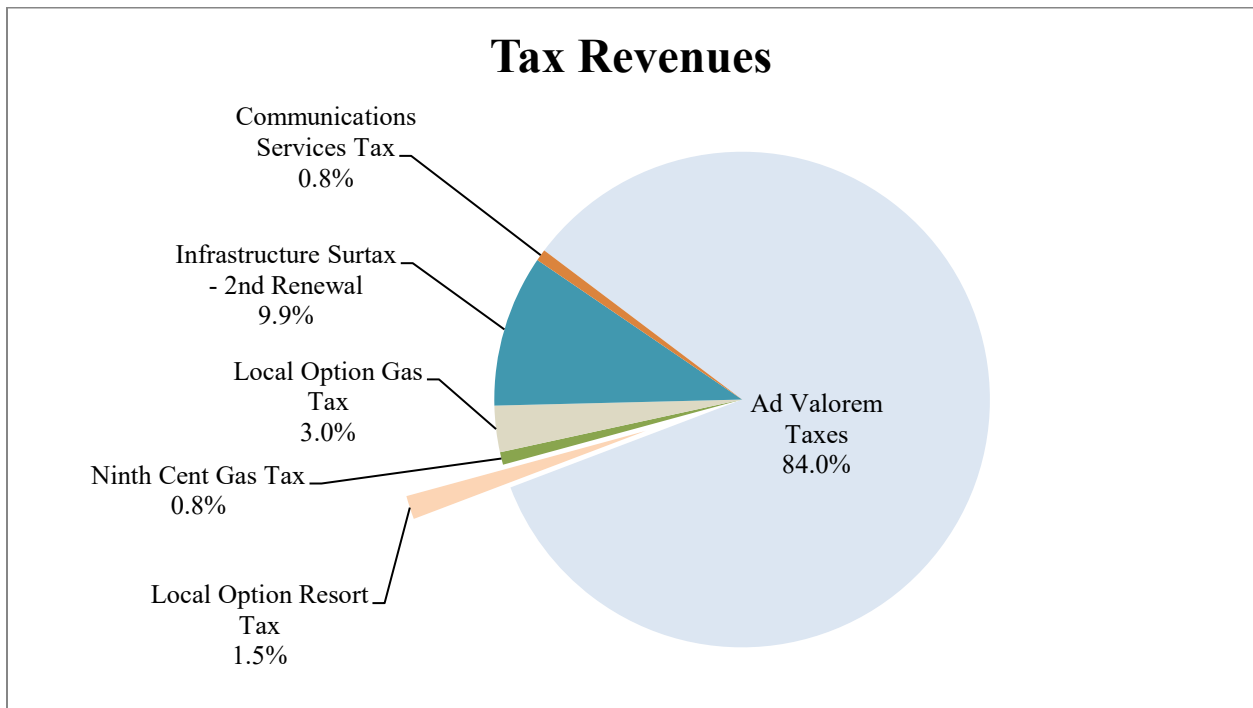
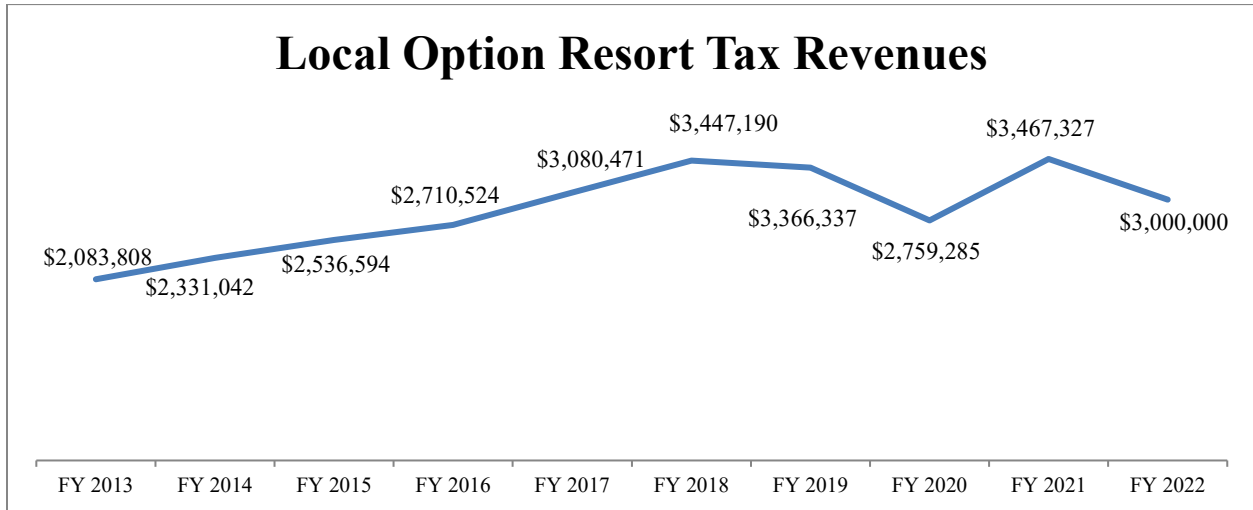
### Constitutional Gas Tax (2 Cents)

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

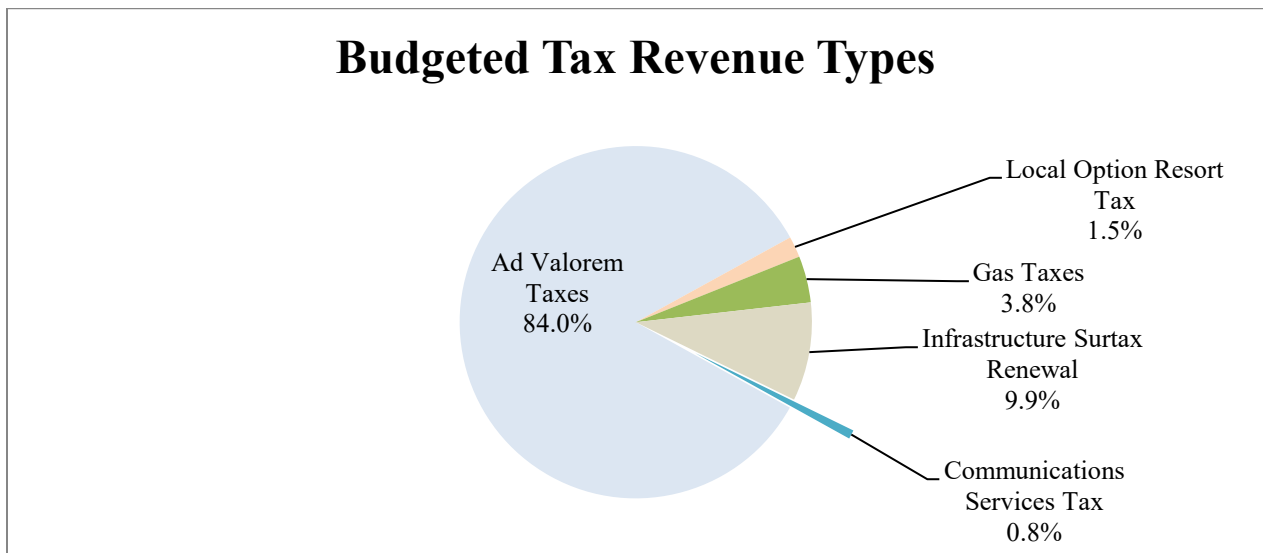
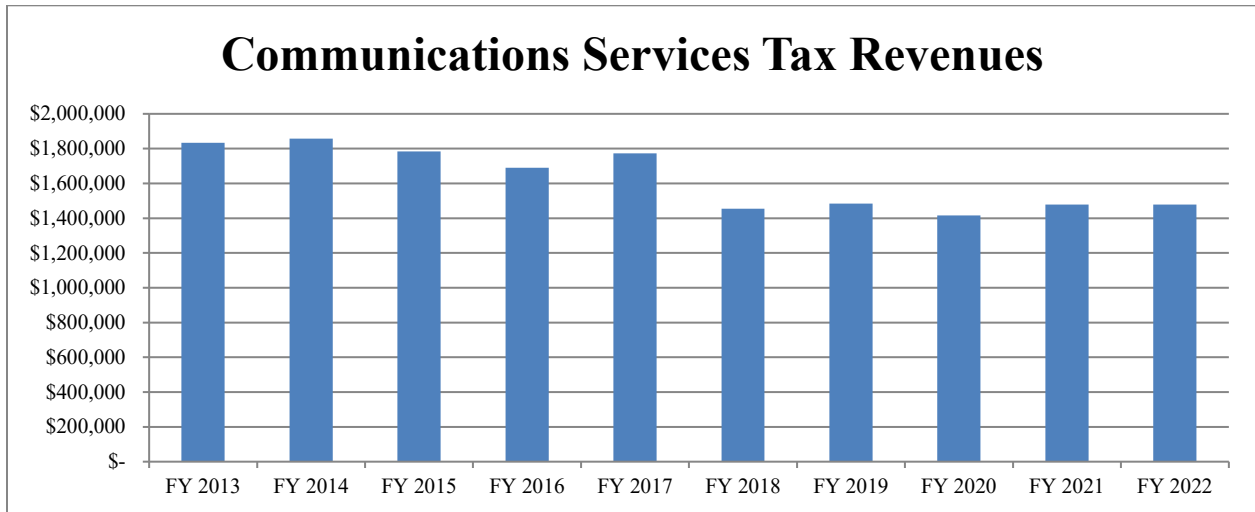
The Local Option Resort Tax was established by the Board of County Commissioners in 1984 to generate funds to promote tourism in Lake County. The Resort Tax rate on short term rentals in Lake County is 4%. The funds collected are to be used for tourism marketing and advertising, event sponsorships, event 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 6.22 percent depending on the area of the County where service is provided. The tax is collected by the service providers and sent to the Department of Revenue, from which monthly distributions are made to the counties based on a population formula.



## LONG RANGE FINANCIAL PLANNING

Lake County projects and reviews various revenues and expenditures for future years as needed for discussion and modeling, with projections updated when relevant new information becomes available.

Multi-year planning is conducted for sales tax revenues, road programs, and other capital improvements to prepare for future budgeting and recommendations.

Tax rates, Fee Schedules, Assessments, and other revenue sources are reviewed each year, and recommendations are made to the Board of County Commissioners regarding any proposed changes.



**PERSONNEL**

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

	Actual FY 2020	Adopted FY 2021	Estimated FY 2021	Personnel Actions FY 2022 Tentative Budget			Adopted FY 2022
				Transfers	Deletions	Additions	
<b>Lake County BCC</b>							
Economic Growth	0.00	0.00	12.00	0.00	0.00	0.00	12.00
Agency for Economic Prosperity	12.00	12.00	0.00	0.00	0.00	0.00	0.00
County Attorney	7.00	7.00	7.00	0.00	0.00	0.00	7.00
County Manager	7.00	7.00	8.00	0.00	0.00	0.00	8.00
Information Technology Department	26.00	25.00	24.00	0.00	0.00	0.00	24.00
Judicial Support	9.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	7.00	7.00	7.00	0.00	0.00	0.00	7.00
Office of Animal Services	26.00	29.00	29.00	0.00	0.00	0.00	29.00
Office of Building Services	46.00	48.00	48.00	0.00	0.00	1.00	49.00
Office of Code Enforcement	11.00	11.00	11.00	0.00	0.00	0.00	11.00
Office of Communications	11.00	11.00	12.00	0.00	0.00	2.00	14.00
Office of County Probation	15.00	15.00	15.00	0.00	0.00	0.00	15.00
Office of Emergency Management	4.00	4.00	4.00	0.00	0.00	0.00	4.00
Office of Emergency Medical Services	153.00	153.00	153.00	0.00	0.00	0.00	153.00
Office of Extension Services	16.00	12.00	12.00	0.00	0.00	0.00	12.00
Office of Facilities Management	26.00	26.00	26.00	1.00	0.00	1.00	28.00
Office of Fire Rescue	239.00	245.00	259.00	0.00	0.00	7.00	266.00
Office of Housing and Community Services	0.00	0.00	16.00	0.00	0.00	0.00	16.00
Office of Housing and Human Services	19.00	19.00	0.00	0.00	0.00	0.00	0.00
Office of Human Resources and Risk Management	9.00	9.00	9.00	0.00	0.00	0.00	9.00
Office of Library Services	41.00	40.00	40.00	0.00	0.00	0.00	40.00
Office of Management and Budget	9.00	9.00	9.00	1.00	0.00	0.00	10.00
Office of Parks and Trails	32.00	30.00	30.00	0.00	0.00	0.00	30.00
Office of Planning and Zoning	15.00	16.00	16.00	0.00	0.00	0.00	16.00
Office of Procurement Services	7.00	7.00	7.00	0.00	0.00	0.00	7.00
Office of Public Safety Support	53.00	53.00	54.00	0.00	0.00	0.00	54.00
Public Works Engineering Services	0.00	0.00	51.00	(2.00)	0.00	0.00	49.00
Public Works Operations	0.00	0.00	120.00	0.00	0.00	0.00	120.00
Office of Transit Services	5.00	5.00	5.00	0.00	0.00	0.00	5.00
Office of Veteran's Services	0.00	0.00	3.00	0.00	0.00	2.00	5.00
Public Works Department	172.00	172.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL - BCC Operating Funds</b>	<b>977.00</b>	<b>982.00</b>	<b>997.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>1010.00</b>
Office of Fleet Management	18.00	14.00	13.00	0.00	0.00	0.00	13.00
Non-Departmental	6.00	14.00	15.00	0.00	0.00	0.00	15.00
<b>TOTAL - BCC Non-Operating Funds</b>	<b>24.00</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28.00</b>
<b>TOTAL - Board of County Commissioners</b>	<b>1001.00</b>	<b>1010.00</b>	<b>1025.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>1038.00</b>
<b>Lake County Constitutional Officers</b>							
Clerk of the Circuit Court and Comptroller	188.00	191.00	191.00	0.00	0.00	2.00	193.00
Property Appraiser	42.00	42.00	42.00	0.00	0.00	0.00	42.00
Sheriff's Office	755.00	755.00	755.00	0.00	0.00	5.00	760.00
Supervisor of Elections	18.00	19.00	19.00	0.00	0.00	6.00	25.00
Tax Collector	100.00	106.00	112.00	0.00	0.00	0.00	112.00
<b>TOTAL - Constitutional Officers</b>	<b>1103.00</b>	<b>1113.00</b>	<b>1119.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>1132.00</b>
<b>TOTAL - Lake County</b>	<b>2104.00</b>	<b>2123.00</b>	<b>2144.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26.00</b>	<b>2170.00</b>

\* Information provided by the Office of Human Resources

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

	Actual FY 2020	Adopted FY 2021	Estimated FY 2021	Personnel Actions FY 2022			Adopted FY 2022
				Transfers	Deletions	Additions	
<b><u>General Fund</u></b>							
Economic Growth	0.00	0.00	7.50	0.00	0.00	0.00	7.50
Agency of Economic Prosperity	7.50	7.50	0.00	0.00	0.00	0.00	0.00
County Attorney	7.00	7.00	7.00	0.00	0.00	0.00	7.00
County Manager	6.50	6.50	6.30	0.00	0.00	0.00	6.30
Information Technology Department	26.50	25.50	24.50	(0.50)	0.00	0.00	24.00
Judicial Support	9.00	10.00	10.00	0.00	0.00	0.00	10.00
Legislative	7.00	7.00	7.00	0.00	0.00	0.00	7.00
Office of Animal Services	26.00	29.00	29.00	0.00	0.00	0.00	29.00
Office of Building Services	0.30	0.00	0.30	0.00	0.00	0.00	0.30
Office of Code Enforcement	11.00	11.10	11.00	0.00	0.00	0.00	11.00
Office of Communications	8.25	8.25	9.25	0.00	0.00	2.00	11.25
Office of County Probation	14.00	14.00	14.00	0.00	0.00	0.00	14.00
Office of Emergency Management	0.60	0.60	0.60	0.00	0.00	0.00	0.60
Office of Extension Services	16.00	12.00	12.00	0.00	0.00	0.00	12.00
Office of Facilities Management	26.00	26.00	26.00	1.00	0.00	1.00	28.00
Office of Fire Rescue	0.50	0.50	0.50	0.00	0.00	0.00	0.50
Office of Housing and Community Services	0.00	0.00	5.00	1.00	0.00	0.00	6.00
Office of Housing and Human Services	8.61	8.61	0.00	0.00	0.00	0.00	0.00
Office of Human Resources and Risk Management	9.00	9.00	9.00	0.00	0.00	0.00	9.00
Office of Management and Budget	9.00	9.00	9.00	0.25	0.00	0.00	9.25
Office of Planning and Zoning	14.50	15.70	15.50	0.00	0.00	0.00	15.50
Office of Procurement Services	7.00	7.00	7.00	0.00	0.00	0.00	7.00
Office of Public Safety Support	1.90	1.90	1.90	0.00	0.00	0.00	1.90
Public Works Operations	0.00	0.00	13.00	1.00	0.00	0.00	14.00
Office of Veteran's Services	0.00	0.00	3.00	0.00	0.00	2.00	5.00
Public Works Department	13.00	13.00	0.00	0.00	0.00	0.00	0.00
<b>General Fund</b>	<b>229.16</b>	<b>229.16</b>	<b>228.35</b>	<b>2.75</b>	<b>0.00</b>	<b>5.00</b>	<b>236.10</b>
<b><u>County Transportation Trust</u></b>							
County Manager	0.10	0.10	1.10	0.00	0.00	0.00	1.10
Public Works Engineering Services	0.00	0.00	51.00	(2.00)	0.00	0.00	49.00
Public Works Operations	0.00	0.00	70.50	(1.00)	0.00	0.00	69.50
Public Works Department	122.50	122.50	0.00	0.00	0.00	0.00	0.00
<b>County Transportation Trust</b>	<b>122.60</b>	<b>122.60</b>	<b>122.60</b>	<b>(3.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>119.60</b>
<b><u>County Library System</u></b>							
Office of Communications	0.25	0.25	0.25	0.00	0.00	0.00	0.25
Office of Library Services	41.00	40.00	40.00	0.00	0.00	0.00	40.00
Office of Parks and Trails	0.50	0.50	0.50	0.00	0.00	0.00	0.50
<b>County Library System</b>	<b>41.75</b>	<b>40.75</b>	<b>40.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40.75</b>
<b>SUBTOTAL - Countywide Funds</b>	<b>393.51</b>	<b>392.51</b>	<b>391.70</b>	<b>(0.25)</b>	<b>0.00</b>	<b>5.00</b>	<b>396.45</b>

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

	Actual FY 2020	Adopted FY 2021	Estimated FY 2021	Personnel Actions FY 2022			Adopted FY 2022
				Transfers	Deletions	Additions	
<b><u>MSTU - Stormwater Management</u></b>							
Public Works Operations	0.00	0.00	5.50	0.00	0.00	0.00	5.50
Public Works Department	5.50	5.50	0.00	0.00	0.00	0.00	0.00
<b>MSTU - Stormwater Management</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.50</b>
<b><u>MSTU - Parks Services</u></b>							
Office of Parks and Trails	31.50	29.50	29.50	0.00	0.00	0.00	29.50
<b>MSTU - Parks Services</b>	<b>31.50</b>	<b>29.50</b>	<b>29.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29.50</b>
<b><u>Emergency 911</u></b>							
Office of Public Safety Support	4.10	4.10	4.10	0.00	0.00	0.00	4.10
<b>Emergency 911</b>	<b>4.10</b>	<b>4.10</b>	<b>4.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.10</b>
<b><u>Resort/Development Tax</u></b>							
Economic Growth	0.00	0.00	4.20	0.00	0.00	0.00	4.20
Agency of Economic Prosperity	4.50	4.50	0.00	0.00	0.00	0.00	0.00
Office of Communications	2.50	2.50	2.50	0.00	0.00	0.00	2.50
<b>Resort/Development Tax</b>	<b>7.00</b>	<b>7.00</b>	<b>6.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.70</b>
<b><u>Emergency Medical Services</u></b>							
County Manager	0.00	0.00	0.30	0.00	0.00	0.00	0.30
Office of Emergency Medical Services	153.00	153.00	137.00	0.00	0.00	0.00	137.00
Office of Fire Rescue	0.00	0.00	0.00	0.50	0.00	0.00	0.50
Office of Public Safety Support	46.00	47.00	47.00	0.00	0.00	0.00	47.00
<b>Emergency Medical Services</b>	<b>199.00</b>	<b>200.00</b>	<b>184.30</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>184.80</b>
<b><u>Building Services</u></b>							
Economic Growth	0.00	0.00	0.30	0.00	0.00	0.00	0.30
County Manager	0.20	0.20	0.00	0.00	0.00	0.00	0.00
Office of Building Services	45.70	48.20	47.70	0.00	0.00	0.60	48.30
Office of Planning and Zoning	0.50	0.00	0.50	0.00	0.00	0.00	0.50
<b>Building Services</b>	<b>46.40</b>	<b>48.40</b>	<b>48.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.60</b>	<b>49.10</b>
<b><u>County Fire Rescue</u></b>							
County Manager	0.20	0.20	0.30	0.00	0.00	0.00	0.30
Office of Building Services	0.00	0.00	0.00	0.00	0.00	0.40	0.40
Office of Fire Rescue	238.50	244.50	258.50	(0.50)	0.00	7.00	265.00
Office of Public Safety Support	1.00	0.00	1.00	0.00	0.00	0.00	1.00
Public Works Operations	0.00	0.00	0.45	0.00	0.00	0.00	0.45
Public Works Department	0.45	0.45	0.00	0.00	0.00	0.00	0.00
<b>County Fire Rescue</b>	<b>240.15</b>	<b>245.15</b>	<b>260.25</b>	<b>(0.50)</b>	<b>0.00</b>	<b>7.40</b>	<b>267.15</b>
<b>SUBTOTAL - Special Revenue Funds</b>	<b>533.65</b>	<b>539.65</b>	<b>538.85</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>546.85</b>
<b><u>Community Development Block Grant</u></b>							
Office of Housing and Community Services	0.00	0.00	3.00	0.00	0.00	0.00	3.00
Office of Housing and Human Services	3.25	3.25	0.00	0.00	0.00	0.00	0.00
<b>Community Development Block Grant</b>	<b>3.25</b>	<b>3.25</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>

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

	Actual FY 2020	Adopted FY 2021	Estimated FY 2021	Personnel Actions FY 2022			Adopted FY 2022
				Transfers	Deletions	Additions	
<b><u>Transit</u></b>							
Office of Management and Budget	0.00	0.00	0.00	0.75	0.00	0.00	0.75
Office of Transit Services	5.00	5.00	5.00	0.00	0.00	0.00	5.00
<b>Transit</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.75</b>	<b>0.00</b>	<b>0.00</b>	<b>5.75</b>
<b><u>Affordable Housing Assistance Trust</u></b>							
Office of Housing and Community Services	0.00	0.00	1.50	(1.00)	0.00	0.00	0.50
Office of Housing and Human Services	1.19	1.19	0.00	0.00	0.00	0.00	0.00
<b>Affordable Housing Assistance Trust</b>	<b>1.19</b>	<b>1.19</b>	<b>1.50</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>
<b><u>Section 8</u></b>							
Office of Housing and Community Services	0.00	0.00	6.50	0.00	0.00	0.00	6.50
Office of Housing and Human Services	5.95	5.95	0.00	0.00	0.00	0.00	0.00
<b>Section 8</b>	<b>5.95</b>	<b>5.95</b>	<b>6.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.50</b>
<b><u>Federal/State Grants</u></b>							
Office of Emergency Management	3.40	3.40	3.40	0.00	0.00	0.00	3.40
<b>Federal/State Grants</b>	<b>3.40</b>	<b>3.40</b>	<b>3.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.40</b>
<b><u>Restricted Local Programs</u></b>							
Office of County Probation	1.00	1.00	1.00	0.00	0.00	0.00	1.00
<b>Restricted Local Programs</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>
<b>SUBTOTAL - Grant Funds</b>	<b>19.79</b>	<b>19.79</b>	<b>20.40</b>	<b>(0.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>20.15</b>
<b><u>Landfill Enterprise</u></b>							
Public Works Operations	0.00	0.00	30.55	0.00	0.00	0.00	30.55
Public Works Department	30.55	30.55	0.00	0.00	0.00	0.00	0.00
<b>Landfill Enterprise</b>	<b>30.55</b>	<b>30.55</b>	<b>30.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.55</b>
<b>SUBTOTAL - Enterprise Funds</b>	<b>30.55</b>	<b>30.55</b>	<b>30.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.55</b>
<b>TOTAL - Operating Funds</b>	<b>977.50</b>	<b>982.50</b>	<b>981.50</b>	<b>(0.50)</b>	<b>0.00</b>	<b>13.00</b>	<b>994.00</b>
<b><u>Fleet Management</u></b>							
Office of Fleet Management	17.50	13.50	12.50	0.50	0.00	0.00	13.00
<b>Fleet Management</b>	<b>17.50</b>	<b>13.50</b>	<b>12.50</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>
<b>TOTAL - Internal Service Funds</b>	<b>17.50</b>	<b>13.50</b>	<b>12.50</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>
<b><u>Non-Departmental</u></b>							
Non-Departmental	6.00	14.00	15.00	0.00	0.00	0.00	15.00
Office of Emergency Medical Services	0.00	0.00	16.00	0.00	0.00	0.00	16.00
<b>Non-Departmental</b>	<b>6.00</b>	<b>14.00</b>	<b>31.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31.00</b>
<b>TOTAL - All Funds</b>	<b>1001.00</b>	<b>1010.00</b>	<b>1025.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>1038.00</b>

\* Information provided by the Office of Human Resources

**Position Additions and Deletions  
FY 2022**

Fund/Department/Division	Full Time Delete	Full Time Trans fers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
<b>General Fund</b>							
Office of Animal Services							
Animal Services	0.00	0.00	1.00	0.00	Day custodian	1568	22-008
	0.00	0.00	1.00	0.00			
Office of Communications							
Communications	0.00	0.00	0.00	1.00	Public Information Officer	1571	22-016
Communications	0.00	0.00	0.00	1.00	Photographer/Digital Asset Coord.	1570	22-017
Communications	0.00	0.00	(1.00)	0.00	Office Associate I	321	22-032
	0.00	0.00	(1.00)	2.00			
Office of Veteran Services							
Veteran Services	0.00	0.00	0.00	1.00	Assistance Veterans Services Officer	1559	22-021
Veteran Services	0.00	0.00	0.00	1.00	Office Associate III	1558	22-022
Veteran Services	0.00	0.00	(1.00)	0.00	Office Associate III	1475	22-031
	0.00	0.00	(1.00)	2.00			
Office of Facilities Management							
Contracts and Administration	0.00	1.00	0.00	0.00	Financial Analyst	1160	22-036
Energy Management	0.00	0.00	0.00	1.00	Maintenance Technician II	1567	22-020
	0.00	1.00	0.00	1.00			
Office of Mgmt and Budget							
Mgmt and Budget	0.00	1.00	0.00	0.00	Budget Coordinator	859	22-012
Mgmt and Budget	0.00	1.00	0.00	0.00	Senior Budget Coordinator	817	22-013
Mgmt and Budget	0.00	(1.00)	0.00	0.00	Financial Analyst	1160	22-036
Mgmt and Budget	0.00	0.00	(1.00)	0.00	Accounting Technician	1253	22-014
	0.00	1.00	(1.00)	0.00			
Office of Public Works Operations							
Laboratory	0.00	1.00	0.00	0.00	Laboratory Associate	384	22-007
Laboratory	0.00	0.00	(1.00)	0.00	Laboratory Associate	1241	22-007
	0.00	1.00	(1.00)	0.00			
<b>General Fund</b>	<b>0.00</b>	<b>3.00</b>	<b>(3.00)</b>	<b>5.00</b>			
<b>County Transportation Trust</b>							
Public Works Engineering Services							
Administration	0.00	(1.00)	0.00	0.00	Contracts Technician	738	22-030
Right Of Way	0.00	(1.00)	0.00	0.00	Office Associate III	757	22-029
Public Works Operations							
Road Operations	0.00	(1.00)	0.00	0.00	Road Maintenance Operator	815	22-006
<b>County Transportation Trust</b>	<b>0.00</b>	<b>(3.00)</b>	<b>0.00</b>	<b>0.00</b>			
<b>SUBTOTAL - Countywide Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>(3.00)</b>	<b>5.00</b>			



**Position Additions and Deletions  
FY 2022**

Fund/Department/Division	Full Time Delete	Full Time Trans fers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
<b>Building Services</b>							
Office of Building Services							
Building Services	0.00	0.00	0.00	0.60	Fire Inspector	1569	22-018
<b>Building Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.60</b>			
<b>County Fire Rescue</b>							
Office of Fire Rescue							
Fire Rescue	0.00	0.00	0.00	1.00	Division Chief	1560	22-019
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter EMT	1561	22-023
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter EMT	1562	22-023
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter EMT	1563	22-023
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter EMT	1564	22-023
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter EMT	1565	22-023
Fire Rescue	0.00	0.00	0.00	1.00	Firefighter EMT	1566	22-023
Office of Building Services							
Building Services	0.00	0.00	0.00	0.40	Fire Inspector	1569	22-018
<b>County Fire Rescue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.40</b>			
<b>SUBTOTAL - Special Revenue Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>			
<b>TOTAL - Operating Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>(3.00)</b>	<b>13.00</b>			
Non-Departmental							
Public Works Operations	0.00	1.00	0.00	0.00	Road Maintenance Operator	815	22-006
Public Works Operations	0.00	1.00	0.00	0.00	Contracts Technician	738	22-030
Public Works Engineering Services	0.00	1.00	0.00	0.00	Office Associate III	757	22-029
Office of Mgmt and Budget	0.00	(1.00)	0.00	0.00	Budget Coordinator	859	22-012
Office of Mgmt and Budget	0.00	(1.00)	0.00	0.00	Senior Budget Coordinator	817	22-013
Public Works Operations	0.00	(1.00)	0.00	0.00	Laboratory Associate	384	22-007
<b>TOTAL - Non-Departmental</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>TOTAL - All Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>(3.00)</b>	<b>13.00</b>			

\*Information provided by the Office of Human Resources



**CAPITAL OUTLAY**

## Summary of Capital Outlay by Fund Fiscal Year 2022

Fund/Department/Office	New	Replacement	Total
<b>COUNTYWIDE FUNDS</b>			
<b><u>GENERAL (0010)</u></b>			
Information Technology Department	12,500	94,500	107,000
Public Works Department	-	126,000	126,000
Office of Communications	-	12,355	12,355
Judicial Support	6,240	117,500	123,740
<b>Total General Fund</b>	<b>\$ 18,740</b>	<b>\$ 350,355</b>	<b>\$ 369,095</b>
<b><u>COUNTY TRANSPORTATION TRUST (1120)</u></b>			
Public Works Department	\$ 25,000	\$ 205,000	\$ 230,000
<b>Total County Transportation Trust</b>	<b>\$ 25,000</b>	<b>\$ 205,000</b>	<b>\$ 230,000</b>
<b>TOTAL COUNTYWIDE FUNDS</b>	<b>\$ 43,740</b>	<b>\$ 555,355</b>	<b>\$ 599,095</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b><u>EMERGENCY 911 (1240)</u></b>			
Office of Public Safety Support	\$ 111,757	\$ -	\$ 111,757
<b>Total Emergency 911</b>	<b>\$ 111,757</b>	<b>\$ -</b>	<b>\$ 111,757</b>
<b><u>EMERGENCY MEDICAL SERVICES (1350)</u></b>			
Office of Emergency Medical Services	\$ 1,826,306	\$ 690,649	\$ 2,516,955
<b>Total Emergency 911</b>	<b>\$ 1,826,306</b>	<b>\$ 690,649</b>	<b>\$ 2,516,955</b>
<b><u>BUILDING SERVICES (1520)</u></b>			
Office of Building Services	\$ 2,932,089	\$ 25,000	\$ 2,957,089
<b>Total Building Services</b>	<b>\$ 2,932,089</b>	<b>\$ 25,000</b>	<b>\$ 2,957,089</b>
<b><u>COUNTY FIRE RESCUE (1680)</u></b>			
Office of Fire Rescue	\$ 336,067	\$ 976,571	\$ 1,312,638
<b>Total County Fire Rescue</b>	<b>\$ 336,067</b>	<b>\$ 976,571</b>	<b>\$ 1,312,638</b>
<b><u>FIRE SERVICES IMPACT FEE TRUST (1690)</u></b>			
Office of Fire Rescue	\$ 1,260,000	\$ -	\$ 1,260,000
<b>Total Fire Services Impact Fee Trust</b>	<b>\$ 1,260,000</b>	<b>\$ -</b>	<b>\$ 1,260,000</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 6,466,219</b>	<b>\$ 1,692,220</b>	<b>\$ 8,158,439</b>

## Summary of Capital Outlay by Fund Fiscal Year 2022

Fund/Department/Office	New	Replacement	Total
<b>GRANT FUNDS</b>			
<b><u>TRANSIT (1210)</u></b>			
Office of Transit Services	\$ 417,165	\$ 4,955	\$ 422,120
<b>Total Transit</b>	<b>\$ 417,165</b>	<b>\$ 4,955</b>	<b>\$ 422,120</b>
<b><u>RESTRICTED LOCAL PROGRAM (1310)</u></b>			
Office of Animal Services	\$ 20,000	\$ -	\$ 20,000
<b>Total Office of Animal Services</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>TOTAL GRANT FUNDS</b>	<b>\$ 437,165</b>	<b>\$ 4,955</b>	<b>\$ 442,120</b>
<b>ENTERPRISE FUNDS</b>			
<b><u>LANDFILL ENTERPRISE (4200)</u></b>			
Landfill Operations	\$ -	\$ 64,356	\$ 64,356
<b>Total Landfill Operations</b>	<b>\$ -</b>	<b>\$ 64,356</b>	<b>\$ 64,356</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ -</b>	<b>\$ 64,356</b>	<b>\$ 64,356</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 6,947,124</b>	<b>\$ 2,316,886</b>	<b>\$ 9,264,010</b>
<b>CAPITAL PROJECT FUNDS</b>			
<b><u>2nd RENEWAL SALES TAX CAPITAL PROJECTS (3050)</u></b>			
Information Technology Department	\$ -	\$ 30,000	\$ 30,000
Office of Fire Rescue	-	3,349,960	3,349,960
Office of Public Safety Support	589,000	-	589,000
Constitutionals	-	1,500,000	1,500,000
Non-Departmental	1,000,000	145,000	1,145,000
<b>Total Renewal Sales Tax Capital Projects - PW</b>	<b>\$ 1,589,000</b>	<b>\$ 5,024,960</b>	<b>\$ 6,613,960</b>
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ 1,589,000</b>	<b>\$ 5,024,960</b>	<b>\$ 6,613,960</b>
<b>INTERNAL SERVICE FUNDS</b>			
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL NON-OPERATING BUDGET</b>	<b>\$ 1,589,000</b>	<b>\$ 5,024,960</b>	<b>\$ 6,613,960</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 8,536,124</b>	<b>\$ 7,341,846</b>	<b>\$ 15,877,970</b>

## Detail of Capital Outlay by Fund Fiscal Year 2022

Fund/Department/Division	Org Code	Project Number	New	Replacement	Total
<b>COUNTYWISE FUNDS</b>					
<b>GENERAL (0010)</b>					
<b>Information Technology Department</b>					
<b>County Technology</b>					
Servers	1885120	Project 18002	-	50,000	50,000
Data Center Back Ups	1885120	Project 18002	2,500	2,500	5,000
Replace Backbone Edge switches	1885120	Project 18002	-	27,000	27,000
Web Application Firewall	1885120	Project 18002	-	15,000	15,000
Security Detection Device	1885120	Project 18002	10,000	-	10,000
<b>Public Works Department</b>					
<b>Aquatic Plant Management</b>					
18'x8' Airboat	5056203		-	55,000	55,000
18'x8' Airboat Trailer	5056203		-	5,000	5,000
<b>Laboratory</b>					
Discrete Analyzer	5056204		-	55,000	55,000
Hydrolab and Palm Unit with Cable	5056204		-	11,000	11,000
<b>Office of Communications</b>					
<b>Document Services</b>					
Programmable Paper Cutter with Automatic Clamp	2809200		-	12,355	12,355
<b>Judicial Support</b>					
<b>State Attorney - Technology</b>					
Tape Library Devices	6062100		6,240	-	6,240
<b>Judges - Technology</b>					
(20) Laptop refresh, Video Conf, Firewalls, Collapsed Core Upgrade, Truenas Storage, Cable Upgrade and Access Control Upgrade	6062300		-	117,500	117,500
<b>Total General Fund</b>			<b>\$ 18,740</b>	<b>\$ 350,355</b>	<b>\$ 369,095</b>
<b>COUNTY TRANSPORTATION TRUST (1120)</b>					
<b>Public Works Department</b>					
<b>Road Operations</b>					
Plate Compactorseach MA SP Program	5053200		\$ -	\$ 8,000	\$ 8,000
Flatbed Dump Truck	5053200	Project 00001	-	125,000	125,000
Mowing Tractor	5053200	Project 00001	-	60,000	60,000
<b>Office of Engineering</b>					
Survey Telescope Instrument	5055100		25,000		25,000
<b>Traffic Operations</b>					
(8) Portable Radar Signs	5055200		\$ -	\$ 12,000	\$ 12,000
<b>Total County Transportation Trust</b>			<b>\$ 25,000</b>	<b>\$ 205,000</b>	<b>\$ 230,000</b>
<b>TOTAL COUNTYWISE FUNDS</b>			<b>\$ 43,740</b>	<b>\$ 555,355</b>	<b>\$ 599,095</b>
<b>SPECIAL REVENUE FUNDS</b>					
<b>EMERGENCY 911 (1240)</b>					
<b>Office of Public Safety Support</b>					
<b>Emergency 911</b>					
Next Generation 911 Services	2445310	Project 24001	\$ 111,757	\$ -	\$ 111,757
<b>Total Emergency 911</b>			<b>\$ 111,757</b>	<b>\$ -</b>	<b>\$ 111,757</b>

**Detail of Capital Outlay by Fund  
Fiscal Year 2022**

Fund/Department/Division	Org Code	Project Number	New	Replacement	Total
<b>EMERGENCY MEDICAL SERVICES (1350)</b>					
<b><u>Office of Emergency Medical Services</u></b>					
<b>EMS Field Operations</b>					
(5) STR Ambulances	3522300		970,915	-	970,915
(15) Stryker Cardiac Monitors	3522300		-	531,375	531,375
(9) Lucas Lifeline Arm Devices	3522300		-	104,274	104,274
(8) Stryker Stretchers	3522300		178,248	-	178,248
(5) Stryker Powerloads	3522300		127,143	-	127,143
(5) Panasonic Toughbooks and Keyboards	3522300		25,000	-	25,000
(5) Panasonic Toughpads - MDT Navigator	3522300		25,000	-	25,000
Ambulances and Equipment	3522300		500,000	-	500,000
<b>Public Safety Support-Fleet</b>					
Drive on Lift	2445210		-	40,000	40,000
Air Compressor	2445210		-	5,000	5,000
Jack for Existing Drive on Lift	2445210		-	10,000	10,000
<b>Total Emergency Medical Services</b>			<b>\$ 1,826,306</b>	<b>\$ 690,649</b>	<b>\$ 2,516,955</b>
<b>BUILDING SERVICES (1520)</b>					
<b><u>Office of Building Services</u></b>					
Scanners, Printers, Monitors, etc. as needed	1048310		\$ 25,000	\$ 25,000	\$ 50,000
Software Upgrade (Partial Rebudget)	1048310	Project 00001	2,907,089	-	2,907,089
<b>Total Building Services</b>			<b>\$ 2,932,089</b>	<b>\$ 25,000</b>	<b>\$ 2,957,089</b>
<b>COUNTY FIRE RESCUE (1680)</b>					
<b><u>Office of Fire Rescue</u></b>					
<b>Fire Rescue</b>					
Mascotte Fire Equipment (2 of 3)	2136300		\$ 56,833	\$ -	\$ 56,833
Fruitland Park Fire Equipment (2 of 2)	2136300		50,825	-	50,825
Kodiak Struts	2136300		20,000	-	20,000
Gear Extractor	2136300		23,000	-	23,000
Thermal Imaging Camera	2136300		-	30,000	30,000
TNT Hydraulic Tools	2136300		-	25,000	25,000
(3) E-Hydraulic Extrication Equipment	2136300		63,000	-	63,000
(3) Electric Fans	2136300		-	18,000	18,000
Rapid Intervention Team (RIT) Packs	2136300		-	13,571	13,571
Mascotte Radio (2 of 8)	2136300		7,957	-	7,957
Fruitland Park Radio (2 of 8)	2136300		8,952	-	8,952
Montverde Fire Equipment (2 of 2)	2136300		42,500	-	42,500
Brush Truck	2136300	Project 00001	-	120,000	120,000
Pumper Truck	2136300	Project 00001	-	540,000	540,000
ATV	2136300	Project 00001	-	30,000	30,000
Staff Vehicle	2136300	Project 00001	63,000	-	63,000
Trench Rescue Vehicle for Special Operations Response Team	2136300	Project 00001	-	200,000	200,000
<b>Total County Fire Rescue</b>			<b>\$ 336,067</b>	<b>\$ 976,571</b>	<b>\$ 1,312,638</b>
<b>FIRE SERVICES IMPACT FEE TRUST (1690)</b>					
<b><u>Office of Fire Rescue</u></b>					
<b>Fire Impact Fee</b>					
Ladder Truck/Quint	2136280		\$ 850,000	\$ -	\$ 850,000
Division Chief Vehicle	2136280		60,000	-	60,000
Rural Rescue Ambulance	2136280		350,000	-	350,000
<b>Total Fire Services Impact Fee Trust</b>			<b>\$ 1,260,000</b>	<b>\$ -</b>	<b>\$ 1,260,000</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>			<b>\$ 6,466,219</b>	<b>\$ 1,692,220</b>	<b>\$ 8,158,439</b>

## Detail of Capital Outlay by Fund Fiscal Year 2022

Fund/Department/Division	Org Code	Project Number	New	Replacement	Total
<b>GRANT FUNDS</b>					
<b>TRANSIT (1210)</b>					
<u>Office of Transit Services</u>					
<b>Transit Division</b>					
<b>Transportation Disadvantaged Capital</b>					
Replacement Radio	3327220		\$ -	\$ 4,955	\$ 4,955
Security Cameras (Rebudget)	3327220	Project 20505	29,285	-	29,285
Brake Lathe/Wheel Balancing Machine (Rebudget)	3327220	Project 20511	96,600	-	96,600
Touchless Ticket System (Rebudget)	3327220	Project 20516	291,280	-	291,280
<b>Total Transit</b>			<b>\$ 417,165</b>	<b>\$ 4,955</b>	<b>\$ 422,120</b>
<b>RESTRICTED LOCAL PROGRAMS (1310)</b>					
<u>Office of Animal Services</u>					
Machinery and Equipment	1339120		\$ 20,000	\$ -	\$ 20,000
<b>Total Restricted Local Programs</b>			<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>TOTAL GRANT FUNDS</b>			<b>\$ 437,165</b>	<b>\$ 4,955</b>	<b>\$ 442,120</b>
<b>ENTERPRISE FUNDS</b>					
<b>LANDFILL ENTERPRISE (4200)</b>					
<u>Public Works Department</u>					
<b>Landfill Operations</b>					
Outbound Scales Deck	4569100		\$ -	\$ 64,356	\$ 64,356
<b>TOTAL ENTERPRISE FUNDS</b>			<b>\$ -</b>	<b>\$ 64,356</b>	<b>\$ 64,356</b>
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 6,947,124</b>	<b>\$ 2,316,886</b>	<b>\$ 9,264,010</b>
<b>CAPITAL PROJECT FUNDS</b>					
<b>2ND RENEWAL SALES TAX CAPITAL PROJECTS (3050)</b>					
<u>IT Department</u>					
<b>Capital Projects</b>					
IT Improvements	1885200	Project 18003	\$ -	\$ 30,000	\$ 30,000
<u>Office of Fire Rescue</u>					
<b>Capital Projects</b>					
Fire Apparatus Vehicle	2136400	Project 21000	-	1,790,000	1,790,000
Fire Apparatus Vehicle (Rebudget)	2136400	Project 21000	-	1,559,960	1,559,960
<u>Office of Public Safety Support</u>					
(6) Combiners	2445225	Project 24004	114,000	-	114,000
Fire Station #14 Tower	2445225	Project 24004	475,000	-	475,000
<u>Constitutionals</u>					
<u>Sheriff's Office - Capital</u>					
LCSO Vehicles	7073360	Project 73000	-	1,500,000	1,500,000
<u>Non-Departmental</u>					
<b>Capital Projects</b>					
(1) Fleet Service Truck and Equipment	9092305		\$ -	\$ 145,000	145,000
Lake EMS Ambulances and Equipment	9092305	Project 97000	1,000,000	-	1,000,000
<b>Total 2ND Renewal Sales Tax Capital Projects</b>			<b>\$ 1,589,000</b>	<b>\$ 5,024,960</b>	<b>\$ 6,613,960</b>
<b>TOTAL CAPITAL PROJECT FUNDS</b>			<b>\$ 1,589,000</b>	<b>\$ 5,024,960</b>	<b>\$ 6,613,960</b>
<b>INTERNAL SERVICE FUNDS</b>					
<b>TOTAL INTERNAL SERVICE FUNDS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL NON-OPERATING BUDGET</b>			<b>\$ 1,589,000</b>	<b>\$ 5,024,960</b>	<b>\$ 6,613,960</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 8,536,124</b>	<b>\$ 7,341,846</b>	<b>\$ 15,877,970</b>



**FINANCIAL  
POLICIES**



## Financial Structure

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### County's Organizational Units

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

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

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

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

### Budgeting by Function

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

The 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 year end to conform to GAAP.

The major differences between this adopted budget and GAAP for **Governmental Fund Types** are:

a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain revenues and expenditures not recognized for budgetary purposes are accrued (GAAP).

**Enterprise Fund** differences include:

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

## Budget Policies

### Statutory Requirements of a Balanced Budget

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

- A budget shall be balanced and adopted by the Board of County Commissioners.
- The revenues of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied.
- The appropriations of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit to the County during the year and the provision for the reserves as follows:

### Budget Amendment Policy

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

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the Minutes, provided that the total of the appropriations of the fund may not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose.

3. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose.
4. Any changes not included above may be made by resolution or ordinance adopted after a public hearing.
5. Only the following transfers may be made between funds:
  - Transfers to correct errors in handling receipts and disbursements.
  - Budgeted transfers.
  - Transfers to properly account for unanticipated revenue or increased receipts.

### Funds Checking Policy

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

### Reserve for Outstanding Purchase Orders Policy

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

## **Debt Management Policies**

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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 over all debt per capita and debt per taxable property value are tracked and compared with those recommended by Moody's Investors.

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

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

## **Grant Policy**

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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 or not 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**

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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.

**Lake County  
Fiscal Year 2022 Budget Calendar**

<b>Date</b>	<b>Responsibility</b>	<b>Description</b>
January 20, 2021	Facilities, IT	Operational internal service charges due to Budget: Facilities and IT chargebacks
February 8, 2021	Departments/Offices	Overtime estimates due to Human Resources
February 16, 2021	Board of County Commissioners	Board Retreat
February 22, 2021	County Manager, Department/Office Directors, All Fiscal Contacts	Budget Kickoff
February 22, 2021	Departments/Offices	Personnel change requests are due to Human Resources
February 26, 2021	County Manager, Human Resources, Budget	Review personnel change requests
February 26, 2021	Human Resources	Risk management internal service charges due to Budget: Risk allocations, Health Insurance rate, etc.
March 5, 2021	Departments/Offices	Deadline for departmental budget requests into MUNIS
March 8 - March 19, 2021	Budget	Analyze departmental requests and prepare recommendations
March 22 - April 2, 2021	Departments/Offices	Budget Meetings with County Manager
April 7, 2021	Departments/Offices	Deadline for departmental budget modifications for revenues and expenditures. Finalized Fixed Asset Request Forms, Fee Schedules and Budget Impact Statements are due to Budget
April 13, 2021	Board of County Commissioners	Budget Workshop: Economic Update, Agency for Economic Prosperity, Human Resources & Risk Management, Probation, Transit, Parks & Trails
April 27, 2021	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2020 audited fund balances and other adjustments
April 27, 2021	Board of County Commissioners	Budget Workshop: Library Services and Communications
April 30, 2021	Departments/Offices	Organizational chart changes due to Budget Office
May 11, 2021	Board of County Commissioners	Budget Workshop: Building Services, Planning & Zoning, Code Enforcement, Animal Services, IT, Extension Services
May 25, 2021	Board of County Commissioners	Budget Workshop: Fire Rescue, Fire Assessment Study
May 26, 2021	Board of County Commissioners	Budget Workshop: EMS, Emergency Management, Public Safety Support, Public Works, Facilities, Housing & Human Services, Fleet
June 1, 2021	Constitutional Offices, Judicial	Budgets due from Constitutional Offices (excluding Tax Collector) and Judicial
June 1, 2021	Property Appraiser	Preliminary estimate of property tax value due from Property Appraiser (F.S. 129.03)
June 7, 2021	Departments/Offices	Department/Program Descriptions and Performance Measures are due to Budget
June 15, 2021	Departments/Offices	Deadline for CIP electronic submission
June 22, 2021	Board of County Commissioners	Budget Workshop: Preliminary Budget Summary
June 23 – July 7, 2021	Budget	Develop FY 2022 Recommended Budget
July 1, 2021	Departments/Offices	Project Rebudget Requests due to Budget
July 1, 2021	Property Appraiser	Certification of Taxable Value by Property Appraiser
July 27, 2021	Board of County Commissioners	Budget Workshop - Adoption of TRIM Rates
August 1, 2021	Tax Collector	Budget due from Tax Collector
August 5, 2021	Budget	Statutory deadline to notify Property Appraiser of proposed TRIM rates and the date, time and place of the first public hearing to adopt the budget (F.S. 200.065)
August 10, 2021	Board of County Commissioners	Budget Workshop: Infrastructure Sales Tax Capital Improvement Plan
August 10, 2021	Procurement	Preliminary Open Non-blanket Purchase Orders Report due to Budget Office
August 24, 2021	Board of County Commissioners	Public Hearing: Infrastructure Sales Tax Capital Improvement Plan
August 25, 2021	Property Appraiser	Last day to mail TRIM notices
September 14, 2021	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 15, 2021	Procurement	Final Open Non-blanket Purchase Orders Report due to Budget Office
September 24, 2021	Budget	Advertise final budget and millage hearing
September 28, 2021	Board of County Commissioners	Public Hearing: Adopt the final FY 2022 millage rates and budget (F.S. 200.065) Board Chambers, 5:05 p.m.
October 1, 2021		FY 2022 Adopted Budget goes into effect
Typically after Value Adjustment Board	Property Appraiser	Issue Certification of Final Taxable Value (DR 422's)
Within 3 days receipt of Final Taxable Value	Budget	Complete Certification of Final Taxable Value and return to Property Appraiser
October 28, 2021	Budget	Within 30 Days of adopting final budget certify to the Department of Revenue compliance with TRIM (F.S. Chapter 200.068)
October 28, 2021	Budget	FY 2022 Adopted Budget published on the County Website

## **Budget Process**

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### **Policy/Strategy**

This annual budget process for Lake County covers the period from October 1, 2021 to September 30, 2022.

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

### **Development**

In January, a budget kickoff was held with the department/office directors and department/office financial coordinators to communicate the County's budget guidelines for Fiscal Year 2022.

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. Budget workshops were held April through June to present the departments/offices proposed budgets and any service level changes to the public and the Board of County Commissioners, in which additional input and direction was provided. Finally, a budget workshop was held in July for adoption of the proposed millage rates.

### **Adoption**

Copies of the Recommended Budget were distributed to the Board of County Commissioners, County Administration, Constitutional Officers, and made available online to the general public for their inspection prior to the public hearings in September. Following Board approval, the Office of Management and Budget prepared the adopted budget for distribution and posted it online for the general public. The budget for this year became effective October 1, 2021.



# **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 2022 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 6 cents of local option gas tax, the 2 cents of Constitutional and 1 cent of County fuel taxes, the 9<sup>th</sup> cent gas tax, other service related revenues and fund balance.

The Fiscal Year 2022 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 2022 budget is supported by a 0.4629 millage rate.

### **County Library System (Fund 1900)**

Office: Library Services

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

### **Library Impact Fee Trust (Fund 1070)**

Office: Library Services

The Library Impact Fee Trust fund accrues monies from library impact fees charged against new construction in the County. Library projects funded by impact fees must be growth-related. Revenues include impact fee revenues, interest income and fund balance. The Fiscal Year 2022 budget is allocated for eligible library projects throughout the County based on recommendations from the Lake County Library Advisory Board.

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

Office: Parks and Trails

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

### **Road Impact Fees (Funds 1148, 1149, 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 receives an allocation for the additional levy of \$1.00 on all fishing licenses sold within the County. This surcharge is derived from a 1967 Special Act, as amended in 1975. These funds can be used for fish conservation projects, including vegetation control, habitat improvement and access improvement, with prior approval of the Florida Fish and Wildlife Conservation Agency (FWWC). Past projects have included the purchase of fish tagging equipment, stocking of fish, fishing dock installations and repairs, and the addition of Blueways trails. The Fiscal Year 2022 budget is funded by fishing license surcharge revenues, interest income and fund balance.

### **MSTU – Stormwater Management (Fund 1230)**

Department: Public Works

Stormwater programs include basin studies and the floodplain management program, which provides an application process for federally backed flood insurance. Drainage, water quality related improvements and residential lot grading inspections also are administered through the Stormwater Section. Revenues for Fiscal Year 2022 include ad valorem taxes, interest income, other revenues and fund balance.

### **MSTU – Parks Services (Fund 1231)**

Office: Parks and Trails

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

### **Emergency 911 (Fund 1240)**

Office: Public Safety Support

The Emergency 911 Fund accounts for monthly user charges on telephone service for operation and maintenance of the E911 system, as well as for capital equipment purchases. The system is comprised of six Public Safety Answering Points (PSAP's). Ongoing responsibilities associated with maintenance of the system include review and revision of operating protocol procedures, and maintenance of the database by which calls are correctly routed by the computer system. The system is fully funded through a monthly service charge on telephone bills. Revenues include emergency service fee revenues, interest income, and fund balance. The Fiscal Year 2022 budget provides for on-going routine operation and maintenance of the E911 system, as well as a portion of the call-takers' salaries associated with E911 calls.

### **Resort/Development Tax (Fund 1250)**

Agency: Economic 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 Fiscal Year 2022 budget is funded by resort tax revenues, interest income, other revenues, and fund balance. Primary activities include advertising on radio, television and in the electronic and print media, and working with business and event planners to increase the number of event days resulting in higher hotel/motel occupancy rates.

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

Department: Non-Departmental

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

**Law Enforcement Trust (Fund 1330)**

Constitutional Offices: Sheriff

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

**Mount Plymouth/Sorrento CRA Trust (Fund 1340)**

Department: Planning and Zoning

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

**Emergency Medical Services Fund (Fund 1350)**

Offices: Emergency Medical Services, Public Safety Support

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

**Coronavirus State/Local Fiscal Recovery (Fund 1380)**

Department: Non-Departmental

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.

Funding for Fiscal Year 2022 includes \$35,654,184 for purposes outlined above. The county will receive a total of \$71,308,368 in two tranches, or installments. The Board of County Commissioners officially accepted the first half of the total appropriated amount at the July 13, 2021, meeting via Resolution 2021-104, as required by Florida State Statutes.

**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 2022 appropriations for the Renewal Sales Tax include transfers to other funds and the administrative service fee. Funds are to be used for purposes allowed by F.S. 212.055(2).

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

Department: Non-Departmental

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

### **Building Services (Fund 1520)**

Office: Building Services

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

### **County Fire Rescue (Fund 1680)**

Office: Fire Rescue

Projected revenues include ad valorem taxes from a 0.5138 millage rate, fire assessment fees, Lake County Ambulance Fund transfer, interest income, other revenues and fund balance to protect County residents and visitors over an area encompassing 1,100 square miles.

### **Fire Services Impact Fee Trust (Fund 1690)**

Office: Fire Rescue

Fire Services Impact Fee Trust Fund revenues are collected in the unincorporated areas of the County and the cities of Astatula, Howey-in-the-Hills and Lady Lake (excluding The Villages). In addition, the County has interlocal agreements with the Cities of Fruitland Park and Mascotte for the collection of Impact Fees. These funds are used to construct and equip new fire stations to provide fire and medical response. The Fiscal Year 2022 budget is funded by impact fees, interest income 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: Economic Growth, Emergency Management, Fire Rescue, Housing and Community Services, Probation, Public Works

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

### **Restricted Local Programs (Fund 1310)**

Departments/Offices: Economic Growth, Animal Services, Housing and Community Services, Parks and Trails, Public Works, Sheriff's Programs, Non-Departmental

The Restricted Local Programs Fund was established in Fiscal Year 2010 to account for certain restricted revenues that were previously budgeted in the General Fund. Restricted revenues must be spent for the purposes they were received. The Fiscal Year 2022 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.

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

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

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

## ***CAPITAL PROJECTS FUNDS***

### **Renewal Sales Tax Capital Projects (Fund 3030)**

Department: Non-Departmental

The Renewal Sales Tax Capital Projects Fund received revenues from the Infrastructure Sales Tax until the authorization ended on December 31, 2017. The Fiscal Year 2022 budget includes expenditures for funds earned through that date which were not expended by September 9, 2021. Beginning January 1, 2018, new revenues are shown in the Second Renewal Sales Tax Capital Projects Fund.

### **Renewal Sales Tax Capital Projects - PW (Fund 3040)**

Department: Public Works

The Renewal Sales Tax Capital Projects Fund – PW was established to account for the portion of the Infrastructure Sales Tax that is dedicated to transportation purposes. The Fund receives revenues from the Infrastructure Sales Tax, interest, and fund balance. This authorization ended on December 31, 2017, and the Fiscal Year 2022 budget includes expenditures for revenues that were collected through that date, but had not been expended as of September 9, 2021. Beginning January 1, 2018, new revenues are shown in the Second Renewal Sales Tax Capital Projects Fund.

### **Second Renewal Sales Tax Capital Projects (Fund 3050)**

Department: Non-Departmental

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

### **Facilities Expansion Capital (Fund 3810)**

Office: Facilities Management

The Facilities Expansion Capital Fund was established to manage the funds received from the 2007 Capital Improvement Revenue Bond issue, and refinanced May 2015. Funds were fully expended as of Fiscal Year 2021.

### **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. The Fiscal Year 2022 Budget includes funds that had not been expended as of September 9, 2021.

### **Sales Tax Revenue Note Projects (Fund 3850)**

Office: Facilities Management, Public Safety Support

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



## **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)**

Public Works

The Landfill Enterprise Fund supports the Solid Waste Division. The Solid Waste Division is comprised of administration/financial operations, landfill operations, scale services, residential convenience centers, and hazardous waste. The County's contract with Covanta for disposal of solid waste expired on June 30, 2014. BCC approval of the recommendations by the Solid Waste Alternative Task Force (SWATF) resulted in a new solid waste program that included three new residential hauling contracts for collection and one landfill contract for solid waste disposal. The new hauler contracts also include recycling services. The Fiscal Year 2022 budget is supported by landfill operating income, disposal assessment fees, interest income, fund balance and a transfer from the General Fund.

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

Public Works

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

### ***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. A reserve is maintained to ensure that funds are available if needed.

#### **Employee Group Benefits (Fund 5300)**

Office: Human Resources and Risk Management

The Employee Group Benefits Fund manages the revenues received from entities participating in the County's employee insurance plans. Participants include the Board of County Commissioners, Clerk of Courts, Lake County Water Authority, Lake-Sumter Metropolitan Planning Organization, Property Appraiser, Supervisor of Elections, and Tax Collector. Expenditures from the fund include claims

payments, insurance premiums, and administrative costs. A reserve is maintained to ensure that funds are available if needed.

**Fleet Management (Fund 5400)**

Office: Fleet Management

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

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>General (0010)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Ad Valorem Taxes - Current	\$ 104,040,819	\$ 123,522,545	\$ 123,298,147	\$ 133,572,298
Ad Valorem Taxes - Delinquent	5,573,258	2,000,000	2,000,000	2,101,060
Communications Services Tax	1,473,199	1,478,000	1,478,000	1,478,000
<b>Total Taxes</b>	<b>\$ 111,087,276</b>	<b>\$ 127,000,545</b>	<b>\$ 126,776,147</b>	<b>\$ 137,151,358</b>
<b><u>Permits and Fees</u></b>				
Industrial Development Revenue Bond Fees	\$ 2,550	\$ 100,000	\$ 100,000	\$ 100,000
Occupational Licenses	78,432	-	-	-
<b>Total Permits and Fees</b>	<b>\$ 80,982</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b><u>Intergovernmental Revenues</u></b>				
State Alien Assistance Grant	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Byrne Justice Assistance Grant - CFDA 16.738	134,770	60,000	60,000	-
Federal Disaster Relief	3,358,916	-	-	-
CARES Act Funds	6,486,318	-	57,572,943	-
American Rescue Plan Act Funds	-	-	35,654,184	-
Federal Payments in Lieu of Tax-General Government	164,014	150,000	150,000	150,000
Federal Payments in Lieu of Tax-Wildlife	968	1,000	1,000	1,000
Aquatic Weed Control	139,504	155,000	155,000	155,000
State Disaster Relief	167,071	-	-	-
State Revenue Sharing Proceeds	7,188,847	7,638,480	7,638,480	7,139,056
Insurance Agents County License	84,393	60,000	60,000	60,000
Mobile Home Licenses	184,355	180,000	180,000	180,000
Alcoholic Beverage License	94,557	110,000	110,000	95,000
State Sales Tax	16,920,426	17,600,000	17,600,000	18,500,000
Contributions from Other Agencies	63,225	78,499	78,499	61,529
<b>Total Intergovernmental Revenues</b>	<b>\$ 34,987,364</b>	<b>\$ 26,082,979</b>	<b>\$ 119,310,106</b>	<b>\$ 26,391,585</b>
<b><u>Charges for Services</u></b>				
Dev - Regional Impact Fee (DRI)	\$ -	\$ 2,000	\$ 2,000	\$ 500
\$2 Court Technology Services Fee	903,549	608,070	608,070	608,070
Parts	18,888	35,000	35,000	15,000
Labor	7,716	7,000	7,000	4,500
Reprographic Services	202,715	326,300	326,300	326,300
Charges - Outside Sources	28,699	5,691	5,691	5,000
Other Charges for Services	589,882	615,000	615,000	600,000
Sheriffs Fees	141,580	200,000	200,000	180,000
Other General Government Charges/Fees	2,963	2,000	2,000	2,000
Lot Line Adjustment	5,850	7,000	7,000	6,000
Concurrency Fees	4,055	4,000	4,000	4,000
Electronic Game Room Facility Application	-	-	-	20,000
Electronic Game Room Facility Renewal	-	-	-	50,000
Construction Review	7,612	5,000	5,000	5,000
Master Park Plans	-	600	600	100
Zoning Fees	32,534	20,000	20,000	20,000
Zoning Permits	245,502	200,000	200,000	200,000
Zoning Conformance Letter	6,550	7,000	7,000	7,000
Variances	32,500	25,000	25,000	25,000
Subdivision Applications	15,791	10,000	10,000	10,000
Site Plan Review and Amendments	43,425	35,000	35,000	35,000
PUD Preliminary	7,100	5,000	5,000	5,000

**Budget by Fund  
Fiscal Year 2022**

	<b>Actual FY 2020</b>	<b>Adopted FY 2021</b>	<b>Revised FY 2021</b>	<b>Adopted FY 2022</b>
Lot of Record	\$ 14,100	\$ 15,000	\$ 15,000	\$ 14,000
Vested Rights Determination	-	650	650	650
Lot Splits	13,936	10,000	10,000	10,000
DRS Presubmittals	5,500	6,000	6,000	5,000
Mobile Home Bond	1,525	1,500	1,500	1,500
Developers Agreements	3,890	500	500	500
Mining Plans	7,650	4,000	4,000	5,000
Tree Removal/Site Plan	35,120	3,000	3,000	15,000
Land Use Plan Amendment (LUPA)	25,950	25,000	25,000	20,000
Tree Removal Permit Review	60,060	15,000	15,000	25,000
Conditional Use Permit	5,325	8,000	8,000	8,000
Sale of Maps and Publications	-	100	100	100
Tax Exempt Sale of Maps and Publications	-	100	100	100
Administrative CUP	8	-	-	-
Police Services	1,485,770	1,492,000	1,448,851	1,407,000
School Resource Officer	2,936,638	2,815,521	2,815,521	2,825,473
Dispatch Services	917,601	868,372	868,372	868,372
Room/Board for Prisoners	-	200	200	200
Subsistence Fee for Prisoners	62,755	70,000	70,000	70,000
Medical Fees for Prisoners	16,165	20,000	20,000	20,000
Administrative Services - Lake Tech	185,000	185,000	185,000	200,000
Marine Patrol - Lake County Water Authority	228,950	228,950	381,583	457,900
Emergency Service Fee	3,957	3,500	3,500	3,500
CUP Inspections	118,150	120,000	120,000	120,000
Mine Inspections	25,500	12,000	12,000	12,000
Landscape Inspections	4,900	4,000	4,000	4,000
Average Setback Inspections	1,805	2,000	2,000	2,000
County Wide Communications Fees	232,704	235,000	235,000	242,000
Average Setbacks	1,805	2,500	2,500	2,000
Mine Order Inspection	600	500	500	500
Water Resource Laboratory Fees	146,818	100,000	100,000	100,000
Conservation Resource Mgmt Fee	233,425	-	-	-
Animal Shelter - Penalty/Impound	17,600	20,000	20,000	20,000
Animal Shelter - Board	2,665	3,000	3,000	5,000
Animal Shelter - Rabies Vaccine	3,290	2,500	2,500	3,500
Animal Shelter - Adoption Fees	27,180	42,000	42,000	35,000
Animal Shelter - Pet Licenses	735	1,200	1,200	1,000
Animal Shelter - Taxable	3,415	5,000	5,000	5,000
Animal Shelter - Non-Taxable	4,200	5,000	5,000	5,000
Animal Shelter - Disposals	-	100	100	100
Mosquito Control Services	10,000	-	10,000	-
Fairgrounds	13,023	30,000	30,000	31,000
Fairgrounds - Tax Exempt	3,638	5,000	5,000	5,000
Fairgrounds Farmers Market	104,788	160,000	160,000	160,000
Veterans Treatment Intervention	75,109	66,913	66,913	66,900
Court Innovations/Local Ordinance	103,725	100,000	100,000	100,000
Legal Aid	51,862	50,000	50,000	50,000
Juvenile Alternative Programs	51,862	61,000	61,000	61,000
Court Facilities (\$15)	659,473	750,000	750,000	738,500
Domestic Violence Charges - FS 938.08	22,272	20,000	20,000	20,000
Impact Fee Services	134,820	90,000	90,000	90,000
MPO Administration Fees	29,000	29,000	29,000	29,000
<b>Total Charges for Services</b>	<b>\$ 10,391,175</b>	<b>\$ 9,808,767</b>	<b>\$ 9,928,251</b>	<b>\$ 9,994,265</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b><u>Fines and Forfeits</u></b>				
Court Fines	\$ 150,195	\$ 60,000	\$ 60,000	\$ 60,000
Communications FD-FS 318.21(9)	214,227	245,000	245,000	200,000
Zoning Violation Fines	86,862	75,000	75,000	75,000
Fine - Synthetic Drug	-	100	100	100
Handicap Parking Violations	-	250	250	250
Other Parking Violations	200	100	100	100
Animal Control Violations	26,158	25,000	25,000	30,000
Unclaimed Moneys FS 116.21	836	500	500	500
<b>Total Fines and Forfeits</b>	<b>\$ 478,478</b>	<b>\$ 405,950</b>	<b>\$ 405,950</b>	<b>\$ 365,950</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Including Profit on Investments	\$ 431,541	\$ 200,000	\$ 200,000	\$ 100,000
Interest - Tax Collector	15,517	10,500	10,500	11,000
Rents & Leases - Taxable	210	400	8,005	7,400
Rents & Leases - Non-taxable	70,155	68,765	88,765	168,346
Surplus Lands	55,727	10,000	10,000	10,000
Surplus Furniture/Fixtures/Equipment	332,104	15,100	15,100	15,100
Insurance Proceeds/Loss-FF&E	25,014	-	-	-
Other Contributions/Donations	-	50	50	50
Reimbursements	7,637	5,000	5,000	1,000
VAB Petition Fees	5,970	3,000	3,000	3,000
Commissions - Pay Telephones	181,971	225,000	225,000	150,000
Other Miscellaneous Revenue	14,018	2,900	10,100	23,500
Community Service Insurance Fees	258	500	500	100
Credit Card Convenience Fee	83,996	70,800	70,800	71,000
P-Card Rebate	82,268	55,000	55,000	80,000
Animal Shelter Donations	1,000	-	-	-
Impoundment/Sale - Livestock	6,578	1,000	1,000	2,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,313,964</b>	<b>\$ 668,015</b>	<b>\$ 702,820</b>	<b>\$ 642,496</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 173,649	\$ 73,980	\$ 73,980	\$ 78,380
Interfund Transfer - Fire	46,149	48,801	48,801	45,149
Interfund Transfer - Admin Fee	4,855,519	5,015,444	5,012,802	5,344,031
Interfund Transfer - Ins/Admin	411,130	412,723	412,723	445,258
Excess Fees - Tax Collector	2,325,776	2,709,220	2,709,220	2,400,000
Excess Fees - Clerk of Court	228,121	4,224	4,224	135,000
Excess Fees - Supervisor of Elections	854,106	-	-	-
Excess Fees - Property Appraiser	173,534	50,000	50,000	150,000
Excess Fees - Office of the Sheriff	51,446	100,000	100,000	75,000
Fund Balance - Beginning of the Year	-	24,932,737	23,306,272	24,182,698
<b>Total Transfers</b>	<b>\$ 9,119,430</b>	<b>\$ 33,347,129</b>	<b>\$ 31,718,022</b>	<b>\$ 32,855,516</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (8,229,045)</b>	<b>\$ (8,229,045)</b>	<b>\$ (8,694,671)</b>
<b>Total General Fund</b>	<b>\$ 167,458,669</b>	<b>\$ 189,184,340</b>	<b>\$ 280,712,251</b>	<b>\$ 198,806,499</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>General Fund (0010)</b>				
<b>Expenditures</b>				
<b><u>Office of Animal Services</u></b>				
Office of Animal Services	\$ 1,514,449	\$ 1,824,630	\$ 1,825,207	\$ 1,958,741
<b>Total Office of Animal Services</b>	<b>\$ 1,514,449</b>	<b>\$ 1,824,630</b>	<b>\$ 1,825,207</b>	<b>\$ 1,958,741</b>
<b><u>Office of Code Enforcement</u></b>				
Office of Code Enforcement	\$ 758,697	\$ 833,497	\$ 846,997	\$ 863,924
<b>Total Office of Code Enforcement</b>	<b>\$ 758,697</b>	<b>\$ 833,497</b>	<b>\$ 846,997</b>	<b>\$ 863,924</b>
<b><u>Office of Communications</u></b>				
Office of Communications	\$ 930,088	\$ 986,383	\$ 986,383	\$ 1,221,806
<b>Total Office of Communications</b>	<b>\$ 930,088</b>	<b>\$ 986,383</b>	<b>\$ 986,383</b>	<b>\$ 1,221,806</b>
<b><u>County Attorney</u></b>				
County Attorney	\$ 795,483	\$ 812,994	\$ 812,994	\$ 857,627
<b>Total County Attorney</b>	<b>\$ 795,483</b>	<b>\$ 812,994</b>	<b>\$ 812,994</b>	<b>\$ 857,627</b>
<b><u>County Manager</u></b>				
County Manager	\$ 1,041,195	\$ 993,729	\$ 993,729	\$ 936,211
<b>Total County Manager</b>	<b>\$ 1,041,195</b>	<b>\$ 993,729</b>	<b>\$ 993,729</b>	<b>\$ 936,211</b>
<b><u>Agency for Economic Prosperity</u></b>				
Agency for Economic Prosperity	\$ 1,118,923	\$ 1,372,010	\$ 1,446,670	\$ 1,416,750
<b>Total Agency for Economic Prosperity</b>	<b>\$ 1,118,923</b>	<b>\$ 1,372,010</b>	<b>\$ 1,446,670</b>	<b>\$ 1,416,750</b>
<b><u>Office of Emergency Management</u></b>				
Office of Emergency Management	\$ 251,198	\$ 273,054	\$ 273,054	\$ 308,773
<b>Total Office of Emergency Management</b>	<b>\$ 251,198</b>	<b>\$ 273,054</b>	<b>\$ 273,054</b>	<b>\$ 308,773</b>
<b><u>Office of Extension Services</u></b>				
Office of Extension Services	\$ 731,954	\$ 583,246	\$ 598,051	\$ 625,734
<b>Total Office of Extension Services</b>	<b>\$ 731,954</b>	<b>\$ 583,246</b>	<b>\$ 598,051</b>	<b>\$ 625,734</b>
<b><u>Office of Facilities Management</u></b>				
Office of Facilities Management	\$ 4,560,898	\$ 5,883,192	\$ 6,049,434	\$ 6,802,217
<b>Total Office of Facilities Management</b>	<b>\$ 4,560,898</b>	<b>\$ 5,883,192</b>	<b>\$ 6,049,434</b>	<b>\$ 6,802,217</b>
<b><u>Office of Housing and Community Services</u></b>				
Office of Housing and Community Services	\$ 7,506,695	\$ 7,918,408	\$ 7,921,289	\$ 6,324,503
<b>Total Office of Housing and Human Services</b>	<b>\$ 7,506,695</b>	<b>\$ 7,918,408</b>	<b>\$ 7,921,289</b>	<b>\$ 6,324,503</b>
<b><u>Office of Human Resources/Risk Management</u></b>				
Office of Human Resources/Risk Management	\$ 766,712	\$ 938,037	\$ 938,037	\$ 1,011,773
<b>Total Office of Human Resources/Risk Management</b>	<b>\$ 766,712</b>	<b>\$ 938,037</b>	<b>\$ 938,037</b>	<b>\$ 1,011,773</b>
<b><u>Information Technology</u></b>				
Information Technology	\$ 3,171,592	\$ 3,539,869	\$ 3,542,602	\$ 3,739,578
<b>Total Information Technology</b>	<b>\$ 3,171,592</b>	<b>\$ 3,539,869</b>	<b>\$ 3,542,602</b>	<b>\$ 3,739,578</b>
<b><u>Legislative Affairs</u></b>				
Board of County Commissioners	\$ 850,056	\$ 886,995	\$ 886,995	\$ 945,798
<b>Total Legislative Affairs</b>	<b>\$ 850,056</b>	<b>\$ 886,995</b>	<b>\$ 886,995</b>	<b>\$ 945,798</b>
<b><u>Office of Management and Budget</u></b>				
Office of Management and Budget	\$ 669,244	\$ 782,814	\$ 782,814	\$ 842,582
<b>Total Office of Management and Budget</b>	<b>\$ 669,244</b>	<b>\$ 782,814</b>	<b>\$ 782,814</b>	<b>\$ 842,582</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b><u>Office of Parks and Trails</u></b>				
Office of Parks and Trails	\$ 11,465	\$ 21,810	\$ 21,810	\$ 21,660
<b>Total Office of Parks and Trails</b>	<b>\$ 11,465</b>	<b>\$ 21,810</b>	<b>\$ 21,810</b>	<b>\$ 21,660</b>
<b><u>Office of Planning and Zoning</u></b>				
Office of Planning and Zoning	\$ 1,198,420	\$ 1,291,545	\$ 1,296,145	\$ 1,424,789
<b>Total Office of Planning and Zoning</b>	<b>\$ 1,198,420</b>	<b>\$ 1,291,545</b>	<b>\$ 1,296,145</b>	<b>\$ 1,424,789</b>
<b><u>Office of Probation</u></b>				
Office of Probation	\$ 781,160	\$ 797,910	\$ 797,910	\$ 882,126
<b>Total Office of Probation</b>	<b>\$ 781,160</b>	<b>\$ 797,910</b>	<b>\$ 797,910</b>	<b>\$ 882,126</b>
<b><u>Office of Procurement Services</u></b>				
Office of Procurement Services	\$ 501,390	\$ 515,742	\$ 515,742	\$ 520,304
<b>Total Office of Procurement Services</b>	<b>\$ 501,390</b>	<b>\$ 515,742</b>	<b>\$ 515,742</b>	<b>\$ 520,304</b>
<b><u>Public Safety Administration</u></b>				
Public Safety Administration	\$ 34,957	\$ 35,691	\$ 35,691	\$ 34,067
<b>Total Public Safety Administration</b>	<b>\$ 34,957</b>	<b>\$ 35,691</b>	<b>\$ 35,691</b>	<b>\$ 34,067</b>
<b><u>Office of Public Safety Support</u></b>				
Office of Public Safety Support	\$ 2,244,619	\$ 2,295,455	\$ 2,301,021	\$ 2,427,943
<b>Total Office of Public Safety Support</b>	<b>\$ 2,244,619</b>	<b>\$ 2,295,455</b>	<b>\$ 2,301,021</b>	<b>\$ 2,427,943</b>
<b><u>Public Works</u></b>				
Public Works	\$ 1,508,042	\$ 1,911,823	\$ 1,934,990	\$ 2,105,850
<b>Total Public Works</b>	<b>\$ 1,508,042</b>	<b>\$ 1,911,823</b>	<b>\$ 1,934,990</b>	<b>\$ 2,105,850</b>
<b><u>Office of Veterans Services</u></b>				
Office of Veterans Services	\$ 147,491	\$ 183,356	\$ 183,356	\$ 318,789
<b>Total Office of Veterans Services</b>	<b>\$ 147,491</b>	<b>\$ 183,356</b>	<b>\$ 183,356</b>	<b>\$ 318,789</b>
<b><u>Clerk of the Circuit Court</u></b>				
Clerk of the Circuit Court	\$ 5,894,657	\$ 6,194,112	\$ 6,454,112	\$ 6,707,941
<b>Total Clerk of the Circuit Court</b>	<b>\$ 5,894,657</b>	<b>\$ 6,194,112</b>	<b>\$ 6,454,112</b>	<b>\$ 6,707,941</b>
<b><u>Property Appraiser</u></b>				
Property Appraiser	\$ 3,241,393	\$ 3,279,098	\$ 4,265,441	\$ 3,821,084
<b>Total Property Appraiser</b>	<b>\$ 3,241,393</b>	<b>\$ 3,279,098</b>	<b>\$ 4,265,441</b>	<b>\$ 3,821,084</b>
<b><u>Sheriff</u></b>				
Sheriff's Office	\$ 77,790,009	\$ 80,954,611	\$ 81,004,076	\$ 85,473,676
<b>Total Sheriff</b>	<b>\$ 77,790,009</b>	<b>\$ 80,954,611</b>	<b>\$ 81,004,076</b>	<b>\$ 85,473,676</b>
<b><u>Supervisor of Elections</u></b>				
Supervisor of Elections	\$ 4,682,776	\$ 3,822,841	\$ 3,822,841	\$ 4,876,163
<b>Total Supervisor of Elections</b>	<b>\$ 4,682,776</b>	<b>\$ 3,822,841</b>	<b>\$ 3,822,841</b>	<b>\$ 4,876,163</b>
<b><u>Tax Collector</u></b>				
Tax Collector	\$ 5,966,961	\$ 5,877,186	\$ 5,877,186	\$ 6,489,762
<b>Total Tax Collector</b>	<b>\$ 5,966,961</b>	<b>\$ 5,877,186</b>	<b>\$ 5,877,186</b>	<b>\$ 6,489,762</b>
<b><u>Judicial Support</u></b>				
Judicial Support	\$ 4,329,886	\$ 4,730,419	\$ 4,739,150	\$ 4,634,024
<b>Total Judicial Support</b>	<b>\$ 4,329,886</b>	<b>\$ 4,730,419</b>	<b>\$ 4,739,150</b>	<b>\$ 4,634,024</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b><u>Non-Departmental</u></b>				
<b>General Fund Non-Departmental</b>	\$ 28,491,518	\$ 49,643,883	\$ 139,558,524	\$ 51,212,304
<b>Total Non-Departmental</b>	\$ 28,491,518	\$ 49,643,883	\$ 139,558,524	\$ 51,212,304
<b>Total General Fund</b>	\$ 161,491,928	\$ 189,184,340	\$ 280,712,251	\$ 198,806,499



**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>County Transportation Trust (1120)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
9th Cent Gas Tax	\$ 1,574,563	\$ 1,650,000	\$ 1,650,000	\$ 1,600,444
Local Option Gasoline	5,785,011	6,050,000	6,050,000	5,895,930
<b>Total Taxes</b>	<b>\$ 7,359,574</b>	<b>\$ 7,700,000</b>	<b>\$ 7,700,000</b>	<b>\$ 7,496,374</b>
<b><u>Permits and Fees</u></b>				
Principal - Special Assessment	\$ 35,144	\$ 55,000	\$ 55,000	\$ 55,000
Interest - Special Assessment	-	10,000	10,000	5,000
<b>Total Permits and Fees</b>	<b>\$ 35,144</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 60,000</b>
<b><u>Intergovernmental Revenues</u></b>				
Federal Forestry Share	\$ 65,884	\$ -	\$ -	\$ -
Constitutional Gas Tax (20%)	676,794	720,000	720,000	683,511
Constitutional Gas Tax (80%)	2,707,177	2,890,000	2,890,000	2,739,042
County Gasoline Tax	1,484,216	1,590,000	1,590,000	1,552,608
Other Transportation	77,735	67,000	67,000	67,000
Contributions from Other Agencies	121,763	572,638	606,138	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 5,133,569</b>	<b>\$ 5,839,638</b>	<b>\$ 5,873,138</b>	<b>\$ 5,042,161</b>
<b><u>Charges for Services</u></b>				
Storm Water Review	\$ 17,220	\$ 15,000	\$ 15,000	\$ 15,000
Subdivision Review	159,440	100,000	100,000	125,000
Public Works Permits	143,900	55,000	55,000	105,000
Tax Exempt Sale of Maps and Publications	1,325	1,000	1,000	1,000
Signal/Sign Maintenance	963,333	721,557	721,557	721,557
Road Vacation Fees	18,360	11,000	3,011,000	11,000
Lot Determination	4,785	1,500	1,500	2,000
<b>Total Charges for Services</b>	<b>\$ 1,308,363</b>	<b>\$ 905,057</b>	<b>\$ 3,905,057</b>	<b>\$ 980,557</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 63,556	\$ 18,000	\$ 18,000	\$ 18,000
Interest - Tax Collector	4	-	-	-
Other Interest Earnings	1,485	500	500	500
Surplus Furniture/Fixture/Equipment	64,443	-	-	-
Insurance Proc/Loss Furn/Fix/Equipment	483	5,000	246,316	5,000
Scrap Sales	1,005	2,000	2,000	2,000
Reimbursements	1,383	1,800	1,800	1,800
Other Miscellaneous Revenues	147	1,200	1,200	1,200
<b>Total Miscellaneous Revenues</b>	<b>\$ 132,506</b>	<b>\$ 28,500</b>	<b>\$ 269,816</b>	<b>\$ 28,500</b>
<b><u>Transfers</u></b>				
Interfund Transfer - General Fund	\$ -	\$ -	\$ -	\$ 2,821,661
Fund Balance - Beginning of Year	-	4,682,006	6,925,855	12,122,294
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 4,682,006</b>	<b>\$ 6,925,855</b>	<b>\$ 14,943,955</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (695,028)</b>	<b>\$ (695,028)</b>	<b>\$ (678,653)</b>
<b>Total County Transportation Trust</b>	<b>\$ 13,969,156</b>	<b>\$ 18,525,173</b>	<b>\$ 24,043,838</b>	<b>\$ 27,872,894</b>

**Budget by Fund  
Fiscal Year 2022**

	<b>Actual FY 2020</b>	<b>Adopted FY 2021</b>	<b>Revised FY 2021</b>	<b>Adopted FY 2022</b>
<b>County Transportation Trust (1120)</b>				
<b>Expenditures</b>				
Road Operations	\$ 7,349,679	\$ 8,071,144	\$ 11,345,960	\$ 15,872,273
Engineering Operations	2,586,015	3,064,021	3,122,100	3,089,969
Traffic Operations	2,169,290	3,014,727	3,023,058	2,758,122
Environmental Services	1,433,867	1,447,985	1,465,709	1,501,713
Intergovernmental Transfers	667	700	700	700
Special Assessments	166,034	1,380,242	1,380,242	1,104,000
Interfund Transfers	695,028	695,028	695,028	678,653
Contingency and Cash CWF	-	851,326	3,011,041	2,867,464
<b>Total County Transportation Trust</b>	<b>\$ 14,400,580</b>	<b>\$ 18,525,173</b>	<b>\$ 24,043,838</b>	<b>\$ 27,872,894</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Lake County Ambulance (1220)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Ad Valorem Taxes - Current	\$ 9,492,627	\$ 11,361,413	\$ 11,340,774	\$ 12,236,660
Ad Valorem Taxes - Delinquent	508,457	180,000	180,000	180,000
<b>Total Taxes</b>	<b>\$ 10,001,084</b>	<b>\$ 11,541,413</b>	<b>\$ 11,520,774</b>	<b>\$ 12,416,660</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Inc Profit on Invest	\$ 36,598	\$ 15,000	\$ 15,000	\$ 15,000
Interest - Tax Collector	1,416	500	500	500
<b>Total Miscellaneous Revenues</b>	<b>\$ 38,014</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>
<b><u>Transfers</u></b>				
Excess Fees - Tax Collector	\$ 48,959	\$ 30,000	\$ 30,000	\$ 30,000
Excess Fees - Property Appraiser	5,241	2,000	2,000	2,000
Fund Balance - Beginning of Year	-	1,184,237	1,279,095	1,849,977
<b>Total Transfers</b>	<b>\$ 54,200</b>	<b>\$ 1,216,237</b>	<b>\$ 1,311,095</b>	<b>\$ 1,881,977</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (577,846)</b>	<b>\$ (577,846)</b>	<b>\$ (621,608)</b>
<b>Total Lake County Ambulance</b>	<b>\$ 10,093,298</b>	<b>\$ 12,195,304</b>	<b>\$ 12,269,523</b>	<b>\$ 13,692,529</b>
<b>Lake County Ambulance (1220)</b>				
<b>Expenditures</b>				
General Government	\$ 343,843	\$ 439,375	\$ 437,525	\$ 507,070
Lake County Ambulance Service	959,106	1,039,958	1,038,573	1,132,073
Interfund Transfers	8,238,817	8,590,244	8,586,626	10,872,490
Intergovernmental Transfers	289,625	335,025	334,406	361,902
Contingency and Cash CWF	-	1,790,702	1,872,393	818,994
<b>Total Lake County Ambulance</b>	<b>\$ 9,831,391</b>	<b>\$ 12,195,304</b>	<b>\$ 12,269,523</b>	<b>\$ 13,692,529</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>County Library System (1900)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
LSTA-Library Grants	\$ -	\$ -	\$ 35,551	\$ -
Aid to Libraries	179,137	134,000	128,118	125,000
Library Contributions	92,920	16,000	16,000	16,000
<b>Total Intergovernmental Revenues</b>	<b>\$ 272,057</b>	<b>\$ 150,000</b>	<b>\$ 179,669</b>	<b>\$ 141,000</b>
<b><u>Charges for Services</u></b>				
Non Resident Library Fees	\$ 10,425	\$ 11,350	\$ 11,350	\$ 8,850
<b>Total Charges for Services</b>	<b>\$ 10,425</b>	<b>\$ 11,350</b>	<b>\$ 11,350</b>	<b>\$ 8,850</b>
<b><u>Fines and Forfeits</u></b>				
Library Fines	\$ 16,892	\$ 25,200	\$ 25,200	\$ 13,260
<b>Total Fines and Forfeits</b>	<b>\$ 16,892</b>	<b>\$ 25,200</b>	<b>\$ 25,200</b>	<b>\$ 13,260</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 5,482	\$ 3,000	\$ 3,000	\$ 1,200
Sale of Surplus Furniture/Fixtures/Equipment	48,263	-	-	-
Donations	25	-	-	-
Reimbursements	153,600	158,240	158,240	160,493
Other Miscellaneous Revenues	27,123	33,470	33,470	21,985
<b>Total Miscellaneous Revenues</b>	<b>\$ 234,493</b>	<b>\$ 194,710</b>	<b>\$ 194,710</b>	<b>\$ 183,678</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 3,863,192	\$ 3,899,646	\$ 3,899,646	\$ 4,041,742
Fund Balance - Beginning of Year	-	174,165	416,892	306,849
<b>Total Transfers</b>	<b>\$ 3,863,192</b>	<b>\$ 4,073,811</b>	<b>\$ 4,316,538</b>	<b>\$ 4,348,591</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (3,651)</b>	<b>\$ (3,651)</b>	<b>\$ (3,096)</b>
<b>Total County Library System</b>	<b>\$ 4,397,059</b>	<b>\$ 4,451,420</b>	<b>\$ 4,723,816</b>	<b>\$ 4,692,283</b>

**County Library System (1900)**  
**Expenditures**

Library Services Administration	\$ 8,776	\$ 9,932	\$ 9,932	\$ 6,058
Library Services	1,823,707	1,893,264	1,928,000	1,980,225
Cagan Crossings Community Library	507,574	572,276	593,276	611,704
Marion Baysinger Memorial Library	255,094	243,433	254,233	255,520
East Lake County Library	287,240	295,143	308,943	307,510
Paisley County Library	164,690	155,065	161,865	158,700
Astor County Library	196,161	195,823	210,623	206,511
Cooper Memorial Library	963,531	804,097	821,097	848,298
State Aid to Libraries	149,500	250,419	373,879	317,757
Contingency and Cash CWF	-	31,968	61,968	-
<b>Total County Library System</b>	<b>\$ 4,356,273</b>	<b>\$ 4,451,420</b>	<b>\$ 4,723,816</b>	<b>\$ 4,692,283</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Library Impact Fee Trust (1070)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Library Impact Fee - Residential	\$ 815,115	\$ 300,000	\$ 624,771	\$ 300,000
<b>Total Permits and Fees</b>	<b>\$ 815,115</b>	<b>\$ 300,000</b>	<b>\$ 624,771</b>	<b>\$ 300,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 27,756	\$ 15,000	\$ 15,000	\$ 6,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 27,756</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 6,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 2,712,916	\$ 2,810,620	\$ 3,814,821
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 2,712,916</b>	<b>\$ 2,810,620</b>	<b>\$ 3,814,821</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (15,750)</b>	<b>\$ (15,750)</b>	<b>\$ (15,300)</b>
<b>Total Library Impact Fee Trust</b>	<b>\$ 842,871</b>	<b>\$ 3,012,166</b>	<b>\$ 3,434,641</b>	<b>\$ 4,105,521</b>

<b>Library Impact Fee Trust (1070)</b>				
<b>Expenditures</b>				
Library Impact Fee Trust	\$ 485,161	\$ 1,173,090	\$ 3,434,641	\$ 1,632,150
Contingency and Cash CWF	-	1,839,076	-	2,473,371
<b>Total Library Impact Fee Trust</b>	<b>\$ 485,161</b>	<b>\$ 3,012,166</b>	<b>\$ 3,434,641</b>	<b>\$ 4,105,521</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Parks Impact Fee Trust - Central District (1081)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Park Impact Fee - Residential	\$ 46,386	\$ 20,000	\$ 20,000	\$ 20,000
<b>Total Permits and Fees</b>	<b>\$ 46,386</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 589	\$ 300	\$ 300	\$ 100
<b>Total Miscellaneous Revenues</b>	<b>\$ 589</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 100</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 46,822	\$ 50,764	\$ 37,838
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 46,822</b>	<b>\$ 50,764</b>	<b>\$ 37,838</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (1,015)</b>	<b>\$ (1,015)</b>	<b>\$ (1,005)</b>
<b>Total Parks Impact Fee Trust - Central District</b>	<b>\$ 46,975</b>	<b>\$ 66,107</b>	<b>\$ 70,049</b>	<b>\$ 56,933</b>

**Parks Impact Fee Trust - Central District (1081)**  
Expenditures

Parks Impact Fee - Central	\$ 44,181	\$ 57,424	\$ 70,049	\$ 55,968
Contingency and Cash CWF	-	8,683	-	965
<b>Total Parks Impact Fee Trust - Central District</b>	<b>\$ 44,181</b>	<b>\$ 66,107</b>	<b>\$ 70,049</b>	<b>\$ 56,933</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Parks Impact Fee Trust - North District (1082)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Park Impact Fee - Residential	\$ 46,161	\$ 35,000	\$ 35,000	\$ 25,000
<b>Total Permits and Fees</b>	<b>\$ 46,161</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 25,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Incl Profit on Invest	\$ 1,419	\$ 600	\$ 600	\$ 300
<b>Total Miscellaneous Revenue</b>	<b>\$ 1,419</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 300</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 129,360	\$ 133,455	\$ 151,038
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 129,360</b>	<b>\$ 133,455</b>	<b>\$ 151,038</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (1,780)</b>	<b>\$ (1,780)</b>	<b>\$ (1,265)</b>
<b>Total Parks Impact Fee Trust - North District</b>	<b>\$ 47,580</b>	<b>\$ 163,180</b>	<b>\$ 167,275</b>	<b>\$ 175,073</b>

**Parks Impact Fee Trust - North District (1082)**  
Expenditures

Parks Impact Fee - North	\$ 55,155	\$ 154,498	\$ 167,275	\$ 174,108
Contingency and Cash CWF	-	8,682	-	965
<b>Total Parks Impact Fee Trust - North District</b>	<b>\$ 55,155</b>	<b>\$ 163,180</b>	<b>\$ 167,275</b>	<b>\$ 175,073</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Parks Impact Fee Trust - South District (1083)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Park Impact Fee - Residential	\$ 245,856	\$ 65,000	\$ 65,000	\$ 100,000
<b>Total Permits and Fees</b>	<b>\$ 245,856</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 100,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 7,373	\$ 3,000	\$ 3,000	\$ 1,500
<b>Total Miscellaneous Revenues</b>	<b>\$ 7,373</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 1,500</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 818,153	\$ 839,131	\$ 726,391
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 818,153</b>	<b>\$ 839,131</b>	<b>\$ 726,391</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (3,400)</b>	<b>\$ (3,400)</b>	<b>\$ (5,075)</b>
<b>Total Parks Impact Fee Trust - South District</b>	<b>\$ 253,229</b>	<b>\$ 882,753</b>	<b>\$ 903,731</b>	<b>\$ 822,816</b>

**Parks Impact Fee Trust - South District (1083)**  
Expenditures

Parks Impact Fee - South	\$ 34,865	\$ 874,070	\$ 903,731	\$ 821,851
Contingency and Cash CWF	-	8,683	-	965
<b>Total Parks Impact Fee Trust - South District</b>	<b>\$ 34,865</b>	<b>\$ 882,753</b>	<b>\$ 903,731</b>	<b>\$ 822,816</b>



**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>North Central Transportation Benefit District (1148)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Road Impact Fee - Residential	\$ 242,008	\$ 37,500	\$ 295,559	\$ 150,000
Road Impact Fee - Commercial	79,621	20,000	106,700	60,000
<b>Total Permits and Fees</b>	<b>\$ 321,629</b>	<b>\$ 57,500</b>	<b>\$ 402,259</b>	<b>\$ 210,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 1,591	\$ 800	\$ 800	\$ 800
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,591</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ 800</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 273,265	\$ 320,819	\$ 596,525
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 273,265</b>	<b>\$ 320,819</b>	<b>\$ 596,525</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (2,915)</b>	<b>\$ (2,915)</b>	<b>\$ (10,538)</b>
<b>Total North Central Transportation Benefit District</b>	<b>\$ 323,220</b>	<b>\$ 328,650</b>	<b>\$ 720,963</b>	<b>\$ 796,787</b>

**North Central Transportation Benefit District (1148)**  
Expenditures

North Central Transportation Benefit District	\$ 79,112	\$ 281,383	\$ 720,963	\$ 767,253
Contingency and Cash CWF	-	47,267	-	29,534
<b>Total North Central Transportation Benefit District</b>	<b>\$ 79,112</b>	<b>\$ 328,650</b>	<b>\$ 720,963</b>	<b>\$ 796,787</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Northeast/Wekiva Transportation Benefit District (1149)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Road Impact Fee - Residential	\$ 315,256	\$ 100,000	\$ 100,000	\$ 125,000
Road Impact Fee - Commercial	24,183	17,500	17,500	30,000
<b>Total Permits and Fees</b>	<b>\$ 339,439</b>	<b>\$ 117,500</b>	<b>\$ 117,500</b>	<b>\$ 155,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 3,395	\$ 2,500	\$ 2,500	\$ 1,500
<b>Total Miscellaneous Revenues</b>	<b>\$ 3,395</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 1,500</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 366,912	\$ 570,635	\$ 2,037,834
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 366,912</b>	<b>\$ 570,635</b>	<b>\$ 2,037,834</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (6,000)</b>	<b>\$ (6,000)</b>	<b>\$ (7,825)</b>
<b>Total Northeast/Wekiva Transport Benefit District</b>	<b>\$ 342,834</b>	<b>\$ 480,912</b>	<b>\$ 684,635</b>	<b>\$ 2,186,509</b>

**Northeast/Wekiva Transportation Benefit District (1149)**  
**Expenditures**

Northeast/Wekiva Transportation Benefit District	\$ -	\$ 333,028	\$ 684,635	\$ 650,984
Contingency and Cash CWF	-	147,884	-	1,535,525
<b>Total Northeast/Wekiva Transport Benefit District</b>	<b>\$ -</b>	<b>\$ 480,912</b>	<b>\$ 684,635</b>	<b>\$ 2,186,509</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>South Transportation Benefit District (1157)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Road Impact Fee - Residential	\$ 3,823,014	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Road Impact Fee - Commercial	1,401,143	350,000	350,000	350,000
Capacity Reservation - Residential	64,800	10,000	10,000	10,000
<b>Total Permits and Fees</b>	<b>\$ 5,288,957</b>	<b>\$ 2,860,000</b>	<b>\$ 2,860,000</b>	<b>\$ 2,860,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 119,890	\$ 75,000	\$ 75,000	\$ 75,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 119,890</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 10,546,471	\$ 12,733,491	\$ 14,280,778
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 10,546,471</b>	<b>\$ 12,733,491</b>	<b>\$ 14,280,778</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (146,750)</b>	<b>\$ (146,750)</b>	<b>\$ (146,750)</b>
<b>Total South Transportation Benefit District</b>	<b>\$ 5,408,847</b>	<b>\$ 13,334,721</b>	<b>\$ 15,521,741</b>	<b>\$ 17,069,028</b>

**South Transportation Benefit District (1157)**  
**Expenditures**

South Transportation Benefit District	\$ 4,355,791	\$ 12,053,115	\$ 15,521,741	\$ 16,261,838
Contingency and Cash CWF	-	1,281,606	-	807,190
<b>Total South Transportation Benefit District</b>	<b>\$ 4,355,791</b>	<b>\$ 13,334,721</b>	<b>\$ 15,521,741</b>	<b>\$ 17,069,028</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Central Transportation Benefit District (1158)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Road Impact Fee - Residential	\$ 512,523	\$ 140,000	\$ 140,000	\$ 140,000
Road Impact Fee - Commercial	111,739	50,000	50,000	50,000
<b>Total Permits and Fees</b>	<b>\$ 624,262</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 9,455	\$ 8,000	\$ 8,000	\$ 8,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 9,455</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 905,077	\$ 1,209,357	\$ 1,146,299
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 905,077</b>	<b>\$ 1,209,357</b>	<b>\$ 1,146,299</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (9,900)</b>	<b>\$ (9,900)</b>	<b>\$ (9,900)</b>
<b>Total Central Transportation Benefit District</b>	<b>\$ 633,717</b>	<b>\$ 1,093,177</b>	<b>\$ 1,397,457</b>	<b>\$ 1,334,399</b>

**Central Transportation Benefit District (1158)**  
Expenditures

Central Transportation Benefit District	\$ 182,480	\$ 1,087,416	\$ 1,397,457	\$ 1,250,284
Contingency and Cash CWF	-	5,761	-	84,115
<b>Total Central Transportation Benefit District</b>	<b>\$ 182,480</b>	<b>\$ 1,093,177</b>	<b>\$ 1,397,457</b>	<b>\$ 1,334,399</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>North Transportation Benefit District (1159)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 9,216	\$ -	\$ -	\$ -
<b>Total Miscellaneous Revenues</b>	<b>\$ 9,216</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 810,756	\$ 566,420	\$ 265,139
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 810,756</b>	<b>\$ 566,420</b>	<b>\$ 265,139</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total North Transportation Benefit District</b>	<b>\$ 9,216</b>	<b>\$ 810,756</b>	<b>\$ 566,420</b>	<b>\$ 265,139</b>
<b>North Transportation Benefit District (1159)</b>				
<b>Expenditures</b>				
North Transportation Benefit District	\$ 251,766	\$ 152,220	\$ 566,420	\$ 1,324
Contingency and Cash CWF	-	658,536	-	263,815
<b>Total North Transportation Benefit District</b>	<b>\$ 251,766</b>	<b>\$ 810,756</b>	<b>\$ 566,420</b>	<b>\$ 265,139</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020		Adopted FY 2021		Revised FY 2021		Adopted FY 2022
<b>Fish Conservation (1190)</b>							
<b>Revenues</b>							
<u><b>Miscellaneous Revenues</b></u>							
Interest Incl Profit on Invest	\$ 2,323	\$	800	\$	800	\$	500
Fishing Licenses	8,892		6,000		6,000		1,500
<b>Total Miscellaneous Revenues</b>	<b>\$ 11,215</b>	<b>\$</b>	<b>6,800</b>	<b>\$</b>	<b>6,800</b>	<b>\$</b>	<b>2,000</b>
<u><b>Transfers</b></u>							
Fund Balance - Beginning of Year	\$ -	\$	227,522	\$	229,167	\$	230,827
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$</b>	<b>227,522</b>	<b>\$</b>	<b>229,167</b>	<b>\$</b>	<b>230,827</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$</b>	<b>(340)</b>	<b>\$</b>	<b>(340)</b>	<b>\$</b>	<b>(100)</b>
<b>Total Fish Conservation</b>	<b>\$ 11,215</b>	<b>\$</b>	<b>233,982</b>	<b>\$</b>	<b>235,627</b>	<b>\$</b>	<b>232,727</b>
<b>Fish Conservation (1190)</b>							
<b>Expenditures</b>							
Fish Conservation	\$ -	\$	233,642	\$	235,287	\$	232,627
Interfund Transfers	335		340		340		100
<b>Total Fish Conservation</b>	<b>\$ 335</b>	<b>\$</b>	<b>233,982</b>	<b>\$</b>	<b>235,627</b>	<b>\$</b>	<b>232,727</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>MSTU - Stormwater Management (1230)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Ad Valorem Taxes - Current	\$ 609,869	\$ 729,038	\$ 729,038	\$ 767,134
Ad Valorem Taxes - Delinquent	36,774	200	200	200
<b>Total Taxes</b>	<b>\$ 646,643</b>	<b>\$ 729,238</b>	<b>\$ 729,238</b>	<b>\$ 767,334</b>
<b><u>Intergovernmental Revenues</u></b>				
Contributions from Other Agencies	\$ 135,925	\$ -	\$ 15,000	\$ 378,113
<b>Total Transfers</b>	<b>\$ 135,925</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 378,113</b>
<b><u>Charges for Services</u></b>				
Other Transportation Fees	\$ 157,065	\$ 60,000	\$ 60,000	\$ 60,000
Flood Determinations	3,750	2,500	2,500	2,500
<b>Total Charges for Services</b>	<b>\$ 160,815</b>	<b>\$ 62,500</b>	<b>\$ 62,500</b>	<b>\$ 62,500</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit from Invest	\$ 17,338	\$ 15,000	\$ 15,000	\$ 15,000
Interest - Tax Collector	92	-	-	-
Sale of Surplus Furniture/Fixtures/Equipment	14,105	-	-	-
Credit Card Convenience Fee	3	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 31,538</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b><u>Transfers</u></b>				
Excess Fees - Tax Collector	\$ 3,180	\$ -	\$ -	\$ -
Excess Fees - Property Appraiser	344	-	-	-
Fund Balance - Beginning of Year	-	1,360,293	1,558,459	1,720,403
<b>Total Transfers</b>	<b>\$ 3,524</b>	<b>\$ 1,360,293</b>	<b>\$ 1,558,459</b>	<b>\$ 1,720,403</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (40,337)</b>	<b>\$ (40,337)</b>	<b>\$ (48,166)</b>
<b>Total MSTU - Stormwater Management</b>	<b>\$ 978,445</b>	<b>\$ 2,126,694</b>	<b>\$ 2,339,860</b>	<b>\$ 2,895,184</b>
<b>MSTU - Stormwater Management (1230)</b>				
<b>Expenditures</b>				
Stormwater Management	\$ 720,784	\$ 1,862,934	\$ 2,095,639	\$ 2,717,832
Intergovernmental Transfers	18,869	17,162	19,826	18,601
Interfund Transfers	37,396	40,337	40,337	48,166
Contingency and Cash CWF	-	206,261	184,058	110,585
<b>Total MSTU - Stormwater Management</b>	<b>\$ 777,049</b>	<b>\$ 2,126,694</b>	<b>\$ 2,339,860</b>	<b>\$ 2,895,184</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>MSTU - Parks Services (1231)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Ad Valorem Taxes - Current	\$ 4,132,504	\$ 4,940,000	\$ 4,940,000	\$ 5,197,991
Ad Valorem Taxes - Delinquent	249,183	-	-	-
<b>Total Taxes</b>	<b>\$ 4,381,687</b>	<b>\$ 4,940,000</b>	<b>\$ 4,940,000</b>	<b>\$ 5,197,991</b>
<b><u>Permits and Fees</u></b>				
Tree Mitigation Fees	\$ 97,902	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Permits and Fees</b>	<b>\$ 97,902</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b><u>Intergovernmental Revenues</u></b>				
Contributions from Other Agencies	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
<b>Total Intergovernmental Revenues</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b><u>Charges for Services</u></b>				
Recreation Fees - Taxable	\$ 58,416	\$ 60,000	\$ 60,000	\$ 53,750
Recreation Fees - No Tax	12,889	15,000	15,000	1,000
<b>Total Charges for Services</b>	<b>\$ 71,305</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 54,750</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 40,966	\$ 25,000	\$ 25,000	\$ 8,000
Interest - Tax Collector	622	-	-	-
Concessions and Rent	2,204	4,800	4,800	1,200
Rents/Leases - Non-Taxable	16,790	16,790	16,790	16,790
Sale of Surplus Furniture/Fixtures/Equipment	51,750	-	-	-
Other Miscellaneous Revenues	990	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 113,322</b>	<b>\$ 46,590</b>	<b>\$ 46,590</b>	<b>\$ 25,990</b>
<b><u>Transfers</u></b>				
Interfund Transfers	\$ 1,239,884	\$ 1,239,884	\$ 1,239,884	\$ 1,204,884
Excess Fees - Tax Collector	21,548	-	-	-
Excess Fees - Property Appraiser	2,329	-	-	-
Fund Balance - Beginning of Year	-	1,846,965	2,084,225	1,919,908
<b>Total Transfers</b>	<b>\$ 1,263,761</b>	<b>\$ 3,086,849</b>	<b>\$ 3,324,109</b>	<b>\$ 3,124,792</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (252,240)</b>	<b>\$ (252,240)</b>	<b>\$ (300,001)</b>
<b>Total MSTU - Parks Services</b>	<b>\$ 5,927,977</b>	<b>\$ 8,496,199</b>	<b>\$ 8,733,459</b>	<b>\$ 8,703,522</b>

**MSTU - Parks Services (1231)**  
Expenditures

Parks Services Unincorporated	\$ 4,804,794	\$ 5,460,432	\$ 5,682,692	\$ 5,584,639
Intergovernmental Transfers	127,860	148,200	148,200	157,529
Public Lands Program	1,025,715	2,451,430	2,528,717	2,176,127
Interfund Transfers	231,195	252,240	252,240	300,001
Contingency and Cash CWF	-	183,897	121,610	485,226
<b>Total MSTU - Parks Services</b>	<b>\$ 6,189,564</b>	<b>\$ 8,496,199</b>	<b>\$ 8,733,459</b>	<b>\$ 8,703,522</b>



**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Emergency 911 (1240)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
Prepaid NG911 State Grant	\$ 144,328	\$ 383,092	\$ 878,413	\$ -
E911 State Grant Program	611,886	-	313,086	-
Other State Revenue - E911 COVID-19	72,000	72,000	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 828,214</b>	<b>\$ 455,092</b>	<b>\$ 1,191,499</b>	<b>\$ -</b>
<b><u>Charges for Services</u></b>				
Other General Government Charges/Fees	\$ 46,722	\$ 5,500	\$ 5,500	\$ 10,000
Emergency Service Fee	1,622,526	1,450,000	1,450,000	1,550,000
Other Public Safety Charges/Fees	43,828	15,000	15,000	20,000
<b>Total Charges for Services</b>	<b>\$ 1,713,076</b>	<b>\$ 1,470,500</b>	<b>\$ 1,470,500</b>	<b>\$ 1,580,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 12,913	\$ 4,000	\$ 4,000	\$ 4,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 12,913</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 1,757,824	\$ 2,055,968	\$ 2,685,410
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,757,824</b>	<b>\$ 2,055,968</b>	<b>\$ 2,685,410</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (73,725)</b>	<b>\$ (73,725)</b>	<b>\$ (78,147)</b>
<b>Total Emergency 911</b>	<b>\$ 2,554,203</b>	<b>\$ 3,613,691</b>	<b>\$ 4,648,242</b>	<b>\$ 4,191,263</b>
<b>Emergency 911 (1240)</b>				
<b>Expenditures</b>				
Emergency 911	\$ 1,027,943	\$ 1,931,579	\$ 1,941,954	\$ 2,162,989
E911 Projects	756,214	383,092	1,047,363	-
Interfund Transfers	150,000	50,000	50,000	50,000
Contingency and Cash CWF	-	1,249,020	1,608,925	1,978,274
<b>Total Emergency 911</b>	<b>\$ 1,934,157</b>	<b>\$ 3,613,691</b>	<b>\$ 4,648,242</b>	<b>\$ 4,191,263</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Resort/Development Tax (1250)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Local Option Resort Tax	\$ 2,759,285	\$ 3,467,327	\$ 3,467,327	\$ 3,000,000
<b>Total Taxes</b>	<b>\$ 2,759,285</b>	<b>\$ 3,467,327</b>	<b>\$ 3,467,327</b>	<b>\$ 3,000,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 66,034	\$ 50,000	\$ 50,000	\$ 15,000
Concessions/Rents	3,000	3,000	3,000	3,000
Other Contributions/Donations	1	1	1	1
<b>Total Miscellaneous Revenues</b>	<b>\$ 69,035</b>	<b>\$ 53,001</b>	<b>\$ 53,001</b>	<b>\$ 18,001</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 6,137,329	\$ 6,479,239	\$ 5,647,204
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 6,137,329</b>	<b>\$ 6,479,239</b>	<b>\$ 5,647,204</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (176,016)</b>	<b>\$ (176,016)</b>	<b>\$ (150,900)</b>
<b>Total Resort/Development Tax</b>	<b>\$ 2,828,320</b>	<b>\$ 9,481,641</b>	<b>\$ 9,823,551</b>	<b>\$ 8,514,305</b>

**Resort/Development Tax (1250)**  
Expenditures

Tourism	\$ 2,714,793	\$ 4,222,926	\$ 6,112,535	\$ 3,075,568
Interfund Transfers	201,638	211,016	211,016	150,900
Contingency and Cash CWF	-	5,047,699	3,500,000	5,287,837
<b>Total Resort/Development Tax</b>	<b>\$ 2,916,431</b>	<b>\$ 9,481,641</b>	<b>\$ 9,823,551</b>	<b>\$ 8,514,305</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Greater Hills MSBU (1290)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Service Assessments	\$ 272,079	\$ 282,540	\$ 282,540	\$ 303,050
<b>Total Permits and Fees</b>	<b>\$ 272,079</b>	<b>\$ 282,540</b>	<b>\$ 282,540</b>	<b>\$ 303,050</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 1,371	\$ 500	\$ 500	\$ 1,000
Interest - Tax Collector	36	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,407</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 1,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 72,849	\$ 77,361	\$ 75,922
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 72,849</b>	<b>\$ 77,361</b>	<b>\$ 75,922</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (14,152)</b>	<b>\$ (14,152)</b>	<b>\$ (15,202)</b>
<b>Total Greater Hills MSBU</b>	<b>\$ 273,486</b>	<b>\$ 341,737</b>	<b>\$ 346,249</b>	<b>\$ 364,770</b>

**Greater Hills (MSBU) 1290**  
Expenditures

Greater Hills MSBU	\$ 250,000	\$ 244,000	\$ 248,512	\$ 260,000
Intergovernmental Transfers	5,442	7,320	7,320	10,112
Interfund Transfers	21,472	21,472	21,472	24,324
Contingency and Cash CWF	-	68,945	68,945	70,334
<b>Total Greater Hills MSBU</b>	<b>\$ 276,914</b>	<b>\$ 341,737</b>	<b>\$ 346,249</b>	<b>\$ 364,770</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020		Adopted FY 2021		Revised FY 2021		Adopted FY 2022
<b>Law Enforcement Trust (1330)</b>							
<b>Revenues</b>							
<b><u>Intergovernmental Revenues</u></b>							
Equitable Share/Justice Funds	\$ 34,673	\$	-	\$	-	\$	3,880
Equitable Share/Treasury Funds	6,068		-		-		7,023
<b>Total Intergovernmental Revenues</b>	<b>\$ 40,741</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>10,903</b>
<b><u>Fines and Forfeits</u></b>							
Sale of Contraband Property	\$ 50,815	\$	130,000	\$	130,000	\$	130,000
<b>Total Fines and Forfeits</b>	<b>\$ 50,815</b>	<b>\$</b>	<b>130,000</b>	<b>\$</b>	<b>130,000</b>	<b>\$</b>	<b>130,000</b>
<b><u>Miscellaneous Revenues</u></b>							
Interest Incl Profit on Invest	\$ 6,575	\$	9,000	\$	9,000	\$	9,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 6,575</b>	<b>\$</b>	<b>9,000</b>	<b>\$</b>	<b>9,000</b>	<b>\$</b>	<b>9,000</b>
<b><u>Transfers</u></b>							
Fund Balance - Beginning of Year	\$ -	\$	566,897	\$	472,276	\$	610,312
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$</b>	<b>566,897</b>	<b>\$</b>	<b>472,276</b>	<b>\$</b>	<b>610,312</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$</b>	<b>(450)</b>	<b>\$</b>	<b>(450)</b>	<b>\$</b>	<b>(450)</b>
<b>Total Law Enforcement Trust</b>	<b>\$ 98,131</b>	<b>\$</b>	<b>705,447</b>	<b>\$</b>	<b>610,826</b>	<b>\$</b>	<b>759,765</b>
<b>Law Enforcement Trust (1330)</b>							
<b>Expenditures</b>							
County Sheriff - Law Enforcement	\$ 133,651	\$	705,447	\$	610,826	\$	759,765
<b>Total Law Enforcement Trust</b>	<b>\$ 133,651</b>	<b>\$</b>	<b>705,447</b>	<b>\$</b>	<b>610,826</b>	<b>\$</b>	<b>759,765</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Mt Plymouth/Sorrento CRA Trust (1340)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Ad Valorem Tax - Current	\$ 52,721	\$ 79,650	\$ 74,870	\$ 99,451
<b>Total Taxes</b>	<b>\$ 52,721</b>	<b>\$ 79,650</b>	<b>\$ 74,870</b>	<b>\$ 99,451</b>
<b><u>Intergovernmental Revenues</u></b>				
TIF External Entities	\$ 3,469	\$ 5,199	\$ 4,682	\$ 6,511
<b>Total Intergovernmental Revenues</b>	<b>\$ 3,469</b>	<b>\$ 5,199</b>	<b>\$ 4,682</b>	<b>\$ 6,511</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 1,406	\$ 300	\$ 300	\$ 1,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,406</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 1,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 90,063	\$ 145,842	\$ 150,080
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 90,063</b>	<b>\$ 145,842</b>	<b>\$ 150,080</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (4,257)</b>	<b>\$ (4,257)</b>	<b>\$ (4,115)</b>
<b>Total Mt Plymouth/Sorrento CRA Trust</b>	<b>\$ 57,596</b>	<b>\$ 170,955</b>	<b>\$ 221,437</b>	<b>\$ 252,927</b>
<b>Mt Plymouth/Sorrento CRA Trust (1340)</b>				
<b>Expenditures</b>				
Mt Plymouth/Sorrento CRA Trust	\$ 2,450	\$ 170,955	\$ 221,437	\$ 252,927
<b>Total Mt Plymouth/Sorrento CRA Trust</b>	<b>\$ 2,450</b>	<b>\$ 170,955</b>	<b>\$ 221,437</b>	<b>\$ 252,927</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Emergency Medical Services (1350)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
Ambulance Supplemental Payment Program	\$ -	\$ -	\$ 1,083,011	\$ -
<b>Total Intergovernmental Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,083,011</b>	<b>\$ -</b>
<b><u>Charges for Services</u></b>				
Private Pay Fees	\$ 4,726,337	\$ 3,683,580	\$ 3,683,580	\$ 3,366,314
Medicare Fees	12,624,737	15,995,995	15,995,995	14,618,264
Medicaid Fees	2,476,170	3,123,068	3,123,068	2,854,079
Commercial/HMO Fees	3,384,736	4,291,107	4,291,107	3,921,515
Contract Fees	933,911	305,447	305,447	279,139
Collection Accounts - New	223,774	-	-	240,000
Allowance - Bad Debt	(3,642,241)	(4,960,732)	(4,960,732)	(4,549,815)
Less Contract Allowances	(6,740,492)	(6,327,903)	(6,327,903)	(5,755,470)
Other Public Safety Charges/Fees	-	-	-	6,000
<b>Total Charges for Services</b>	<b>\$ 13,986,932</b>	<b>\$ 16,110,562</b>	<b>\$ 16,110,562</b>	<b>\$ 14,980,026</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Revenue	\$ 27,665	\$ 250	\$ 250	\$ 10,000
Surplus Furniture, Fixtures, & Equipment Sales	13,377	10,000	10,000	10,000
Insurance Proceeds/Loss - FF&E	75,558	100,000	100,000	50,000
Donations	900	100	100	100
Reimbursements	7,008	10,000	262,263	5,000
Other Miscellaneous Revenues	1,209,177	-	-	671,034
LEMS-Old Co Deposits	260,603	-	-	10,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,594,288</b>	<b>\$ 120,350</b>	<b>\$ 372,613</b>	<b>\$ 756,134</b>
<b><u>Other Sources</u></b>				
Interfund Transfer	\$ 6,600,000	\$ 6,800,000	\$ 6,800,000	\$ 8,900,000
<b>Total Other Sources</b>	<b>\$ 6,600,000</b>	<b>\$ 6,800,000</b>	<b>\$ 6,800,000</b>	<b>\$ 8,900,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 3,239,613	\$ 6,612,503	\$ 5,029,142
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 3,239,613</b>	<b>\$ 6,612,503</b>	<b>\$ 5,029,142</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Emergency Medical Services</b>	<b>\$ 22,181,220</b>	<b>\$ 26,270,525</b>	<b>\$ 30,978,689</b>	<b>\$ 29,665,302</b>

**Emergency Medical Services (1350)**  
**Expenditures**

EMS Field Operations	\$ 13,335,609	\$ 17,072,913	\$ 19,083,122	\$ 18,357,007
Emergency Dispatch	2,505,600	2,930,035	3,143,553	2,779,310
PSS Network Operations	303,561	951,759	951,759	888,855
Public Safety Logistics	1,716,746	2,277,745	2,278,495	2,570,248
Public Safety Logistics - Fleet	543,175	717,071	717,071	800,710
Contingencies and Cash CWF	-	2,321,002	4,804,689	4,269,172
<b>Total Emergency Medical Services</b>	<b>\$ 18,404,691</b>	<b>\$ 26,270,525</b>	<b>\$ 30,978,689</b>	<b>\$ 29,665,302</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Greater Groves MSBU (1370)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Service Assessments	\$ 256,803	\$ 265,650	\$ 265,650	\$ 265,650
<b>Total Permits and Fees</b>	<b>\$ 256,803</b>	<b>\$ 265,650</b>	<b>\$ 265,650</b>	<b>\$ 265,650</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 1,300	\$ 500	\$ 500	\$ 1,200
Interest - Tax Collector	35	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,335</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 1,200</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 74,204	\$ 81,939	\$ 74,352
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 74,204</b>	<b>\$ 81,939</b>	<b>\$ 74,352</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (13,308)</b>	<b>\$ (13,308)</b>	<b>\$ (13,342)</b>
<b>Total Greater Groves MSBU</b>	<b>\$ 258,138</b>	<b>\$ 327,046</b>	<b>\$ 334,781</b>	<b>\$ 327,860</b>

**Greater Groves MSBU (1370)**  
Expenditures

Greater Groves MSBU	\$ 236,440	\$ 229,440	\$ 239,675	\$ 229,440
Intergovernmental Transfers	5,125	6,883	6,883	8,875
Interfund Transfers	20,191	20,191	20,191	21,348
Contingencies and Cash CWF	-	70,532	68,032	68,197
<b>Total Greater Groves MSBU</b>	<b>\$ 261,756</b>	<b>\$ 327,046</b>	<b>\$ 334,781</b>	<b>\$ 327,860</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Coronavirus State/Local Fiscal Recovery (1380)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
American Rescue Plan Act Funds	\$ -	\$ -	\$ -	\$ 35,654,184
<b>Total Intergovernmental Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,654,184</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Coronavirus State/Local Fiscal Recovery</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,654,184</b>

<b>Coronavirus State/Local Fiscal Recovery (1380)</b>				
<b>Expenditures</b>				
American Rescue Plan	\$ -	\$ -	\$ -	\$ 35,654,184
<b>Total Coronavirus State/Local Fiscal Recovery</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,654,184</b>



**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Infrastructure Sales Tax Revenue (1410)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Infrastructure Surtax - 2nd Renewal	\$ 17,076,037	\$ 16,289,608	\$ 16,289,608	\$ 19,322,799
<b>Total Taxes</b>	<b>\$ 17,076,037</b>	<b>\$ 16,289,608</b>	<b>\$ 16,289,608</b>	<b>\$ 19,322,799</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 8,197	\$ 23,880	\$ 23,880	\$ 5,000
Surplus Furniture, Fixtures, & Equipment Sales	\$ 303,649	\$ -	\$ -	\$ -
<b>Total Miscellaneous Revenues</b>	<b>\$ 311,846</b>	<b>\$ 23,880</b>	<b>\$ 23,880</b>	<b>\$ 5,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	-	1,217,860	1,685,859	3,612,851
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,217,860</b>	<b>\$ 1,685,859</b>	<b>\$ 3,612,851</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (815,674)</b>	<b>\$ (815,674)</b>	<b>\$ (972,229)</b>
<b>Total Infrastructure Sales Tax Revenue</b>	<b>\$ 17,387,883</b>	<b>\$ 16,715,674</b>	<b>\$ 17,183,673</b>	<b>\$ 21,968,421</b>

**Infrastructure Sales Tax Revenue (1410)**  
**Expenditures**

Interfund Transfers	\$ 16,418,677	\$ 16,715,674	\$ 17,183,673	\$ 21,968,421
<b>Total Infrastructure Sales Tax Revenue</b>	<b>\$ 16,418,677</b>	<b>\$ 16,715,674</b>	<b>\$ 17,183,673</b>	<b>\$ 21,968,421</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Village Green Street Lighting (1430)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Service Assessments	\$ 10,918	\$ 11,409	\$ 11,409	\$ 11,408
<b>Total Permits and Fees</b>	<b>\$ 10,918</b>	<b>\$ 11,409</b>	<b>\$ 11,409</b>	<b>\$ 11,408</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 205	\$ 75	\$ 75	\$ 75
Interest - Tax Collector	1	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 206</b>	<b>\$ 75</b>	<b>\$ 75</b>	<b>\$ 75</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 14,138	\$ 15,968	\$ 14,083
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 14,138</b>	<b>\$ 15,968</b>	<b>\$ 14,083</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (574)</b>	<b>\$ (574)</b>	<b>\$ (574)</b>
<b>Total Village Green Street Lighting</b>	<b>\$ 11,124</b>	<b>\$ 25,048</b>	<b>\$ 26,878</b>	<b>\$ 24,992</b>

**Village Green Street Lighting (1430)**  
Expenditures

Village Green Street Lighting	\$ 9,785	\$ 9,900	\$ 11,730	\$ 9,900
Intergovernmental Transfers	218	297	297	383
Interfund Transfers	865	871	871	918
Contingency and Cash CWF	-	13,980	13,980	13,791
<b>Total Village Green Street Lighting</b>	<b>\$ 10,868</b>	<b>\$ 25,048</b>	<b>\$ 26,878</b>	<b>\$ 24,992</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Greater Pines Municipal Services (1450)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Service Assessments	\$ 306,758	\$ 333,950	\$ 333,950	\$ 333,949
<b>Total Permits and Fees</b>	<b>\$ 306,758</b>	<b>\$ 333,950</b>	<b>\$ 333,950</b>	<b>\$ 333,949</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 1,514	\$ 1,000	\$ 1,000	\$ 1,000
Interest - Tax Collector	40	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,554</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 82,443	\$ 87,045	\$ 85,362
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 82,443</b>	<b>\$ 87,045</b>	<b>\$ 85,362</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (16,748)</b>	<b>\$ (16,748)</b>	<b>\$ (16,747)</b>
<b>Total Greater Pines Municipal Services</b>	<b>\$ 308,312</b>	<b>\$ 400,645</b>	<b>\$ 405,247</b>	<b>\$ 403,564</b>

**Greater Pines Municipal Services (1450)**  
Expenditures

Greater Pines Municipal Services	\$ 279,000	\$ 288,750	\$ 293,352	\$ 288,750
Intergovernmental Transfers	6,135	8,663	8,663	11,135
Interfund Transfers	24,200	25,411	25,411	26,795
Contingency and Cash CWF	-	77,821	77,821	76,884
<b>Total Greater Pines Municipal Services</b>	<b>\$ 309,335</b>	<b>\$ 400,645</b>	<b>\$ 405,247</b>	<b>\$ 403,564</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020		Adopted FY 2021		Revised FY 2021		Adopted FY 2022
<b>Picciola Island Street Lighting (1460)</b>							
<b>Revenues</b>							
<b><u>Permits and Fees</u></b>							
Service Assessments	\$ 3,497	\$	3,824	\$	3,824	\$	3,824
<b>Total Permits and Fees</b>	<b>\$ 3,497</b>	<b>\$</b>	<b>3,824</b>	<b>\$</b>	<b>3,824</b>	<b>\$</b>	<b>3,824</b>
<b><u>Miscellaneous Revenues</u></b>							
Interest Incl Profit on Invest	\$ 40	\$	20	\$	20	\$	20
Interest - Tax Collector	1		-		-		-
<b>Total Miscellaneous Revenues</b>	<b>\$ 41</b>	<b>\$</b>	<b>20</b>	<b>\$</b>	<b>20</b>	<b>\$</b>	<b>20</b>
<b><u>Transfers</u></b>							
Fund Balance - Beginning of Year	\$ -	\$	1,993	\$	2,910	\$	2,049
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$</b>	<b>1,993</b>	<b>\$</b>	<b>2,910</b>	<b>\$</b>	<b>2,049</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$</b>	<b>(192)</b>	<b>\$</b>	<b>(192)</b>	<b>\$</b>	<b>(192)</b>
<b>Total Picciola Island Street Lighting</b>	<b>\$ 3,538</b>	<b>\$</b>	<b>5,645</b>	<b>\$</b>	<b>6,562</b>	<b>\$</b>	<b>5,701</b>

**Picciola Island Street Lighting (1460)**  
**Expenditures**

Picciola Island Street Lighting	\$ 2,921	\$	3,314	\$	4,231	\$	3,314
Intergovernmental Transfers	68		99		99		128
Interfund Transfers	278		291		291		307
Contingency and Cash CWF	-		1,941		1,941		1,952
<b>Total Picciola Island Street Lighting</b>	<b>\$ 3,267</b>	<b>\$</b>	<b>5,645</b>	<b>\$</b>	<b>6,562</b>	<b>\$</b>	<b>5,701</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020		Adopted FY 2021		Revised FY 2021		Adopted FY 2022
<b>Valencia Terrace Street Lighting (1470)</b>							
<b>Revenues</b>							
<b><u>Permits and Fees</u></b>							
Service Assessments	\$ 6,131	\$	6,446	\$	6,446	\$	6,446
<b>Total Permits and Fees</b>	<b>\$ 6,131</b>	<b>\$</b>	<b>6,446</b>	<b>\$</b>	<b>6,446</b>	<b>\$</b>	<b>6,446</b>
<b><u>Miscellaneous Revenues</u></b>							
Interest Incl Profit on Invest	\$ 71	\$	50	\$	50	\$	50
Interest - Tax Collector	1		-		-		-
<b>Total Miscellaneous Revenues</b>	<b>\$ 72</b>	<b>\$</b>	<b>50</b>	<b>\$</b>	<b>50</b>	<b>\$</b>	<b>50</b>
<b><u>Transfers</u></b>							
Fund Balance - Beginning of Year	\$ -	\$	4,442	\$	5,175	\$	4,461
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$</b>	<b>4,442</b>	<b>\$</b>	<b>5,175</b>	<b>\$</b>	<b>4,461</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$</b>	<b>(325)</b>	<b>\$</b>	<b>(325)</b>	<b>\$</b>	<b>(325)</b>
<b>Total Valencia Terrace Street Lighting</b>	<b>\$ 6,203</b>	<b>\$</b>	<b>10,613</b>	<b>\$</b>	<b>11,346</b>	<b>\$</b>	<b>10,632</b>

**Valencia Terrace Street Lighting (1470)**  
**Expenditures**

Valencia Terrace Street Lighting	\$ 5,295	\$	5,600	\$	6,333	\$	5,600
Intergovernmental Transfers	121		168		168		217
Interfund Transfers	484		493		493		520
Contingency and Cash CWF	-		4,352		4,352		4,295
<b>Total Valencia Terrace Street Lighting</b>	<b>\$ 5,900</b>	<b>\$</b>	<b>10,613</b>	<b>\$</b>	<b>11,346</b>	<b>\$</b>	<b>10,632</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Sylvan Shores Street Lighting (1480)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Service Assessments	\$ 20,561	\$ 21,222	\$ 21,222	\$ 22,150
<b>Total Permits and Fees</b>	<b>\$ 20,561</b>	<b>\$ 21,222</b>	<b>\$ 21,222</b>	<b>\$ 22,150</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 123	\$ 50	\$ 50	\$ 50
Interest - Tax Collector	3	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 126</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 1,012	\$ 1,946	\$ 901
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,012</b>	<b>\$ 1,946</b>	<b>\$ 901</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (1,064)</b>	<b>\$ (1,064)</b>	<b>\$ (1,110)</b>
<b>Total Sylvan Shores Street Lighting</b>	<b>\$ 20,687</b>	<b>\$ 21,220</b>	<b>\$ 22,154</b>	<b>\$ 21,991</b>

**Sylvan Shores Street Lighting (1480)**  
**Expenditures**

Sylvan Shores Street Lighting	\$ 18,191	\$ 18,338	\$ 19,272	\$ 19,175
Intergovernmental Transfers	410	550	550	610
Interfund Transfers	1,708	1,614	1,614	1,660
Contingency and Cash CWF	-	718	718	546
<b>Total Sylvan Shores Street Lighting</b>	<b>\$ 20,309</b>	<b>\$ 21,220</b>	<b>\$ 22,154</b>	<b>\$ 21,991</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Building Services (1520)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Contractor Licenses	\$ 18,415	\$ 19,020	\$ 19,020	\$ 30,066
Building Permits	3,902,968	3,648,291	3,648,291	3,963,563
<b>Total Permits and Fees</b>	<b>\$ 3,921,383</b>	<b>\$ 3,667,311</b>	<b>\$ 3,667,311</b>	<b>\$ 3,993,629</b>
<b><u>Charges for Services</u></b>				
Operating Trust Surcharge Fees	\$ 3,315	\$ 4,500	\$ 4,500	\$ 8,685
Construction Inspectors Fees	4,177	5,000	5,000	11,099
Exam and Reciprocity Fees	1,794	1,500	1,500	1,669
Capital Improvement - Develop Fees	31,870	30,000	30,000	40,012
Protective Inspection Fees	102,020	110,000	110,000	120,312
Fire Inspection Fees	7,826	6,000	6,000	4,595
Fire Plans Review	27,146	12,000	12,000	31,889
Misc Admin Service Fees	105,340	95,000	95,000	132,762
<b>Total Charges for Services</b>	<b>\$ 283,488</b>	<b>\$ 264,000</b>	<b>\$ 264,000</b>	<b>\$ 351,023</b>
<b><u>Fines and Forfeits</u></b>				
Citations to Unlicensed	\$ 83,900	\$ 45,000	\$ 45,000	\$ 59,916
Building Code Violation	100,466	20,000	20,000	41,522
<b>Total Fines and Forfeits</b>	<b>\$ 184,366</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 101,438</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 58,186	\$ 40,000	\$ 40,000	\$ 40,000
Surplus Furniture/Fixtures/Equipment Sales	182,325	5,000	5,000	5,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 240,511</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning	\$ -	\$ 5,330,345	\$ 6,237,434	\$ 5,774,315
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 5,330,345</b>	<b>\$ 6,237,434</b>	<b>\$ 5,774,315</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (202,066)</b>	<b>\$ (202,066)</b>	<b>\$ (224,555)</b>
<b>Total Building Services</b>	<b>\$ 4,629,748</b>	<b>\$ 9,169,590</b>	<b>\$ 10,076,679</b>	<b>\$ 10,040,850</b>

**Building Services (1520)**  
Expenditures

Building Services	\$ 3,439,485	\$ 5,487,957	\$ 6,417,239	\$ 7,811,073
Interfund Transfers	195,397	202,066	202,066	224,555
Contingency and Cash CWF	-	3,479,567	3,457,374	2,005,222
<b>Total Building Services</b>	<b>\$ 3,634,882</b>	<b>\$ 9,169,590</b>	<b>\$ 10,076,679</b>	<b>\$ 10,040,850</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>County Fire Rescue (1680)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Ad Valorem Taxes - Current	\$ 4,764,992	\$ 5,703,118	\$ 5,690,957	\$ 6,940,831
Ad Valorem Taxes - Delinquent	285,297	80,000	80,000	100,000
<b>Total Taxes</b>	<b>\$ 5,050,289</b>	<b>\$ 5,783,118</b>	<b>\$ 5,770,957</b>	<b>\$ 7,040,831</b>
<b><u>Permits and Fees</u></b>				
Fire Rescue Non-Ad Val Assmt	\$ 20,647,266	\$ 22,037,040	\$ 22,017,006	\$ 23,381,538
<b>Total Permits and Fees</b>	<b>\$ 20,647,266</b>	<b>\$ 22,037,040</b>	<b>\$ 22,017,006</b>	<b>\$ 23,381,538</b>
<b><u>Intergovernmental Revenue</u></b>				
Assistance to Firefighters Grant	\$ 504,400	\$ 1,300,593	\$ 1,300,593	\$ 938,824
Hazard Mitigation Grant	862,373	-	-	-
EMS Matching Grant	-	-	33,405	-
Haz Mat Compliance	9,297	8,839	8,038	6,542
Firefighters Supplement Comp	51,198	35,000	35,000	35,000
<b>Total Intergovernmental Revenue</b>	<b>\$ 1,427,268</b>	<b>\$ 1,344,432</b>	<b>\$ 1,377,036</b>	<b>\$ 980,366</b>
<b><u>Charges for Services</u></b>				
Fire Protection/Rescue Services	\$ -	\$ 884,000	\$ 1,551,746	\$ 90,000
Interlocal Service Boundary Agreement Services	144,300	181,400	181,400	114,100
False Alarm Fees	-	1,000	1,000	500
Fire Inspection Fees	2,488	450	450	450
Haz Mat Incidents	-	-	-	100
<b>Total Charges for Services</b>	<b>\$ 146,788</b>	<b>\$ 1,066,850</b>	<b>\$ 1,734,596</b>	<b>\$ 205,150</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 99,906	\$ 50,000	\$ 50,000	\$ 50,000
Interest - Tax Collector	3,602	-	-	-
Surplus Furniture/Fixtures/Equipment Sales	24,540	1,000	1,000	1,000
Insurance Proceeds/Loss-FF&E	-	-	-	-
Donations	50	50	50	50
Reimbursements	161,447	501,500	501,500	302,500
Statewide Mutual Aid	79,946	-	-	-
Other Miscellaneous Revenues	7,569	500	500	500
<b>Total Miscellaneous Revenues</b>	<b>\$ 377,060</b>	<b>\$ 553,050</b>	<b>\$ 553,050</b>	<b>\$ 354,050</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 2,365,476	\$ 2,655,421	\$ 2,654,122	\$ 2,935,002
Excess Fees - Tax Collector	24,824	20,000	20,000	20,000
Excess Fees - Property Appraiser	2,679	1,000	1,000	1,000
Fund Balance - Beginning of Year	-	2,341,346	3,176,501	3,839,310
<b>Total Transfers</b>	<b>\$ 2,392,979</b>	<b>\$ 5,017,767</b>	<b>\$ 5,851,623</b>	<b>\$ 6,795,312</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (1,437,855)</b>	<b>\$ (1,437,855)</b>	<b>\$ (1,523,748)</b>
<b>Total County Fire Rescue</b>	<b>\$ 30,041,650</b>	<b>\$ 34,364,402</b>	<b>\$ 35,866,413</b>	<b>\$ 37,233,499</b>



**Budget by Fund  
Fiscal Year 2022**

	<b>Actual FY 2020</b>	<b>Adopted FY 2021</b>	<b>Revised FY 2021</b>	<b>Adopted FY 2022</b>
<b>County Fire Rescue (1680)</b>				
<b>Expenditures</b>				
Fire Rescue	\$ 26,407,504	\$ 29,717,329	\$ 30,563,440	\$ 32,064,107
Intergovernmental Transfers	550,310	622,379	621,413	681,828
Grant Programs	862,373	-	153,924	47,620
Interfund Transfers	1,355,811	1,486,656	1,485,046	1,568,897
Contingency and Cash CWF	-	2,538,038	3,042,590	2,871,047
<b>Total County Fire Rescue</b>	<b>\$ 29,175,998</b>	<b>\$ 34,364,402</b>	<b>\$ 35,866,413</b>	<b>\$ 37,233,499</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Fire Services Impact Fee Trust (1690)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Fire Impact Fee - Residential	\$ 532,298	\$ 250,000	\$ 250,000	\$ 350,000
Fire Impact Fee - Commercial	96,371	150,000	150,000	150,000
<b>Total Permits and Fees</b>	<b>\$ 628,669</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 21,172	\$ 10,000	\$ 10,000	\$ 10,000
Surplus Furniture/Fixtures/Equipment Sales	5,680	100	100	100
<b>Total Miscellaneous Revenues</b>	<b>\$ 26,852</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 1,837,577	\$ 2,145,820	\$ 3,311,975
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,837,577</b>	<b>\$ 2,145,820</b>	<b>\$ 3,311,975</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (20,505)</b>	<b>\$ (20,505)</b>	<b>\$ (25,768)</b>
<b>Total Fire Services Impact Fee Trust</b>	<b>\$ 655,521</b>	<b>\$ 2,227,172</b>	<b>\$ 2,535,415</b>	<b>\$ 3,796,307</b>
<b>Fire Services Impact Fee Trust (1690)</b>				
<b>Expenditures</b>				
Fire Impact Fee	\$ 418,712	\$ 2,000,000	\$ 2,295,313	\$ 2,280,274
Contingency and Cash CWF	-	227,172	240,102	1,516,033
<b>Total Fire Services Impact Fee Trust</b>	<b>\$ 418,712</b>	<b>\$ 2,227,172</b>	<b>\$ 2,535,415</b>	<b>\$ 3,796,307</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Community Development Block Grant (1200)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
Community Development Block Grant	\$ 633,884	\$ 4,423,272	\$ 4,423,272	\$ 3,976,280
HOME Funds	-	-	-	568,429
<b>Total Intergovernmental Revenues</b>	<b>\$ 633,884</b>	<b>\$ 4,423,272</b>	<b>\$ 4,423,272</b>	<b>\$ 4,544,709</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Revenue	\$ 1,348	\$ -	\$ -	\$ -
Surplus Furniture/Fixtures/Equipment Sales	2,366	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 3,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 653,972	\$ 229,432	\$ 2,667,246
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 653,972</b>	<b>\$ 229,432</b>	<b>\$ 2,667,246</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Community Development Block Grant</b>	<b>\$ 637,598</b>	<b>\$ 5,077,244</b>	<b>\$ 4,652,704</b>	<b>\$ 7,211,955</b>

**Community Development Block Grant (1200)**  
**Expenditures**

Community Dev Block Grant Administration	\$ 166,999	\$ 268,960	\$ 289,507	\$ 500,611
Community Dev Block Grant Public Services	64,966	77,556	77,556	190,950
Community Dev Block Grant Capital Projects	-	-	-	1,600,000
Community Dev Block Grant Urban Co Partners	252,100	820,000	1,470,000	1,894,141
Community Projects	136,006	2,212,460	1,815,223	590,109
Community Dev Block Grant Housing Rehab	-	23,101	-	-
Neighborhood Stabilization Program 3	-	226,258	227,065	265,850
CDBG-COVID 19	13,813	787,166	773,353	-
HOME Investment Partnerships	-	-	-	568,429
Contingency and Cash CWF	-	661,743	-	1,601,865
<b>Total Community Development Block Grant</b>	<b>\$ 633,884</b>	<b>\$ 5,077,244</b>	<b>\$ 4,652,704</b>	<b>\$ 7,211,955</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Transit (1210)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
5310 Cap Assistance Prg 20.513	\$ 249,572	\$ 446,300	\$ 304,135	\$ 221,335
FDOT - 5311 Operating	929,929	1,328,281	1,237,449	902,299
Fed Transit Formula Grant	5,649,932	4,655,419	10,376,087	12,567,632
Bus/Bus Facilities Program	-	473,084	1,015,209	-
Public Transit Block Grant	(9,540)	753,699	320,690	1,610,521
FDOT - TD Trips	745,502	785,576	785,576	750,000
Motor Fuel Tax Rebate (State)	63,627	75,960	75,960	75,960
Other Transportation	14,810	-	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 7,643,832</b>	<b>\$ 8,518,319</b>	<b>\$ 14,115,106</b>	<b>\$ 16,127,747</b>
<b><u>Charges for Services</u></b>				
Mid - Fla Community	\$ 49,913	\$ 110,000	\$ 110,000	\$ 110,000
Medicaid Waiver Service Agreement	41,942	90,000	90,000	90,000
Other Transportation Fees	169,101	255,000	255,000	255,000
<b>Total Charges for Services</b>	<b>\$ 260,956</b>	<b>\$ 455,000</b>	<b>\$ 455,000</b>	<b>\$ 455,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 110	\$ -	\$ -	\$ 150
Advertising Fees	128,215	63,000	63,000	84,000
Surplus Furniture/Fixtures/Equipment - Sales	26,917	-	-	-
Insurance Proceeds/Loss - FF&E	52,471	-	72,157	-
Other Miscellaneous Revenues	-	-	-	2,455
<b>Total Miscellaneous Revenues</b>	<b>\$ 207,713</b>	<b>\$ 63,000</b>	<b>\$ 135,157</b>	<b>\$ 86,605</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 545,035	\$ 1,090,070	\$ 1,090,070	\$ 545,035
Fund Balance - Beginning of Year	-	2,836,047	266,125	2,088,743
<b>Total Transfers</b>	<b>\$ 545,035</b>	<b>\$ 3,926,117</b>	<b>\$ 1,356,195</b>	<b>\$ 2,633,778</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Transit</b>	<b>\$ 8,657,536</b>	<b>\$ 12,962,436</b>	<b>\$ 16,061,458</b>	<b>\$ 19,303,130</b>

**Transit (1210)**

**Expenditures**

Transportation Disadvantaged Administration	\$ 425,055	\$ 489,643	\$ 491,640	\$ 584,284
Transportation Disadvantaged Operating	3,265,704	4,179,228	4,081,897	3,814,907
Fixed Route	3,104,859	3,617,558	5,911,629	3,676,813
Transportation Disadvantaged Capital	1,613,437	1,449,831	4,940,297	824,208
Contingency and Cash CWF	-	3,226,176	635,995	10,402,918
<b>Total Transit</b>	<b>\$ 8,409,055</b>	<b>\$ 12,962,436</b>	<b>\$ 16,061,458</b>	<b>\$ 19,303,130</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020		Adopted FY 2021		Revised FY 2021		Adopted FY 2022
<b>Affordable Housing Assistance Trust (1260)</b>							
<b>Revenues</b>							
<b><u>Intergovernmental Revenues</u></b>							
State Housing Initiative	\$	-	\$	570,018	\$	666,252	\$ 2,434,832
<b>Total Intergovernmental Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>570,018</b>	<b>\$</b>	<b>666,252</b>	<b>\$ 2,434,832</b>
<b><u>Miscellaneous Revenues</u></b>							
Interest Incl Profit on Invest	\$	25,672	\$	30,000	\$	30,000	\$ 500
Surplus Furniture/Fixtures/Equipment - Sales		3,826		-		-	-
Recaptured Revenue		83,881		10,000		10,000	10,000
<b>Total Miscellaneous Revenues</b>	<b>\$</b>	<b>113,379</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>	<b>\$ 10,500</b>
<b><u>Transfers</u></b>							
Fund Balance - Beginning of Year	\$	-	\$	1,616,890	\$	1,607,683	\$ 1,703,563
<b>Total Transfers</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,616,890</b>	<b>\$</b>	<b>1,607,683</b>	<b>\$ 1,703,563</b>
<b>Less 5% Estimated Receipt</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(1,500)</b>	<b>\$</b>	<b>(1,500)</b>	<b>\$ (25)</b>
<b>Total Affordable Housing Assistance Trust</b>	<b>\$</b>	<b>113,379</b>	<b>\$</b>	<b>2,225,408</b>	<b>\$</b>	<b>2,312,435</b>	<b>\$ 4,148,870</b>

**Affordable Housing Assistance Trust (1260)**  
**Expenditures**

Ship Program	\$	1,865,861	\$	1,883,561	\$	2,091,045	\$ 3,703,164
Ship Administration		89,246		76,837		106,337	78,723
Contingency and Cash CWF		-		265,010		115,053	366,983
<b>Total Affordable Housing Assistance Trust</b>	<b>\$</b>	<b>1,955,107</b>	<b>\$</b>	<b>2,225,408</b>	<b>\$</b>	<b>2,312,435</b>	<b>\$ 4,148,870</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Section 8 (1270)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
HUD - Hap Disbursement	\$ 3,919,691	\$ 3,879,632	\$ 4,266,212	\$ 3,900,000
HUD - AF Disbursement	372,908	337,560	379,512	341,469
HUD - EHV Preliminary Fees	-	-	16,400	-
HUD - EHV Service Fees	-	-	143,500	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 4,292,599</b>	<b>\$ 4,217,192</b>	<b>\$ 4,805,624</b>	<b>\$ 4,241,469</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 6,010	\$ 3,000	\$ 3,000	\$ 3,000
Surplus Furniture/Fixtures/Equipment - Sales	25,581	-	-	-
Reimbursements	83,043	60,000	60,000	90,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 114,634</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 93,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 790,916	\$ 795,036	\$ 1,164,314
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 790,916</b>	<b>\$ 795,036</b>	<b>\$ 1,164,314</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (150)</b>	<b>\$ (150)</b>	<b>\$ (150)</b>
<b>Total Section 8</b>	<b>\$ 4,407,233</b>	<b>\$ 5,070,958</b>	<b>\$ 5,663,510</b>	<b>\$ 5,498,633</b>
<b>Section 8 (1270)</b>				
<b>Expenditures</b>				
Housing Services	\$ 4,260,772	\$ 4,463,725	\$ 4,468,907	\$ 4,498,997
Emergency Housing Vouchers	-	-	588,432	588,432
Contingency and Cash CWF	-	607,233	606,171	411,204
<b>Total Section 8</b>	<b>\$ 4,260,772</b>	<b>\$ 5,070,958</b>	<b>\$ 5,663,510</b>	<b>\$ 5,498,633</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Federal/State Grants (1300)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
Assistance to Fire Fighters Grant	\$ -	\$ -	\$ 328,555	\$ -
State and Local Assistance	94,381	114,658	211,843	112,349
NonPoint Source Implementation Grant	24,000	-	261	-
LAP Projects	1,469,143	3,789,503	7,795,111	3,439,014
CARES Act Funds	756,364	857,958	13,568,528	-
Emergency Rental Assistance	-	-	3,508,538	8,197,909
Emergency Solutions Grant	-	-	183,073	107,692
Shelter Care Plus	94,682	103,329	-	75,145
CJ/Mental Health/Subs	109,604	200,000	454,607	200,000
Emergency Medical Services	33,556	38,376	38,376	31,480
Emergency Management Trust Fund	115,204	105,806	157,635	105,806
Highway Beautification Grant	8,166	-	-	11,534
County Incentive Grant Program	87,250	508,396	508,396	121,197
Transportation Regional Incentive	125,666	1,050,000	2,130,892	-
Economic Development Transportation-Road Fund	1,077,105	1,221,123	334,426	299,143
Local Transportation Projects	4,783,096	1,399,961	3,466,904	1,002,203
Jount Prt Ag-Non-Gr	-	-	729,950	-
Economic Development Grant Programs	-	2,500,000	2,500,000	-
Mosquito Control - State Aid	34,497	32,468	36,961	36,961
<b>Total Intergovernmental Revenues</b>	<b>\$ 8,812,714</b>	<b>\$ 11,921,578</b>	<b>\$ 35,954,056</b>	<b>\$ 13,740,433</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Revenue	\$ 147	\$ -	\$ -	\$ -
<b>Total Miscellaneous Revenues</b>	<b>\$ 147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 8,703,607	\$ 2,078	\$ 7,124,531
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 8,703,607</b>	<b>\$ 2,078</b>	<b>\$ 7,124,531</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Federal/State Grants</b>	<b>\$ 8,812,861</b>	<b>\$ 20,625,185</b>	<b>\$ 35,956,134</b>	<b>\$ 20,864,964</b>
<b>Federal/State Grants (1300)</b>				
<b>Expenditures</b>				
Elevate Lake Grants	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -
Emergency Management Trust Fund	209,585	220,464	369,478	218,155
Public Safety Grants - Ambulance/Rescue Services	33,260	38,376	368,998	31,480
Public Works Grants	7,542,261	7,968,983	14,965,679	4,861,557
Mosquito Control State	34,497	32,468	36,961	36,961
Water Resources Projects	32,165	-	261	11,534
Probation Services Grants	109,604	200,000	454,607	200,000
SHIP-CARES Act	756,364	1,513,824	2,483,158	-
Emergency Rental Assistance	-	-	14,593,919	8,197,909
Housing Grants	94,682	103,329	183,073	182,837
Contingency and Cash CWF	-	8,047,741	-	7,124,531
<b>Total Federal/State Grants</b>	<b>\$ 8,812,418</b>	<b>\$ 20,625,185</b>	<b>\$ 35,956,134</b>	<b>\$ 20,864,964</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Restricted Local Programs (1310)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
Florida Arts License Plate Fee	\$ 5,067	\$ 13,000	\$ 13,000	\$ 10,000
<b>Total Intergovernmental Revenues</b>	<b>\$ 5,067</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 10,000</b>
<b><u>Charges for Services</u></b>				
Animal Services \$5 Surcharge	\$ 110	\$ -	\$ -	\$ 121
Teen Court User Fee	1,750	2,800	2,800	2,400
C/J Court Cost - \$2.50	53,701	85,000	85,000	85,000
C/J Education Cost - \$2.00-FS	20,068	34,000	34,000	34,000
Crime Prevention - FS 775.083	80,431	70,000	70,000	70,000
Alcohol and Drug Abuse - \$15.00	11,851	10,000	10,000	10,000
Teen Court - \$3.00 - FS 938.19(2)	60,877	62,335	62,335	62,000
Cyber Safety for Minors	432	500	500	500
<b>Total Charges for Services</b>	<b>\$ 229,220</b>	<b>\$ 264,635</b>	<b>\$ 264,635</b>	<b>\$ 264,021</b>
<b><u>Fines and Forfeits</u></b>				
Driver Education (Slosberg)	\$ 107,376	\$ 130,000	\$ 130,000	\$ 100,000
<b>Total Fines and Forfeits</b>	<b>\$ 107,376</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 100,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Animal Shelter Donations	\$ 60,322	\$ 40,000	\$ 40,000	\$ 40,000
Boating Licenses	92,407	90,000	90,000	45,000
Donations	1,420	1,000	1,000	1,000
Interest Incl Profit on Invest	7,298	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 161,447</b>	<b>\$ 131,000</b>	<b>\$ 131,000</b>	<b>\$ 86,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 584,491	\$ 912,862	\$ 803,974
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 584,491</b>	<b>\$ 912,862</b>	<b>\$ 803,974</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Restricted Local Programs</b>	<b>\$ 503,110</b>	<b>\$ 1,123,126</b>	<b>\$ 1,451,497</b>	<b>\$ 1,263,995</b>
<b>Restricted Local Programs (1310)</b>				
<b>Expenditures</b>				
Community Service Local Programs	\$ 149,564	\$ 402,989	\$ 388,561	\$ 333,689
Animal Shelter Donations	15,496	127,155	232,924	74,475
Boating Improvements	3,185	203,023	221,624	81,014
Adopt-a-Lake	1,089	7,924	9,906	9,297
Eco Development/Tourism Grants	-	40,122	49,413	41,813
Teen Court	40,243	65,635	99,096	87,294
Sheriff Programs - Activity 521	95,972	189,000	449,973	467,344
Contingency and Cash CWF	-	87,278	-	169,069
<b>Total Restricted Local Programs</b>	<b>\$ 305,549</b>	<b>\$ 1,123,126</b>	<b>\$ 1,451,497</b>	<b>\$ 1,263,995</b>



**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Pari-Mutuel Revenue Replacement Bonds (2510)</b>				
<b>Revenues</b>				
<b><u>Intergovernmental Revenues</u></b>				
Racing Tax	\$ 297,667	\$ 297,667	\$ 297,667	\$ 297,667
<b>Total Intergovernmental Revenues</b>	<b>\$ 297,667</b>	<b>\$ 297,667</b>	<b>\$ 297,667</b>	<b>\$ 297,667</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 4,301	\$ 2,500	\$ 2,500	\$ 1,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 4,301</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 1,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	\$ -	\$ 309,867	\$ 310,968	\$ 355,164
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 309,867</b>	<b>\$ 310,968</b>	<b>\$ 355,164</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (15,009)</b>	<b>\$ (15,009)</b>	<b>\$ (14,933)</b>
<b>Total Pari-Mutuel Revenue Replacement Bonds</b>	<b>\$ 301,968</b>	<b>\$ 595,025</b>	<b>\$ 596,126</b>	<b>\$ 638,898</b>

**Pari-Mutuel Revenue Replacement Bonds (2510)**  
Expenditures

Debt Service Requirements	\$ 255,416	\$ 254,800	\$ 254,800	\$ 249,028
Contingency and Cash CWF	-	340,225	341,326	389,870
<b>Total Pari-Mutuel Revenue Replacement Bonds</b>	<b>\$ 255,416</b>	<b>\$ 595,025</b>	<b>\$ 596,126</b>	<b>\$ 638,898</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Public Lands Debt Service (2710)</b>				
<b>Revenues</b>				
<b><u>Taxes</u></b>				
Ad Valorem Taxes - Current	\$ 2,256,063	\$ 2,699,839	\$ 2,699,839	\$ 2,426,713
Ad Valorem Taxes - Delinquent	120,975	60,000	60,000	60,000
<b>Total Taxes</b>	<b>\$ 2,377,038</b>	<b>\$ 2,759,839</b>	<b>\$ 2,759,839</b>	<b>\$ 2,486,713</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 18,471	\$ 25,000	\$ 25,000	\$ 4,000
Interest - Tax Collector	337	304	304	304
<b>Total Miscellaneous Revenues</b>	<b>\$ 18,808</b>	<b>\$ 25,304</b>	<b>\$ 25,304</b>	<b>\$ 4,304</b>
<b><u>Transfers</u></b>				
Excess Fees - Tax Collector	\$ 11,654	\$ 15,000	\$ 15,000	\$ 15,000
Excess Fees - Property Appraiser	1,499	500	500	500
Fund Balance - Beginning of Year	-	738,305	587,090	757,845
<b>Total Transfers</b>	<b>\$ 13,153</b>	<b>\$ 753,805</b>	<b>\$ 602,590</b>	<b>\$ 773,345</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (139,257)</b>	<b>\$ (139,257)</b>	<b>\$ (124,495)</b>
<b>Total Public Lands Debt Service</b>	<b>\$ 2,408,999</b>	<b>\$ 3,399,691</b>	<b>\$ 3,248,476</b>	<b>\$ 3,139,867</b>
<b>Public Lands Debt Service (2710)</b>				
<b>Expenditures</b>				
Debt Service Requirements	\$ 2,524,973	\$ 2,530,410	\$ 2,530,410	\$ 2,526,238
Intergovernmental Transfers	73,260	80,995	80,995	86,267
Contingency and Cash CWF	-	788,286	637,071	527,362
<b>Total Public Lands Debt Service</b>	<b>\$ 2,598,233</b>	<b>\$ 3,399,691</b>	<b>\$ 3,248,476</b>	<b>\$ 3,139,867</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expansion Projects Debt Service (2810)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 21,304	\$ 15,000	\$ 15,000	\$ 4,500
<b>Total Miscellaneous Revenues</b>	<b>\$ 21,304</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 4,500</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 5,374,996	\$ 5,376,674	\$ 5,376,674	\$ 5,376,674
Fund Balance - Beginning of Year	-	135,249	149,053	156,287
<b>Total Transfers</b>	<b>\$ 5,374,996</b>	<b>\$ 5,511,923</b>	<b>\$ 5,525,727</b>	<b>\$ 5,532,961</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (750)</b>	<b>\$ (750)</b>	<b>\$ (197)</b>
<b>Total Expansion Projects Debt Service</b>	<b>\$ 5,396,300</b>	<b>\$ 5,526,173</b>	<b>\$ 5,539,977</b>	<b>\$ 5,537,264</b>
<b>Expansion Projects Debt Service (2810)</b>				
<b>Expenditures</b>				
Expansion Projects Debt Service	\$ 5,367,496	\$ 5,376,674	\$ 5,376,674	\$ 5,376,889
Contingency and Cash CWF	-	149,499	163,303	160,375
<b>Total Expansion Projects Debt Service</b>	<b>\$ 5,367,496</b>	<b>\$ 5,526,173</b>	<b>\$ 5,539,977</b>	<b>\$ 5,537,264</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Sales Tax Revenue Note Debt Svc (2850)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Revenue	\$ 2,679	\$ 5,000	\$ 5,000	\$ 3,000
Other Miscellaneous Revenues	532,721	516,064	516,064	546,652
<b>Total Miscellaneous Revenues</b>	<b>\$ 535,400</b>	<b>\$ 521,064</b>	<b>\$ 521,064</b>	<b>\$ 549,652</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 1,553,920	\$ 2,250,000	\$ 2,250,000	\$ 2,345,000
Proceeds from Refunding Bond	18,045,000	-	-	-
Fund Balance - Beginning of Year	-	16,307	14,828	35,872
<b>Total Transfers</b>	<b>\$ 19,598,920</b>	<b>\$ 2,266,307</b>	<b>\$ 2,264,828</b>	<b>\$ 2,380,872</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (250)</b>	<b>\$ (250)</b>	<b>\$ (150)</b>
<b>Total Sales Tax Revenue Note Debt Service</b>	<b>\$ 20,134,320</b>	<b>\$ 2,787,121</b>	<b>\$ 2,785,642</b>	<b>\$ 2,930,374</b>
<b>Sales Tax Revenue Note Debt Svc (2850)</b>				
<b>Expenditures</b>				
Expansion Projects Debt Service	\$ 20,136,954	\$ 2,750,020	\$ 2,750,020	\$ 2,802,517
Contingency and Cash CWF	-	37,101	35,622	127,857
<b>Total Sales Tax Revenue Note Debt Service</b>	<b>\$ 20,136,954</b>	<b>\$ 2,787,121</b>	<b>\$ 2,785,642</b>	<b>\$ 2,930,374</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Landfill Enterprise (4200)</b>				
<b>Revenues</b>				
<b><u>Permits and Fees</u></b>				
Solid Waste Disposal Assessment Fee	\$ 14,311,289	\$ 14,768,077	\$ 14,768,077	\$ 14,867,074
Commercial Collection Franchise Fee	11,000	9,000	9,000	9,000
<b>Total Permits and Fees</b>	<b>\$ 14,322,289</b>	<b>\$ 14,777,077</b>	<b>\$ 14,777,077</b>	<b>\$ 14,876,074</b>
<b><u>Intergovernmental Revenue</u></b>				
Dep Haz Waste Program	\$ 859	\$ -	\$ -	\$ -
<b>Total Intergovernmental Revenue</b>	<b>\$ 859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Charges for Services</u></b>				
Cart Fees	\$ 24,095	\$ 10,000	\$ 10,000	\$ 10,000
Marketable Recyclables	86,609	100,000	100,000	100,000
Operating Income - Landfill	531,996	450,000	450,000	450,000
<b>Total Charges for Services</b>	<b>\$ 642,700</b>	<b>\$ 560,000</b>	<b>\$ 560,000</b>	<b>\$ 560,000</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 80,563	\$ 85,000	\$ 85,000	\$ 85,000
Interest - Tax Collector	1,967	1,500	1,500	1,500
Surplus Furn/Fix/Equipment	76,517	-	-	-
Other Contributions/Donations	71,338	72,865	72,865	73,354
Other Miscellaneous Revenues	(2,900)	-	-	-
Credit Card Convenience Fee	7,009	4,000	4,000	4,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 234,494</b>	<b>\$ 163,365</b>	<b>\$ 163,365</b>	<b>\$ 163,854</b>
<b><u>Transfers</u></b>				
Interfund Transfer - Special Assessment	\$ 3,033,862	\$ 3,033,861	\$ 3,033,861	\$ 3,033,861
Capital Contribution from Government Funds	669,935	-	-	-
Fund Balance - Beginning of Year	-	2,735,198	3,082,036	2,857,141
<b>Total Transfers</b>	<b>\$ 3,703,797</b>	<b>\$ 5,769,059</b>	<b>\$ 6,115,897</b>	<b>\$ 5,891,002</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (771,379)</b>	<b>\$ (771,379)</b>	<b>\$ (776,329)</b>
<b>Total Landfill Enterprise</b>	<b>\$ 18,904,139</b>	<b>\$ 20,498,122</b>	<b>\$ 20,844,960</b>	<b>\$ 20,714,601</b>
<b>Landfill Enterprise (4200)</b>				
<b>Expenditures</b>				
Solid Waste Administration	\$ 309,816	\$ 133,910	\$ 133,910	\$ 143,916
Solid Waste Assessment - Disposal	13,386,296	13,924,947	13,899,530	14,204,463
Convenience Centers	696,276	696,036	705,956	819,156
Hazardous Waste	549,392	685,817	709,817	664,517
Intergovernmental Transfers	276,295	284,881	284,881	282,367
Landfill Operations	2,037,134	2,253,207	2,263,453	2,352,768
Interfund Transfers	746,982	771,379	771,379	829,928
Contingency and Cash CWF	-	1,747,945	2,076,034	1,417,486
<b>Total Landfill Enterprise</b>	<b>\$ 18,002,191</b>	<b>\$ 20,498,122</b>	<b>\$ 20,844,960</b>	<b>\$ 20,714,601</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Solid Waste Closures and Long-Term Care (4220)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 6,210	\$ 6,000	\$ 6,000	\$ 5,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 6,210</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 5,000</b>
<b><u>Transfers</u></b>				
Interfund Transfers	\$ -	\$ 300,000	\$ 300,000	\$ 268,130
Intrafund Transfer In	-	-	-	53,599
Fund Balance - Beginning of Year	-	258,333	289,887	236,180
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 558,333</b>	<b>\$ 589,887</b>	<b>\$ 557,909</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Solid Waste Closures and Long-Term Care</b>	<b>\$ 6,210</b>	<b>\$ 564,333</b>	<b>\$ 595,887</b>	<b>\$ 562,909</b>

**Solid Waste Closures and Long-Term Care (4220)**  
**Expenditures**

Umatilla Post Closure	\$ (12,985)	\$ 32,800	\$ 34,920	\$ 32,800
Lady Lake Post Closure	(22,156)	43,667	52,369	43,667
Central Landfill PH I Post Closure	(178,873)	76,136	84,972	76,136
Central Landfill PH II Closure	(22,650)	35,340	39,332	57,195
Loghouse Post Closure	(46,887)	8,000	8,000	8,000
C&D Landfill	18,210	-	-	-
Phase III Ash Cell	(564,559)	-	-	-
Central Landfill Phase III Closure	23,077	300,000	302,230	268,130
Interfund Transfers	400	300	300	250
Contingency and Cash CWF	-	68,090	73,764	76,731
<b>Total Solid Waste Closures and Long-Term Care</b>	<b>\$ (806,423)</b>	<b>\$ 564,333</b>	<b>\$ 595,887</b>	<b>\$ 562,909</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020		Adopted FY 2021		Revised FY 2021		Adopted FY 2022
<b>Renewal Sales Tax Capital Projects (3030)</b>							
<b>Revenues</b>							
<b><u>Miscellaneous Revenues</u></b>							
Interest Incl Profit on Invest	\$ 12,737	\$	-	\$	3,770	\$	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 12,737</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>3,770</b>	<b>\$</b>	<b>-</b>
<b><u>Transfers</u></b>							
Fund Balance - Beginning of Year	-		1,687,904		922,642		615,252
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$</b>	<b>1,687,904</b>	<b>\$</b>	<b>922,642</b>	<b>\$</b>	<b>615,252</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Total Renewal Sales Tax Capital Projects</b>	<b>\$ 12,737</b>	<b>\$</b>	<b>1,687,904</b>	<b>\$</b>	<b>926,412</b>	<b>\$</b>	<b>615,252</b>

**Renewal Sales Tax Capital Projects (3030)**  
**Expenditures**

Parks & Trails - Capital	\$ 22,879	\$	-	\$	-	\$	-
Capital Projects - Roads	-		-		498,444		-
Capital Projects Facilities	300,829		28,274		203,485		-
Non-Departmental - Fund 3030	47,709		-		224,483		-
Contingency and Cash CWF	-		1,659,630		-		615,252
<b>Total Renewal Sales Tax Capital Projects</b>	<b>\$ 371,417</b>	<b>\$</b>	<b>1,687,904</b>	<b>\$</b>	<b>926,412</b>	<b>\$</b>	<b>615,252</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Renewal Sales Tax Capital Projects - PW (3040)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 25,762	\$ 9,000	\$ 9,000	\$ -
<b>Total Miscellaneous Revenues</b>	<b>\$ 25,762</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ -</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	-	2,653,545	1,469,052	889,908
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 2,653,545</b>	<b>\$ 1,469,052</b>	<b>\$ 889,908</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (450)</b>	<b>\$ (450)</b>	<b>\$ -</b>
<b>Total Renewal Sales Tax Capital Projects - PW</b>	<b>\$ 25,762</b>	<b>\$ 2,662,095</b>	<b>\$ 1,477,602</b>	<b>\$ 889,908</b>
<b>Renewal Sales Tax Capital Projects - PW (3040)</b>				
<b>Expenditures</b>				
Capital Projects - Public Works	\$ 1,395,366	\$ 1,905,710	\$ 1,477,602	\$ -
Contingency and Cash CWF	-	756,385	-	889,908
<b>Total Renewal Sales Tax Capital Projects - PW</b>	<b>\$ 1,395,366</b>	<b>\$ 2,662,095</b>	<b>\$ 1,477,602</b>	<b>\$ 889,908</b>



**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Second Renewal Sales Tax Capital Projects (3050)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 127,540	\$ -	\$ -	\$ -
<b>Total Miscellaneous Revenues</b>	<b>\$ 127,540</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 13,965,440	\$ 13,350,000	\$ 13,817,999	\$ 18,383,062
Fund Balance - Beginning of Year	-	15,683,405	12,129,231	20,313,781
<b>Total Transfers</b>	<b>\$ 13,965,440</b>	<b>\$ 29,033,405</b>	<b>\$ 25,947,230</b>	<b>\$ 38,696,843</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Second Renewal Sales Tax Capital Projects</b>	<b>\$ 14,092,980</b>	<b>\$ 29,033,405</b>	<b>\$ 25,947,230</b>	<b>\$ 38,696,843</b>

**Second Renewal Sales Tax Capital Projects (3050)**  
**Expenditures**

Fire Rescue - Capital	\$ 1,837,614	\$ 3,376,648	\$ 6,496,757	\$ 6,471,312
Public Safety Support Projects	-	-	258,427	589,000
Parks & Trails - Capital	3,544,256	6,397,376	7,795,706	8,414,220
Public Works - Capital Projects	2,298,373	3,084,551	4,237,470	9,526,292
Facilities/Fleet Capital Projects - Other	5,773,258	4,102,975	4,140,215	3,730,650
Sheriff's Office Capital	1,538,599	1,500,000	1,520,547	1,500,000
Information Technology - Capital Projects	99,900	110,000	110,000	30,000
Non-Departmental - Fund 3050	705,342	170,000	170,205	1,145,000
Contingency and Cash CWF	-	10,291,855	1,217,903	7,290,369
<b>Total Second Renewal Sales Tax Capital Projects</b>	<b>\$ 15,797,342</b>	<b>\$ 29,033,405</b>	<b>\$ 25,947,230</b>	<b>\$ 38,696,843</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020		Adopted FY 2021		Revised FY 2021		Adopted FY 2022
<b>Facilities Expansion Capital (3810)</b>							
<b>Revenues</b>							
<u><b>Miscellaneous Revenues</b></u>							
Interest Incl Profit on Invest	\$ 832	\$	250	\$	250	\$	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 832</b>	<b>\$</b>	<b>250</b>	<b>\$</b>	<b>250</b>	<b>\$</b>	<b>-</b>
<u><b>Transfers</b></u>							
Fund Balance - Beginning of Year	\$ -	\$	822	\$	57,850	\$	-
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$</b>	<b>822</b>	<b>\$</b>	<b>57,850</b>	<b>\$</b>	<b>-</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$</b>	<b>(13)</b>	<b>\$</b>	<b>(13)</b>	<b>\$</b>	<b>-</b>
<b>Total Facilities Expansion Capital</b>	<b>\$ 832</b>	<b>\$</b>	<b>1,059</b>	<b>\$</b>	<b>58,087</b>	<b>\$</b>	<b>-</b>
<b>Facilities Expansion Capital (3810)</b>							
<b>Expenditures</b>							
Facilities Expansion Capital	\$ 40,759	\$	1,059	\$	58,087	\$	-
<b>Total Facilities Expansion Capital</b>	<b>\$ 40,759</b>	<b>\$</b>	<b>1,059</b>	<b>\$</b>	<b>58,087</b>	<b>\$</b>	<b>-</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Road Resurfacing Capital Projects (3840)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 90,907	\$ -	\$ 70,000	\$ 70,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 90,907</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
<b><u>Other Sources</u></b>				
Proceeds - Long Term Borrowing	\$ 10,000,000	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year	-	-	7,962,075	5,166,041
<b>Total Transfers</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 7,962,075</b>	<b>\$ 5,166,041</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,500)</b>	<b>\$ (3,500)</b>
<b>Total Road Resurfacing Capital Projects</b>	<b>\$ 10,090,907</b>	<b>\$ -</b>	<b>\$ 8,028,575</b>	<b>\$ 5,232,541</b>

**Road Resurfacing Capital Projects (3840)**  
Expenditures

Road Resurfacing Capital Projects	\$ 2,105,587	\$ -	\$ 8,028,575	\$ 234,063
Debt Service Req	23,244	-	-	-
Contingency and Cash Fwd	-	-	-	4,998,478
<b>Total Road Resurfacing Capital Projects</b>	<b>\$ 2,128,831</b>	<b>\$ -</b>	<b>\$ 8,028,575</b>	<b>\$ 5,232,541</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Sales Tax Revenue Note Projects (3850)</b>				
<b>Revenues</b>				
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 58,780	\$ 3,000	\$ 3,000	\$ -
<b>Total Miscellaneous Revenues</b>	<b>\$ 58,780</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	-	860,662	385,145	-
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 860,662</b>	<b>\$ 385,145</b>	<b>\$ -</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (150)</b>	<b>\$ (150)</b>	<b>\$ -</b>
<b>Total Sales Revenue Note Projects</b>	<b>\$ 58,780</b>	<b>\$ 863,512</b>	<b>\$ 387,995</b>	<b>\$ -</b>
<b>Sales Tax Revenue Note Projects (3850)</b>				
<b>Expenditures</b>				
Animal Shelter Construction	\$ 6,923,990	\$ 13,142	\$ 387,995	\$ -
Contingency and Cash Forward	-	850,370	-	-
<b>Total Sales Revenue Note Projects</b>	<b>\$ 6,923,990</b>	<b>\$ 863,512</b>	<b>\$ 387,995</b>	<b>\$ -</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Property and Casualty (5200)</b>				
<b>Revenues</b>				
<b><u>Charges for Services</u></b>				
Insurance Contributions - Clerk Work Comp	\$ 27,024	\$ 24,720	\$ 24,720	\$ 23,720
Insurance Contributions - Tax Collector - Comp	10,549	9,270	9,270	12,000
Insurance Contributions - Sup of Elections-Wkr Comp	14,486	12,200	12,200	12,200
Insurance Contributions - Property Appraiser- Comp	26,358	26,000	26,000	26,500
Insurance Contributions - Liability	2,077,789	2,077,689	2,077,689	2,469,002
Insurance Contributions - Workers Comp	1,816,390	1,850,000	1,850,000	1,700,000
<b>Total Charges for Services</b>	<b>\$ 3,972,596</b>	<b>\$ 3,999,879</b>	<b>\$ 3,999,879</b>	<b>\$ 4,243,422</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Incl Profit on Invest	\$ 47,257	\$ 30,000	\$ 30,000	\$ 20,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 47,257</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 20,000</b>
<b><u>Transfers</u></b>				
Fund Balance - Beginning of Year	-	1,067,198	168,024	(159,203)
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 1,067,198</b>	<b>\$ 168,024</b>	<b>\$ (159,203)</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (1,500)</b>	<b>\$ (1,500)</b>	<b>\$ (1,000)</b>
<b>Total Property and Casualty</b>	<b>\$ 4,019,853</b>	<b>\$ 5,095,577</b>	<b>\$ 4,196,403</b>	<b>\$ 4,103,219</b>
<b>Property and Casualty (5200)</b>				
<b>Expenditures</b>				
Comprehensive	\$ 6,693,417	\$ 4,854,573	\$ 3,960,438	\$ 3,934,973
Interfund Transfers	187,888	235,960	235,960	166,542
Contingency and Cash CWF	-	5,044	5	1,704
<b>Total Property and Casualty</b>	<b>\$ 6,881,305</b>	<b>\$ 5,095,577</b>	<b>\$ 4,196,403</b>	<b>\$ 4,103,219</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Employee Group Benefits (5300)</b>				
<b>Revenues</b>				
<b>Charges for Services</b>				
Insurance Contributions Employer - BCC	\$ 8,935,466	\$ 7,787,990	\$ 7,756,650	\$ 8,508,500
Insurance Contributions Employer - Prop App	377,580	329,070	329,070	357,000
Property Appraiser - Dependent	78,738	73,273	73,273	73,273
Insurance Contributions Employer - LCWA	146,657	148,865	148,865	161,500
Lake County Water Authority - Dependents	29,675	21,861	21,861	30,000
Employee Dependents - BCC	1,723,263	1,665,890	1,665,890	1,665,890
Non-Active - Retirees	369,688	331,200	331,200	331,200
Non-Active - Cobra	39,381	31,120	31,120	31,120
Insurance Contributions Employer - MPO	21,982	15,670	15,670	17,000
Insurance Contributions Employer - Sup/Elect	153,099	148,865	148,865	161,500
Insurance Contributions Employer - Tax Collector	902,918	830,510	830,510	952,000
Tax Collector - Dependent	197,014	152,820	152,820	200,000
Insurance Contributions Employer - Clerk	1,804,860	1,496,485	1,496,485	1,623,500
Clerk of Courts - Dependent	275,674	340,400	340,400	340,400
Supervisor of Elections - Dependent	27,656	21,160	21,160	21,160
<b>Total Charges for Services</b>	<b>\$ 15,083,651</b>	<b>\$ 13,395,179</b>	<b>\$ 13,363,839</b>	<b>\$ 14,474,043</b>
<b>Miscellaneous Revenues</b>				
Interest Incl Profit on Invest	\$ 126,489	\$ 50,000	\$ 50,000	\$ 35,000
Other Miscellaneous Revenue	41,745	25,000	25,000	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 168,234</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 35,000</b>
<b>Transfers</b>				
Fund Balance - Beginning of Year	\$ -	\$ 7,615,403	\$ 8,343,844	\$ 5,000,451
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 7,615,403</b>	<b>\$ 8,343,844</b>	<b>\$ 5,000,451</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ (3,750)</b>	<b>\$ (3,750)</b>	<b>\$ (1,750)</b>
<b>Total Employee Group Benefits</b>	<b>\$ 15,251,885</b>	<b>\$ 21,081,832</b>	<b>\$ 21,778,933</b>	<b>\$ 19,507,744</b>

**Employee Group Benefits (5300)**  
    **Expenditures**

Employee Group Benefits	\$ 15,312,392	\$ 16,010,500	\$ 16,015,252	\$ 16,267,500
Employee Medical Center	751,399	1,001,457	1,001,457	981,650
Interfund Transfers	223,242	176,763	176,763	278,716
Contingency and Cash CWF	-	3,893,112	4,585,461	1,979,878
<b>Total Employee Group Benefits</b>	<b>\$ 16,287,033</b>	<b>\$ 21,081,832</b>	<b>\$ 21,778,933</b>	<b>\$ 19,507,744</b>

**Budget by Fund  
Fiscal Year 2022**

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Fleet Management (5400)</b>				
<b>Revenues</b>				
<b><u>Charges for Services</u></b>				
Fuel/Oil	\$ 270,279	\$ 808,576	\$ 808,576	\$ 618,750
Parts	1,530,679	1,434,981	1,434,981	1,575,151
Labor	811,541	844,066	844,066	818,052
Tag/Titles	1,836	3,000	3,000	2,000
Fuel Surcharge	30,992	33,556	33,556	27,100
<b>Total Charges for Services</b>	<b>\$ 2,645,327</b>	<b>\$ 3,124,179</b>	<b>\$ 3,124,179</b>	<b>\$ 3,041,053</b>
<b><u>Miscellaneous Revenues</u></b>				
Surplus Furn/Fix/Equip Sales	\$ 913	\$ -	\$ -	\$ -
Insurance Proceeds/Loss - FF&E	-	-	-	-
Scrap Sales	805	-	-	-
Other Miscellaneous Revenues	(1,735)	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ (17)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfers</u></b>				
Interfund Transfer	\$ 545,035	\$ -	\$ -	\$ -
Capital Contribution from Governmental Funds	24,972	-	-	-
Fund Balance - Beginning of Year	-	-	138,073	109,771
<b>Total Transfers</b>	<b>\$ 570,007</b>	<b>\$ -</b>	<b>\$ 138,073</b>	<b>\$ 109,771</b>
<b>Less 5% Estimated Receipt</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Fleet Management</b>	<b>\$ 3,215,317</b>	<b>\$ 3,124,179</b>	<b>\$ 3,262,252</b>	<b>\$ 3,150,824</b>
<b>Fleet Management (5400)</b>				
<b>Expenditures</b>				
Fleet Management	\$ 2,833,141	\$ 3,102,129	\$ 3,102,129	\$ 3,150,668
Contingency and Cash CWF	-	22,050	160,123	156
<b>Total Fleet Management</b>	<b>\$ 2,833,141</b>	<b>\$ 3,124,179</b>	<b>\$ 3,262,252</b>	<b>\$ 3,150,824</b>
<b>Total Revenues for All Funds</b>	<b>\$ 409,112,774</b>	<b>\$ 503,240,970</b>	<b>\$ 635,395,723</b>	<b>\$ 600,955,967</b>
<b>Total Expenditures for All Funds</b>	<b>\$ 399,053,465</b>	<b>\$ 503,240,970</b>	<b>\$ 635,395,723</b>	<b>\$ 600,955,967</b>



**LEGISLATIVE  
AFFAIRS**



# Legislative Affairs

## Organizational Chart

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# Legislative Affairs

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## 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

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Legislative Offices	\$ 697,523	\$ 736,092	\$ 736,092	\$ 786,259
Administrative Support	152,533	150,903	150,903	159,539
<b>Total Expenditures</b>	<b>\$ 850,056</b>	<b>\$ 886,995</b>	<b>\$ 886,995</b>	<b>\$ 945,798</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 834,731	\$ 856,354	\$ 853,854	\$ 915,107
Operating	15,325	30,641	33,141	30,691
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 850,056</b>	<b>\$ 886,995</b>	<b>\$ 886,995</b>	<b>\$ 945,798</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 850,056</b>	<b>\$ 886,995</b>	<b>\$ 886,995</b>	<b>\$ 945,798</b>
<b>Expenditures by Fund</b>				
General	\$ 850,056	\$ 886,995	\$ 886,995	\$ 945,798
<b>Total Expenditures</b>	<b>\$ 850,056</b>	<b>\$ 886,995</b>	<b>\$ 886,995</b>	<b>\$ 945,798</b>
<b>Number of Full Time Positions</b>	7	7	7	7

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

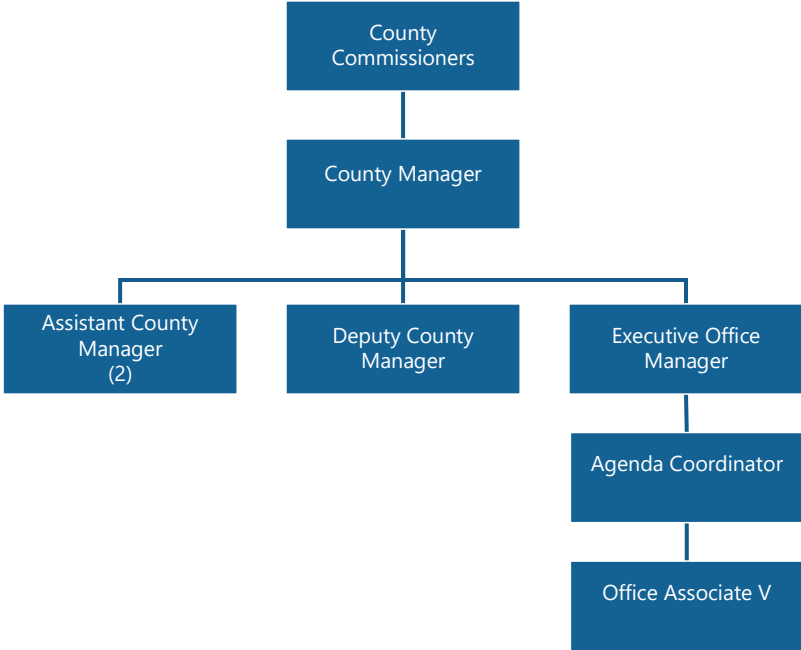
**Operating Expenses** includes funding for postage, training, travel, and other operating costs.



**COUNTY MANAGER**

# County Manager

## Organizational Chart



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

# County Manager

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## **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 to economic opportunities for the County.

## **Program Description:**

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



# County Manager

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	<b>Actual FY 2020</b>	<b>Adopted FY 2021</b>	<b>Revised FY 2021</b>	<b>Adopted FY 2022</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 1,026,170	\$ 974,912	\$ 964,912	\$ 879,266
Operating	15,025	18,817	28,817	56,945
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 1,041,195</b>	<b>\$ 993,729</b>	<b>\$ 993,729</b>	<b>\$ 936,211</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 1,041,195</b>	<b>\$ 993,729</b>	<b>\$ 993,729</b>	<b>\$ 936,211</b>
<b>Expenditures by Fund</b>				
General	\$ 1,041,195	\$ 993,729	\$ 993,729	\$ 936,211
<b>Total Expenditures</b>	<b>\$ 1,041,195</b>	<b>\$ 993,729</b>	<b>\$ 993,729</b>	<b>\$ 936,211</b>
<b>Number of Full Time Positions</b>	7	7	8	6

**Highlights:**

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 includes travel, training, and other costs related to the operation of the Office.



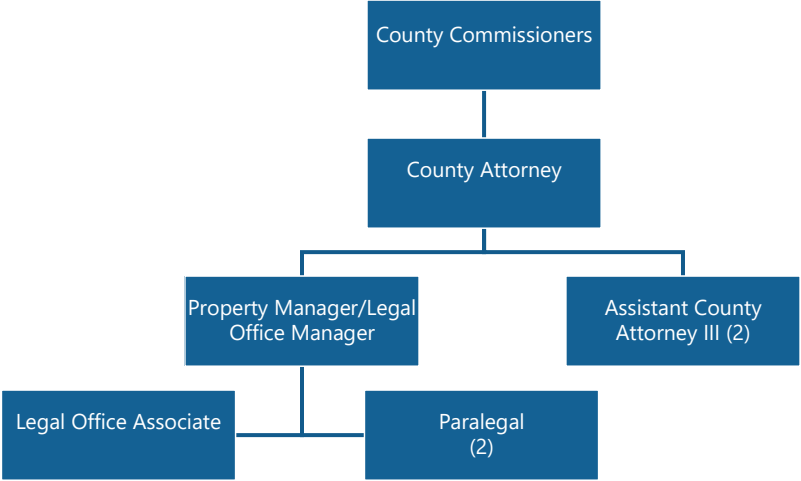
**COUNTY ATTORNEY**



# County Attorney

## Organizational Chart

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# County Attorney

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## **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 Attorney

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	<b>Actual FY 2020</b>	<b>Adopted FY 2021</b>	<b>Revised FY 2021</b>	<b>Adopted FY 2022</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 772,781	\$ 779,247	\$ 779,247	\$ 822,679
Operating	22,702	33,747	33,747	34,948
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 795,483</b>	<b>\$ 812,994</b>	<b>\$ 812,994</b>	<b>\$ 857,627</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 795,483</b>	<b>\$ 812,994</b>	<b>\$ 812,994</b>	<b>\$ 857,627</b>
<b>Expenditures by Fund</b>				
General	\$ 795,483	\$ 812,994	\$ 812,994	\$ 857,627
<b>Total Expenditures</b>	<b>\$ 795,483</b>	<b>\$ 812,994</b>	<b>\$ 812,994</b>	<b>\$ 857,627</b>
<b>Number of Full Time Positions</b>	7	7	7	7

## Highlights:

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

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

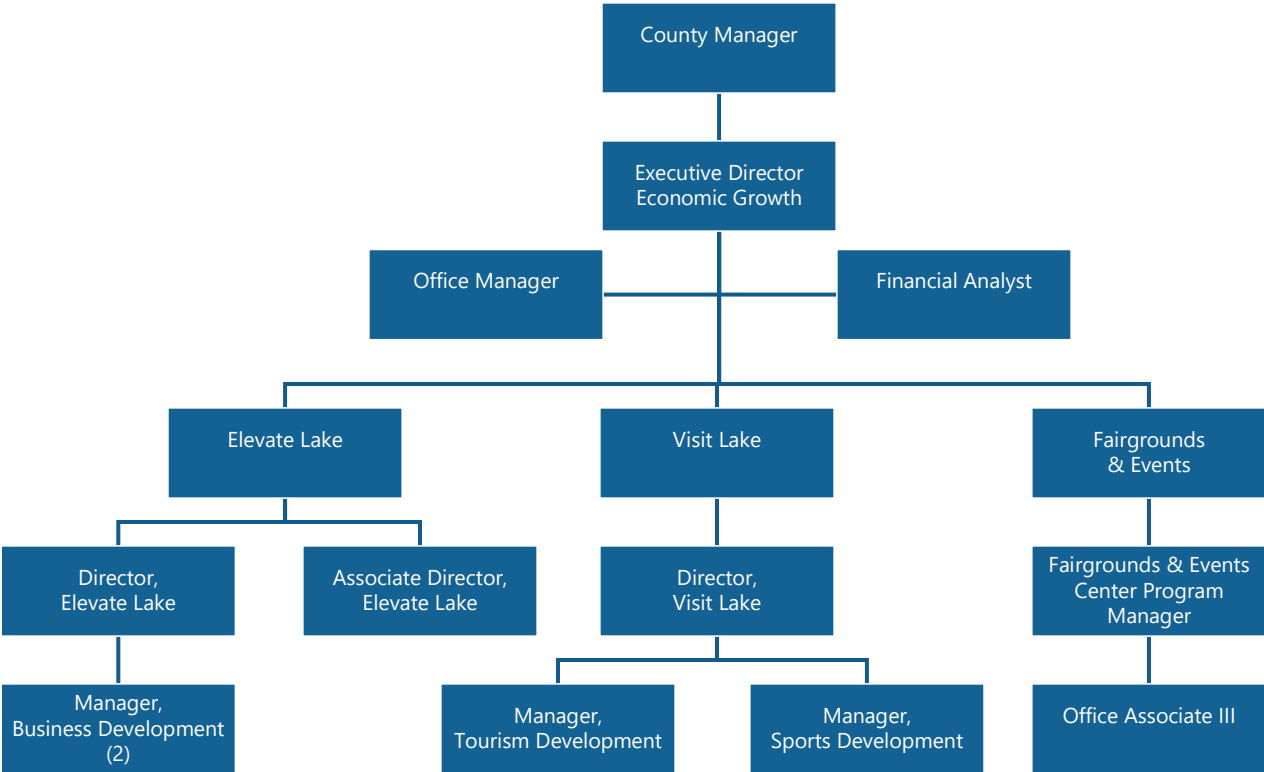
**Operating Expenses** for Fiscal Year 2022 includes funding for office supplies, training and travel costs, books, publications, and reprographics charges.



**ECONOMIC  
GROWTH**

# Economic Growth

## Organizational Chart



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

# Economic Growth

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## Mission Statement:

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

## Program Descriptions:

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



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



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



## Goals and Objectives:

### Facilitate a strong and diversified economy:

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

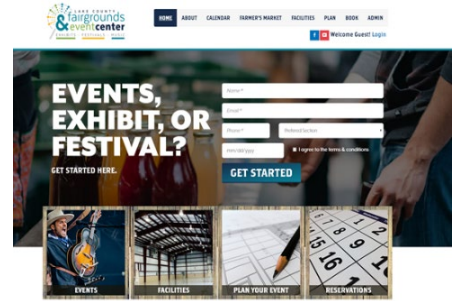


# Economic Growth

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

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



# Economic Growth

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Division/Program</b>				
Office of Elevate Lake	\$ 919,008	\$ 6,118,574	\$ 3,693,234	\$ 3,999,250
Office of Fairgrounds and Events Center	199,915	253,436	253,436	265,198
Office of Visit Lake	2,916,431	9,521,763	9,872,964	8,556,118
<b>Total Expenditures</b>	<b>\$ 4,035,354</b>	<b>\$ 15,893,773</b>	<b>\$ 13,819,634</b>	<b>\$ 12,820,566</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 1,167,986	\$ 1,278,755	\$ 1,278,755	\$ 1,335,743
Operating	2,009,126	3,982,181	4,693,355	2,892,988
Capital Outlay	3,522	20,000	20,000	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 3,180,634</b>	<b>\$ 5,280,936</b>	<b>\$ 5,992,110</b>	<b>\$ 4,228,731</b>
Capital Improvements	11,987	1,104,000	1,646,810	140,400
Debt Service	-	-	-	-
Grants and Aids	641,095	1,750,122	2,469,698	165,000
Transfers	201,638	211,016	211,016	150,900
Reserves	-	7,547,699	3,500,000	8,135,535
<b>Total Operating Expenditures</b>	<b>\$ 4,035,354</b>	<b>\$ 15,893,773</b>	<b>\$ 13,819,634</b>	<b>\$ 12,820,566</b>
<b>Expenditures by Fund</b>				
General	\$ 1,118,923	\$ 1,372,010	\$ 1,446,670	\$ 1,416,750
Resort/Development Tax	2,916,431	9,481,641	9,823,551	8,514,305
Federal/State Grants	-	5,000,000	2,500,000	2,847,698
Restricted Local Programs	-	40,122	49,413	41,813
<b>Total Expenditures</b>	<b>\$ 4,035,354</b>	<b>\$ 15,893,773</b>	<b>\$ 13,819,634</b>	<b>\$ 12,820,566</b>
<b>Number of Full Time Positions</b>	12	12	12	12

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

The Agency 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 Business Opportunity Centers, Fairgrounds and Events Center complex, business support services, tourism marketing and promotional activities, and sponsorships.

**Capital Outlay** detail is provided in Section C.

**Capital Improvements** detail is provided in Section H.

**Grants and Aids** for Fiscal Year 2022 consists of \$150,000 to the University of Central Florida for Business Opportunity Center support, and \$15,000 toward the One Vision project in the Four Corners area.

**Reserves** for Fiscal Year 2022 consist of the following:

Reserve for Operations	\$ 1,000,000
Special Reserve for Capital	3,000,000
Reserves for Purchase Order Carry Forwards	4,135,535
	<b>\$ 8,135,535</b>



# Office of Elevate Lake

## Performance Measurements

### Key Objectives

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

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

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

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

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

Performance Measures	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
Presentations and meetings with community groups, city governments and other organizations regarding economic development activities	445	327	350
Joint meetings between the Office of Elevate Lake, local businesses and educational and workforce partners to address and find solutions to business specific workforce issues	156	93	120
Businesses utilizing Workforce Central Florida programs	363	225	300
Site and industry visits	N/A*	50	50
Hours accomplished by Business Opportunity Center and sponsored Small Business Development Center support	2,648	2,535	2,500
New business relocation to and existing business expansion in Lake County through the Office of Elevate Lake	3	6	5
Prospecting Proposals/Tours	10	34	25
Special Projects	15	16	15

\*Number of businesses and non-profits assisted via Lake Cares Business Assistance Grant Program was 2,042

# Office of Fairgrounds and Events Center

## Performance Measurements

### Key Objectives

Pursue more and repeat special events

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

<b>Performance Measures</b>	<b>Actual FY 2020</b>	<b>Estimated FY 2021</b>	<b>Adopted FY 2022</b>
Number of Special Events	10	14	22
Number of Agricultural Producers	7	12	12
Number of Local Businesses	15	22	26

# Office of Visit Lake

## Performance Measurements

### Key Objectives

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

Performance Measures	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
Tourism industry roundtables and trainings organized or supported	5	6	10
Direct outreach to local tourism industry partners	120	125	130
Events sponsored or assisted	114*	185	190
Applications approved through Co-Op Marketing Program	55	55	60
Industry Conferences and Expos attended for marketing and training	3*	6*	10

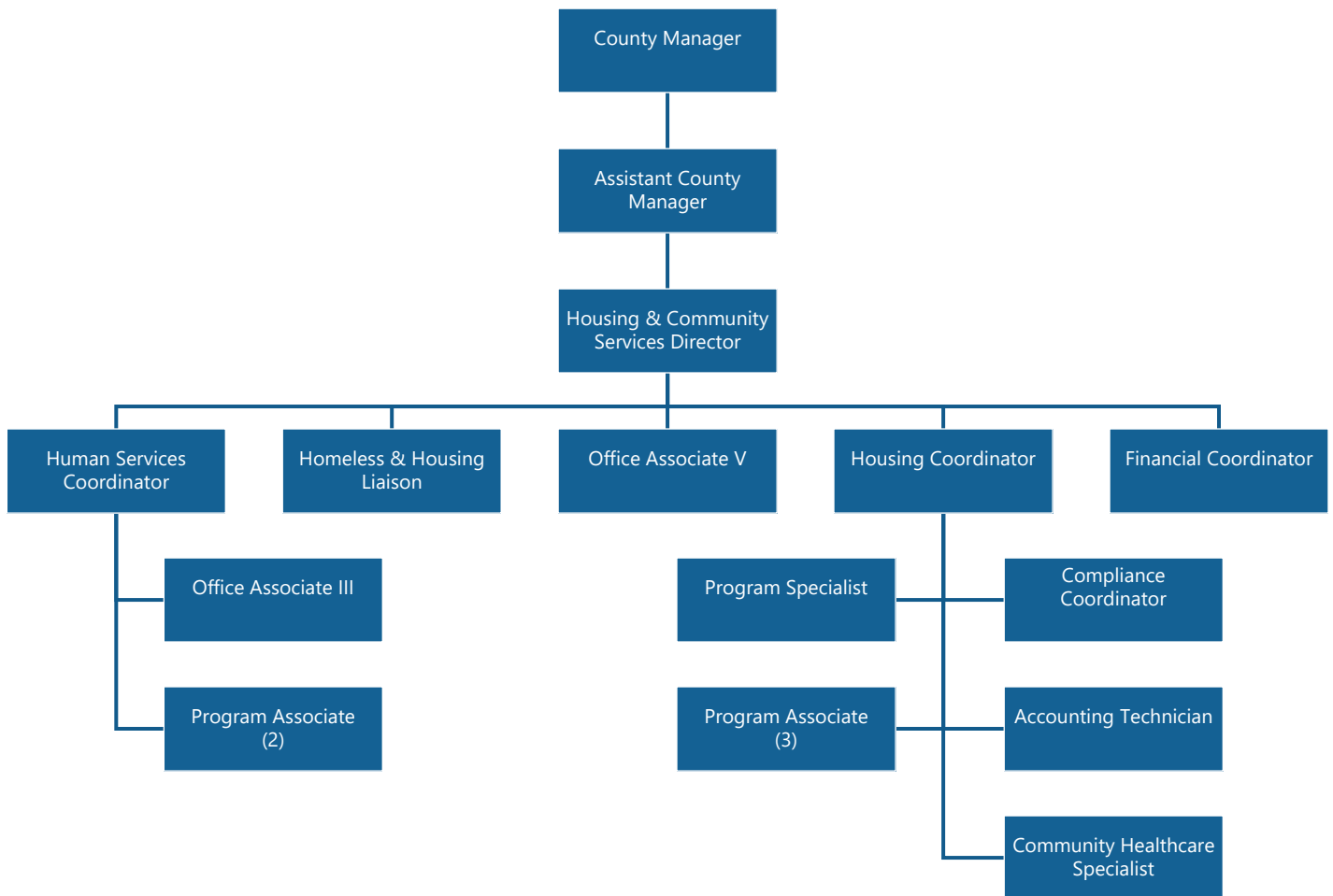
\*Decrease due to cancellation or postponement of industry meeting due to COVID-19

The logo features a light blue trapezoidal shape with a white border, set against a white background. The text is centered within the blue area.

**OFFICE OF  
HOUSING &  
COMMUNITY  
SERVICES**

# Office of Housing & Community Services

## Organizational Chart



# Office of Housing and Community Services

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## **Mission Statement:**

To connect residents with resources for the provision of safe and affordable housing, healthcare and life-sustaining services.

## **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 are in need of health insurance coverage for their children, food stamps, Medicaid, medical savings programs, and general health and social service information and referral.

# Office of Housing and Community Services

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Division/Program</b>				
Health and Human Services	7,765,862	8,776,004	8,764,457	6,929,879
Housing and Community Development	7,700,809	14,564,763	29,888,799	26,786,461
<b>Total Expenditures</b>	<b>\$ 15,466,671</b>	<b>\$ 23,340,767</b>	<b>\$ 38,653,256</b>	<b>\$ 33,716,340</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 931,514	1,074,613	1,094,613	1,099,488
Operating	5,652,266	6,390,603	7,755,289	6,639,221
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 6,583,780</b>	<b>\$ 7,465,216</b>	<b>\$ 8,849,902</b>	<b>\$ 7,738,709</b>
Capital Improvements	-	-	-	1,600,000
Debt Service	112,699	112,700	112,700	112,700
Grants and Aids	8,770,192	13,400,258	28,969,430	20,266,935
Transfers	-	-	-	-
Reserves	-	2,362,593	721,224	3,997,996
<b>Total Operating Expenditures</b>	<b>\$ 15,466,671</b>	<b>\$ 23,340,767</b>	<b>\$ 38,653,256</b>	<b>\$ 33,716,340</b>
<b>Expenditures by Fund</b>				
General	\$ 7,506,695	7,918,408	7,921,289	6,324,503
Community Development Block Grant	633,884	5,077,244	4,652,704	7,211,955
Affordable Housing Assistance Trust	1,955,107	2,225,408	2,312,435	4,148,870
Section 8	4,260,772	5,070,958	5,663,510	5,498,633
Federal/State Grants	960,649	2,645,760	17,714,757	10,198,690
Restricted Local Programs	149,564	402,989	388,561	333,689
<b>Total Expenditures</b>	<b>\$ 15,466,671</b>	<b>\$ 23,340,767</b>	<b>\$ 38,653,256</b>	<b>\$ 33,716,340</b>
<b>Number of Full Time Positions</b>	16	16	16	16

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

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

Emergency Rental Assistance Program	433,799
Health Department Budget	125,556
Medicaid and Welfare Hospital Services	4,902,528
Pauper Burials	95,000
Tax Hardship Program	35,500
	<u>5,592,383</u>

**Capital Improvements** detail is provided in Section H.

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

**Grants and Aids** for Fiscal Year 2022 consists of the following:

Alcohol and Other Drug Abuse Trust Fund	122,235
CDBG Urban County Partners	1,894,141
Children's Services Grants	175,761
Community Projects	350,109
Dori Slosberg Behind the Wheel Driver Education Safety Program	211,454
Emergency Rental Assistance Program	7,764,110
Emergency Solutions Grant	182,837
HOME Investment Partnerships	511,587
Homeless Services	120,000
Housing Rehabilitation	3,703,164
LifeStream Behavioral Center	440,000
Neighborhood Stabilization Program	265,850
Section 8 Housing Assistance	4,286,212
Social Services Grants	122,500
We Care	116,975
	<u>\$ 20,266,935</u>

**Reserves** for Fiscal Year 2022 consist of the following:

Section 8 Programs	411,204
SHIP Program	216,983
Purchase Order Carry Forwards	3,369,809
	<u>\$ 3,997,996</u>



# Office of Housing and Community Services

## Performance Measurements

### Key Objectives

#### **Health and Human Services/Administration**

Health Care Responsibility Act (HCRA)

Indigent cremation/burial program

Solid Waste and Fire Assessment hardship program

#### **Health and Human Services/Children and Elder Services**

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

Direct information and referrals

Monthly meetings/events

Contract management

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

#### **CDBG/Community Health Worker Program**

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

Assist individuals one-on-one with application assistance

Outreach and educational training

#### **Housing and Community Development Division/CDBG**

Improve annual reporting performance

Increase access to basic needs for low to moderate income persons

Improve quality of life for low to moderate income persons

#### **Housing and Community Development Division/Section 8**

Improve annual reporting performance

Increase access to basic needs for low to moderate income persons

Improve quality of life for low to moderate income persons

#### **Housing and Community Development Division/SHIP**

Improve annual reporting performance

Increase quality of living

Improve housing options to low/moderate income families

Stabilize low/moderate income neighborhoods

# Office of Housing and Community Services

Performance Measures	Actual FY 2020	Estimated FY 2021	Proposed FY 2022
<b><u>Health and Human Services/Administration</u></b>			
Determine HRCA eligibility	130	169	172
Determine cremation/burial eligibility assistance	124	108	121
Determine assessment hardship eligibility	80	72	92
<b><u>Health and Human Services/Children and Elder Services</u></b>			
Resource directories	250	200	200
Residents phone calls seeking assistance (information and referral)	2,151	4,576	4,745
Monthly board meetings/events	10	16	22
Contract management	20	19	19
Children's Services Council and Health and Human Services Grants awarded	20	19	19
<b><u>CDBG/Community Health Worker Program</u></b>			
Provide information and referrals to the uninsured and underinsured	453	264	480
Assist persons one-on-one with health related applications	102	69	120
Health promotions and outreach projects/events	1	0	0
<b><u>Housing and Community Development/SHIP</u></b>			
Increase access to emergency housing repair/replacement	4	0	2
Continue Home Closing for Major Rehab/Replacement	5	1	6
Home Purchase/Down Payment Assistance	24	30	30
<b><u>Housing and Community Development Division/Section 8</u></b>			
Increase quality of life through improved access to quality affordable housing	560	585	585
<b><u>Housing and Community Development Division/HARP</u></b>			
Increase access to rental housing for low to moderate income persons that are homeless	0	3	15
Urban County Partners	5	5	5

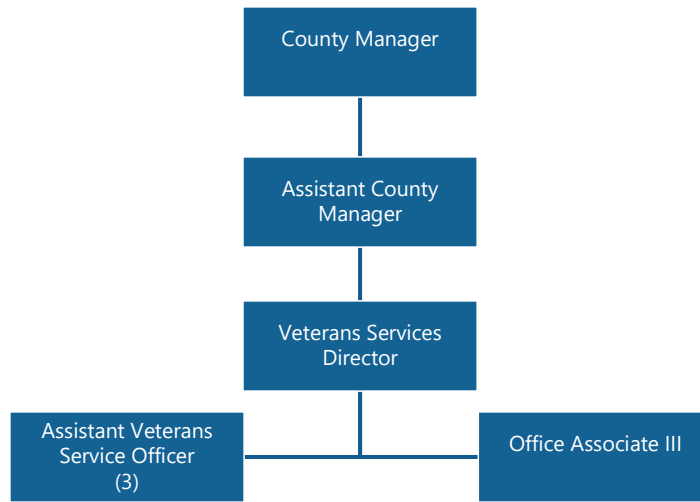
The logo features a light blue, trapezoidal shape with a white border, set against a white background. The text "OFFICE OF VETERAN'S SERVICES" is centered within this shape in a bold, dark blue, sans-serif font.

**OFFICE OF  
VETERAN'S  
SERVICES**

# Office of Veterans Services

## Organizational Chart

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# Office of Veterans Services

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## Mission Statement:

The Lake County **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 Descriptions:

The **Office of Veteran Services** educates and assists current and former military members and dependents in successfully obtaining benefits available by county, state, and federal laws. The Lake County **Office of Veterans Services** was organized in 1945 in accordance with FL statute 292 section 11.

## Department Goals and Objectives:

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

- To administer veterans' programs by preserving the highest possible values of honesty, integrity, and decision in dealing with all concerned, and to educate all residents in the services provided by the program 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 Veterans Services department 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 Veteran's Services

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 136,894	\$ 167,050	\$ 167,050	\$ 281,928
Operating	10,597	16,306	16,306	36,861
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 147,491</b>	<b>\$ 183,356</b>	<b>\$ 183,356</b>	<b>\$ 318,789</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 147,491</b>	<b>\$ 183,356</b>	<b>\$ 183,356</b>	<b>\$ 318,789</b>
<b>Expenditures by Fund</b>				
General	\$ 147,491	\$ 183,356	\$ 183,356	\$ 318,789
<b>Total Expenditures</b>	<b>\$ 147,491</b>	<b>\$ 183,356</b>	<b>\$ 183,356</b>	<b>\$ 318,789</b>
<b>Number of Full Time Positions</b>	3	3	3	5

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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 Veterans Services

## Performance Measurements

### Key Objectives

#### Veterans Services

Provide assistance with claims and VA benefits

Secure monetary benefits for all eligible veterans and dependents

Conduct outreach services to veteran groups, for the convenience of clients


Educate veterans and their families on eligibility for benefits based on their time in Service

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

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<u>Veterans Services</u>			
Walk in traffic	3,000	3,500	3,500
Appointments seen in office	2,080	3,000	3,000
Phone Calls Logged	4,000	4,500	4,500
Emails Logged	5,000	5,500	5,500
Total Claims submitted	2,600	2,900	2,900
Homeless Veterans	15	20	20
Outreach Events	0	5	5

The logo for the Office of County Probation features a light blue, curved banner shape centered on a white background. The banner is outlined in a dark teal color. The text "OFFICE OF COUNTY PROBATION" is written in a bold, dark teal, sans-serif font, centered within the banner.

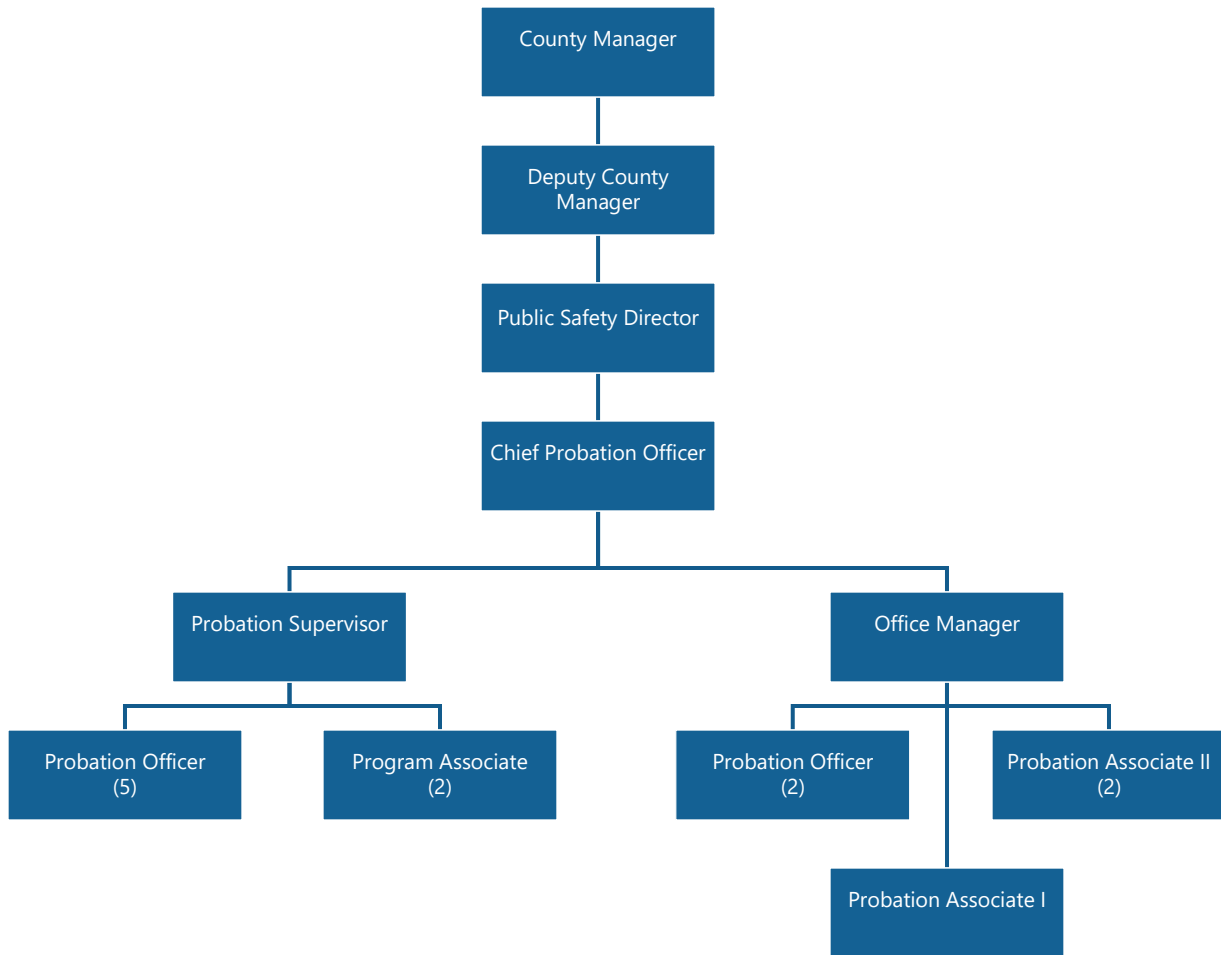
**OFFICE OF  
COUNTY  
PROBATION**



# Office of County Probation

## Organizational Chart

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



# Office of County Probation

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 789,625	\$ 810,112	\$ 810,112	\$ 896,671
Operating	31,778	53,433	86,894	72,749
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 821,403</b>	<b>\$ 863,545</b>	<b>\$ 897,006</b>	<b>\$ 969,420</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	254,607	-	71,686
<b>Total Operating Expenditures</b>	<b>\$ 821,403</b>	<b>\$ 1,118,152</b>	<b>\$ 897,006</b>	<b>\$ 1,041,106</b>
<b>Expenditures by Fund</b>				
General	\$ 781,160	\$ 797,910	\$ 797,910	\$ 882,126
Federal/State Grants	-	254,607	-	71,686
Restricted Local Programs	40,243	65,635	99,096	87,294
<b>Total Expenditures</b>	<b>\$ 821,403</b>	<b>\$ 1,118,152</b>	<b>\$ 897,006</b>	<b>\$ 1,041,106</b>
<b>Number of Full Time Positions</b>	15	15	15	15

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for FY2022 includes software, insurance, and other general costs, reflecting the Office's efforts to maintain controls over spending without a decrease in service levels.

**Reserves** reflects Purchase Order Carry Forwards for County Probation Grants.

# Office of County Probation

## Performance Measurements

### Key Objectives

#### Probation

Effectively supervise court ordered offenders on probation and in diversion programs

Enforce offender restitution payments to crime victims

Enforce offender payment supervision fees to help offset operating costs

#### Teen Court/ Work In Lieu of Arrest (WILA)

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

Promote positive civic engagement for youth and adults

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

Performance Measures	*Actual FY 2020	*Estimated FY 2021	Budget FY 2022
<b><u>Probation</u></b>			
Number of new court ordered offenders supervised/diverted	2,569	3,280	3,600
Amount of restitution collected and reimbursed to victims	\$52,343	\$60,000	\$65,000
Amount of probation fees collected from offenders	\$590,068	\$482,150	\$600,500
<b><u>Teen Court/ Work In Lieu of Arrest (WILA)</u></b>			
Number of Teen Court referrals received	47*	30*	60
Number of volunteers participating in Teen Court	37*	30*	50
Number of youth referred in the civil citation program	119*	80*	140

\*COVID-19

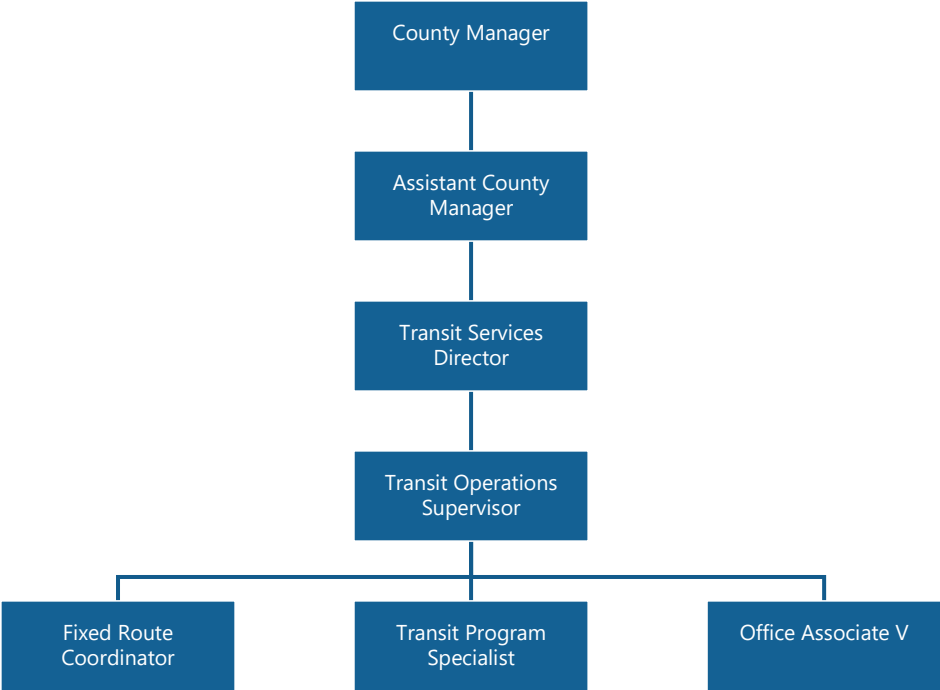
The logo features a central light blue trapezoidal shape with a dark teal border. The text "OFFICE OF TRANSIT SERVICES" is centered within this shape in a dark teal, bold, sans-serif font. The top and bottom edges of the blue shape are slanted, with the top edge sloping upwards from left to right and the bottom edge sloping downwards from left to right.

**OFFICE OF  
TRANSIT SERVICES**

# Office of Transit Services

## Organizational Chart

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# Office of Transit Services

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## Mission Statement:

The Lake County 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 a variety of health, educational, employment and social opportunities within the County and throughout the region.

## Program Descriptions:

- The Lake County 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 Transit Office 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 ADA compliant bus stops. Additionally, most of the day-to-day operational expenses are funded by both state and federal dollars which significantly reduces 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 the County.
- Lake County Connection provides shared ride, door-to-door, pre-scheduled paratransit services for eligible individuals whose disability or transportation disadvantaged status prevents use of the fixed route system.
- The Office of Transit Services brokers both services to a third-party contractor which must meet strict local, state and federal operational requirements along with meeting certain performance indicators which are evaluated monthly for compliance.

## Goals and Objectives:

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

- The **Office of Transit Services** will continue coordinating with municipal and regional partners (e.g. The Lake-Sumter Metropolitan Planning Organization, adjoining counties, Central Florida Expressway Authority, Florida Department of Transportation) to assure a broad-based, comprehensive approach to the County's transportation network; will develop quarterly FDOT meetings with the Leesburg District Team and Transit office to plan and coordinate construction and transit issues; continue the Travel Training Program for nursing homes, schools and special needs population to increase fixed route ridership.
- The **Office of Transit Services** will continue to implement transportation improvements in the most cost-effective manner as possible (e.g. building in phases, long-range planning, partnering with the private sector, innovative financing).



# Office of Transit Services

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- The **Office of Transit Services** are taking additional measures to ensure transit vehicles and facilities are secure environments for customers and staff with the installation of security cameras at transit facilities located in Tavares and Fruitland Park.



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

- The **Office of Transit Services** will take steps to mitigate fossil fuel consumption through the consideration of alternative fuel vehicle technology such as diesel/electric hybrid buses and by acquiring a lease agreement with FDOT for the use of the Clermont Park and Ride that will enhance abilities to promote the use of public transportation and public/private ride share programs that aid in reducing traffic congestion.

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

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

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

- The **Office of Transit Services** will provide a safe, efficient, and responsive transit system, through its contract services provider. These response-focused operations will be in coordination with County public safety officials during events such as cold-weather sheltering and hurricane evacuation.
- The **Office of Transit Services** will coordinate with local emergency management official to conduct various transportation related exercises to mitigate risks and exposures during public safety responses.



# Office of Transit Services

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 337,254	\$ 395,736	\$ 395,736	\$ 479,749
Operating	6,458,363	7,890,693	10,089,430	7,596,255
Capital Outlay	1,247,754	407,332	3,469,877	422,120
<b>Subtotal Operating Expenditures</b>	<b>\$ 8,043,371</b>	<b>\$ 8,693,761</b>	<b>\$ 13,955,043</b>	<b>\$ 8,498,124</b>
Capital Improvements	365,684	1,042,499	1,470,420	402,088
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	3,226,176	635,995	10,402,918
<b>Total Operating Expenditures</b>	<b>\$ 8,409,055</b>	<b>\$ 12,962,436</b>	<b>\$ 16,061,458</b>	<b>\$ 19,303,130</b>
<b>Expenditures by Fund</b>				
Transit	\$ 8,409,055	\$ 12,962,436	\$ 16,061,458	\$ 19,303,130
<b>Total Expenditures</b>	<b>\$ 8,409,055</b>	<b>\$ 12,962,436</b>	<b>\$ 16,061,458</b>	<b>\$ 19,303,130</b>
<b>Number of Full Time Positions</b>	5	5	5	6

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** For Fiscal Year 2022 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 C.

**Capital Improvements** detail is provided in Section H.

**Reserves** for Fiscal Year 2022 reflects \$974,797 in purchase order carry forwards, and \$9,428,121 for Transit Operations.

# Office of Transit Services

## Performance Measurements

### Key Objectives

Promote Ridership on LakeXpress

Increase the amount of ADA compliant bus stops

Increase the number of miles between vehicle breakdowns

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
Increase Ridership on LakeXpress	*262,108	285,000	325,000
ADA Bus Stop Updates (ADA Transition Plan)	38	33	50
Increase mileage between major mechanical failures system wide	44,650	67,806	73,908

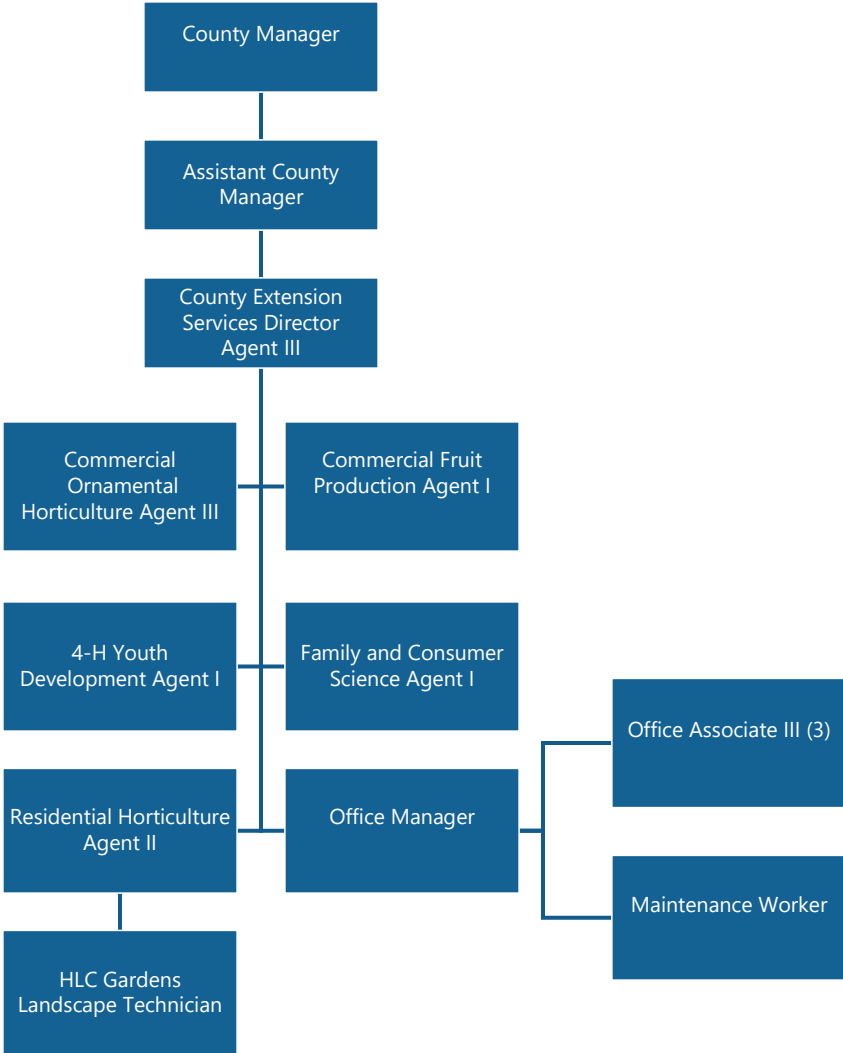
\*FY 2020 Ridership reduced since April 2020 due to COVID -19. Ridership is gradually increasing.

The logo for the Office of Extension Services is a light blue trapezoidal shape with a dark blue border. The top and bottom edges are slanted, with the top edge being steeper than the bottom edge. The text "OFFICE OF EXTENSION SERVICES" is centered within the shape in a dark blue, bold, sans-serif font.

**OFFICE OF  
EXTENSION  
SERVICES**

# Office of Extension Services

## Organizational Chart



# Office of Extension Services

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## 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 of Extension Services 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. A farm-to-table culinary tour highlighting local farms was added to the roster of 2019. 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. As a result of the Covid-19 pandemic, a large number of Extension programs were delivered using alternative methods to include online webinars and virtual consultations. While many traditional programs had to be postponed due to the pandemic, flexibility and adaptability allowed the department to continue to meet the needs of the community in an exceptionally challenging year.

## 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 Monday through Friday at the Extension Office. There is also a Mobile Plant Clinic trailer that serves clients at festivals, farmer's markets, and other community events. Lake County Master Gardener Volunteers 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, office visits, and field consultations. These clinics 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

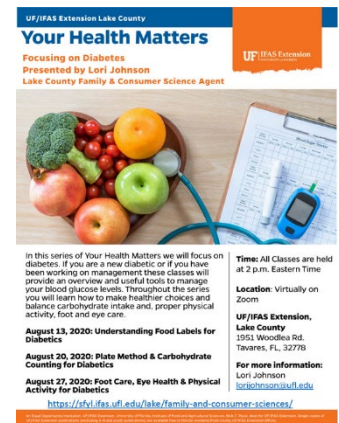
- According to the recently published results of a 2018 Customer Satisfaction Survey compiled by the University of Florida's Program Development and Evaluation Center, 95% of Lake County Extension service's clients reported being satisfied or very satisfied with the quality of customer service and information 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 2020, the Office of Extension Services served as a temporary Covid-19 testing site and staff members from the Office of Extension Services helped to man the Department of Health vaccine hotlines.
- The Office of Extension Services provided distance education services and virtual consultations such that they were able to meet the needs of the community with minimal disruption to services, even during the pandemic-related shutdowns.

## **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.



**UF/IFAS Extension Lake County**  
**Your Health Matters**  
Focusing on Diabetes  
Presented by Lori Johnson  
Lake County Family & Consumer Science Agent

UF/IFAS Extension  
Lake County  
1551 Woodlea Rd.  
Tavares, FL 32778

For more information:  
Lori Johnson  
ljjohnson@ufl.edu  
<https://sfcl.ifas.ufl.edu/lake/family-and-consumer-sciences/>

In this series of Your Health Matters we will focus on diabetes. If you are a new diabetic or if you have been working on management these classes will provide an overview and useful tools to manage your blood glucose levels. Throughout the series you will learn how to make healthier choices and balance carbohydrate intake and proper physical activity, foot and eye care.

**August 13, 2020: Understanding Food Labels for Diabetics**  
**August 20, 2020: Plate Method & Carbohydrate Counting for Diabetics**  
**August 27, 2020: Foot Care, Eye Health & Physical Activity for Diabetics**

**Time:** All Classes are held at 2 p.m. Eastern Time  
**Location:** Virtually on Zoom

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

- 4-H Youth Development enhances the quality of life for local youth by providing recreational and educational activities throughout the year. 4-H youth learn about, and practice, conservation through their participation in workshops, projects, and camps.
- Family and Consumer Sciences programming is offered free of charge at libraries throughout the county during non-pandemic times. These educational programs result in knowledge gain and practice changes related to healthy lifestyle adoption, chronic disease management and prevention, and financial wellness. During the time period impacted by Covid-19, the FCS agent made free programming available to Lake County residents via webinars and educational videos.

# Office of Extension Services

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- 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. The Farm Tours were canceled in 2020 due to Covid-19 but will resume in 2021.



# Office of Extension Services

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	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 646,373	\$ 478,650	\$ 478,650	\$ 518,079
Operating	85,581	104,596	119,401	107,655
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 731,954</b>	<b>\$ 583,246</b>	<b>\$ 598,051</b>	<b>\$ 625,734</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 731,954</b>	<b>\$ 583,246</b>	<b>\$ 598,051</b>	<b>\$ 625,734</b>
<b>Expenditures by Fund</b>				
General	\$ 731,954	\$ 583,246	\$ 598,051	\$ 625,734
<b>Total Expenditures</b>	<b>\$ 731,954</b>	<b>\$ 583,246</b>	<b>\$ 598,051</b>	<b>\$ 625,734</b>
<b>Number of Full Time Positions</b>	16	12	12	12

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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 Extension Services

## Performance Measurements

### Key Objectives

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

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

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.

Facilitate a strong and diversified economy

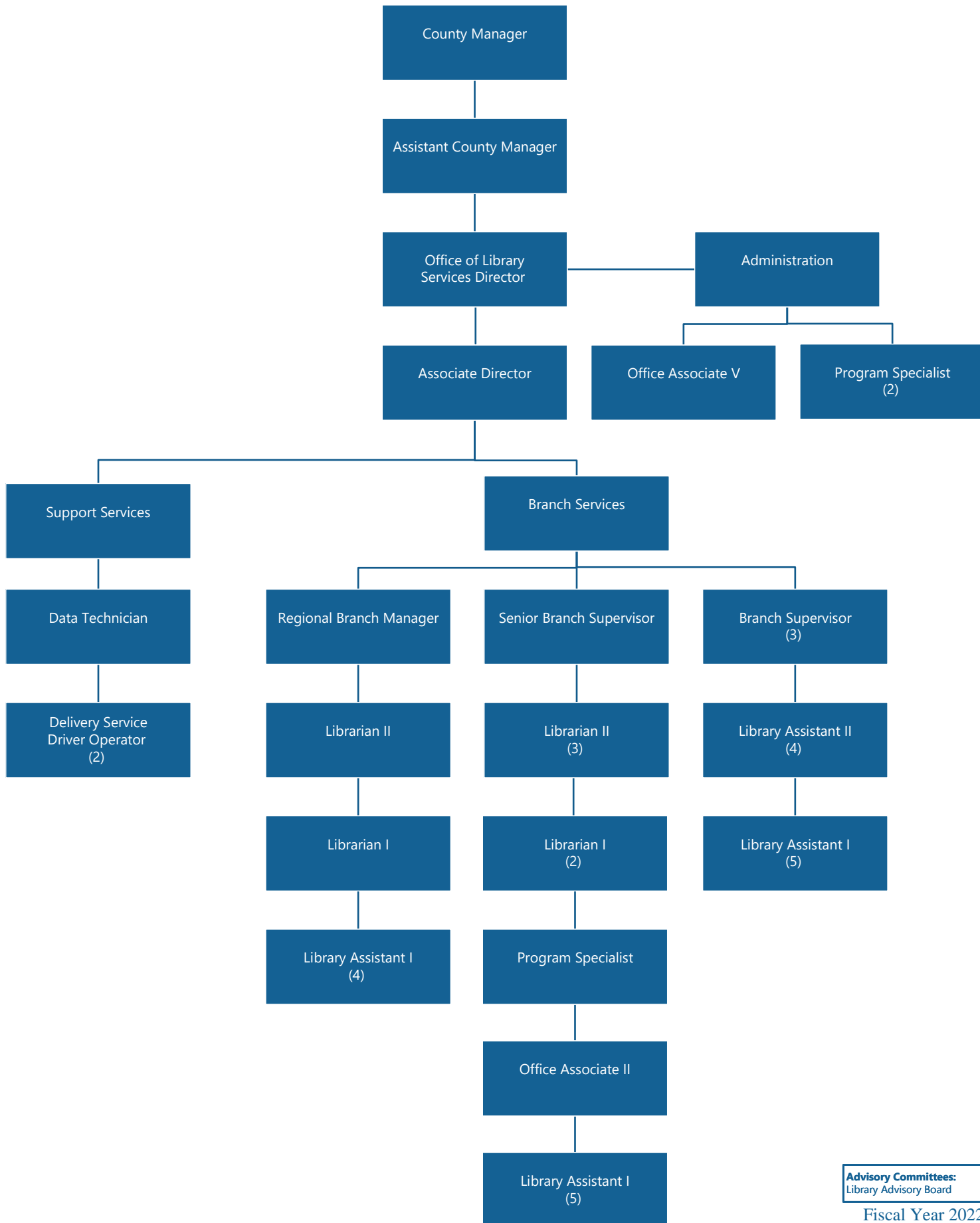
Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
Number of people attending commercial agriculture educational programs	3,873	1,500	2,200
Number of site visits/consultations with commercial agriculture	2,748	2,000	2,200
Number of youth involved in 4-H clubs and school enrichment programs	4,959	6,500	7,500
Number of citizens attending gardening classes and being assisted in residential plant clinics	4,023	4,500	5,000
Number of youth learning about conservation and the environment	57	800	1,000
Number of citizens attending healthy lifestyle classes and financial education programs	532	1,500	1,850
Social media engagement	49,523	15,000	12,500
Web hits	58,438	65,000	75,000

The logo features a light blue trapezoidal shape with a dark teal border. The top and bottom edges of the trapezoid are slanted, with the top edge sloping upwards from left to right and the bottom edge sloping downwards from left to right. The text "OFFICE OF LIBRARY SERVICES" is centered within this shape in a dark teal, bold, sans-serif font.

**OFFICE OF  
LIBRARY SERVICES**

# Office of Library Services

## Organizational Chart



**Advisory Committees:**  
Library Advisory Board

Fiscal Year 2022

# Office of Library Services

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## 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.



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



Support Services, administered by the 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, on-line 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.

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.

# Office of Library Services

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## 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 audio books.
- 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.
- The Office of Library Services will work with the Lake County Schools to provide virtual services to enhance the educational support provided by the Lake County Library System through the Student Virtual Library Card program.

### **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.
- The Office of Library Services will provide an active and robust adult literacy program that includes ESOL, literacy, and various tutor opportunities. Development and integration of online and virtual tutoring will be implemented as forecasted needs change.



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

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

# Office of Library Services

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 2,316,389	\$ 2,315,817	\$ 2,315,817	\$ 2,449,711
Operating	730,705	837,093	954,452	793,100
Capital Outlay	337,618	277,252	426,855	392,178
<b>Subtotal Operating Expenditures</b>	<b>\$ 3,384,712</b>	<b>\$ 3,430,162</b>	<b>\$ 3,697,124</b>	<b>\$ 3,634,989</b>
Capital Improvements	-	350,000	350,000	650,000
Debt Service	-	-	-	-
Grants and Aids	1,456,722	1,812,380	4,049,365	2,039,444
Transfers	-	-	-	-
Reserves	-	1,871,044	61,968	2,473,371
<b>Total Operating Expenditures</b>	<b>\$ 4,841,434</b>	<b>\$ 7,463,586</b>	<b>\$ 8,158,457</b>	<b>\$ 8,797,804</b>
<b>Expenditures by Fund</b>				
County Library System	\$ 4,356,273	\$ 4,451,420	\$ 4,723,816	\$ 4,692,283
Library Impact Fee Trust	485,161	3,012,166	3,434,641	4,105,521
<b>Total Expenditures</b>	<b>\$ 4,841,434</b>	<b>\$ 7,463,586</b>	<b>\$ 8,158,457</b>	<b>\$ 8,797,804</b>
<b>Number of Full Time Positions</b>	41	40	40	40

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** includes costs related to the general operations of the libraries, including \$72,358 for utilities, repair and maintenance, and contractual services that are provided through the Office of Facilities Management, \$209,095 for Internet services for all library locations, and \$151,755 for software and licensing costs.

**Capital Outlay** detail is provided in Section C.

**Capital Improvements** detail is provided in Section H.

**Grants and Aids** includes \$982,150 for unassigned impact fee project awards to municipalities, and aid to municipal libraries of \$1,057,294.

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

# Office of Library Services

## Performance Measurements

### Key Objectives

#### Office/Section Name: Office of Library Services

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

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<b>Office/Section Name:</b>			
Number of visitors to the branch libraries	251,140	259,320	285,252
Number of physical items circulated by the branch libraries	462,212	440,711	484,782
Number of electronic items circulated by the branch libraries	87,470	83,537	91,891
<b>Total number of items circulated by the branch libraries</b>	<b>549,682</b>	<b>524,248</b>	<b>576,673</b>
Number of citizens receiving technology instruction	8,186	13,000	14,300

During FY 20, items were automatically renewed from March until September, causing an unusual inflation

During FY 21, County and municipal libraries began the process of returning to pre-COVID19 levels in hours of operation and programming. Statistics showed improvement beginning after the New Year.

With the return of in-person programming in summer 2021, numbers should increase significantly

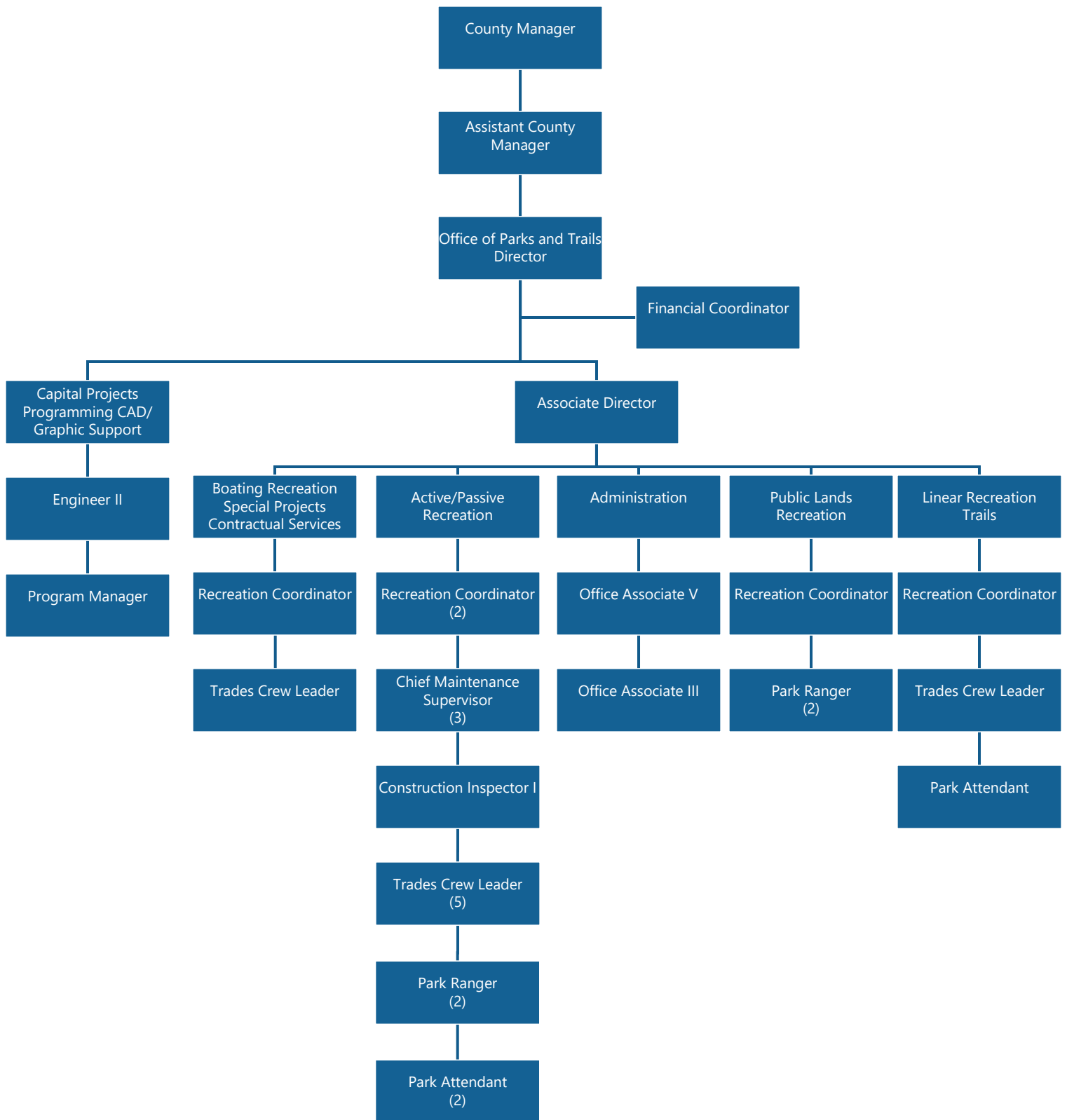
The logo features a central light blue trapezoidal shape with a dark teal border. The text "OFFICE OF PARKS AND TRAILS" is centered within this shape in a dark teal, bold, sans-serif font. The background of the entire logo is white.

**OFFICE OF  
PARKS AND TRAILS**



# Office of Parks and Trails

## Organizational Chart



**Advisory Committees:**  
Parks, Recreation and Trails Advisory Board

# Office of Parks and Trails

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## Mission Statement:

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

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

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

## Program Description:



The Lake County's Office of Parks and Trails plans, develops, manages and maintains County parks, recreational sites, trails, boat ramps, community centers, conserves and/or preserves natural areas and public lands for the residents of Lake County. It also maintains abandoned cemeteries in accordance with Florida Statutes, Chapter 497.345. Parks and Trails' maintenance and operations are funded primarily 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, 13 Public Lands properties, 16 boat ramps), 23 miles of standalone and 7 miles of in-park multi-use paved recreational trails, over 37 miles of nature hiking trails and 162 miles of Blueway paddling trails, 2 community centers, 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 FY2012, management and operations of the Minneola Athletic Complex (MAC) was transferred to the Office of Parks and Trails. In FY 2018, construction of a prefab metal storage/maintenance building adjacent to the parking lot was completed. In FY2019, 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 FY2021 and 1 future ballfield more efficiently.

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 FY2020 / FY2021, a trailhead / playground area restroom building, ballfield area restroom / concession building, multi-use area restroom / concession building, roadway, parking and pathway improvements were completed.



In 2014, Parks and Trails acquired a 141-acre property for the future South Lake Regional Park (SLRP). Design and construction 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 2016-2021, the Board has approved a total of \$250,000 to assist with the construction of one soccer field, sports lighting, installation of concrete walkways, bleacher pads, other ancillary concrete work and handicap accessible parking.

In FY2019 & FY2020, 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 FY2020, P.E.A.R. Park Gateway (active side) pathway improvements for the dog park were installed, new ballfield and retention area fencing was installed and 2 new pickleball courts increasing the total amount of courts to 12.

Lake Idamere Park's Miracle Field recreational building was completed in FY2020. 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 FY2021 construction of concrete walkways were completed connecting the playground, pavilion, restrooms and dog park.

In FY2020, 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 FY2019, 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.

At the end of FY2018, 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.

### **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 County Scrub Preserve) to the state, partnered on a multi-agency acquisition, provided grants to the City of Clermont for conservation property acquisition and provided funds for purchase of the South Lake Trail, Phase IIIA, Right-of-way.

Public Lands properties now total over 3,300 acres and 8 of the properties are open to the public for passive recreational activities. In 2018, the Office of Parks and Trails (partnered with St. Johns River Water Management District (SJRWMD) and the Florida Fish and Wildlife Conservation Commission (FWC)) opened the newest addition to the Public Lands properties, Pine Meadows Conservation Area (PMCA, 770 acres). The PMCA property was transferred to Lake County from the SJRWMD. 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 has been 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.

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.

**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:**



The Miracle League Field at Lake Idamere Park provides recreational and educational opportunities for people of all abilities. The custom-designed baseball diamond features rubberized ground surfaces that accommodate wheelchairs, walkers and other assistive devices so that everyone can enjoy the game of baseball. 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.

**Facilitate a strong and diversified economy:**

Lake County has submitted a Sublease Application to the Florida Department of Environmental Protection for management and routine basic trail and trailhead maintenance of the Neighborhood Lakes Parcel Number 7, a 165-acre portion of the Wekiwa Springs State Park. The area has the newly built Neighborhood Lakes Scenic Trail and Trailhead which runs 2.8 miles north to south between SR46 in Lake County and CR435 in Orange County. The paved multi-use trail includes a 10 ft wide grass equestrian trail adjacent to the main 12 ft wide paved bike/ped facility. Neighborhood Lakes Trail and Trailhead opened on 01/22/2021 to the public.



Additionally, in FY2020 / 2021, the County added 0.7 miles of paved multi-use trail, part of the Citrus Grove Trail Segment 1. Opened the Citrus Gove Trail segment 3, 0.7 miles; Grassy Lake Trail, 1.0 mile; Hancock Trail Segments 3/4, 2.7 miles; South Lake Trail segment 3A, 3.8 miles; and worked with SJRWMD to connect 1.6 miles trail segment from the Green Mountain Scenic Overlook & Trailhead to the Lake Apopka Loop Trail and Lake Apopka North Shore.

# Office of Parks and Trails

	<b>Actual FY 2020</b>	<b>Adopted FY 2021</b>	<b>Revised FY 2021</b>	<b>Adopted FY 2022</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 1,814,839	\$ 1,904,226	\$ 1,904,226	\$ 2,039,750
Operating	3,785,804	4,415,407	4,645,081	4,492,637
Capital Outlay	1,788	-	2,201	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 5,602,431</b>	<b>\$ 6,319,633</b>	<b>\$ 6,551,508</b>	<b>\$ 6,532,387</b>
Capital Improvements	3,941,773	9,484,072	9,699,866	9,379,827
Debt Service	-	-	-	-
Grants and Aids	50,000	50,000	1,600,000	1,650,000
Transfers	359,390	400,780	400,780	457,630
Reserves	-	214,300	121,610	657,190
<b>Total Operating Expenditures</b>	<b>\$ 9,953,594</b>	<b>\$ 16,468,785</b>	<b>\$ 18,373,764</b>	<b>\$ 18,677,034</b>
<b>Expenditures by Fund</b>				
General	\$ 11,465	\$ 21,810	\$ 21,810	\$ 21,660
Parks Impact Fee Central District	44,181	66,107	70,049	56,933
Parks Impact Fee North District	55,155	163,180	167,275	175,073
Parks Impact Fee South District	34,865	882,753	903,731	822,816
Fish Conservation	335	233,982	235,627	232,727
MSTU-Parks Section	6,189,564	8,496,199	8,733,459	8,703,522
Restricted Local Programs	3,185	207,378	221,624	250,083
Renewal Sales Tax Capital	70,588	-	224,483	-
2nd Renewal Sales Tax	3,544,256	6,397,376	7,795,706	8,414,220
<b>Total Expenditures</b>	<b>\$ 9,953,594</b>	<b>\$ 16,468,785</b>	<b>\$ 18,373,764</b>	<b>\$ 18,677,034</b>
<b>Number of Full Time Positions</b>	32	30	30	30

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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, which represents a major operating expense for Parks and Trails and is reflected in the \$4,470,977 budgeted 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, seven cemeteries, and three community/senior centers and two nature centers. this includes \$2,439,236 for mowing, weeding, edging, trash pick-up, tree planting/removal, pressure cleaning/washing playgrounds, buildings, walkways, walls, painting, screening, protective netting, fencing and site furnishings, 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 \$186,250 for waste disposal, electrical and plumbing repairs, \$261,000 for clay and striping at the ball fields, and sand/mulch for playgrounds. Trail development and maintenance is budgeted for \$174,772. there is \$40,000 budgeted for repairs to posts, hardware, and signage, \$217,000 for limerock, coquina, recycled coquina, recycled concrete, and stone for repairs and maintenance to trails, roads, and parking lots. Equipment maintenance is budgeted at \$47,000; facilities chargebacks are \$35,115, and \$330,000 for restoration and land management tasks.

**Capital Improvements** detail is provided in Section H.

**Grants and Aids** reflects \$1,500,000 in funding for the South Lake Regional Park Partnership with the City of Groveland, and \$150,000 for improvements at the Northwest Lake Community Park in partnership with the City of Fruitland Park.

**Reserves** reflects \$222,361 in Reserves for Operations, and \$434,829 for purchase order balances carried forward from the prior year.

# Office of Parks and Trails

## Performance Measurements

### Key Objectives

#### Parks and Trails

Expand active and passive recreational opportunities

Increase the number of athletic fields, availability and usage

Promote nature-based educational opportunities

#### Public Lands

Expand passive recreational opportunities

Increase the number of Public Lands properties open to the public

Promote nature-based educational opportunities

Performance Measures	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
<b><u>Parks and Trails</u></b>			
Number of initiated capital improvement projects	14	17	11
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	3,999	4,800	5,000
Number of nature-based educational events	0	14	5
<b><u>Public Lands</u></b>			
Number of initiated capital improvement projects	5	5	8
Public land properties open to the public	7	8	8
Number of nature-based educational events	69	85	121

FY2020 sports and nature based event numbers significantly reduced due to COVID-19

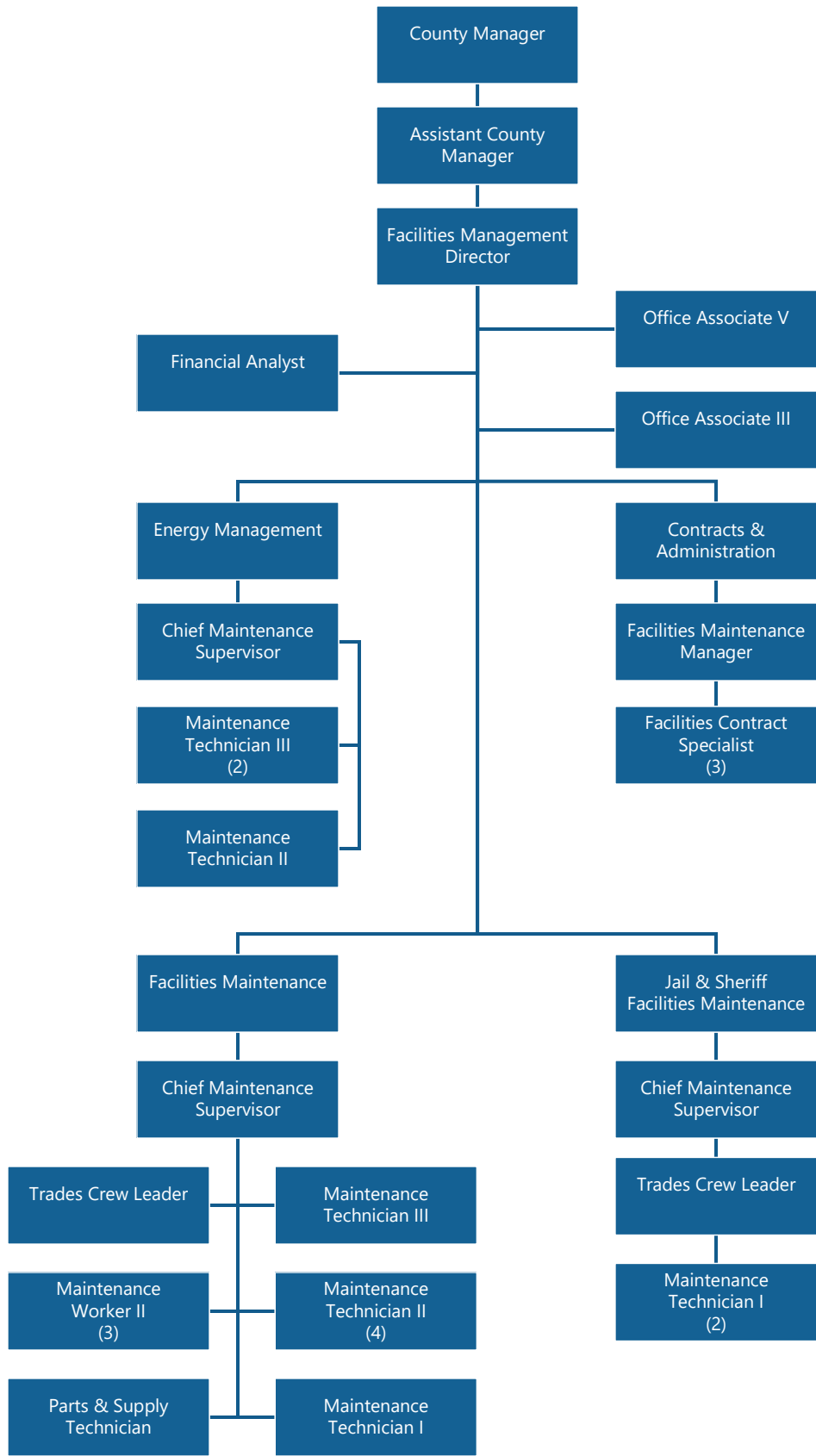
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**OFFICE OF  
FACILITIES  
MANAGEMENT**



# Office of Facilities Management

## Organizational Chart



# Office of Facilities Management

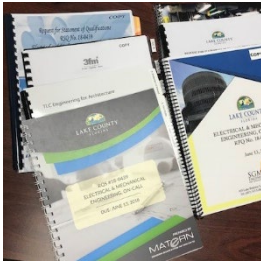
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## Mission Statement:

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

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Facilities Development & Mgmt Admin	\$ 581,195	\$ 692,195	\$ 692,195	\$ 770,773
Facilities Maintenance	1,280,862	2,386,216	2,576,458	2,970,082
Jail & Sheriff Facilities Maintenance	1,966,040	2,254,213	2,209,713	2,333,114
Energy Management	732,801	550,568	571,068	728,248
Capital Projects - Facilities - Other	300,829	28,274	203,485	-
Animal Shelter Construction	6,923,990	13,142	387,995	-
Facilities Expansion Capital	40,759	1,059	58,087	-
Facilities/Fleet - Capital Projects - Other	5,773,258	4,102,975	4,140,215	3,730,650
<b>Total Expenditures</b>	<b>\$ 17,599,734</b>	<b>\$ 10,028,642</b>	<b>\$ 10,839,216</b>	<b>\$ 10,532,867</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 1,562,001	\$ 1,581,010	\$ 1,601,510	\$ 1,823,204
Operating	2,943,077	3,986,832	3,586,530	4,865,795
Capital Outlay	4,659	-	443,428	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 4,509,737</b>	<b>\$ 5,567,842</b>	<b>\$ 5,631,468</b>	<b>\$ 6,688,999</b>
Capital Improvements	13,089,997	4,460,800	5,207,748	3,843,868
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 17,599,734</b>	<b>\$ 10,028,642</b>	<b>\$ 10,839,216</b>	<b>\$ 10,532,867</b>
<b>Expenditures by Fund</b>				
General	\$ 4,560,898	\$ 5,883,192	\$ 6,049,434	\$ 6,802,217
Renewal Sales Tax Capital	300,829	28,274	203,485	-
Second Renewal Sales Tax	5,773,258	4,102,975	4,140,215	3,730,650
Facilities Expansion Capital	40,759	1,059	58,087	-
Sales Tax Revenue Note Projects	6,923,990	13,142	387,995	-
<b>Total Expenditures</b>	<b>\$ 17,599,734</b>	<b>\$ 10,028,642</b>	<b>\$ 10,839,216</b>	<b>\$ 10,532,867</b>
<b>Number of Full Time Positions</b>	26	26	26	28

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 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 Improvements** detail is provided in Section H.

# Office of Facilities Management

## Performance Measurements

### Key Objectives

#### Facilities Administration

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

Manage contracts for monthly services provided at Lake County facilities

#### Facilities, Jail and Sheriff, and Energy Management Maintenance

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

Minimize backlog of maintenance and repair work

Performance Measures	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
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#### Facilities Administration

Number of Projects	36	48	38
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Number of Contracts	27	42	30
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#### Facilities, Jail and Sheriff, and Energy Management Maintenance

Square Footage Maintained	1,983,525	2,239,521	2,266,659
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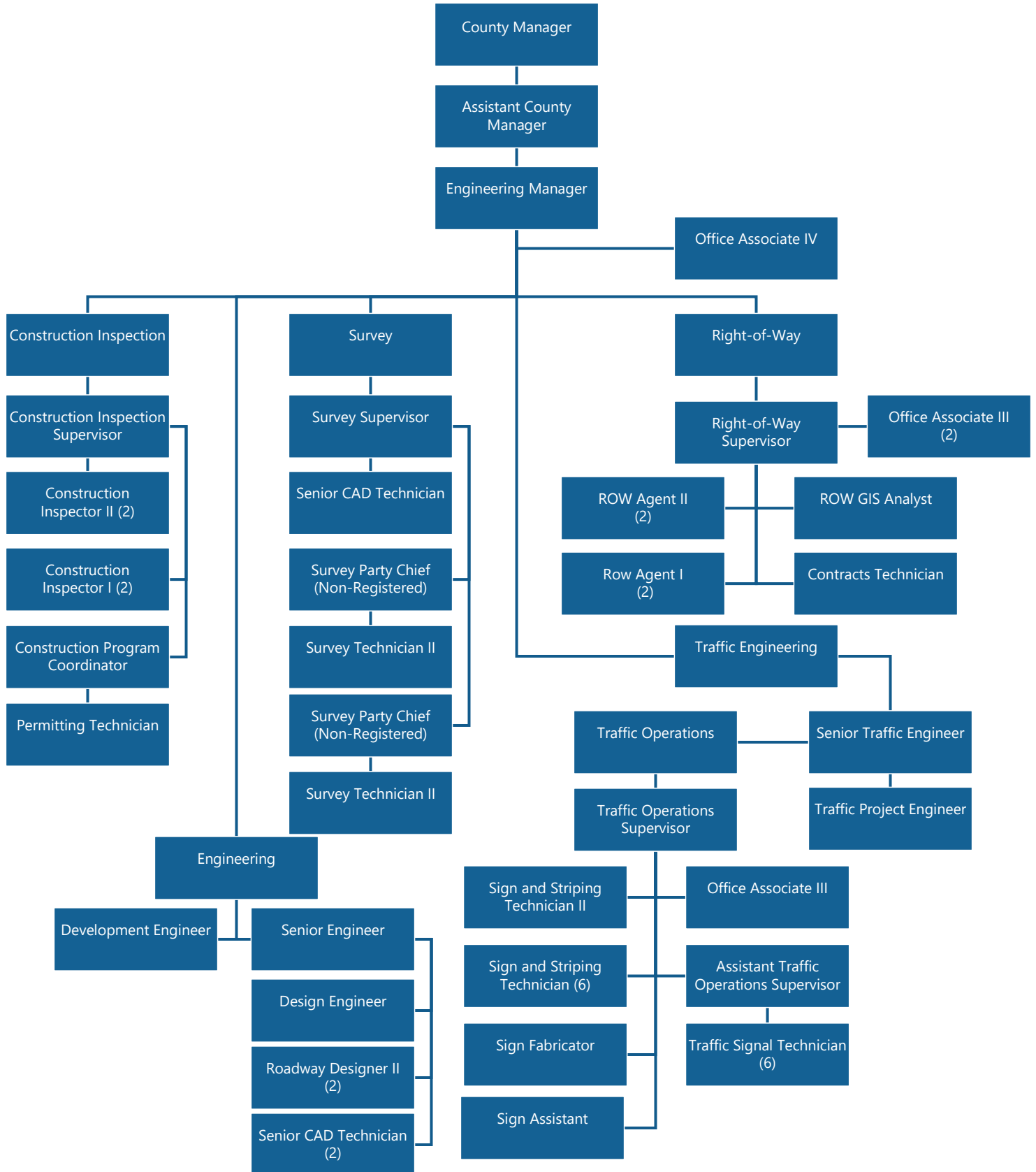
Square Footage Maintained per staff member	71,825	82,945	80,952
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**PUBLIC WORKS**

# Public Works-Engineering Services

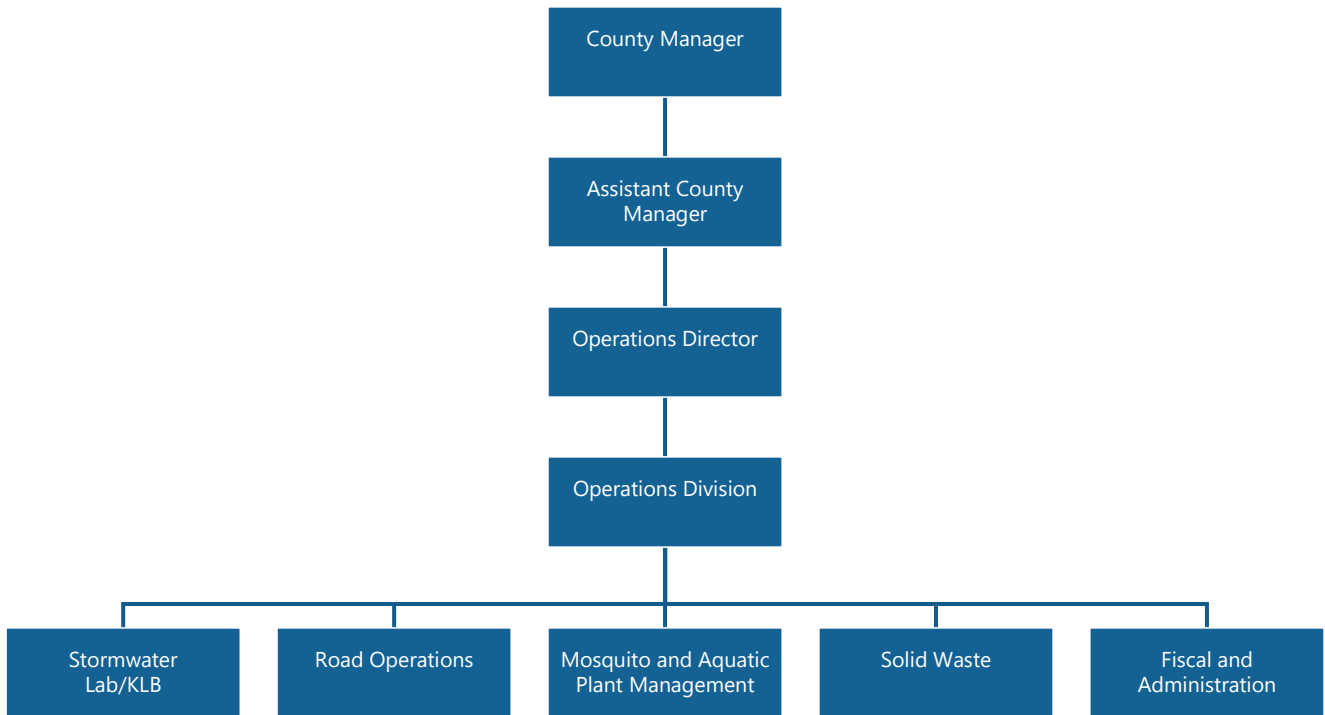
## Organizational Chart



# Public Works Operations

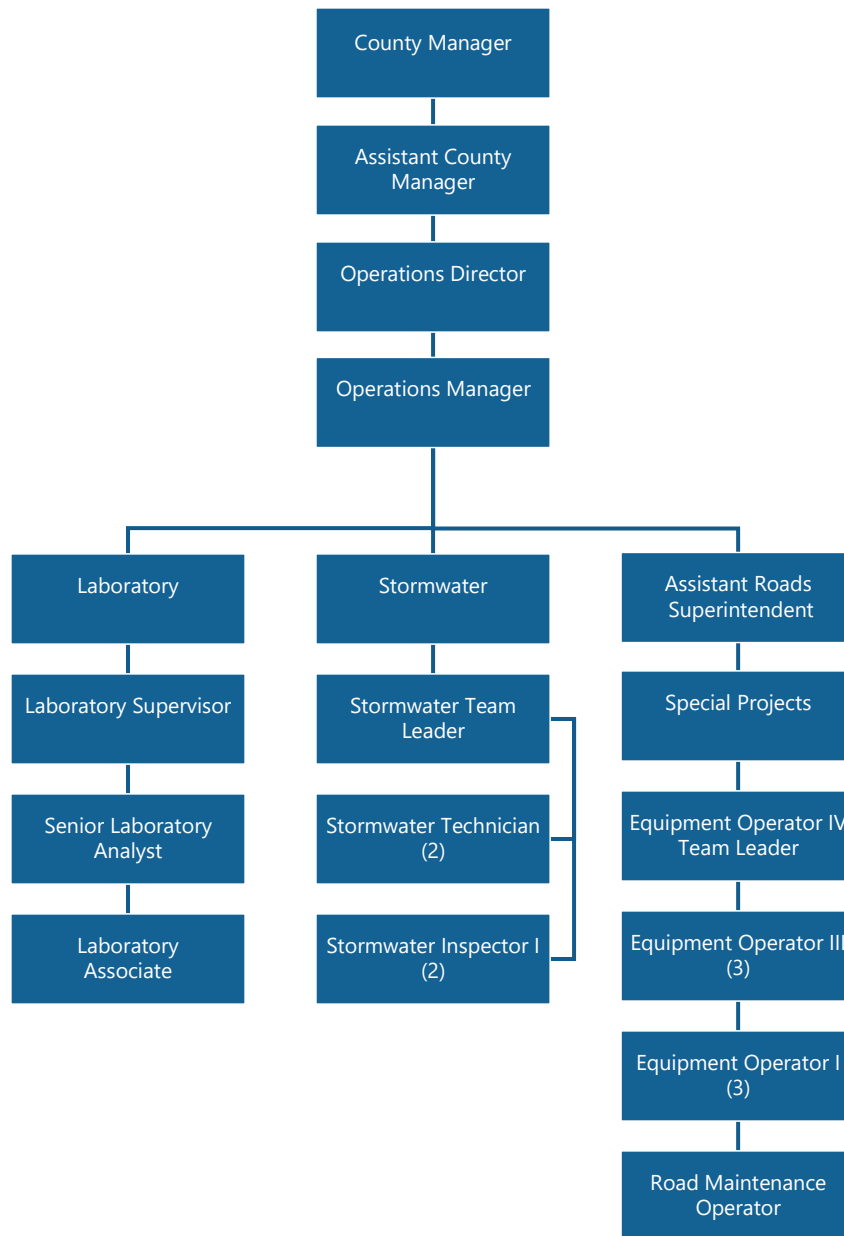
## Organizational Chart

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# Public Works Operations-Stormwater Division

## Organizational Chart

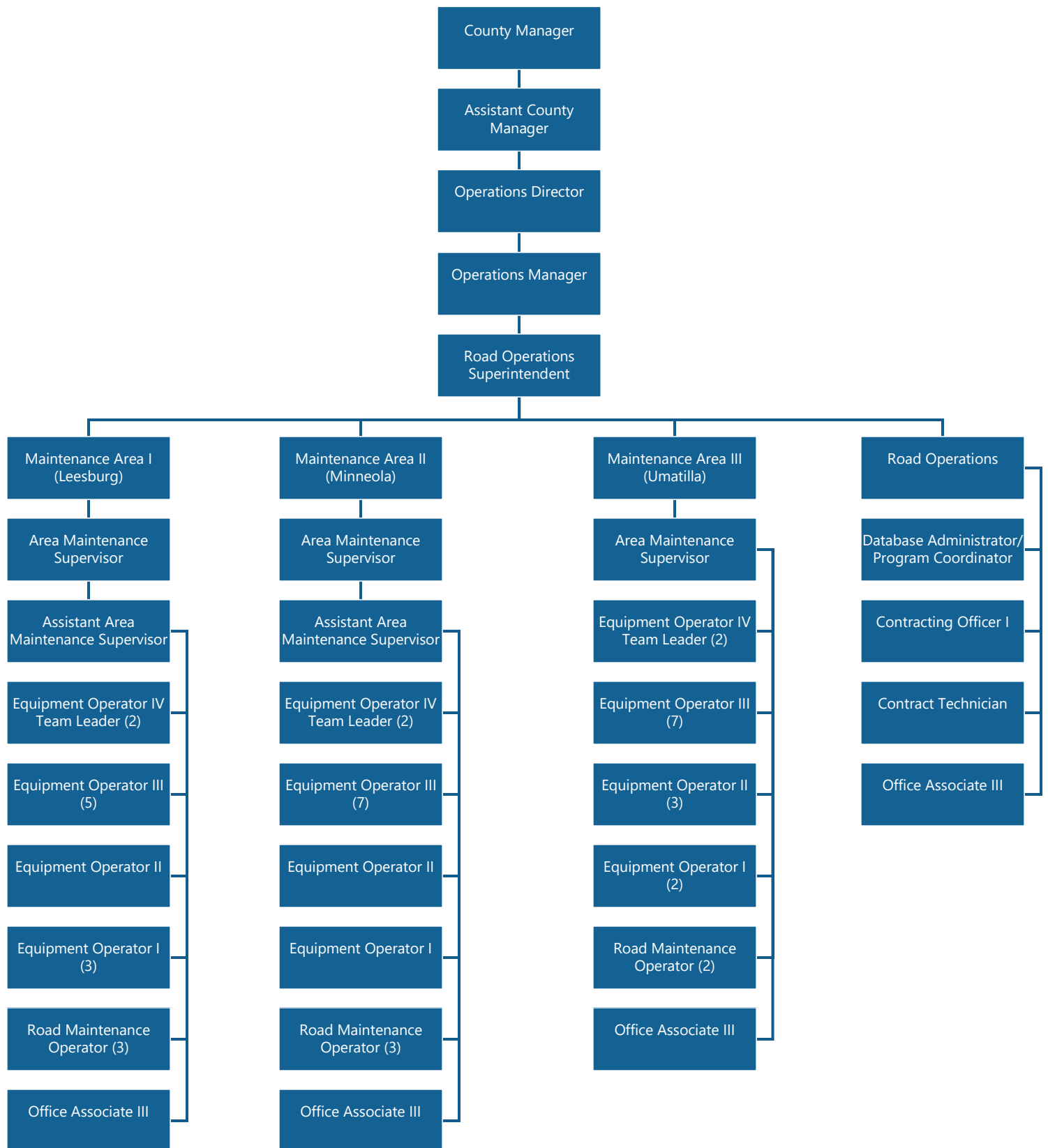


**Advisory Committees:**  
Keep Lake Beautiful



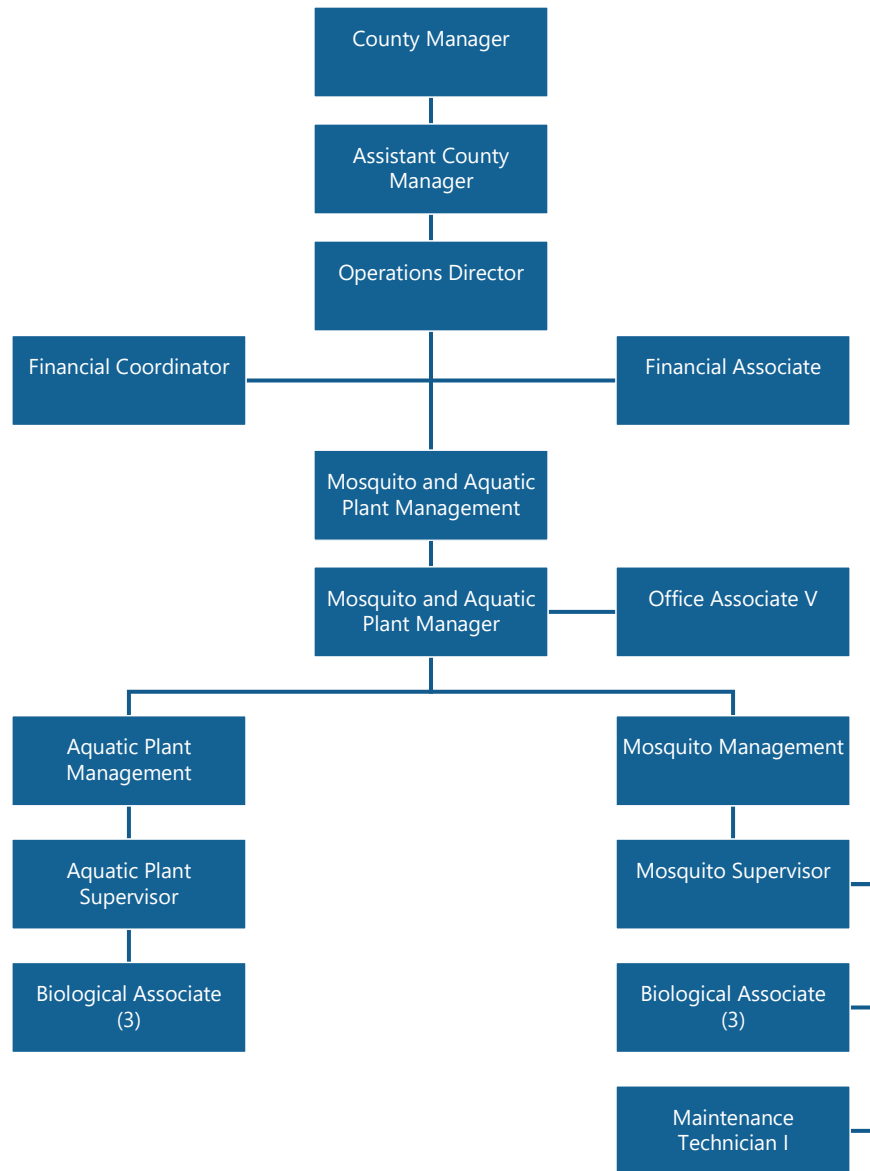
# Public Works Operations-Road Operations Division

## Organizational Chart



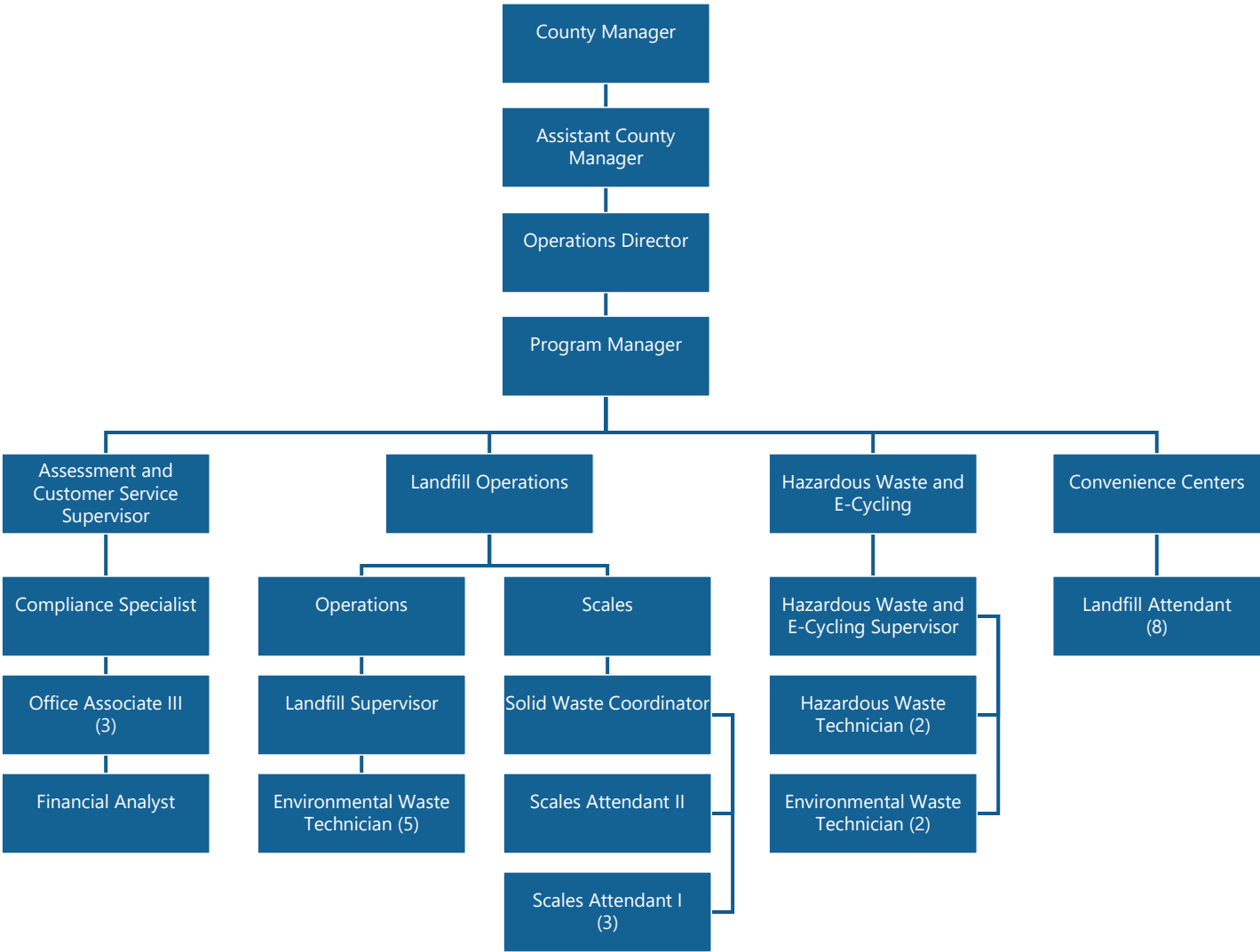
# Public Works Operations-Mosquito Division

## Organizational Chart



# Public Works Operations-Solid Waste Division

## Organizational Chart



# Public Works

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## Mission Statement:

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

## Program Descriptions:

### Office of Engineering Services

- The Office of Engineering Services 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 Office of Engineering Services 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

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## Office of Public Works Operations

- The Office of Public Works Operations includes the Stormwater program, Mosquito and Aquatic Plant Management, the Laboratory, Keep Lake Beautiful (KLB), Solid Waste, Road Operations and the Department financial oversight.
- The Stormwater program oversees water quality, drainage and floodplain management and works with consultants to complete basin studies and construct improvements to the County's drainage infrastructure. The Keep Lake Beautiful (KLB) program was also added to the Stormwater Section as a part time position dedicated to KLB efforts. This program coordinates citizen volunteers, county staff, civic organizations, and businesses to promote natural resource protection through education, outreach, and community clean-up activities.
- The Laboratory handles surface water sampling, laboratory services, stormwater testing and drinking water testing. This Section also is responsible for the Adopt-a-Lake (AAL) program, which helps protect, preserve and restore our County's lakes through community education and volunteer participation. The goal of the program is to involve the community in efforts to protect one of our natural resources through water quality monitoring, education and pollution prevention. Any individual, group or business may participate by adopting a lake.
- The Mosquito and Aquatic Plant Management Program helps to ensure a reasonable quality of life for all residents and visitors of Lake County. The Aquatic Plant Management Program is charged with managing invasive and problematic aquatic plants for all users of public water bodies in order to minimize potential flooding situations, restore reasonable navigational opportunities, and maintain the natural integrity of these water bodies with respect to aquatic vegetation. Mosquito Management is responsible for administering and implementing integrated management practices to control populations of mosquitoes and other biting arthropods that may become a nuisance or a threat to public health. Typical projects undertaken for mosquito control include arboviral surveillance and testing, mosquito population surveillance activities, source reduction, biological control initiatives, ground application of insecticides, and public education.
- This Division also provides oversight of the financial functions for the 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.
- Solid Waste Operations includes the management and operations for the Solid Waste Management System landfills, residential convenience centers, landfill construction, yard waste disposal, customer service, commercial, residential, and hazardous waste collections, solid waste fee assessments, administration, and scale services.
- The residential curbside garbage-collection service for unincorporated Lake County is a 1-1-1 curbside collection program (once-per-week trash, recycling and yard waste) as well as single stream recycling. This program provides homeowners with two carts (95, 65 or 35 gallon); one for trash and one for recycling at no additional cost. The single stream recycling program encourages residents to recycle more which reduces trash going into the landfill. This reduction results in a savings to the 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.
- 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.

# Public Works

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- 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:

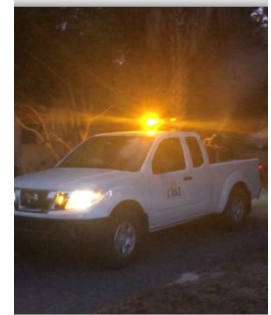
**Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities, library services and promoting conservation, preservation and protection of natural resources:**

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



# Public Works

- 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.



Mosquito Spray Truck

## 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.

Program (TCP) is developed by implementing 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.



# Public Works

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**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

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Program</b>				
Engineering Services	\$ 23,940,097	\$ 37,159,708	\$ 58,770,258	\$ 55,365,073
Public Works Operations	28,243,073	35,514,550	39,135,391	47,494,172
<b>Total Expenditures</b>	<b><u>\$ 52,183,170</u></b>	<b><u>\$ 72,674,258</u></b>	<b><u>\$ 97,905,649</u></b>	<b><u>\$ 102,859,245</u></b>
<b>Expenditures by Category</b>				
Personal Services	\$ 9,846,073	\$ 10,331,091	\$ 10,326,291	\$ 11,088,253
Operating	21,520,739	24,519,881	27,694,280	27,727,390
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b><u>\$ 31,366,812</u></b>	<b><u>\$ 34,850,972</u></b>	<b><u>\$ 38,020,571</u></b>	<b><u>\$ 38,815,643</u></b>
Capital Improvements	18,230,195	30,183,562	51,912,730	41,801,251
Debt Service	23,244	-	-	-
Grants and Aids	787,282	815,000	815,000	815,000
Transfers	1,775,637	1,809,787	1,812,451	1,858,665
Reserves	-	5,014,937	5,344,897	19,568,686
<b>Total Operating Expenditures</b>	<b><u>\$ 52,183,170</u></b>	<b><u>\$ 72,674,258</u></b>	<b><u>\$ 97,905,649</u></b>	<b><u>\$ 102,859,245</u></b>
<b>Expenditures by Fund</b>				
General	\$ 1,508,042	\$ 1,911,823	\$ 1,934,990	\$ 2,105,850
County Transportation Trust	14,400,580	18,525,173	24,043,838	27,872,894
North Central Transportation Ben District	79,112	328,650	720,963	796,787
NE/Wekiva Transportation Benefit District	-	480,912	684,635	2,186,509
South Transportation Benefit District	4,355,791	13,334,721	15,521,741	17,069,028
Central Transportation Benefit District	182,480	1,093,177	1,397,457	1,334,399
North Transportation Benefit District	251,766	810,756	566,420	265,139
MSTU Stormwater	777,049	2,126,694	2,339,860	2,895,184
Federal/State Grants	7,608,923	8,001,712	15,002,901	12,287,815
Restricted Local Programs	1,089	7,924	9,906	9,297
Renewal Sales Tax Capital Projects	-	-	498,444	-
Renewal Sales Tax Capital Projects - PW	1,395,366	1,905,710	1,477,602	-
2nd Renewal Sales Tax	2,298,373	3,084,551	4,237,470	9,526,292
Road Resurfacing Capital	2,128,831	-	8,028,575	5,232,541
Landfill Enterprise	18,002,191	20,498,122	20,844,960	20,714,601
Solid Waste Closures and Long Term Care	(806,423)	564,333	595,887	562,909
<b>Total Expenditures</b>	<b><u>\$ 52,183,170</u></b>	<b><u>\$ 72,674,258</u></b>	<b><u>\$ 97,905,649</u></b>	<b><u>\$ 102,859,245</u></b>
<b>Number of Full Time Positions</b>	172	172	171	169

**Highlights:**

Public Works is comprised of Public Works Operations and the Office of Engineering Services. These are further divided in functional areas to provide for solid waste, road and traffic operations, stormwater management, mosquito and aquatic plant management, water resource projects, and roads capital projects.

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**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, mosquito and aquatic plant management supplies, roadside mowing and tree trimming, trash removal guardrail maintenance. Public Works also incurs costs related to landfill operations, hazardous waste disposal, and the residential solid waste collection and disposal program.

**Capital Improvements** detail is provided in Section H.

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

# Public Works-Engineering Services

## Performance Measurements

### Key Objectives

#### Engineering/Design

Design road improvements and multi-use trails

Design and construct sidewalk retrofits and construct new sidewalks

Promote traffic safety

#### Engineering/Traffic Operations

Monitor and regularly inspect the 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

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<b><u>Engineering/Design</u></b>			
Number of completed major project PD&E studies/Design Plans	7	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)	10	12	12
<b><u>Engineering/Traffic Operations</u></b>			
Number of traffic signal devices	474	495	505
Percentage of traffic signal devices inspected on a monthly basis (this exceeds the FDOT minimum standards)	100%	90%	100%
Number of traffic signal trouble calls	558	580	600

# Public Works-Operations

## Performance Measurements

### Key Objectives

#### **Environmental Services - Laboratory**

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

#### **Environmental Services - Adopt-a-Lake Program**

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)

#### **Environmental Services - Mosquito Management**

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

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

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

#### **Environmental Services - Aquatic Plant Management**

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

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

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

#### **Environmental Services - Stormwater:**

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

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

#### **Environmental Services - Solid Waste**

Ensure compliancy with franchise haulers and disposal agreements

Continue Household Hazardous Waste events and incorporate Keep Lake County Beautiful program

Increase awareness of Convenience Centers

#### **Road Operations - Maintenance**

Extend the life of paved roads through resurfacing

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

# Public Works-Operations

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<b><u>Environmental Services - Laboratory</u></b>			
Number of samples analyzed - internal customers	1,392	1,390	1,390
Number of citizen samples analyzed	1,194	1,290	1,300
Number of samples analyzed - external clients (not including citizen sampling)	1,482	1,600	1,650
<b><u>Environmental Services - Adopt-a-Lake Program</u></b>			
Number of samples collected by volunteers	183	200	200
Pounds of trash (reported) collected by volunteers	340	350	350
Number of people reached by educational info/presentations	300	325	325
<b><u>Environmental Services - Mosquito Management</u></b>			
Number of service requests	5,401	4,331	4,547
Number of acres larvicided	396	450	482
Number of acres adulticided	1,185,743	785,774	1,072,394
<b><u>Environmental Services - Aquatic Plant Management</u></b>			
Number of service requests	297	270	282
Number of water body surveys	230	140	328
Acres of invasive and problematic aquatic plants treated	5,605	4,760	4,927
<b><u>Environmental Services - Stormwater:</u></b>			
Lot grading inspections	4,549	5,000	5,000
Floodplain permits issued	102	110	110
Floodplain information inquiries	4,063	5,000	5,000
Stormwater structure inspections	1,082	1,100	1,100
<b><u>Environmental Services - Solid Waste</u></b>			
Reduce the number of customer service complaints	2,799	4,227	3,500
Continue Household Hazardous Waste events with Keep Lake County Beautiful events	6	7	14
Increase citizen usage of Convenience Centers	111,898	120,088	135,396
<b><u>Road Operations - Maintenance</u></b>			
Number of miles of road resurfaced	40.6	36.4	35
Number of miles of roadway shoulders rehabilitated and swales reestablished	2	3	6

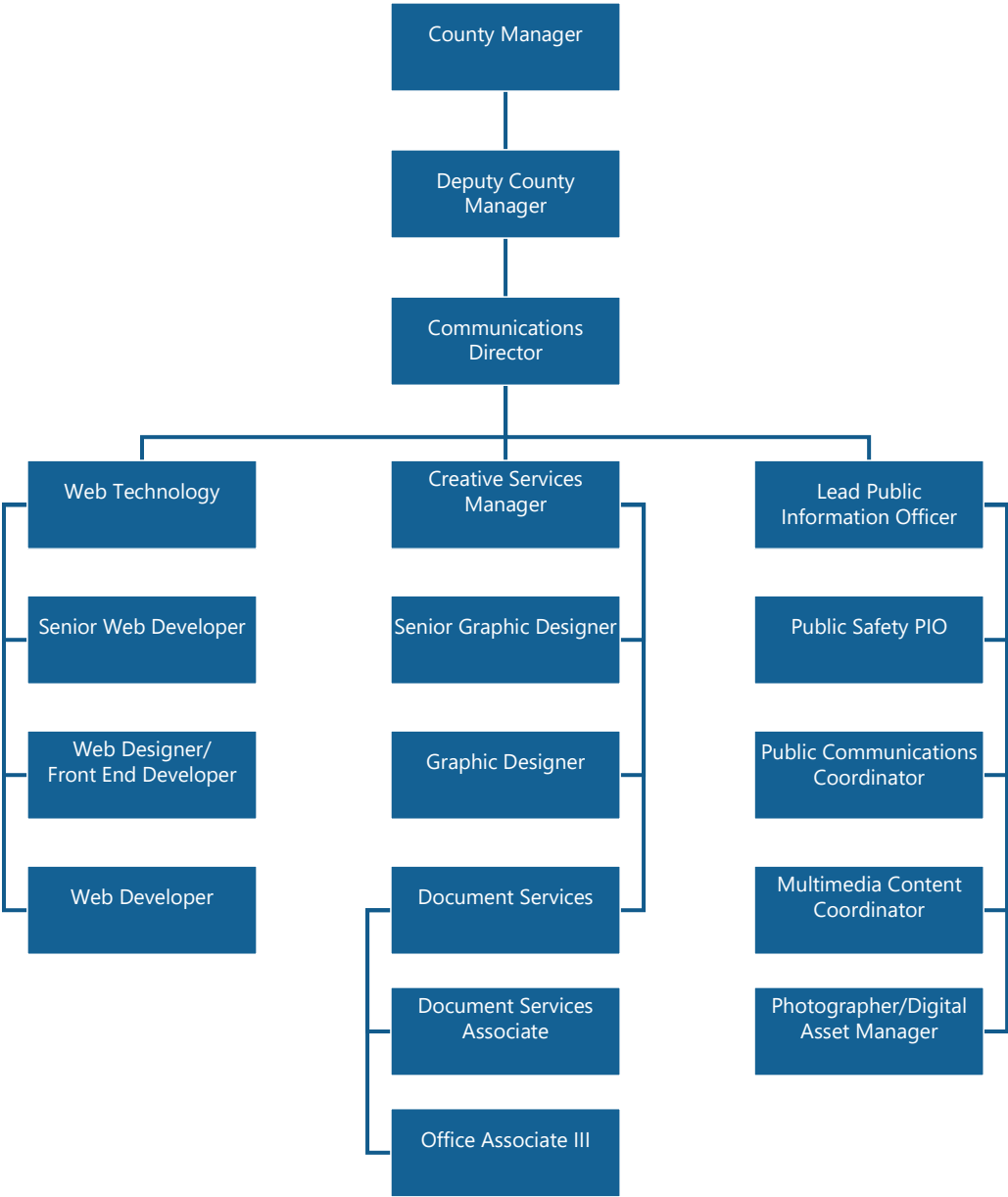
The logo for the Office of Communications features a central light blue trapezoidal shape with a dark teal border. The text "OFFICE OF COMMUNICATIONS" is centered within this shape in a dark teal, bold, sans-serif font. The top and bottom edges of the blue shape are slanted, with the top edge sloping upwards from left to right and the bottom edge sloping downwards from left to right.

**OFFICE OF  
COMMUNICATIONS**

# Office of Communications

## Organizational Chart

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# Office of Communications

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## 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 County and support 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

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Communications	\$ 617,124	\$ 643,299	\$ 643,299	\$ 848,655+5
Document Services	312,964	343,084	343,084	373,226
<b>Total Expenditures</b>	<b>\$ 930,088</b>	<b>\$ 986,383</b>	<b>\$ 986,383</b>	<b>\$ 373,226</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 648,886	\$ 668,879	\$ 668,879	\$ 882,281
Operating	281,202	317,504	317,504	327,250
Capital Outlay	-	-	-	12,355
<b>Subtotal Operating Expenditures</b>	<b>\$ 930,088</b>	<b>\$ 986,383</b>	<b>\$ 986,383</b>	<b>\$ 1,221,886</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 930,088</b>	<b>\$ 986,383</b>	<b>\$ 986,383</b>	<b>\$ 1,221,886</b>
<b>Expenditures by Fund</b>				
General	\$ 930,088	\$ 986,383	\$ 986,383	\$ 1,221,886
<b>Total Expenditures</b>	<b>\$ 930,088</b>	<b>\$ 986,383</b>	<b>\$ 986,383</b>	<b>\$ 1,221,886</b>
<b>Number of Full Time Positions</b>	11	11	12	14

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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.

**Capital Outlay** detail is provided in Section C.

# Office of Communications

## Performance Measures

### Key Objectives

#### Communications

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.

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

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

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
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#### Communications

Produce content regarding news and information on County services, programs, and accomplishments to distribute to residents, visitors, and the media via press release, video release, newsletter, social media and blogs.

1,217	1,520	1,520
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Develop and maintain the County and County supported Constitutional Office website using the latest technology while meeting ADA compliance.

1,171	1,240	1,240
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Create and maintain County brands, and develop promotional materials for print, web, and social media.


336	500	500
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#### Document Services

Pages produced in support of user departments

550,764	561,779	561,779
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When used in the long-term planning and goal setting process and linked to the entity's mission, goals, and objectives, meaningful performance measurements can assist government officials and citizens in identifying financial and program results, evaluating past resource decisions, and facilitating qualitative improvements in future decisions regarding resource allocation and service delivery.

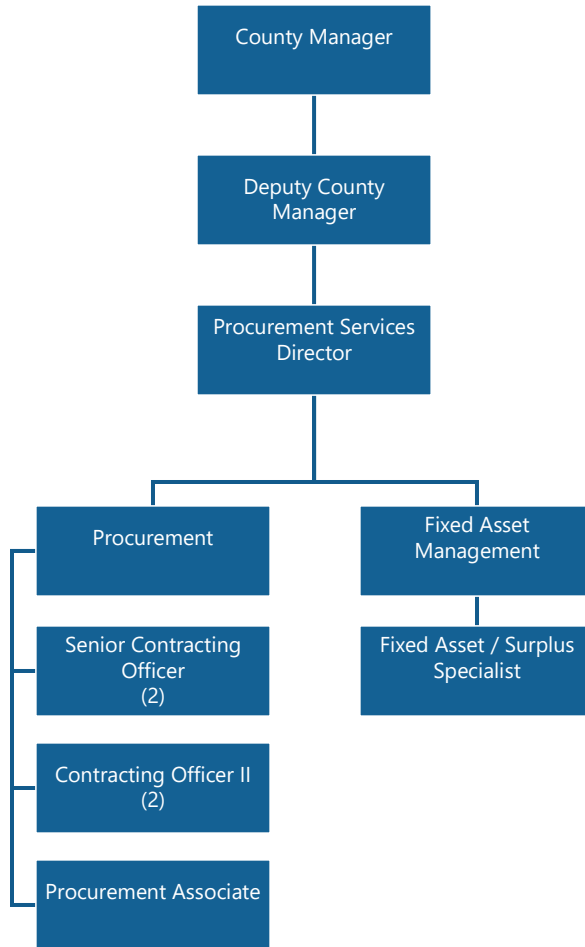
The logo features a light blue trapezoidal shape with a dark blue border. The text "OFFICE OF PROCUREMENT SERVICES" is centered within this shape in a bold, dark blue, sans-serif font. The top and bottom edges of the blue shape are slightly curved.

**OFFICE OF  
PROCUREMENT  
SERVICES**

# Office of Procurement Services

## Organizational Chart

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# Office of Procurement Services

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## **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

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 480,971	\$ 483,520	\$ 483,520	\$ 490,284
Operating	20,419	32,222	32,222	30,020
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 501,390</b>	<b>\$ 515,742</b>	<b>\$ 515,742</b>	<b>\$ 520,304</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 501,390</b>	<b>\$ 515,742</b>	<b>\$ 515,742</b>	<b>\$ 520,304</b>
<b>Expenditures by Fund</b>				
General	\$ 501,390	\$ 515,742	\$ 515,742	\$ 520,304
<b>Total Expenditures</b>	<b>\$ 501,390</b>	<b>\$ 515,742</b>	<b>\$ 515,742</b>	<b>\$ 520,304</b>
<b>Number of Full Time Positions</b>	7	7	7	7

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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 Procurement Services

## Performance Measures

### Key Objectives

Support high level of competition and maximize opportunity for local vendor participation through outreach programs

Increase vendor participation through streamlined processes including simplified documents and electronic bidding processes

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

Performance Measures	Actual FY 2020	Actual FY 2021	Budget FY 2022
Informal Solicitations Issued	169	140	170
Formal Solicitations Issued	92	116	125
Purchase Orders Issued	1,482	1,463	1,470
Term and Supply Contracts Managed	539	551	565
Capital Assets Managed*	10,881	8,331	8,350
Dollar Value of Capital Assets Managed*	\$114,698,484	\$117,046,015	\$117,100,000

\*Light-duty Fleet is now leased, threshold raised from \$1,000 to \$5,000, and reporting changes occurred

The logo features a central light blue trapezoidal shape with a dark teal border. The text is centered within this shape in a bold, dark teal, sans-serif font. The top and bottom edges of the blue shape are slightly slanted, creating a sense of movement or a banner.

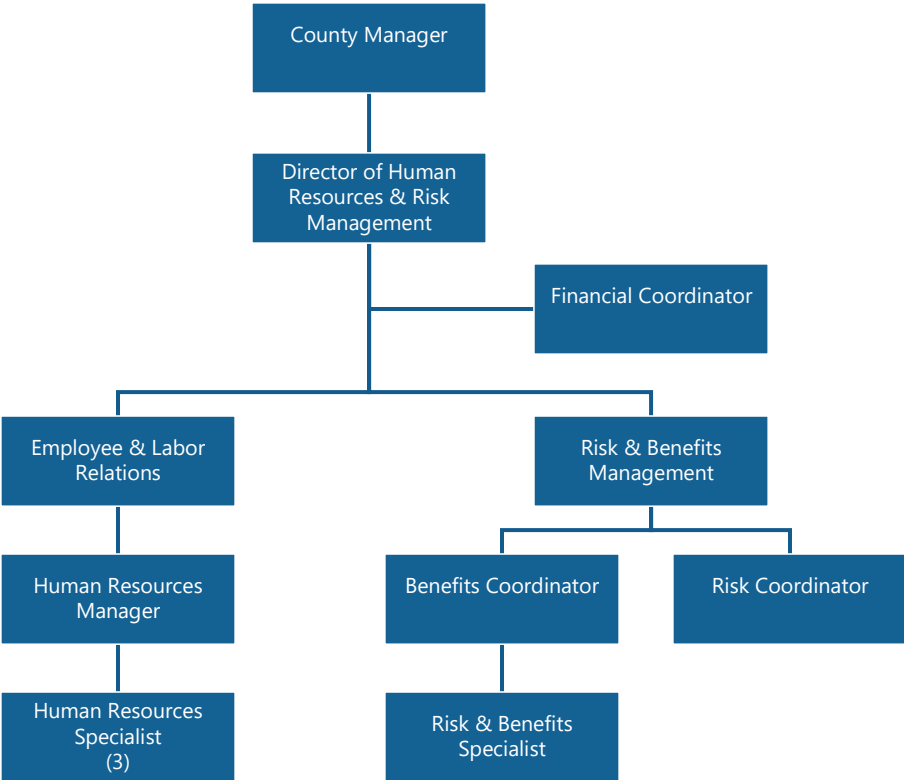
**OFFICE OF HUMAN  
RESOURCES AND  
RISK MANAGEMENT**



# Office of Human Resources & Risk Management

## Organizational Chart

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# 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; preparation of Equal Employment Opportunity plan reports; 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 Free Workplace program; coordination of Federal Transit Administration random drug screen compliance for the Transit Division; 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 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



# Office of Human Resources and Risk Management

Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, Tax Collector and Water Authority. The Risk and Benefits Section works to ensure the wellness of County employees and the protection of County assets. Services are provided for all Lake BCC departments, the Metropolitan Planning Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, Tax Collector and Water Authority. 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 2022. 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 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 Free Workplace and the Federal Transit Administration random drug screening programs. The section coordinates the County's Safety Action Team and works with departments to implement ongoing Safety Training. The Risk Section 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, Tax Collector and Water Authority.
- The Office will continue to provide support for recruiting, screening and selecting firefighters, code enforcement officers, Animal Shelter staff, other employees and volunteers directly involved in the safety of Lake County communities.



### **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

# **Office of Human Resources and Risk Management**

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 Free Workplace and the Federal Transit Administration random drug screening programs. Human Resources coordinates the County's Safety Action Team and works with departments to implement ongoing Safety Training.
- The County's insurance program protects over \$440 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 tool available on a 24/7 basis. The Risk and Benefits Team also coordinates compliance with leave administration policies that include FMLA, Sick Leave Bank, the Federal ADA program and requested employee leaves of absence. Human Resources works with employees that are separating from the County to coordinate continued benefits that include COBRA offerings as required by Federal laws or Florida Retirement benefits for eligible employees.

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

- The Office of Human Resources and Risk Management will provide loss control programs to protect the County's transportation assets and will provide assistance in resolution of claims arising from the operation of the transportation program.
- The Office will continue to administer random drug screening for compliance with Florida Department of Transportation (FDOT) requirements.

# Office of Human Resources and Risk Management

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Risk & Benefits Administration	398,614	412,723	412,723	445,257
Human Resources	354,916	411,162	411,162	452,364
Labor and Employee Relations	12,484	87,552	87,552	87,552
Training & Development	117	19,500	19,500	19,500
Volunteer Services	581	7,100	7,100	7,100
<b>Total Expenditures</b>	<b>\$ 766,712</b>	<b>\$ 938,037</b>	<b>\$ 938,037</b>	<b>\$ 1,011,773</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 727,385	\$ 789,125	\$ 789,125	\$ 853,372
Operating	39,327	148,912	148,912	158,401
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 766,712</b>	<b>\$ 938,037</b>	<b>\$ 938,037</b>	<b>\$ 1,011,773</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 766,712</b>	<b>\$ 938,037</b>	<b>\$ 938,037</b>	<b>\$ 1,011,773</b>
<b>Expenditures by Fund</b>				
General	\$ 766,712	\$ 938,037	\$ 938,037	\$ 1,011,773
<b>Total Expenditures</b>	<b>\$ 766,712</b>	<b>\$ 938,037</b>	<b>\$ 938,037</b>	<b>\$ 1,011,773</b>
<b>Number of Full Time Positions</b>	9	9	9	9

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenditures** for Fiscal Year 2022 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

## Performance Measures

### Key Objectives


#### Human Resources

Finalize electronic fingerprint background checks through FDLE and the FBI

Expand employee training opportunities through the use of electronic media (e.g., LinkedIn Learning)

Identify and update procedures and policies that need revision

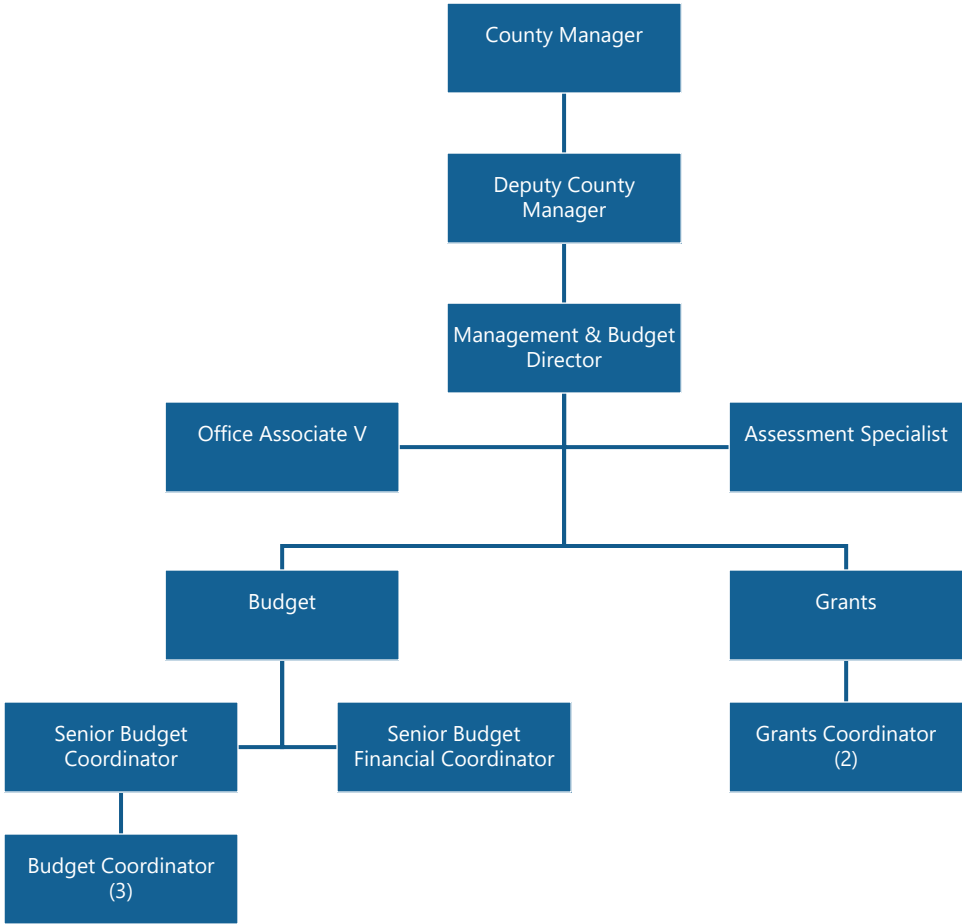
Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<b><u>Human Resources</u></b>			
Number of job postings	190	225	235
Number of job applications	3,100	3,500	3,700
Number of internal promotions	40	50	60
Number of new employees hired	175	200	215
Training programs offered	3	3	3
Number of participants attending training programs	90	150	250
<b><u>Volunteers</u></b>			
Volunteer background checks	50	310	100
Number of volunteer hours	5,000	2,000	1,000
<b><u>Employee Policies and Procedures</u></b>			
Number of policies updated	0	1	2
Number of procedures updated	1	1	1

The logo for the Office of Management and Budget features a light blue trapezoidal shape with a dark blue border. The text "OFFICE OF MANAGEMENT AND BUDGET" is centered within this shape in a bold, dark blue, sans-serif font.

**OFFICE OF  
MANAGEMENT  
AND BUDGET**

# Office of Management & Budget

## Organizational Chart



**Advisory Committees:**  
Sales Surtax Oversight Advisory Committee



# Office of Management and Budget

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## Mission Statement:

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

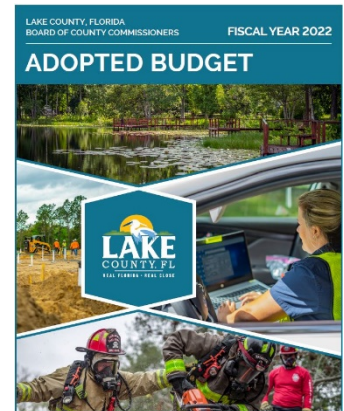
## Program Description:

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

## Goals and Objectives:

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

- The Office of Management and Budget plans to submit the Fiscal Year 2022 Adopted Budget Book for the Government Finance Officers Association of the United States and Canada's distinguished budget award program.
- The Office of Management and Budget continues to evaluate and recommend improvements to ensure the County's financial health, as well as monitor legislation that may have significant financial impact to the County.



# Office of Management and Budget

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Assessment Services	70,917	72,167	72,167	76,920
Budgeting Section	598,327	710,647	710,647	765,662
<b>Total Expenditures</b>	<b>\$ 669,244</b>	<b>\$ 782,814</b>	<b>\$ 782,814</b>	<b>\$ 842,582</b>
<b>Expenditures by Fund</b>				
Personal Services	\$ 645,505	\$ 740,314	\$ 740,314	\$ 744,465
Operating	23,739	42,500	42,500	98,117
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 669,244</b>	<b>\$ 782,814</b>	<b>\$ 782,814</b>	<b>\$ 842,582</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 669,244</b>	<b>\$ 782,814</b>	<b>\$ 782,814</b>	<b>\$ 842,582</b>
<b>Total Expenditures</b>	<b>\$ 669,244</b>	<b>\$ 782,814</b>	<b>\$ 782,814</b>	<b>\$ 842,582</b>
<b>Number of Full Time Positions</b>	9	9	9	9

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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. Contractual services includes \$40,000 for a grant consultant.

# Office of Management and Budget

## Performance Measurements

### Key Objectives

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

Coordinate a comprehensive Capital Improvement Program ensuring financial feasibility

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

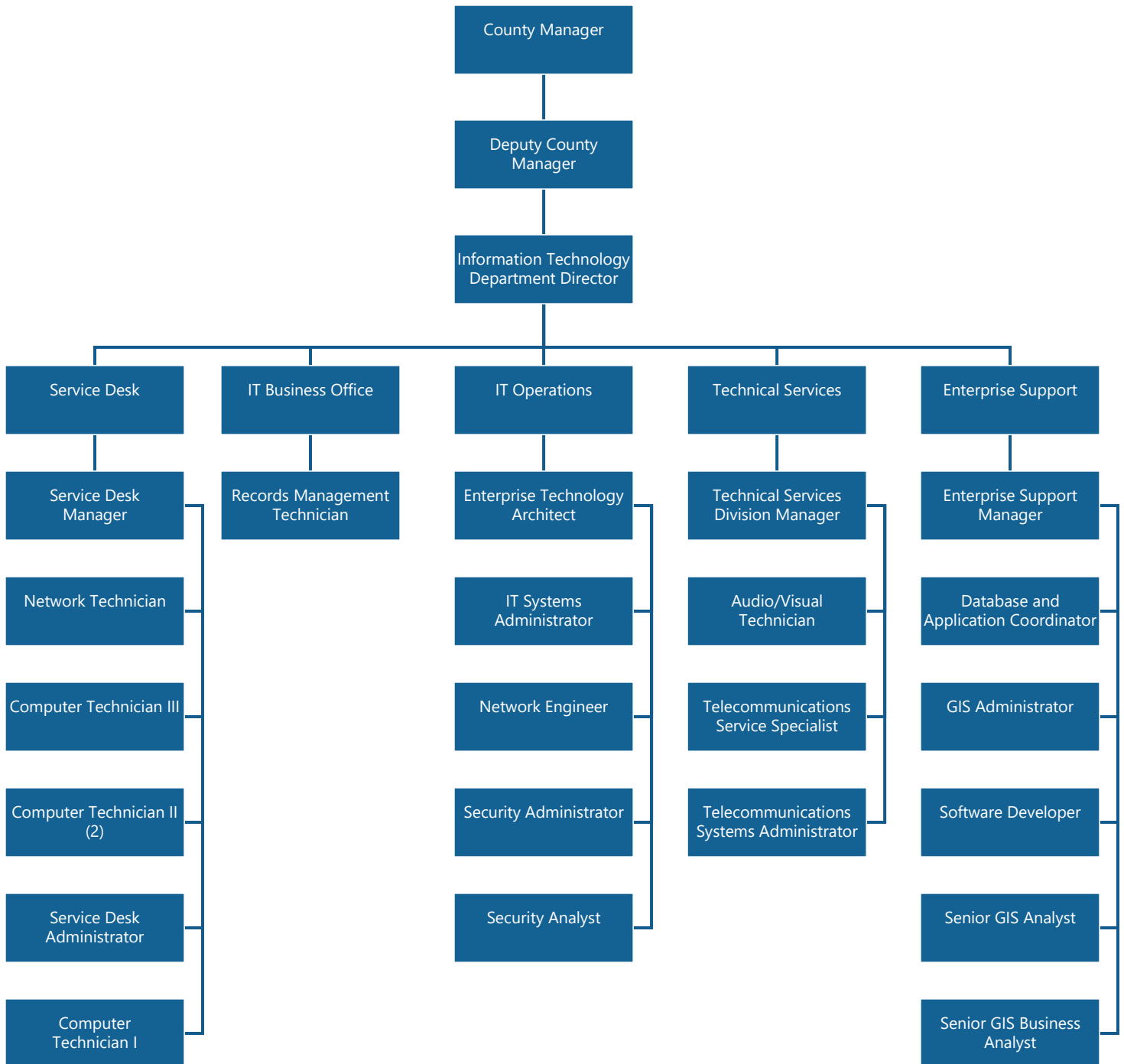
Performance Measures	Actual FY 2020	Actual FY 2021	Adopted FY 2022
Budget transfers	151	135	140
Capital Improvement Program	1	1	1
Residential fire assessments certified - with homes	85,776	87,662	94,782
Residential fire assessments certified - vacant land	15,220	14,814	14,125
Non-residential fire assessments certified	1,488	1,480	1,667
MSBU units certified	2,470	2,470	2,470

The logo features a light blue trapezoidal shape with a dark blue border. The text "INFORMATION TECHNOLOGY DEPARTMENT" is centered within this shape in a bold, dark blue, sans-serif font. The top and bottom edges of the blue shape are slanted, with the top edge sloping upwards from left to right and the bottom edge sloping downwards from left to right.

**INFORMATION  
TECHNOLOGY  
DEPARTMENT**

# Information Technology Department

## Organizational Chart



# Information Technology Department

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## 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 800 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 Supervisor of Elections 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

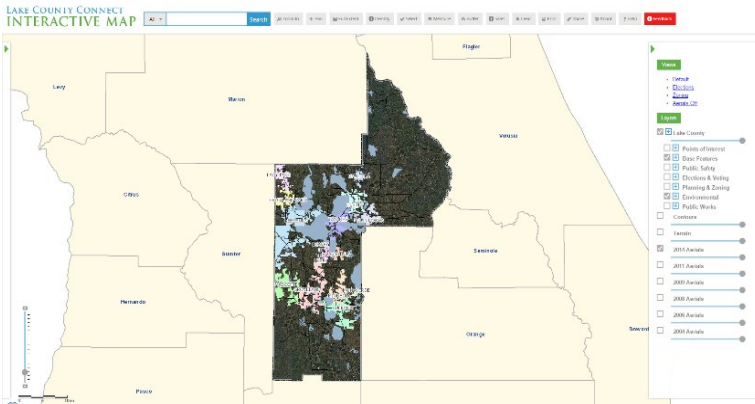


government agencies: Board of County Commissioners (BCC), Clerk of the Court, Public Defender, State Attorney, Lake County Sheriff, Property Appraiser, Supervisor of Elections, Lake County Health Department (LCHD), and provides technical assistance to the Lake County Tax Collector's Office. The division maintains over 2,400 phone instruments as well as

# Information Technology Department

automated call distribution (ACD) systems, voicemail, duress alarms, and local and wide area data network infrastructure connecting County offices together. The division also supports all mobile phones used throughout the departments and offices.

- The **Enterprise Support Division** provides computer application support to BCC departments and offices, as well as the Property Appraiser and Supervisor of Elections. Duties include database administration, electronic document management, assistance with third-party software onboarding, and custom coding (programming) that integrates the County's software systems. Without this vital group, an efficient workflow between major business processes and departments/offices would not be possible. 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 effects and results of decisions through modeling and analysis of data.



## Department Goals and Objectives:

### Facilitate a Strong and Diversified Economy:

- The Department participates as a member of the advisory review committee for career technical programs within the Lake County Schools Career-Technical, School Choice and Community Education Programs.
- 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.

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

- The Enterprise Support Division supports the Lake County Sheriff's Department by regularly providing updated data to their E911 Dispatch System in a format their system can recognize. For each update cycle numerous

# **Information Technology Department**

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GIS data layers are gathered, formatted, and configured to meet dispatch standards, providing the Sheriff's Office with current, accurate locational data that allows officers to be routed to the proper address of an incident.

- Information Technology supports the 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 both EMS and Fire Rescue.

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

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



# Information Technology Department

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Business Office	\$ 1,003,613	\$ 468,300	\$ 358,332	\$ 275,206
County Technology	1,088,121	1,369,646	1,370,379	1,451,349
Service Desk	-	547,137	547,137	575,942
Geographic Information Services	152,469	-	-	-
Information Technology Operations	240,046	334,435	442,403	477,910
Technical Services	357,044	356,581	360,581	377,772
Enterprise Support	430,199	573,770	573,770	611,399
<b>Total Expenditures</b>	<b>\$ 3,271,492</b>	<b>\$ 3,649,869</b>	<b>\$ 3,652,602</b>	<b>\$ 3,769,578</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 2,115,736	\$ 2,189,069	\$ 2,187,069	\$ 2,221,893
Operating	926,154	1,278,700	1,283,433	1,410,685
Capital Outlay	229,602	182,100	182,100	137,000
<b>Subtotal Operating Expenditures</b>	<b>\$ 3,271,492</b>	<b>\$ 3,649,869</b>	<b>\$ 3,652,602</b>	<b>\$ 3,769,578</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 3,271,492</b>	<b>\$ 3,649,869</b>	<b>\$ 3,652,602</b>	<b>\$ 3,769,578</b>
<b>Expenditures by Fund</b>				
General	\$ 3,171,592	\$ 3,539,869	\$ 3,542,602	\$ 3,739,578
Second Renewal Sales Tax	99,900	110,000	110,000	30,000
<b>Total Expenditures</b>	<b>\$ 3,271,492</b>	<b>\$ 3,649,869</b>	<b>\$ 3,652,602</b>	<b>\$ 3,769,578</b>
<b>Number of Full Time Positions</b>	26	25	24	24

# Information Technology Department

## Performance Measurements

### Key Objectives

#### Service Desk

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

Monitor the network and ensure peak performance

Ensure our network is secure

#### Telecommunications

Audit phone bills for accuracy and possible savings

Expand telephone four digit dialing to save money and time

#### Enterprise Support

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 Department

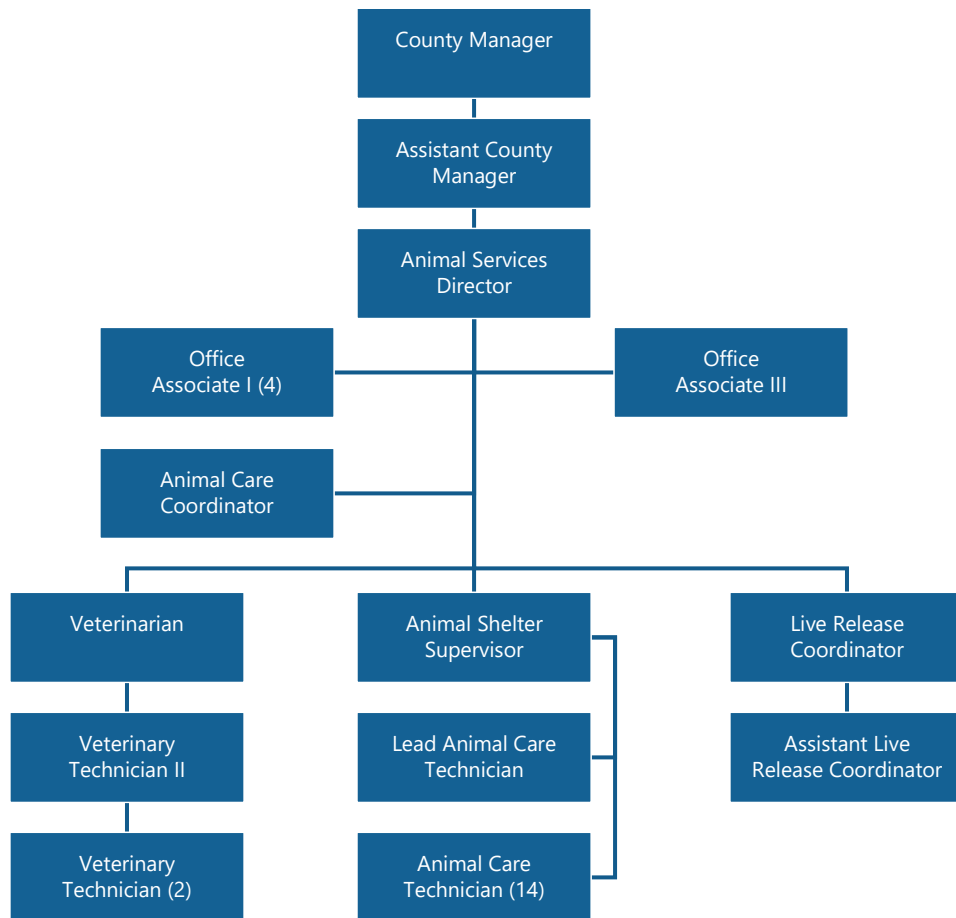
Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<b><u>Service Desk</u></b>			
Percentage of normal incidents assigned in 24 hours	90%	95%	95%
Percentage of customer surveys rating service as good or better	99%	99%	99%
Percentage of processes documented	35%	50%	75%
Percentage of non-critical updates applied within 30 days	80%	85%	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%
<b><u>IT Operations</u></b>			
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%
<b><u>Telecommunications</u></b>			
Bill analysis/auditing (amount of bills)	14	15	14
Additional offices added to 4 digit dialing	1	1	2
<b><u>Enterprise Support</u></b>			
Total Number of GIS Feature Classes (Layers) maintained	1,225	1,300	1,500
Number of GIS websites and applications maintained	58	60	62
Number of electronic documents stored in our document management system (DataOne)	2,750,000	2,900,000	3,050,000
Number of custom and third-party applications supported	38	43	47
Number of databases maintained	235	235	240
GIS Mapping and Analysis projects	164	158	160

The logo for the Office of Animal Services is contained within a dark teal rectangular border. A light blue, curved shape, resembling a stylized animal head or a banner, is positioned in the center. The text "OFFICE OF ANIMAL SERVICES" is written in a bold, dark teal, sans-serif font across the middle of this light blue shape.

**OFFICE OF  
ANIMAL SERVICES**

# Office of Animal Services

## Organizational Chart



# Office of Animal Services

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## **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 our relationships with our residents and partner organizations to be responsive to changing community needs. We are readily accessible in a crisis and are an informational resource. We promote key animal issues by increasing our visibility in the community and participating in and supporting local events and causes.

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

The 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

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 1,097,194	\$ 1,313,696	\$ 1,313,696	\$ 1,509,136
Operating	378,807	531,089	544,512	434,080
Capital Outlay	-	20,000	20,000	20,000
<b>Subtotal Operating Expenditures</b>	<b>\$ 1,476,001</b>	<b>\$ 1,864,785</b>	<b>\$ 1,878,208</b>	<b>\$ 1,963,216</b>
Capital Improvements	-	37,000	129,923	20,000
Debt Service	-	-	-	-
Grants and Aids	53,944	50,000	50,000	50,000
Transfers	-	-	-	-
Reserves	-	82,923	-	-
<b>Total Operating Expenditures</b>	<b>\$ 1,529,945</b>	<b>\$ 2,034,708</b>	<b>\$ 2,058,131</b>	<b>\$ 2,033,216</b>
<b>Expenditures by Fund</b>				
General	\$ 1,514,449	\$ 1,824,630	\$ 1,825,207	\$ 1,958,741
Restricted Local Programs	15,496	210,078	232,924	74,475
<b>Total Expenditures</b>	<b>\$ 1,529,945</b>	<b>\$ 2,034,708</b>	<b>\$ 2,058,131</b>	<b>\$ 2,033,216</b>
<b>Number of Full Time Positions</b>	26	29	29	29

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

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

**Capital Outlay** detail is provided in Section C.

**Capital Improvements** detail is provided in Section H.

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

# Office of Animal Services

## Performance Measurements

### Key Objectives

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

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

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

Performance Measures	Actual	Estimated	Adopted
	FY 2020	FY 2021	FY 2022
Number of Residents Visiting the Animal Shelter	24,000	30,000	32,000
Number of Animals Admitted to the Shelter	5,112	5,500	6,000
Number of Cats served through Operation Community Caturday and Shelter-Neuter-Return*	710	500	1,000
Number of Pets Returned to Owner	870	900	1,000
Live Release Rate	96%	95%	95%

\*Operation Community Caturday suspended during transition between full-time veterinarians

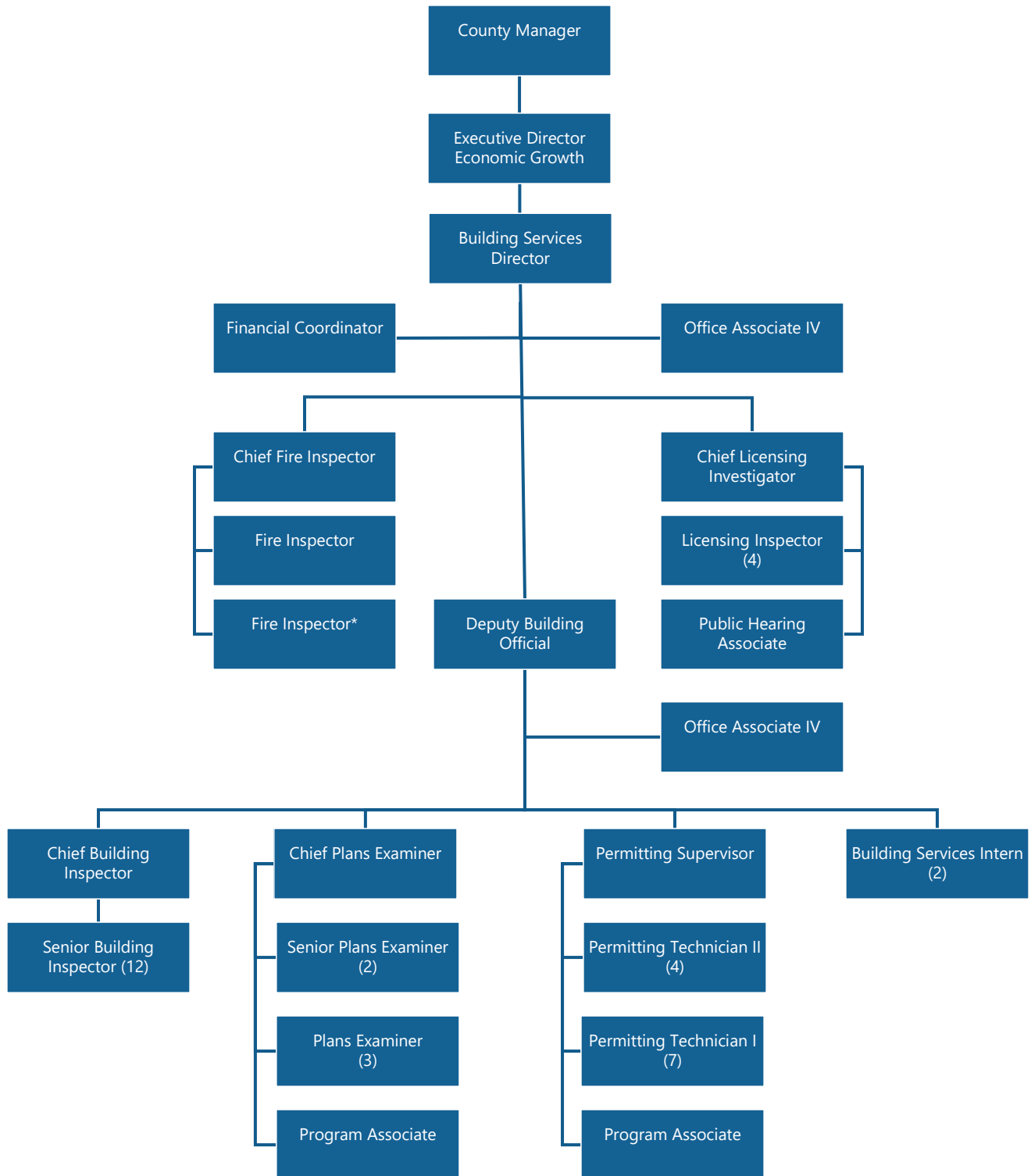


The logo for the Office of Building Services is contained within a dark teal rectangular border. A light blue, trapezoidal shape is centered within the border, tapering towards the top and bottom. The text "OFFICE OF BUILDING SERVICES" is written in a bold, dark teal, sans-serif font across the center of the light blue shape.

**OFFICE OF  
BUILDING SERVICES**

# Office of Building Services

## Organizational Chart



Fire Inspector position is funded  
50% Building Services/40% Fire Rescue

# Office of Building Services

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## 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.
- 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.



# Office of Building Services

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- 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 that is committed to simplification of governmental permitting processes while always being mindful of the impact of governmental regulation on the success of the private sector in retaining and creating jobs.



# Office of Building Services

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 2,970,870	\$ 3,563,657	\$ 3,563,657	\$ 3,845,059
Operating	416,893	836,300	858,493	1,008,925
Capital Outlay	51,722	1,088,000	1,995,089	2,957,089
<b>Subtotal Operating Expenditures</b>	<b>\$ 3,439,485</b>	<b>\$ 5,487,957</b>	<b>\$ 6,417,239</b>	<b>\$ 7,811,073</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	195,397	202,066	202,066	224,555
Reserves	-	3,479,567	3,457,374	2,005,222
<b>Total Operating Expenditures</b>	<b>\$ 3,634,882</b>	<b>\$ 9,169,590</b>	<b>\$ 10,076,679</b>	<b>\$ 10,040,850</b>
<b>Expenditures by Fund</b>				
Building Services	\$ 3,634,882	\$ 9,169,590	\$ 10,076,679	\$ 10,040,850
<b>Total Expenditures</b>	<b>\$ 3,634,882</b>	<b>\$ 9,169,590</b>	<b>\$ 10,076,679</b>	<b>\$ 10,040,850</b>
<b>Number of Full Time Positions</b>	46	48	48	49

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 includes \$75,055 in professional services for private provider services to assist with building inspections and plans review, \$300,000 toward professional services related to upgrading the Building Services Software Platform, \$84,301 in information technology repair and maintenance, \$109,832 in vehicle lease costs, and \$26,796 in fuel costs for vehicles.

**Capital Outlay** detail is provided in Section C.

# Office of Building Services

## Performance Measurements

### Key Objectives

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

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

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

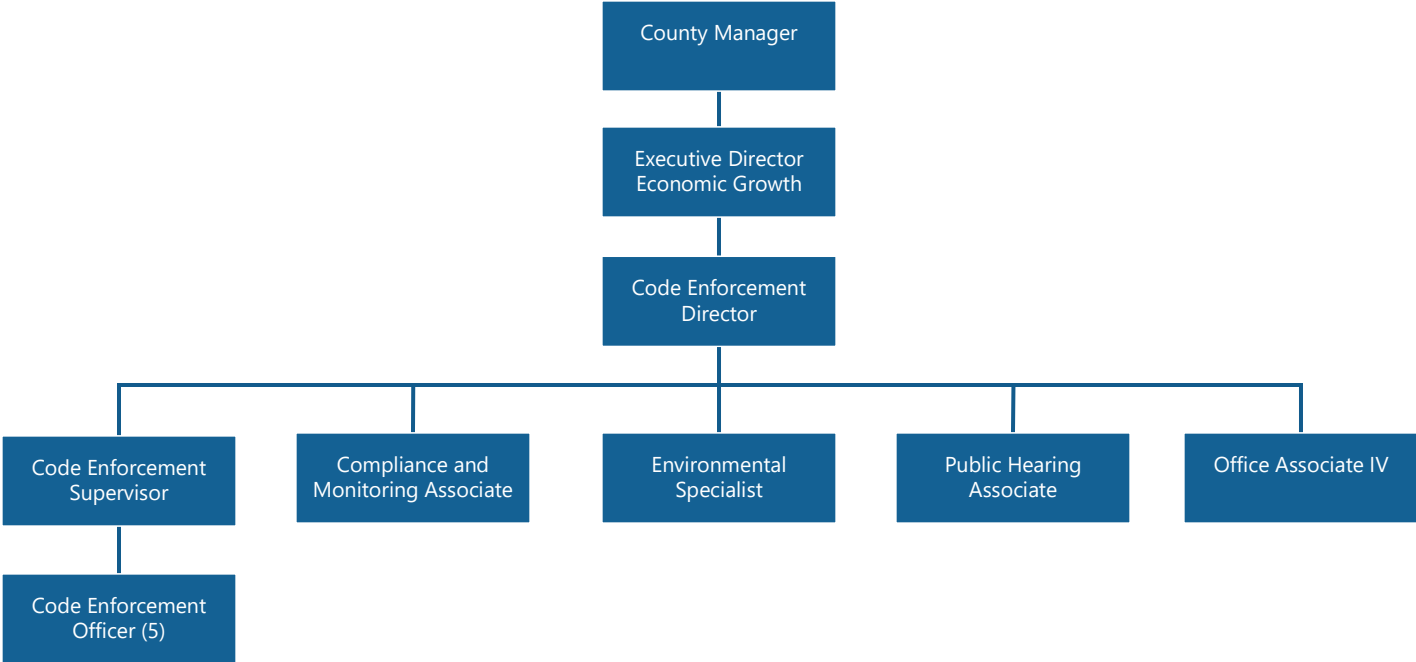
Performance Measures	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
<b>Customers Served*</b>	<b>75,412</b>	<b>66,478</b>	<b>71,131</b>
In Person	15,315	8,753	9,366
On Phone	59,417	55,977	59,895
Faxes	680	1,748	1,870
<b>Inspections</b>	<b>70,344</b>	<b>77,282</b>	<b>82,692</b>
Regular	70,344	76,586	81,947
Fire Inspections	795	696	745
<b>Plan Review</b>	<b>10,811</b>	<b>11,849</b>	<b>12,678</b>
Building Plans Reviewed	8,449	9,930	10,625
Fire Plans Reviewed	2,362	1,919	2,053
<b>Permits Issued</b>	<b>14,081</b>	<b>15,833</b>	<b>16,941</b>
Single Family	1,218	1,352	1,447
Mobile Homes	157	164	175
Other Residential	6,242	13,692	14,650
Commercial Structures	9	14	15
All Other Permits	6,455	611	654
<b>Contractor and Unlicensed Contractor Complaints</b>	<b>1,418</b>	<b>951</b>	<b>1,018</b>
Action Orders	1,412	1,215	1,300
Code cases	833	694	743
Cleared Code Cases	585	257	275
Unsafe Structure Cases	87	50	54
Unlicensed Contractor Cases	62	41	44

The logo features a light blue trapezoidal shape with a dark teal border. The text "OFFICE OF CODE ENFORCEMENT" is centered within this shape in a dark teal, bold, sans-serif font. The top and bottom edges of the blue shape are slanted, with the top edge sloping upwards from left to right and the bottom edge sloping downwards from left to right.

**OFFICE OF CODE  
ENFORCEMENT**

# Office of Code Enforcement

## Organizational Chart





# Office of Code Enforcement

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

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

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

# Office of Code Enforcement Services

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 638,135	\$ 638,689	\$ 638,689	\$ 667,072
Operating	120,562	194,808	208,308	196,852
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 758,697</b>	<b>\$ 833,497</b>	<b>\$ 846,997</b>	<b>\$ 863,924</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 758,697</b>	<b>\$ 833,497</b>	<b>\$ 846,997</b>	<b>\$ 863,924</b>
<b>Expenditures by Fund</b>				
General	\$ 758,697	\$ 833,497	\$ 846,997	\$ 863,924
<b>Total Expenditures</b>	<b>\$ 758,697</b>	<b>\$ 833,497</b>	<b>\$ 846,997</b>	<b>\$ 863,924</b>
<b>Number of Full Time Positions</b>	11	11	11	11

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 includes basic operating costs such as technology, communications, and training. In addition, as part of the Office's responsibilities, it may be required that the County clean, mow, clear, manage or demolish structures that are in violation of the LDR's and County codes, and \$21,100 has been budgeted for these purposes. To enforce code violations, public hearings are held where Special Masters (SM) are assigned to evaluate the evidence and testimony. The SM's are lawyers in good standing with the Florida Bar or a Florida Supreme Court certified mediator appointed by the Board of County Commissioners (BCC). These fees are budgeted for \$18,000. Professional Services includes \$38,263 in fees and costs to cover legal issues related to injunctions, liens, foreclosures, demolitions and other legal actions.

# Office of Code Enforcement

## Performance Measurements

### Key Objectives

Continue response time of three (3) days or less with the use of mobile apps for case tracking

Create new process and procedures for SB 60

Decrease the amount of duplicate cases through better officer training methods

Continue high compliance rate of code cases through resident contact and education

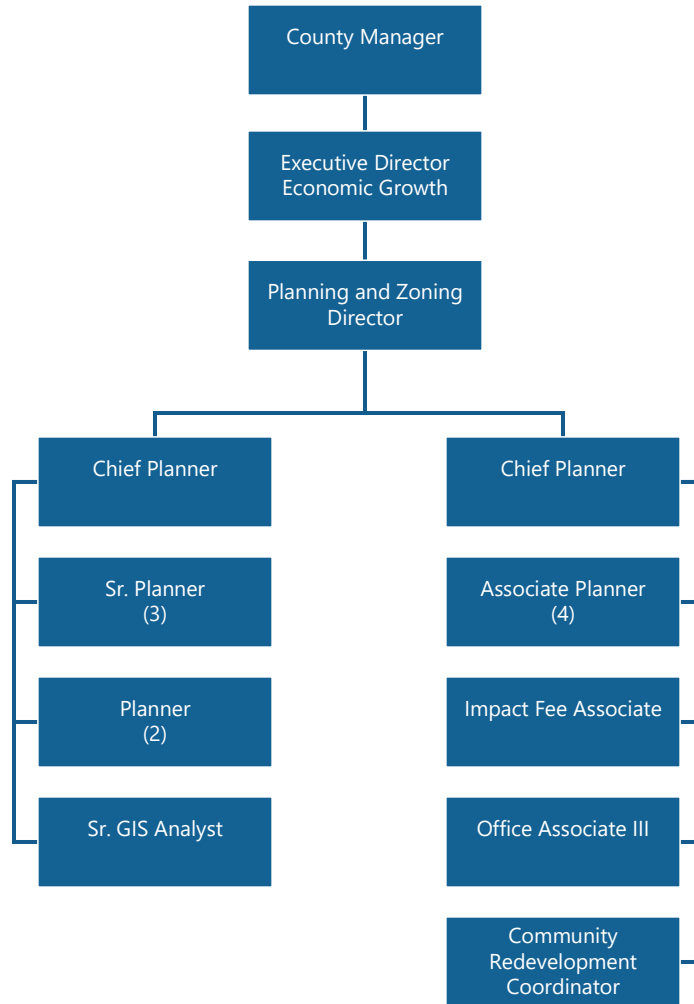
Performance Measures	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
Complaints received	2,173	2,143	2,173
Complaints referred to other departments or agencies	33	21	33
Cleared Cases	1,379	1,845	1,379
Re-inspections	4,004	3,986	4,004
Duplicate Complaints	39	28	39
Invalid Complaints	837	790	837
Special Masters Cases	257	264	257

The logo features a light blue trapezoidal shape with a dark teal border. The text "OFFICE OF PLANNING AND ZONING" is centered within this shape in a dark teal, bold, sans-serif font. The top and bottom edges of the blue shape are slanted, with the top edge sloping upwards from left to right and the bottom edge sloping downwards from left to right.

**OFFICE OF  
PLANNING  
AND ZONING**

# Office of Planning and Zoning

## Organizational Chart



**Advisory Committees:**  
Board Adjustment  
Lake County Planning and Zoning Board

# **Office of Planning and Zoning**

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## **Mission Statement:**

To lead the physical and economic growth of Lake County, in partnership with our residents, business community and local municipalities, while focusing on efficiency, quality of life and the balance between a diverse economic base and protecting Lake County's natural resources and unique heritage.

## **Program Description:**

**The Office of Planning and Zoning** is responsible for the review of all residential and nonresidential development within unincorporated Lake County. The Office ensures development is consistent and compliant with the Lake County Comprehensive Plan and all Land Development Regulations. The Office assists homeowners, contractors, and businesses through development and permitting 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. Planning and Zoning is also responsible for maintaining the internal consistency of the Land Development Regulations and consistency of those regulations with the goals, objectives and policies of the Comprehensive Plan.

## **Facilitate a strong and diversified economy:**

- The Office works with the tenants of the Christopher C. Ford Industrial Park and other Lake County Government Offices to ensure that the Park is functionally and aesthetically sound.
- The Office continues to work with the cities to develop their vacant industrial, retail and residential properties to diversify the tax base of Lake County.
- The Office 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 continually reviews and assesses processes to ensure timeliness with issuing permits. Staff reaches out to other County jurisdictions in efforts to find, create and implement innovative ways of expediting permits while ensuring that each project remains in compliance with all codes and ordinances.
- The Office continues to work with other offices to allow for "one-stop shop" permitting between the various offices.

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

- The Office of Planning and Zoning continues to examine processes to make services more customer friendly and to find ways to expedite the process of obtaining approvals and permitting. Expansion of innovative technology has allowed full online permitting capabilities, streamlined review and processes, paperless processing, and faster distribution of packages to reviewers. This allows the citizens of Lake County to receive services in a timely manner.
- The Office examines processes to make services more customer friendly. Staff has been studying other county systems to learn more efficient and effective means of processing applications.
- Online zoning permits and conformance letters continue to streamline processes. All residential and nonresidential permitting services are currently available online.
- The Office is a business-friendly organization that is committed to simplification of governmental permitting processes while being mindful of the impact of governmental regulation on the success of the private sector in retaining and creating jobs.

# **Office of Planning and Zoning**

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

- Development policies require the preservation of native trees and additional landscaping along major corridors when sites are developed in addition to placement of sidewalks. The County has also created policies within the 2030 Comprehensive Plan which created Major Commercial Corridors in which infill development will be encouraged. The Comprehensive Plan requires commercial site design standards to enhance community aesthetics.
- The 2030 Comprehensive Plan recognizes three Special Communities within Lake County: Mount Plymouth-Sorrento, Ferndale and Sunnyside. These policies support the pursuit of Community Redevelopment Agencies (CRAs) and other overlays in small urbanized unincorporated areas that promote improved quality of life.
- Fiscal Year 2021 will continually see amendments made to the Land Development Regulations including revisions to reduce onerous regulations that impede growth and slow the development review process.
- In Fiscal Year 2021, the Office expects to see multiple Master Planned Urban Development (PUD) for Wellness Way submitted for review. Throughout the process, staff will coordinate with internal Lake County Departments as well as several state agencies, cities, and other stakeholders in the Wellness Way area. Master PUDs are required to be well-planned, provide quality open spaces, and be predictable and flexible in nature while requiring residential and mandatory nonresidential set-asides.

# Office of Planning and Zoning

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Program</b>				
Planning and Zoning	\$ 1,198,420	\$ 1,291,545	\$ 1,296,145	\$ 1,424,789
Community Redevelopment Trust	2,450	170,955	221,437	252,927
<b>Total Expenditures</b>	<b><u>\$ 1,200,870</u></b>	<b><u>\$ 1,462,500</u></b>	<b><u>\$ 1,517,582</u></b>	<b><u>\$ 1,677,716</u></b>
<b>Expenditures by Category</b>				
Personal Services	\$ 1,030,689	\$ 1,128,575	\$ 1,120,575	\$ 1,210,929
Operating	96,046	225,702	288,784	358,581
Capital Outlay	-	2,000	2,000	-
<b>Subtotal Operating Expenditures</b>	<b><u>\$ 1,126,735</u></b>	<b><u>\$ 1,356,277</u></b>	<b><u>\$ 1,411,359</u></b>	<b><u>\$ 1,569,510</u></b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	74,135	106,223	106,223	108,206
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b><u>\$ 1,200,870</u></b>	<b><u>\$ 1,462,500</u></b>	<b><u>\$ 1,517,582</u></b>	<b><u>\$ 1,677,716</u></b>
<b>Expenditures by Fund</b>				
General	\$ 1,198,420	\$ 1,291,545	\$ 1,296,145	\$ 1,424,789
Mount Plymouth/Sorrento CRA Trust	2,450	170,955	221,437	252,927
<b>Total Expenditures</b>	<b><u>\$ 1,200,870</u></b>	<b><u>\$ 1,462,500</u></b>	<b><u>\$ 1,517,582</u></b>	<b><u>\$ 1,677,716</u></b>
<b>Number of Full Time Positions</b>	15	16	16	16

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 reflect general expenses for the Planning and Zoning functions, as well as operation of the Community Redevelopment Area.

**Grants and Aids** for Fiscal Year 2022 includes \$76,612 toward the East Central Florida Regional Planning Council, and \$31,594 planned for the Mount Plymouth/Sorrento Community Redevelopment Agency Façade Improvement Program.



# Office of Planning and Zoning

## Performance Measurements


### Key Objectives

Provide excellent customer service in a timely manner while adhering to the Lake County Comprehensive Plan and Land Development Regulations

Implementing the online permitting process to better serve the public and increase turnaround time

Using staff resources to plan an aesthetically pleasing and serviceable county

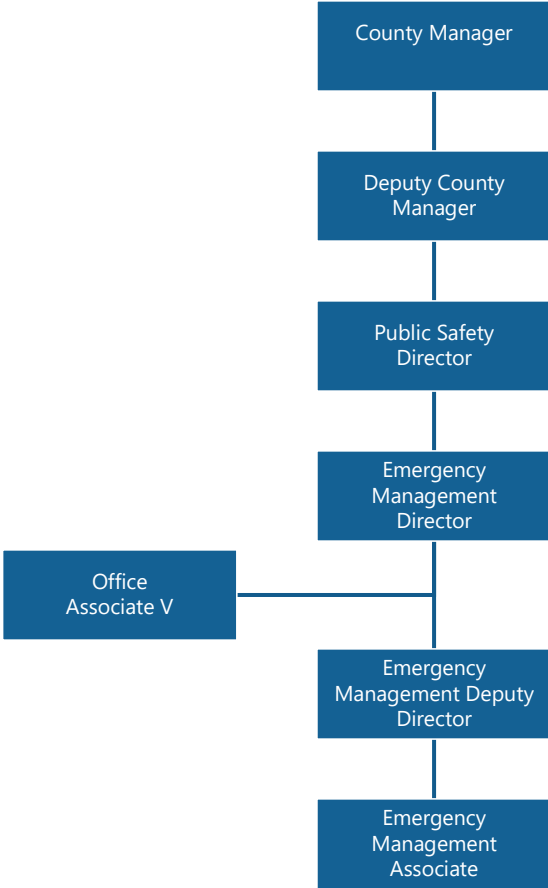
Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<b>Customers Served</b>			
In Person	6,309	7,182	7,397
On Phone	22,031	24,366	25,097
On Web - Information	430	326	336
Zoning Clearances	4,249	4,080	4,202
Lot Splits	34	30	31
Lot Line Deviation	21	20	21
Lots of Record	99	96	99
Zoning Conformance Letters	47	50	52
<b>Board Applications/Public Hearings</b>			
Rezoning	39	34	35
CUPs and MCUPs	13	14	14
Variances	79	74	76
Comp Plan Text/Map Amendments	6	12	12
LDR Amendments	4	2	2
<b>Development Applications</b>			
Adult Entertainment License Renewals	1	0	0
CEL/CRC	4	4	4
Developers Agreements	3	4	4
DRI	0	0	0
Major Site Plans	17	20	21
Mining Operating Permits	2	0	0
Minor Site Plans	62	76	78
Mining Site Plans	1	2	2
Preliminary Plats	12	10	10
Pre-submittal Applications	22	24	25
Master Park Plans	1	0	0
Average Setbacks	22	18	19
Tree Removal Permits	59	52	54
Special Event Permits	25	10	10
Open Air Vendor	51	50	52
Farm Structure Waivers	0	0	0
Vested Rights	0	0	0

The logo features a light blue trapezoidal shape with a dark blue border. The text "OFFICE OF EMERGENCY MANAGEMENT" is centered within this shape in a bold, dark blue, sans-serif font. The top and bottom edges of the blue shape are slightly curved.

**OFFICE OF  
EMERGENCY  
MANAGEMENT**

# Office of Emergency Management

## Organizational Chart



# Office of Emergency Management

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## Mission Statement:

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

## Program Description:

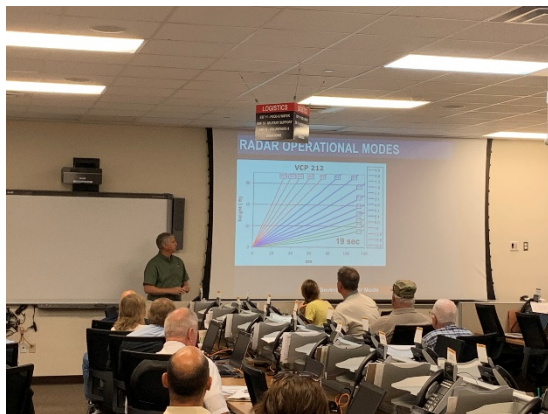
The **Office of Emergency Management** is responsible for protecting the lives and property of Lake County residents and visitors as well as the environment they live in and enjoy. This is accomplished through planning, public education, and continuous refinement of comprehensive emergency preparedness 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 facilities' 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

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## 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. Staff coordinates each neighborhood's progress and provides valuable preparedness information to community residents. Each neighborhood develops a basic plan, communicates with one another, and stands ready to relay information to first-response agencies.
- The 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

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 325,523	\$ 370,003	\$ 507,017	\$ 402,289
Operating	75,260	63,515	75,515	64,639
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 400,783</b>	<b>\$ 433,518</b>	<b>\$ 582,532</b>	<b>\$ 466,928</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	60,000	60,000	60,000	60,000
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 460,783</b>	<b>\$ 493,518</b>	<b>\$ 642,532</b>	<b>\$ 526,928</b>
<b>Expenditures by Fund</b>				
General	\$ 251,198	\$ 273,054	\$ 273,054	\$ 308,773
Federal/State Grants	209,585	220,464	369,478	218,155
<b>Total Expenditures</b>	<b>\$ 460,783</b>	<b>\$ 493,518</b>	<b>\$ 642,532</b>	<b>\$ 526,928</b>
<b>Number of Full Time Positions</b>	4	4	4	4

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 includes estimated costs for operating the County's Emergency Communications and Operations Center with the focus on maintaining current capabilities. This will be done by leveraging the General Fund allocation for the required local match to State and Federal grants. The Office will continue the current practice of using all funding allocations to prepare the County and community partners to respond to disasters, manage the recovery, and to provide citizens with information in the event of a disaster.

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

# Office of Emergency Management

## Performance Measurements

### Key Objectives

- Healthcare emergency plans reviewed
- Special Needs applicants processed into Special Needs Registry
- Special events applications processed
- Public education events conducted
- Increase the number of Disaster Ready Communities
- Provide NOAA Weather Radios to at-risk residents
- Provide All-Hazards training, exercises and drills

Performance Measures	Actual FY 2020	Estimated FY 2021	Adopted FY 2022
Healthcare emergency plans reviewed	69	37	70
Special Needs applicants processed into Special Needs Registry	160	220	225
Special Events applications processed	20*	20	40
Public education events conducted	15	5	15
Increase the number of Disaster Ready Communities	0	0	1
Provide NOAA Weather Radios to at-risk residents	8	2	20
Provide All-Hazards training, exercises and drills (people trained)	150	100	200

\*Decrease due to cancellations of events due to COVID-19



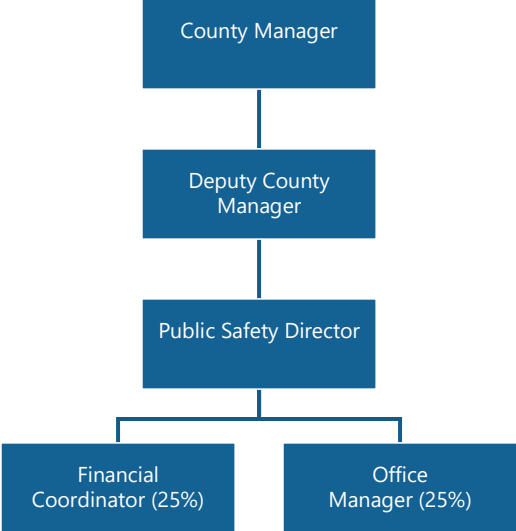
**PUBLIC SAFETY  
ADMINISTRATION**



# Public Safety Administration

## Organizational Chart

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Both positions are reflected on the Office of Fire Rescue Organization Chart

# **Public Safety Administration**

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## **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 smooth and efficient operation of all components and programs among the groups.


# Public Safety Administration

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 34,631	\$ 35,365	\$ 35,365	\$ 33,514
Operating	326	326	326	553
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 34,957</b>	<b>\$ 35,691</b>	<b>\$ 35,691</b>	<b>\$ 34,067</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 34,957</b>	<b>\$ 35,691</b>	<b>\$ 35,691</b>	<b>\$ 34,067</b>
<b>Expenditures by Fund</b>				
General	\$ 34,957	\$ 35,691	\$ 35,691	\$ 34,067
<b>Total Expenditures</b>	<b>\$ 34,957</b>	<b>\$ 35,691</b>	<b>\$ 35,691</b>	<b>\$ 34,067</b>
<b>Number of Full Time Positions</b>	0	0	0	0

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter. Administration consists of 25% of the Personal Services costs for the Financial Coordinator and Office Manager, with the balance of those costs paid by the Fire Rescue Division/County Fire Rescue Fund.

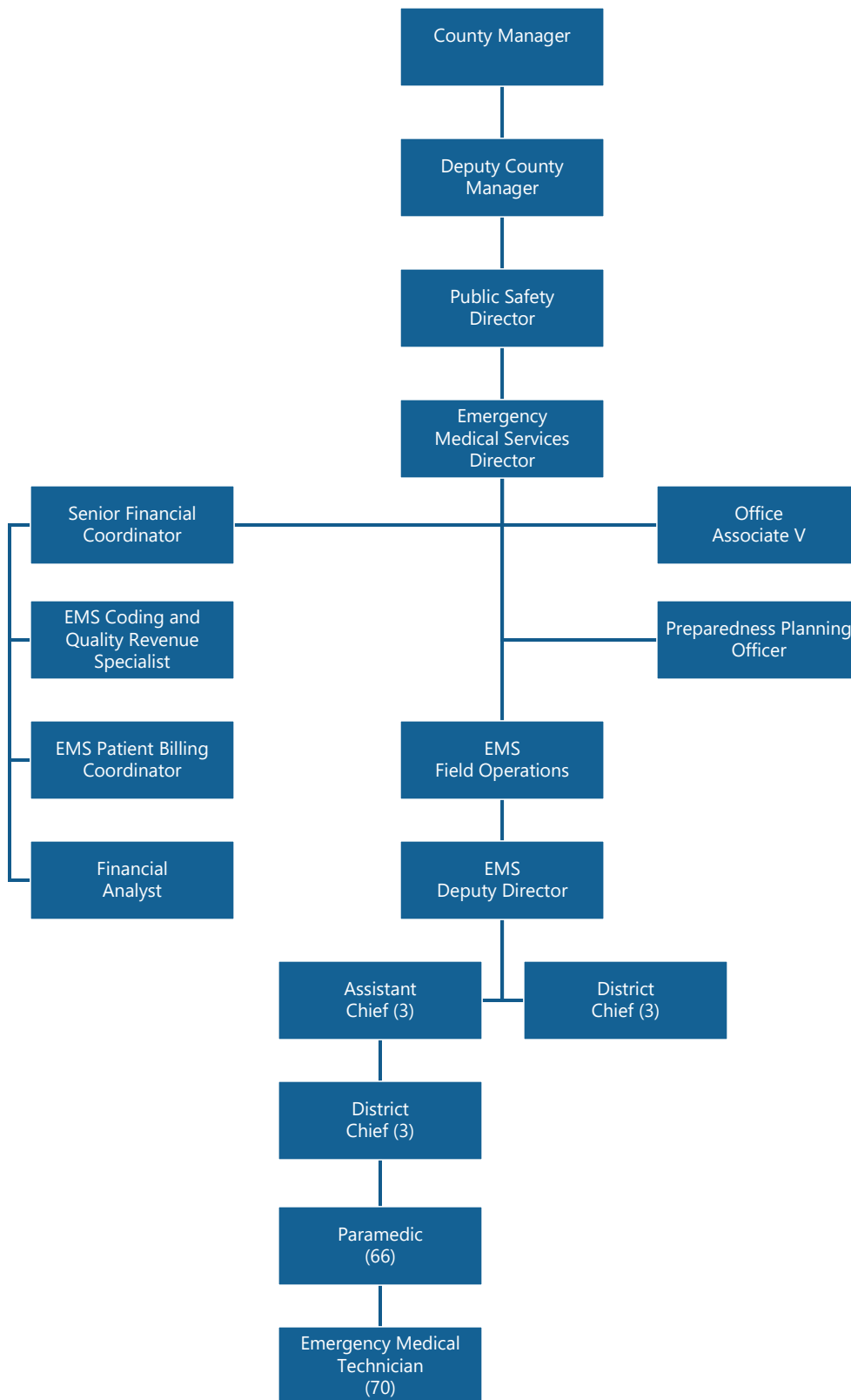
**Operating Expenses** includes property and liability insurance charges.

The logo features a light blue trapezoidal shape with a dark blue border. The text "OFFICE OF EMERGENCY MEDICAL SERVICES" is centered within this shape in a bold, dark blue, sans-serif font. The top and bottom edges of the blue shape are slanted, with the top edge sloping upwards from left to right and the bottom edge sloping downwards from left to right.

**OFFICE OF  
EMERGENCY  
MEDICAL SERVICES**

# Office of Emergency Medical Services

## Organizational Chart



# Office of Emergency Medical Services

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## Mission Statement:

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

## Program Description:

The **Office of Emergency Medical Services (EMS)** provides quality, community-based EMS services. The Office is staffed for 17 Advanced Life Support ambulance units for 24-hour operation, dynamically deployed throughout the County. The Office strives to provide exceptional patient care and extraordinary customer service to the citizens and visitors of Lake County. The Office operates in tandem with quality values and principles by exemplifying honesty, trustworthiness and integrity; treating others with dignity and respect; operating with a dedicated pride of service; fostering empowerment; managing through leadership; and focusing on personal and professional growth. Ongoing with the concept of constant improvement and increased efficiencies, the Office continually develops new ways to provide better care to patients including offering quality educational opportunities that will further the mission of the service. The Office provides training classes and participates in higher education seminars along with local emergency response partners.

## Goals and Objectives:



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

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

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

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

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

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



# Office of Emergency Medical Services

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 10,558,035	\$ 11,853,965	\$ 11,853,965	\$ 13,035,272
Operating	2,093,043	2,673,669	2,810,257	2,859,780
Capital Outlay	684,531	2,545,279	4,006,922	2,461,955
<b>Subtotal Operating Expenditures</b>	<b>\$ 13,335,609</b>	<b>\$ 17,072,913</b>	<b>\$ 18,671,144</b>	<b>\$ 18,357,007</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	411,978	-
Transfers	-	-	-	-
Reserves	-	2,321,002	4,804,689	4,269,172
<b>Total Operating Expenditures</b>	<b>\$ 13,335,609</b>	<b>\$ 19,393,915</b>	<b>\$ 23,887,811</b>	<b>\$ 22,626,179</b>
<b>Expenditures by Fund</b>				
Emergency Medical Services	\$ 13,335,609	\$ 19,393,915	\$ 23,887,811	\$ 22,626,179
<b>Total Expenditures</b>	<b>\$ 13,335,609</b>	<b>\$ 19,393,915</b>	<b>\$ 23,887,811</b>	<b>\$ 22,626,179</b>
<b>Number of Full Time Positions</b>	153	153	153	138

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 includes contractual services, utilities, leases, uniforms, fuel, training, and other costs to support Office operations.

**Capital Outlay** detail is provided in Section C.

# Office of Emergency Medical Services

## Performance Measurements

### Key Objectives

#### Emergency Medical Services

Provide both basic and advanced life support emergency medical service response

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

Provide an environment of fiscal responsibility, internal control and accountability

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<u>Emergency Medical Services</u>			
Transport volume for emergency medical services	39,851	41,644	43,517
Incident volume for emergency medical services	52,999	55,383	57,875
Training hours completed with countywide EMS system	46,957	47,896	48,854

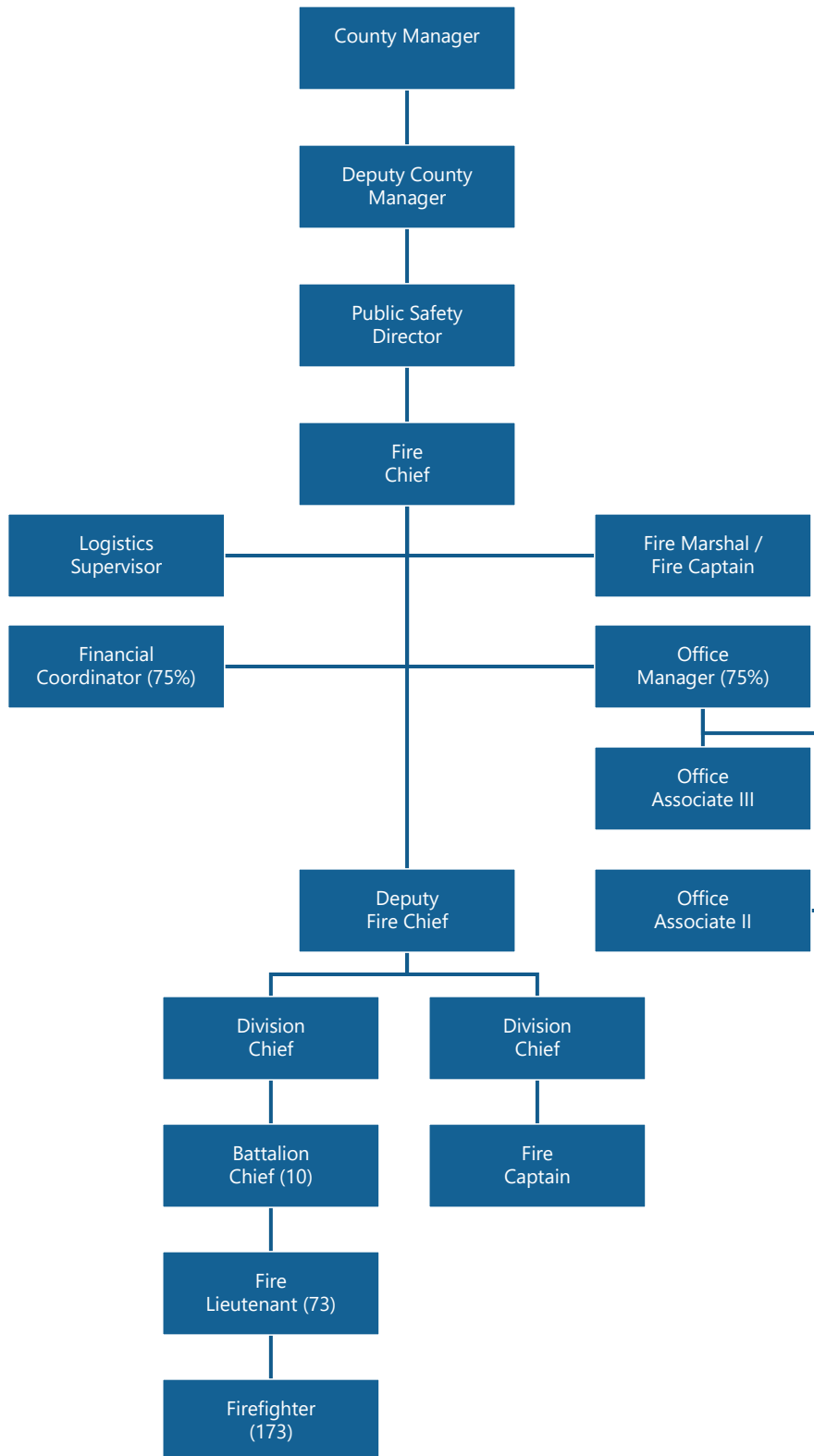


The logo for the Office of Fire Rescue is contained within a dark teal rectangular border. A light blue, curved shape, resembling a stylized flame or a banner, is positioned in the center. The text "OFFICE OF FIRE RESCUE" is written in a bold, dark teal, sans-serif font across the middle of this light blue shape.

**OFFICE OF  
FIRE RESCUE**

# Office of Fire Rescue

## Organizational Chart



# Office of Fire Rescue

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## Mission Statement:

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

## Program Description:

The **Office of Fire Rescue**, with a career staff of 255 certified firefighters, protects more than 360,000 County residents and visitors across 1,157 square miles. Serving both urban and rural areas, the Office operates 27 fire stations strategically located throughout Lake County. Fire Rescue performs core functions necessary to support the smooth operation of a large first-responder agency including in-service training and recertification of all Fire Rescue personnel, medical quality assurance, state reporting, inventory control as well as personnel and facilities support services. Our personnel are trained in structural firefighting, emergency medical advanced life support services, vehicle firefighting and patient extrication, hazardous materials mitigation and special operations such as confined space, high-angle rescue and venom response.



## Goals and Objectives:

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

- The **Office of Fire Rescue** secures aid agreements with other emergency response providers in and outside of Lake County in order to provide exceptional closest emergency responder service to our residents regardless of jurisdiction. By partnering with the Florida Fire Chiefs' Association (FFCA), Region 5 of the State Emergency Response Plan (SERP), and local mutual and automatic aid agreements, the Special Operations Response Team (SORT) responds to local, regional and state emergencies at any time. The Venom 2 team provides life-saving antivenin response from Harbor Hills fire station 54 throughout central and northern Florida as needed. Several of our firefighters also serve on the Florida Urban Search and Rescue Task Force 4.
- The **Office of Fire Rescue** provides Advanced Life Support (ALS) services at 24 fire stations in order to provide a higher degree of emergency medical services to a greater segment of the community with a goal of ultimately providing ALS services at all fire stations. The department continues to expand its Rural Rescue program with planned additions of rural rescue units in south Lake County and Montverde.



# Office of Fire Rescue

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 21,770,362	\$ 23,063,278	\$ 24,034,326	\$ 25,350,427
Operating	4,302,044	5,256,596	5,720,384	5,280,142
Capital Outlay	2,115,552	2,935,831	4,863,267	5,922,598
<b>Subtotal Operating Expenditures</b>	<b>\$ 28,187,958</b>	<b>\$ 31,255,705</b>	<b>\$ 34,617,977</b>	<b>\$ 36,553,167</b>
Capital Improvements	1,371,506	3,876,648	5,260,455	4,341,626
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	1,906,121	2,109,035	2,106,459	2,250,725
Reserves	-	2,765,210	3,282,692	4,387,080
<b>Total Operating Expenditures</b>	<b>\$ 31,465,585</b>	<b>\$ 40,006,598</b>	<b>\$ 45,267,583</b>	<b>\$ 47,532,598</b>
<b>Expenditures by Fund</b>				
County Fire Rescue	\$ 29,175,998	\$ 34,364,402	\$ 35,866,413	\$ 37,233,499
Fire Services Impact Fee Trust	418,713	2,227,172	2,535,415	3,796,307
Federal/State Grants	33,260	38,376	368,998	31,480
Second Renewal Sales Tax	1,837,614	3,376,648	6,496,757	6,471,312
<b>Total Expenditures</b>	<b>\$ 31,465,585</b>	<b>\$ 40,006,598</b>	<b>\$ 45,267,583</b>	<b>\$ 47,532,598</b>
<b>Number of Full Time Positions</b>	239	245	259	267

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter. Fire Rescue Personal Services costs include 75% of the Personal Services costs for the Financial Coordinator and the Office Manager, with the balance of their costs paid by Public Safety Administration in the General Fund. The fund also pays 30% of the cost for the Public Safety Director, with the balance of those costs paid from other funds.

**Operating Expenses** for Fiscal Year 2022 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 \$201 (residential) for Fiscal Year 2022, 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 \$23.4 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.

**Fire Rescue - *continued***

**Capital Outlay** detail is provided in Section C.

**Capital Improvements** detail is provided in Section H.

**Reserves** for Fiscal Year 2022 includes:

Reserve for Emergency Response - County Fire Rescue	\$ 500,000
Reserve for Purchase Orders - County Fire Rescue	386,936
Reserve for Operations - County Fire Rescue	1,984,111
Reserve for Operations - Fire Services Impact Fee Trust	67,559
Reserve for Purchase Orders - Fire Services Impact Fee Trust	<u>1,448,474</u>
Total	<u><u>\$ 4,387,080</u></u>

# Office of Fire Rescue

## Performance Measurements

### Key Objectives

Provide both fire safety education and fire protection response

Provide both basic and advanced life support emergency medical service response

Provide both man-made and natural disaster response

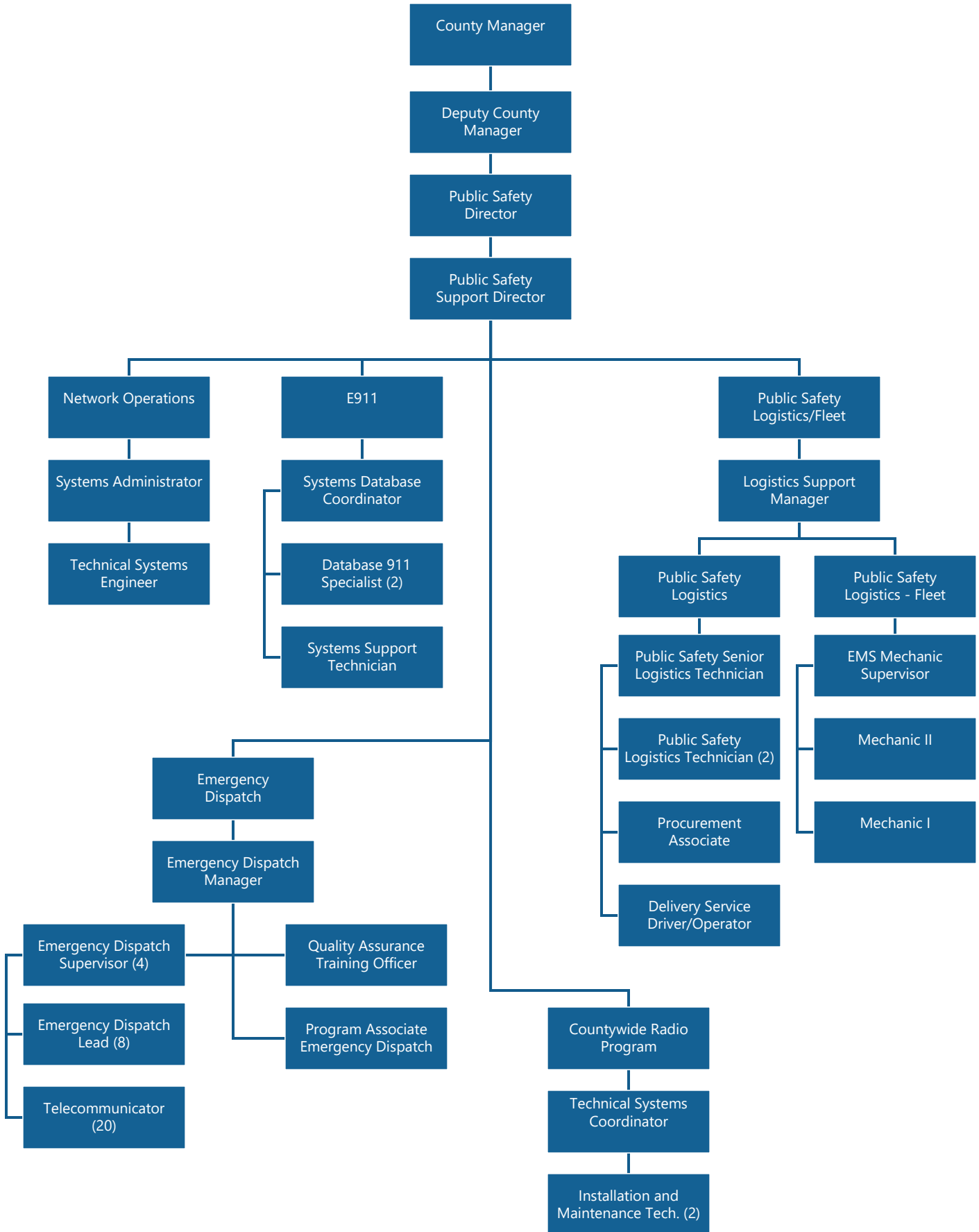
<b>Performance Measures</b>	<b>Actual FY 2020</b>	<b>Estimated FY 2021</b>	<b>Adopted FY 2022</b>
Emergency call volume for Fire Rescue services	23,231	27,600	28,100
Expand Rural Rescue program by adding more units	2	3	4
Continue professional training and staff development (hours)	76,155	74,920	76,360

The logo features a light blue trapezoidal shape with a dark teal border. The text "OFFICE OF PUBLIC SAFETY SUPPORT" is centered within the blue area in a bold, dark teal, sans-serif font. The top and bottom edges of the blue shape are slanted, with the top edge rising from left to right and the bottom edge falling from left to right.

**OFFICE OF PUBLIC  
SAFETY SUPPORT**

# Office of Public Safety Support

## Organizational Chart





# Office of Public Safety Support

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## Mission Statement:

To provide exceptional support services to first responder agencies to aid in the protection of life, environment, and property.

## Office Description:

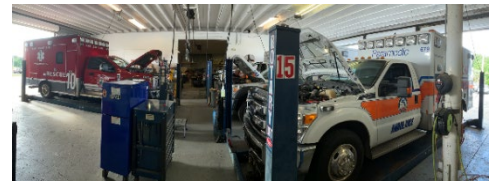
The **Office of Public Safety Support** consists of Emergency Dispatch, Network Operations, Public Safety Logistics, Public Safety Fleet, Countywide Radio and E9-1-1.



Emergency Dispatch is dual accredited in both IAED Fire Dispatch and IAED Medical Dispatch. They are responsible for dispatching medical and fire personnel to the residents of Lake County. Telecommunicators are required to achieve and maintain multiple certifications that allow them to deliver quality care to the caller prior to the arrival of firefighters, paramedics or emergency medical technicians on scene. Network Operations provides oversight of the technology used by the Office.

Public Safety Logistics provides necessary operating supplies for fire and ambulance services. Logistics operates as a one stop location for the restocking of fire and medical response vehicles, and stations, as well as providing a variety of services including decontamination and waste disposal.

Public Safety Fleet provides scheduled and unscheduled repairs and maintenance for the Office of Fire Rescue's ambulance fleet and Office of Emergency Medical Services vehicle and equipment fleet. Fleet mechanics are on call to respond to after hour emergencies as needed.



Countywide Radio (CWR) provides technical and repair support for all Countywide Radio System users, including 14 municipalities, Lake County Sheriff's Office, and six E9-1-1 Public Safety Answering Points (PSAPs) within the County. CWR also provides the emergency technologies associated with the Lake County Offices of Fire Rescue (OFR), Emergency Medical Services (OEMS), and Emergency Management responses as well as operates and maintains the Lake County Communications/Radio System, Enhanced 9-1-1 (E9-1-1) database, and emergency equipment and systems maintenance.

E9-1-1 performs oversight for the E9-1-1 Master Street Addressing Guide (MSAG) street assignment and ranges in Lake County and assigns and manages all addressing Countywide, ensuring that all 9-1-1 calls are routed to the correct PSAP. E9-1-1 approves road naming/reservations, and plan reviews for County and multiple municipalities, to ensure accurate 9-1-1 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 of Public Safety Support

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Countywide Radio	\$ 2,244,619	\$ 2,295,455	\$ 2,559,448	\$ 3,016,943
Emergency 911	1,934,157	3,613,691	4,648,242	4,191,263
Emergency Dispatch	2,505,600	2,930,035	3,143,553	2,779,310
PSS Network Operations	303,561	951,759	951,759	888,855
Public Safety Logistics	1,716,747	2,277,745	2,278,495	2,570,248
Public Safety Logistics - Fleet	543,175	717,071	717,071	800,710
<b>Total Expenditures</b>	<b>\$ 9,247,859</b>	<b>\$ 12,785,756</b>	<b>\$ 14,298,568</b>	<b>\$ 14,247,329</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 3,516,382	\$ 3,839,763	\$ 3,839,763	\$ 4,072,891
Operating	4,769,877	7,209,514	8,224,963	6,948,655
Capital Outlay	637,565	306,013	185,044	755,757
<b>Subtotal Operating Expenditures</b>	<b>\$ 8,923,824</b>	<b>\$ 11,355,290</b>	<b>\$ 12,249,770</b>	<b>\$ 11,777,303</b>
Capital Improvements	74,035	-	258,427	-
Debt Service	-	-	-	-
Grants and Aids	100,000	131,446	131,446	441,752
Transfers	150,000	50,000	50,000	50,000
Reserves	-	1,249,020	1,608,925	1,978,274
<b>Total Operating Expenditures</b>	<b>\$ 9,247,859</b>	<b>\$ 12,785,756</b>	<b>\$ 14,298,568</b>	<b>\$ 14,247,329</b>
<b>Expenditures by Fund</b>				
General	\$ 2,244,619	\$ 2,295,455	\$ 2,301,021	\$ 2,427,943
Emergency 911	1,934,158	3,613,691	4,648,242	4,191,263
Emergency Medical Services	5,069,082	6,876,610	7,090,878	7,039,123
2nd Renewal Sales Tax	-	-	258,427	589,000
<b>Total Expenditures</b>	<b>\$ 9,247,859</b>	<b>\$ 12,785,756</b>	<b>\$ 14,298,568</b>	<b>\$ 14,247,329</b>
<b>Number of Full Time Positions</b>	53	53	54	54

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Operating Expenses** for Fiscal Year 2022 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. to support Countywide operations.

**Capital Outlay** detail is provided in Section C.

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

**Transfers** includes \$50,000 paid to the County General Fund to offset call-taker salaries.

**Reserves** includes \$1,628,958 in operating reserves, and \$349,316 for purchase orders carried forward from the prior year.

# Office of Public Safety Support

## Performance Measurements

### Key Objectives

#### **Countywide Radio Program**

Administer system infrastructure repair and maintenance

Manage countywide communication system and radio traffic

Provide customer service

#### **E9-1-1 Program and Emergency Dispatch**

Administer E9-1-1 database changes

Sustain E9-1-1 system and call traffic

Oversee E9-1-1 dispatching for fire and medical

Addressing and plans review for Lake County jurisdiction

Manage municipal interlocal agreements for addressing and plan review

Provides system administration for Emergency Dispatch

#### **Logistics / Fleet**

Facilitate logistical services/supplies for participating public safety agencies

Provide fleet services for ambulances

# Office of Public Safety Support

Performance Measures	Actual FY 2020	Estimate FY 2021	Budget FY 2022
<b><u>Countywide Radio Program</u></b>			
Countywide radio system infrastructure cases managed	1,062	1,083	1,105
Countywide radio transmissions (PTT) processed	10,071,977	10,273,417	10,478,885
Countywide radio repair and maintenance provided	7,489	7,639	7,792
<b><u>E9-1-1 Program and Emergency Dispatch</u></b>			
Address points maintained for emergency response	212,921	217,179	221,523
Number of 9-1-1 calls received by Public Safety Answering Points (PSAPs)	227,374	231,921	236,560
Total plans reviewed in Lake County jurisdiction	230	250	270
<b><u>Logistics and Fleet</u></b>			
Logistics unit supply orders	7,864	8,021	8,182
Fleet road calls	50	55	60
Fleet preventative maintenance (PM) work orders	161	164	168
Fleet unscheduled work orders	422	430	439



**CONSTITUTIONAL  
OFFICES AND  
JUDICIAL SUPPORT**

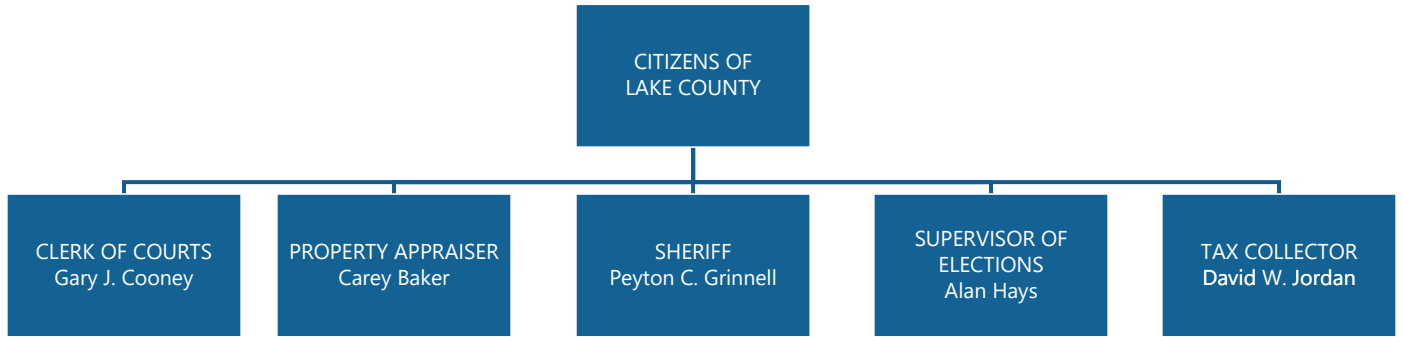


**CONSTITUTIONAL  
OFFICES**

# Constitutional Offices

## Organizational Chart

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# Constitutional Offices

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Clerk of Courts	\$ 5,894,657	\$ 6,194,112	\$ 6,454,112	\$ 6,707,941
Property Appraiser	3,241,393	3,279,098	4,265,441	3,821,084
Sheriff	79,558,230	83,349,058	83,585,422	88,200,785
Supervisor of Elections	4,682,776	3,822,841	3,822,841	4,876,163
Tax Collector	5,966,961	5,877,186	5,877,186	6,489,762
<b>Total Expenditures</b>	<b>\$ 99,344,017</b>	<b>\$ 102,522,295</b>	<b>\$ 104,005,002</b>	<b>\$ 110,095,735</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 36,907	\$ 43,879	\$ 43,879	\$ 45,000
Operating	5,094,333	5,471,637	5,471,637	5,504,107
Capital Outlay	1,538,599	1,500,000	1,520,547	1,500,000
<b>Subtotal Operating Expenditures</b>	<b>\$ 6,669,839</b>	<b>\$ 7,015,516</b>	<b>\$ 7,036,063</b>	<b>\$ 7,049,107</b>
Capital Improvements	-	-	85,695	-
Debt Service	-	-	-	-
Grants and Aids	229,623	894,447	1,060,799	1,227,109
Transfers	92,444,555	94,612,332	95,822,445	101,819,519
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 99,344,017</b>	<b>\$ 102,522,295</b>	<b>\$ 104,005,002</b>	<b>\$ 110,095,735</b>
<b>Expenditures by Fund</b>				
General	\$ 97,575,796	\$ 100,127,848	\$ 101,423,656	\$ 107,368,626
Restricted Local Programs	95,972	189,000	449,973	467,344
Law Enforcement Trust	133,650	705,447	610,826	759,765
Second Renewal Sales Tax	1,538,599	1,500,000	1,520,547	1,500,000
<b>Total Expenditures</b>	<b>\$ 99,344,017</b>	<b>\$ 102,522,295</b>	<b>\$ 104,005,002</b>	<b>\$ 110,095,735</b>
<b>Number of Full Time Positions</b>	1103.00	1114.00	1119.00	1132.00

**Department: Constitutional Offices**  
**Program: Clerk of Courts**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	1,034,682	1,109,509	1,109,509	1,170,190
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 1,034,682</b>	<b>\$ 1,109,509</b>	<b>\$ 1,109,509</b>	<b>\$ 1,170,190</b>
Capital Improvements	-	-	85,695	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	4,859,975	5,084,603	5,258,908	5,537,751
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 5,894,657</b>	<b>\$ 6,194,112</b>	<b>\$ 6,454,112</b>	<b>\$ 6,707,941</b>
<b>Expenditures by Fund</b>				
General	\$ 5,894,657	\$ 6,194,112	\$ 6,454,112	\$ 6,707,941
<b>Total Expenditures</b>	<b>\$ 5,894,657</b>	<b>\$ 6,194,112</b>	<b>\$ 6,454,112</b>	<b>\$ 6,707,941</b>
<b>Number of Full Time Positions</b>	188	191	191	193

**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 2022 includes \$1,170,190 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.

**Department: Constitutional Offices**  
**Program: Property Appraiser**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 26,358	\$ 29,477	\$ 29,477	\$ 30,000
Operating	244,473	233,728	233,728	238,951
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 270,831</b>	<b>\$ 263,205</b>	<b>\$ 263,205</b>	<b>\$ 268,951</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	2,970,562	3,015,893	4,002,236	3,552,133
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 3,241,393</b>	<b>\$ 3,279,098</b>	<b>\$ 4,265,441</b>	<b>\$ 3,821,084</b>
<b>Expenditures by Fund</b>				
General	\$ 3,241,393	\$ 3,279,098	\$ 4,265,441	\$ 3,821,084
<b>Total Expenditures</b>	<b>\$ 3,241,393</b>	<b>\$ 3,279,098</b>	<b>\$ 4,265,441</b>	<b>\$ 3,821,084</b>
<b>Number of Full Time Positions</b>	42	42	42	42

**Highlights:**

The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Lake County. This involves the annual review of sales, deeds and related documents as well as building permits. The Office also conducts damage assessment after natural disasters to receive disaster relief declaration and funding, investigates fraudulent homestead applications, and maintains a website for use by real estate professionals, as well as residents, to access property data including descriptions and maps.

Pursuant to Florida Statute 192.091, the budget for the Property Appraiser's Office, as approved by the Department of Revenue, is the basis upon which each taxing authority in Lake County is billed for services rendered. Lake County's share is proportional to the share of ad valorem taxes compared to total taxes levied for the preceding year. State law requires the Property Appraiser to return any receipts collected in excess of operating costs to the Board of County Commissioners after year end.

**Personal Services** for Fiscal Year 2022 reflects \$30,000 in support for Workers Compensation costs.

**Operating Expenses** for Fiscal Year 2022 includes \$238,951 as "In-House Support" to the Property Appraiser to cover overhead expenditures. This includes contractual services, utility services, and repair and maintenance, etc.

**Department: Constitutional Offices**  
**Program: Sheriff**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	2,767,011	3,408,816	3,408,816	3,328,404
Capital Outlay	1,538,599	1,500,000	1,520,547	1,500,000
<b>Subtotal Operating Expenditures</b>	<b>\$ 4,305,610</b>	<b>\$ 4,908,816</b>	<b>\$ 4,929,363</b>	<b>\$ 4,828,404</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	229,623	894,447	1,060,799	1,227,109
Transfers	75,022,997	77,545,795	77,595,260	82,145,272
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 79,558,230</b>	<b>\$ 83,349,058</b>	<b>\$ 83,585,422</b>	<b>\$ 88,200,785</b>
<b>Expenditures by Fund</b>				
General	\$ 78,058,230	\$ 81,849,058	\$ 82,085,422	\$ 86,700,785
Second Renewal Sales Tax	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Expenditures</b>	<b>\$ 79,558,230</b>	<b>\$ 83,349,058</b>	<b>\$ 83,585,422</b>	<b>\$ 88,200,785</b>
<b>Number of Full Time Positions</b>	755	755	755	760

**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 2022 includes \$866,711 as "In-House Support" to the Sheriff to cover overhead costs such as utility services, insurances, and leases. The County will also provide \$2.4 million to cover inmate medical care for the County correctional facilities.

**Capital Outlay** detail is provided in Section C.

**Transfers** for Fiscal Year 2022 of \$82.1 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 2022 transfer is shown below:

Law Enforcement	\$ 45,473,512
Jail Operations	27,415,426
Bailiff Office	2,978,514
	<u>\$ 75,867,452</u>
City of Minneola Law Enforcement Services	1,407,000
School Resource Officers (SROs)	3,344,548
Lake Tech Administrative Services	200,000
Marine Patrol	457,900
Dispatch Services (Clermont, Lady Lake, and Tavares)	868,372
	<u>\$ 82,145,272</u>

**Department: Constitutional Offices**  
**Program: Supervisor of Elections**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	256,800	256,800	256,800	256,800
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 256,800</b>	<b>\$ 256,800</b>	<b>\$ 256,800</b>	<b>\$ 256,800</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	4,425,976	3,566,041	3,566,041	4,619,363
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 4,682,776</b>	<b>\$ 3,822,841</b>	<b>\$ 3,822,841</b>	<b>\$ 4,876,163</b>
<b>Expenditures by Fund</b>				
General	\$ 4,682,776	\$ 3,822,841	\$ 3,822,841	\$ 4,876,163
<b>Total Expenditures</b>	<b>\$ 4,682,776</b>	<b>\$ 3,822,841</b>	<b>\$ 3,822,841</b>	<b>\$ 4,876,163</b>
<b>Number of Full Time Positions</b>	18	20	19	25

**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 2022 includes \$256,800 as "In-House Support" to the Supervisor of Elections to cover overhead expenditures for lease payments to Zellwin Farms for the 1898 E. Burleigh Blvd., Tavares building.

**Department: Constitutional Offices**  
**Program: Tax Collector**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 10,549	\$ 14,402	\$ 14,402	\$ 15,000
Operating	791,367	462,784	462,784	509,762
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 801,916</b>	<b>\$ 477,186</b>	<b>\$ 477,186</b>	<b>\$ 524,762</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	5,165,045	5,400,000	5,400,000	5,965,000
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 5,966,961</b>	<b>\$ 5,877,186</b>	<b>\$ 5,877,186</b>	<b>\$ 6,489,762</b>
<b>Expenditures by Fund</b>				
General	\$ 5,966,961	\$ 5,877,186	\$ 5,877,186	\$ 6,489,762
<b>Total Expenditures</b>	<b>\$ 5,966,961</b>	<b>\$ 5,877,186</b>	<b>\$ 5,877,186</b>	<b>\$ 6,489,762</b>
<b>Number of Full Time Positions</b>	100	106	112	112

**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 2022 reflects \$15,000 in support for Workers Compensation costs.

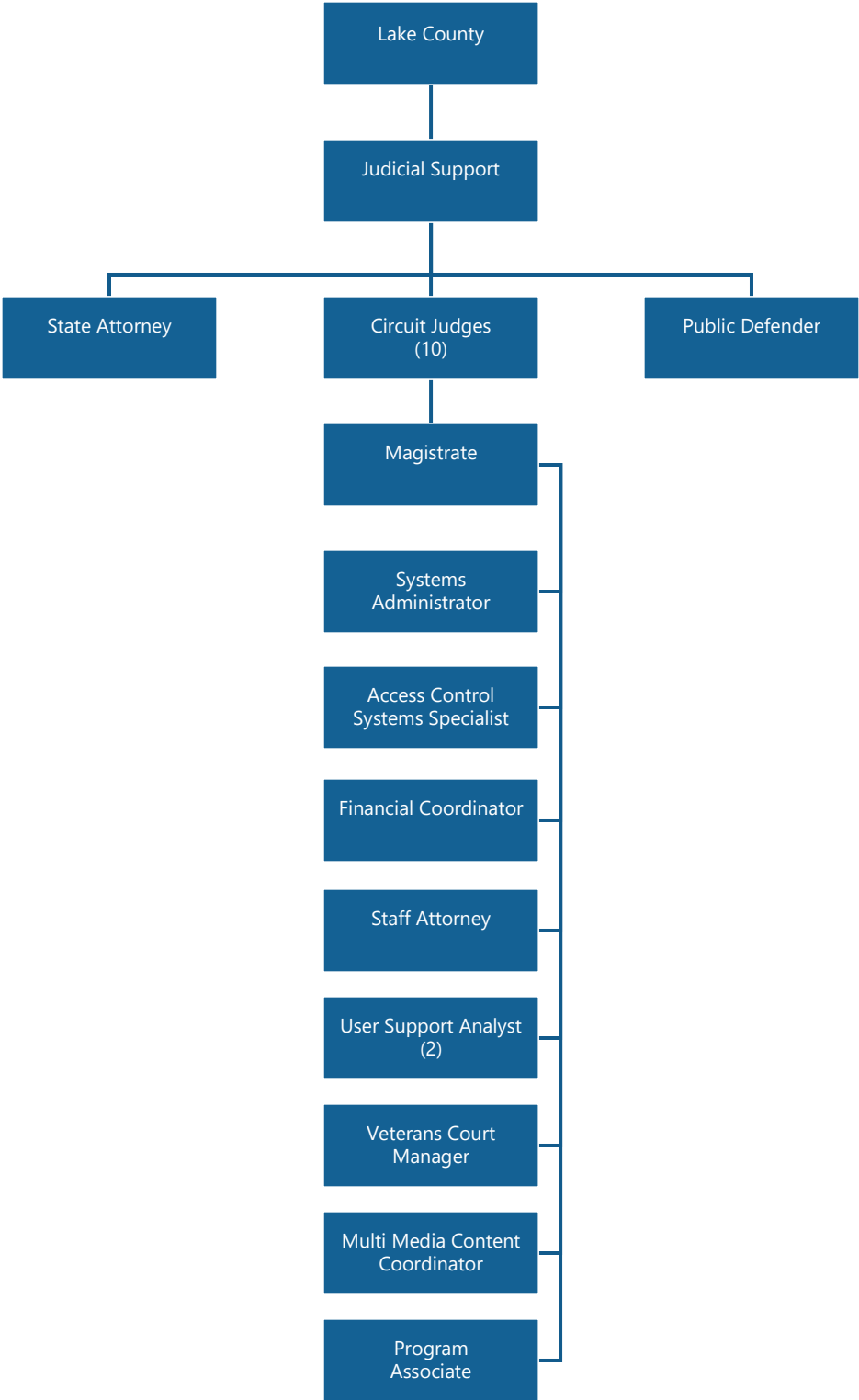
**Operating Expenses** for Fiscal Year 2022 includes \$509,762 as "In-House Support" to the Tax Collector to cover overhead costs such as custodial services, utility services, and repair and maintenance, and leases.



# JUDICIAL SUPPORT

# Judicial Support

## Organizational Chart





# Judicial Support

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Circuit Judges	\$ 2,022,491	\$ 2,223,112	\$ 2,231,843	\$ 2,153,381
Guardian Ad Litem	19,222	32,361	32,361	35,465
Juvenile Justice	679,110	790,804	790,804	795,731
Legal Aid	115,070	115,770	115,770	115,770
Public Defender	626,354	674,308	674,308	713,916
State Attorney	867,639	894,064	894,064	819,761
<b>Total Expenditures</b>	<b>\$ 4,329,886</b>	<b>\$ 4,730,419</b>	<b>\$ 4,739,150</b>	<b>\$ 4,634,024</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 640,888	\$ 773,341	\$ 773,341	\$ 822,335
Operating	1,877,790	2,013,879	2,061,408	1,926,829
Capital Outlay	220,533	169,311	175,411	123,740
<b>Subtotal Operating Expenditures</b>	<b>\$ 2,739,211</b>	<b>\$ 2,956,531</b>	<b>\$ 3,010,160</b>	<b>\$ 2,872,904</b>
Capital Improvements	-	40,000	33,900	-
Debt Service	-	-	-	-
Grants and Aids	1,590,675	1,733,888	1,695,090	1,761,120
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 4,329,886</b>	<b>\$ 4,730,419</b>	<b>\$ 4,739,150</b>	<b>\$ 4,634,024</b>
<b>Expenditures by Fund</b>				
General	\$ 4,329,886	\$ 4,730,419	\$ 4,739,150	\$ 4,634,024
<b>Total Expenditures</b>	<b>\$ 4,329,886</b>	<b>\$ 4,730,419</b>	<b>\$ 4,739,150</b>	<b>\$ 4,634,024</b>
<b>Number of Full Time Positions</b>	9	10	10	10

**Department: Judicial Support**  
**Program: Circuit Judges**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 587,621	\$ 720,740	\$ 720,740	\$ 764,933
Operating	1,268,976	1,399,972	1,408,703	1,270,948
Capital Outlay	165,894	62,400	68,500	117,500
<b>Subtotal Operating Expenditures</b>	<b>\$ 2,022,491</b>	<b>\$ 2,183,112</b>	<b>\$ 2,197,943</b>	<b>\$ 2,153,381</b>
Capital Improvements	-	40,000	33,900	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 2,022,491</b>	<b>\$ 2,223,112</b>	<b>\$ 2,231,843</b>	<b>\$ 2,153,381</b>
<b>Expenditures by Fund</b>				
General	\$ 2,022,491	\$ 2,223,112	\$ 2,231,843	\$ 2,153,381
<b>Total Expenditures</b>	<b>\$ 2,022,491</b>	<b>\$ 2,223,112</b>	<b>\$ 2,231,843</b>	<b>\$ 2,153,381</b>
<b>Number of Full Time Positions</b>	9	10	10	10

**Highlights:**

Located in the heart of Central Florida, the Fifth Judicial Circuit covers a geographical area approaching the size of Connecticut. The Circuit is comprised of the following five counties: Citrus, Hernando, Lake, Marion, and Sumter. With the main administrative offices in Ocala, the Circuit is part of Fifth District Court of Appeal, located in Daytona Beach.

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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.

**Department: Judicial Support  
Program: Guardian Ad Litem**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	19,222	29,361	29,361	35,465
Capital Outlay	-	3,000	3,000	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 19,222</b>	<b>\$ 32,361</b>	<b>\$ 32,361</b>	<b>\$ 35,465</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 19,222</b>	<b>\$ 32,361</b>	<b>\$ 32,361</b>	<b>\$ 35,465</b>
<b>Expenditures by Fund</b>				
General	\$ 19,222	\$ 32,361	\$ 32,361	\$ 35,465
Second Renewal Sales Tax	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,222</b>	<b>\$ 32,361</b>	<b>\$ 32,361</b>	<b>\$ 35,465</b>
<b>Number of Full Time Positions</b>	0	0	0	0

**Highlights:**

The State of Florida Guardian Ad Litem Program is a network of professional staff and community advocates, partnering to provide a strong voice in court and positive systematic change on behalf of Florida's abused and neglected children. There are 21 local Guardian Ad Litem programs in 20 judicial circuits in Florida. Lake County is part of the Fifth Judicial Circuit of Florida.

**Operating Expenses** includes costs such as janitorial services, utilities, office supplies, and technology items including computers, printers, and monitors.

**Department: Judicial Support**  
**Program: Juvenile Justice**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 53,267	\$ 52,601	\$ 52,601	\$ 57,402
Operating	653	653	653	779
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 53,920</b>	<b>\$ 53,254</b>	<b>\$ 53,254</b>	<b>\$ 58,181</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	625,190	737,550	737,550	737,550
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 679,110</b>	<b>\$ 790,804</b>	<b>\$ 790,804</b>	<b>\$ 795,731</b>
<b>Expenditures by Fund</b>				
General	\$ 679,110	\$ 790,804	\$ 790,804	\$ 795,731
<b>Total Expenditures</b>	<b>\$ 679,110</b>	<b>\$ 790,804</b>	<b>\$ 790,804</b>	<b>\$ 795,731</b>
<b>Number of Full Time Positions</b>	0	0	0	0

**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 2022 reflects \$8,500 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 2022 and includes conservative estimates for all classes for the final quarter.

**Department: Judicial Support**  
**Program: Legal Aid**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	115,070	115,770	115,770	115,770
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b><u>\$ 115,070</u></b>	<b><u>\$ 115,770</u></b>	<b><u>\$ 115,770</u></b>	<b><u>\$ 115,770</u></b>
<b>Expenditures by Fund</b>				
General	\$ 115,070	\$ 115,770	\$ 115,770	\$ 115,770
<b>Total Expenditures</b>	<b><u>\$ 115,070</u></b>	<b><u>\$ 115,770</u></b>	<b><u>\$ 115,770</u></b>	<b><u>\$ 115,770</u></b>
<b>Number of Full Time Positions</b>	0	0	0	0

**Highlights:**

Civic legal aid - free legal assistance for low-income people - began in the United States in the late 1870's. The creation of civil legal aid gives those who cannot afford attorneys access to justice. Legal aid agencies became common in the United States in the 1960's. Through Community Legal Services of Mid-Florida, Inc., clients are offered civil legal advice, assistance, and representation. Legal assistance in criminal, personal injury, or traffic matters is not offered.

**Grants and Aids** includes support for Community Legal Services of Mid-Florida, Inc. to offer free legal assistance for low-income people.

**Department: Judicial Support**  
**Program: Public Defender**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	190,577	222,499	222,499	254,916
Capital Outlay	12,441	10,311	10,311	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 203,018</b>	<b>\$ 232,810</b>	<b>\$ 232,810</b>	<b>\$ 254,916</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	423,336	441,498	441,498	459,000
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 626,354</b>	<b>\$ 674,308</b>	<b>\$ 674,308</b>	<b>\$ 713,916</b>
<b>Expenditures by Fund</b>				
General	\$ 626,354	\$ 674,308	\$ 674,308	\$ 713,916
<b>Total Expenditures</b>	<b>\$ 626,354</b>	<b>\$ 674,308</b>	<b>\$ 674,308</b>	<b>\$ 713,916</b>
<b>Number of Full Time Positions</b>	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.

**Capital Outlay** detail is provided in Section C.

**Department: Judicial Support**  
**Program: State Attorney**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	398,362	361,394	400,192	364,721
Capital Outlay	42,198	93,600	93,600	6,240
<b>Subtotal Operating Expenditures</b>	<b>\$ 440,560</b>	<b>\$ 454,994</b>	<b>\$ 493,792</b>	<b>\$ 370,961</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	427,079	439,070	400,272	448,800
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 867,639</b>	<b>\$ 894,064</b>	<b>\$ 894,064</b>	<b>\$ 819,761</b>
<b>Expenditures by Fund</b>				
General	\$ 867,639	\$ 894,064	\$ 894,064	\$ 819,761
<b>Total Expenditures</b>	<b>\$ 867,639</b>	<b>\$ 894,064</b>	<b>\$ 894,064</b>	<b>\$ 819,761</b>
<b>Number of Full Time Positions</b>	0	0	0	0

**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.



**OTHER OPERATING  
BUDGETS:  
DEBT SERVICE,  
NON-DEPARTMENTAL**



# Debt Service

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>General Obligation Bonds-Refunded Bank Loan</b>				
Citizen's First Bank, Series 2015 (Bank Loan)	\$ 2,598,233	\$ 3,399,691	\$ 3,248,476	\$ 3,139,867
Amount of Issue: \$20,950,000				
Remaining Principal as of 9/30/2021: \$11,835,000				
Maturity Date: April 1, 2026				
<b>Subtotal GO Bonds-Refunded Bank Loan</b>	<b>\$ 2,598,233</b>	<b>\$ 3,399,691</b>	<b>\$ 3,248,476</b>	<b>\$ 3,139,867</b>
<b>Special Obligation Bonds</b>				
Pari-Mutuel Repl Bonds, Series 2011	\$ 255,416	\$ 595,025	\$ 596,126	\$ 638,898
Amount of Issue: \$3,415,000				
Remaining Principal as of 9/30/2021: \$1,940,000				
Maturity Date: October 1, 2030				
<b>Subtotal Obligation Bonds</b>	<b>\$ 255,416</b>	<b>\$ 595,025</b>	<b>\$ 596,126</b>	<b>\$ 638,898</b>
<b>Refunded Bonds, 2015B-Bank Loan 2015A</b>	<b>\$ 5,367,496</b>	<b>\$ 5,526,173</b>	<b>\$ 5,539,977</b>	<b>\$ 5,537,264</b>
Amount of Issue: \$75,985,000				
Remaining Principal as of 9/30/21: \$64,125,000				
Maturity Date: June 1, 2037				
<b>Subtotal Capital Imp Bonds &amp; Bank Loan</b>	<b>\$ 5,367,496</b>	<b>\$ 5,526,173</b>	<b>\$ 5,539,977</b>	<b>\$ 5,537,264</b>
<b>Commercial Loan PAID IN FULL</b>				
Hancock Bank of Florida, 2008	\$ -	\$ -	\$ -	\$ -
Amount of Issue: \$10,000,000				
Maturity Date: June 1, 2017				
<b>Subtotal Commercial Loan</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Commercial Loan - REFINANCED</b>				
STI Institutional & Government, Inc. - Series 2019	\$ 20,136,954	\$ 2,787,121	\$ 2,785,642	\$ 2,930,374
Amount of Issue: \$28,300,000				
Maturity Date: December 1, 2032				
<b>Subtotal Commercial Loan</b>	<b>\$ 20,136,954</b>	<b>\$ 2,787,121</b>	<b>\$ 2,785,642</b>	<b>\$ 2,930,374</b>
<b>Total Debt Service</b>	<b>\$ 28,358,099</b>	<b>\$ 12,308,010</b>	<b>\$ 12,170,221</b>	<b>\$ 12,246,403</b>
<b>Expenditures by Category</b>				
Debt Service	\$ 28,281,339	\$ 10,895,404	\$ 10,911,904	\$ 10,938,172
Bond Retirement	-	-	-	-
Other Fees and Reserves	76,760	1,412,606	1,258,317	1,308,231
<b>Total Expenditures</b>	<b>\$ 28,358,099</b>	<b>\$ 12,308,010</b>	<b>\$ 12,170,221</b>	<b>\$ 12,246,403</b>

## Highlights:

Five Debt Service funds totaling \$12,246.403 have been established to repay the principal and interest expenses related to long-term debt on various revenue and limited general obligation bond issues.

# Debt Service - *continued*

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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 2022 totals \$3,139,867.

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 2022 totals \$638,898.

A \$87.4 million revenue bond was issued backed by the County's half-cent sales tax revenues for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations and the Lake County Courthouse, as well as the South Tavares Government Complex for Public Works, Public Safety, Fleet Operations and Health Department Administration/Clinic. Current plans have been pared down to include only the Downtown Tavares Center and the Lake County Courthouse. In May 2015, the bond was refinanced via a hybrid structure direct bank loan and bonds issuance. The earlier maturities (approximately \$25.8 million) beginning June 1, 2018 through 2026 were refinanced via a direct bank loan with Regions Bank (Jacksonville) at the fixed interest rate of 2.27% Series 2015A. The estimated annual savings of \$215,000 is expected through 2026. The remaining bonds (approximately \$50.1 million) were refinanced via publicly offered bonds. The Series 2015B bonds were purchased by Raymond James & Associates. The principal, interest and reserve budget for Fiscal Year 2022 totals \$5,537,264.

A \$10 million commercial bank loan was approved in April 2008 to help fund the 800 MHz radio system backed by the County's share of a one percent local option infrastructure sales tax. This note payable was refinanced on June 12, 2012 with the new interest rate of 1.45 percent. The final payment for the loan was made on June 1, 2017.

A \$20.2 million commercial bank loan was approved in 2018 to help fund a new animal shelter building and the purchase of public safety radio replacements. This note payable was financed on June 14, 2018 with a fixed rate, tax-exempt, non-bank qualified 2.89 percent rate. In October 2019, the loan (approximately 20.2 million) Series 2018 was refinanced via a direct placement bank loan with STI Institutional & Government, Inc. at the fixed interest rate of 1.85%. The estimated savings over the remaining term of the financing is one million. The principal, interest and reserve budget for Fiscal Year 2022 totals \$2,930,374.

## **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. (Fitch ratings as of 11/9/2021: General Government AA; Half-Cent Sales Tax Revenue AA-).

The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Comprehensive Annual Financial Report will be filed with the Municipal Security Rulemaking Board's EMMA system.

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

# Schedule of Debt Service Requirements

	<u>Principal Payment FY 2022</u>	<u>Interest Payment FY 2022</u>	<u>Other Fees and Reserves FY 2022</u>	<u>Total FY 2022</u>
<b>General Obligation Bonds-Refunded Bank Loan</b>				
Citizen's First Bank Series 2015 (Bank Loan)	\$ 2,260,000	\$ 262,738	\$ 617,129	\$ 3,139,867
<b>Subtotal GO Bonds-Refunded Bank Loan</b>	<b>\$ 2,260,000</b>	<b>\$ 262,738</b>	<b>\$ 617,129</b>	<b>\$ 3,139,867</b>
<b>Special Obligation Bonds</b>				
Pari-Mutuel Revenues Replacement Bonds Series 2011	\$ 185,000	\$ 60,528	\$ 393,370	\$ 638,898
<b>Subtotal Special Obligation Bonds</b>	<b>\$ 185,000</b>	<b>\$ 60,528</b>	<b>\$ 393,370</b>	<b>\$ 638,898</b>
<b>CIP Bonds-Refunded Bank Loan and Bonds</b>				
2015A (Bank Loan), 2015B (Bonds) Series 2015	\$ 2,935,000	\$ 2,434,389	\$ 167,875	\$ 5,537,264
<b>Subtotal Capital Improvement Bonds</b>	<b>\$ 2,935,000</b>	<b>\$ 2,434,389</b>	<b>\$ 167,875</b>	<b>\$ 5,537,264</b>
<b>Commercial Loan - REFINANCED</b>				
STI Institutional & Government, Inc. Series 2019	\$ 2,345,000	\$ 455,517	\$ 129,857	\$ 2,930,374
<b>Subtotal Capital Improvement Bonds</b>	<b>\$ 2,345,000</b>	<b>\$ 455,517</b>	<b>\$ 129,857</b>	<b>\$ 2,930,374</b>
<b>Commercial Loan - PAID IN FULL</b>				
Hancock Bank of Florida 2008	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Capital Improvement Bonds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Debt Service</b>	<b>\$ 7,725,000</b>	<b>\$ 3,213,172</b>	<b>\$ 1,308,231</b>	<b>\$ 12,246,403</b>

## 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 2022 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 and is scheduled to mature on June 1, 2037.

A \$20.2 million commercial bank loan was approved in 2018 to help fund a new animal shelter building and the purchase of public safety radio replacements. This note payable was financed on June 14, 2018 with a fixed rate, tax-exempt, non-bank qualified 2.89 percent rate. In October 2019, the loan (approximately 20.2 million) Series 2018 was refinanced via a direct placement bank loan with STI Institutional & Government, Inc. at the fixed interest rate of 1.85%. This loan is scheduled to mature on December 1, 2032.

# Non-Departmental

	<b>Actual FY 2020</b>	<b>Adopted FY 2021</b>	<b>Revised FY 2021</b>	<b>Adopted FY 2022</b>
<b>Expenditures by Program</b>				
General Fund	\$ 28,491,519	\$ 49,643,883	\$ 139,558,524	\$ 51,212,304
American Rescue Plan	-	-	-	35,654,184
Infrastructure Sales Tax	16,418,677	16,715,674	17,183,673	21,968,421
Lake County Ambulance	9,831,391	12,195,304	12,269,523	13,692,529
Special Assessments	888,348	1,131,954	1,153,217	1,159,510
<b>Total Expenditures</b>	<b>\$ 55,629,935</b>	<b>\$ 79,686,815</b>	<b>\$ 170,164,937</b>	<b>\$ 123,686,948</b>
<b>Expenditures by Category</b>				
Personal Services	\$ 17,831	\$ -	\$ -	\$ -
Operating	3,561,285	2,740,558	2,823,652	2,718,506
Capital Outlay	79,014	1,592,955	2,166,592	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 3,658,130</b>	<b>\$ 4,333,513</b>	<b>\$ 4,990,244</b>	<b>\$ 2,718,506</b>
Capital Improvements	10,661	-	910,606	-
Debt Service	-	-	-	-
Grants and Aids	11,106,025	15,197,734	98,013,426	43,007,487
Transfers	40,855,119	41,783,424	42,248,473	51,918,122
Reserves	-	18,372,144	24,002,188	26,042,833
<b>Total Operating Expenditures</b>	<b>\$ 55,629,935</b>	<b>\$ 79,686,815</b>	<b>\$ 170,164,937</b>	<b>\$ 123,686,948</b>
<b>Expenditures by Fund</b>				
General	\$ 28,491,518	\$ 49,643,883	\$ 139,558,524	\$ 51,212,304
Infrastructure Sales Tax Revenue	16,418,677	16,715,674	17,183,673	21,968,421
Lake County Ambulance	9,831,391	12,195,304	12,269,523	13,692,529
American Rescue Plan	-	-	-	35,654,184
Special Assessments:				
Greater Groves MSBU	261,756	327,046	334,781	327,860
Greater Hills MSBU	276,914	341,737	346,249	364,770
Greater Pines Municipal Services	309,335	400,645	405,247	403,564
Picciola Island Street Lighting	3,267	5,645	6,562	5,701
Sylvan Shores Street Lighting	20,309	21,220	22,154	21,991
Valencia Terrace Street Lighting	5,900	10,613	11,346	10,632
Village Green Street Lighting	10,868	25,048	26,878	24,992
<b>Total Expenditures</b>	<b>\$ 55,629,935</b>	<b>\$ 79,686,815</b>	<b>\$ 170,164,937</b>	<b>\$ 123,686,948</b>

**General Fund Non-Departmental**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ 17,831	\$ -	\$ -	\$ -
Operating	2,759,655	1,941,216	2,000,547	1,902,327
Capital Outlay	79,014	1,592,955	2,166,592	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 2,856,500</b>	<b>\$ 3,534,171</b>	<b>\$ 4,167,139</b>	<b>\$ 1,902,327</b>
Capital Improvements	10,660	-	910,606	-
Debt Service	-	-	-	-
Grants and Aids	9,803,076	13,718,401	96,537,328	5,714,160
Transfers	15,821,282	16,048,158	16,049,445	18,607,977
Reserves	-	16,343,153	21,894,006	24,987,840
<b>Total Operating Expenditures</b>	<b>\$ 28,491,518</b>	<b>\$ 49,643,883</b>	<b>\$ 139,558,524</b>	<b>\$ 51,212,304</b>
<b>Expenditures by Fund</b>				
General	\$ 28,491,518	\$ 49,643,883	\$ 139,558,524	\$ 51,212,304
<b>Total Expenditures</b>	<b>\$ 28,491,518</b>	<b>\$ 49,643,883</b>	<b>\$ 139,558,524</b>	<b>\$ 51,212,304</b>

**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 \$5.6 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 2022 Interfund transfers is shown below:

County Fire Rescue	\$ 1,584,120
County Library System	4,041,742
Expansion Projects Debt Service	5,376,674
Landfill Enterprise	3,033,861
MSTU - Parks Services (includes Public Lands)	1,204,884
Transit	545,035
Transportation Trust Fund	2,821,661
	<u>\$ 18,607,977</u>

A summary of Fiscal Year 2022 Reserves is shown below:

Economic Stabilization Reserve	\$ 22,260,499
Contingency - Sheriff	100,000
Reserve for Purchase Order Carry-forwards	2,627,341
	<u>\$ 24,987,840</u>

**General Fund Non-Departmental  
Expenditure Detail**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
Personal Services Expenditures				
COVID-19	\$ 17,831	\$ -	\$ -	\$ -
Hurricane Matthew	-	-	-	-
Medical Examiner	883,903	924,902	924,904	953,929
Operating Expenditures				
Value Adjustment Board	20,255	76,200	76,200	76,200
Financial Advisor	-	30,000	30,000	30,000
Professional Services - Countywide	26,950	30,000	52,459	30,000
Strategic Plan	-	-	-	50,000
Professional Services - COVID-19	320,640	-	-	-
State Lobbyist	60,000	60,000	60,000	60,000
Federal Lobbyist	72,198	72,600	72,600	72,600
Municipal Code Service	11,830	20,000	20,000	20,000
Iron Mountain - Software Escrow Agreement	950	973	973	1,022
Division of Forestry Contract	25,122	25,122	25,122	25,122
Bond Compliance Contract	2,500	2,500	2,500	2,500
Contractual Services - COVID-19	110,970	-	3,471	-
Contractual Services - Countywide	6,250	15,000	20,600	15,000
LSCC TV Channel	25,000	-	-	-
Financial Software Consulting Services	-	-	-	-
Financial Software Consulting Svcs - Travel	-	-	-	-
Maintenance - Countywide	285,282	113,357	103,956	25,000
Financial Software Maintenance	339,673	318,215	319,144	369,684
Office Supplies and Other Expenses	45,599	158,270	171,445	43,270
COVID-19	159,263	-	-	-
Tax Deed Certificates	696	10,000	10,000	10,000
Legal Advertisements	1,132	6,000	6,000	6,000
Impact Fee and Assessment Refunds/Credits	-	10,000	10,000	10,000
FHP Radar Certification	-	5,000	5,000	5,000
Employee Functions	-	-	-	-
Local High School Event Grants	-	-	-	25,000
Miscellaneous Fees and Bank Service Charges	93,923	23,000	23,000	23,000
Information Technology Supplies	27,939	-	-	-
Operating Supplies - COVID-19	198,141	-	23,096	-
Lake County League of Cities	-	1,260	1,260	1,427
National Association of Counties	4,373	4,373	4,373	4,373
Florida Association of Counties	37,066	34,444	34,444	43,200
Florida Benchmarking Consortium	-	-	-	-
Hurricane Irma - Operating Expenses	-	-	-	-
Hurricane Matthew - Operating Expenses	-	-	-	-
Capital Outlay				
Judicial Center Renovation	10,660	-	-	-
Clerk - Tyler Excutime	21,166	-	-	-
Clerk - Technology Purchases	2,938	-	-	-
Fire SCBA	-	-	573,637	-
Computer Assisted Appraisal Sys-Tax Collector	-	1,500,000	1,500,000	-
Fleet Lift Equipment	-	92,955	92,955	-

**General Fund Non-Departmental  
Expenditure Detail**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
Supervisor of Elections Building	-	-	854,106	-
Capital Projects	-	-	56,500	-
COVID-19	54,910	-	-	-
Grants and Aids				
City of Tavares Fire Services Automatic Aid Agreement	5,300	15,000	15,000	15,000
COVID-19	5,625,281	8,814,815	56,038,313	-
Veterans Memorials	-	-	-	-
Hurricane Irma - Grants and Aids	213,058	-	-	-
Hurricane Dorian - Grants and Aids	117,955	-	-	-
Lake County Historical Society	18,000	18,000	18,000	18,000
Trout Lake Nature Center	55,000	55,000	55,000	55,000
American Rescue Plan Funds	-	-	35,654,184	-
Community Redevelopment Areas	3,768,482	4,815,586	4,756,831	5,626,160
Interfund Transfers	15,821,282	16,048,158	16,049,445	18,607,977
Reserves	-	16,343,153	21,894,006	24,987,840
<b>Total Expenditures</b>	<b><u>\$ 28,491,518</u></b>	<b><u>\$ 49,643,883</u></b>	<b><u>\$ 139,558,524</u></b>	<b><u>\$ 51,212,304</u></b>

**American Rescue Plan**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	35,654,184
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 35,654,184</u></b>
<b>Expenditures by Fund</b>				
Coronavirus State/Local Fiscal Recovery	\$ -	\$ -	\$ -	\$ 35,654,184
<b>Total Expenditures</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 35,654,184</u></b>

**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 2022 includes funding in the amount of \$35,654,184 for purposes outlined under the previous highlights section. The county will receive a total of \$71,308,368 in two tranches, or installments. The Board of County Commissioners officially accepted the first half of the total appropriated amount at the July 13, 2021, meeting via Resolution 2021-104, as required by Florida State Statutes.



**Infrastructure Sales Tax Non-Departmental**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	16,418,677	16,715,674	17,183,673	21,968,421
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b><u>\$ 16,418,677</u></b>	<b><u>\$ 16,715,674</u></b>	<b><u>\$ 17,183,673</u></b>	<b><u>\$ 21,968,421</u></b>
<b>Expenditures by Fund</b>				
Infrastructure Sales Tax	\$ 16,418,677	\$ 16,715,674	\$ 17,183,673	\$ 21,968,421
<b>Total Expenditures</b>	<b><u>\$ 16,418,677</u></b>	<b><u>\$ 16,715,674</u></b>	<b><u>\$ 17,183,673</u></b>	<b><u>\$ 21,968,421</u></b>

**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 2022 planned uses are listed below.

Sales Tax Projects Fund (for Approved Projects)	\$ 18,383,062
Solid Waste Closures and Long-term Care Fund	268,130
Debt Service Fund for Sales Tax Revenue Note	2,345,000
Administrative Service Fee	972,229
	<u>\$ 21,968,421</u>

## Lake County Ambulance

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,302,949	1,479,333	1,476,098	1,639,143
Transfers	8,528,442	8,925,269	8,921,032	11,234,392
Reserves	-	1,790,702	1,872,393	818,994
<b>Total Operating Expenditures</b>	<b>\$ 9,831,391</b>	<b>\$ 12,195,304</b>	<b>\$ 12,269,523</b>	<b>\$ 13,692,529</b>
<b>Expenditures by Fund</b>				
Lake County Ambulance	\$ 9,831,391	\$ 12,195,304	\$ 12,269,523	\$ 13,692,529
<b>Total Expenditures</b>	<b>\$ 9,831,391</b>	<b>\$ 12,195,304</b>	<b>\$ 12,269,523</b>	<b>\$ 13,692,529</b>

### Highlights:

A Countywide Municipal Service Taxing Unit (MSTU) was established by Ordinance No. 2000-35 for the provision of essential facilities and municipal services for the unincorporated and incorporated areas of Lake County. Funds derived from the levy and collection of ad valorem taxes are used to provide ambulance and emergency medical services for the citizens of Lake County.

Ambulance services from Fiscal Years 2000-2011 were provided by Lake-Sumter Emergency Medical Services, Inc. (LSEMS). In early 2011, Sumter County elected to end its participation, and LSEMS officially ceased operation at the end of September 2011. Lake Emergency Medical Services, Inc. (LEMS) was created per the Board's direction on July 19, 2011, and began operations on October 1, 2011. Effective October 1, 2018, this function became part of the Lake County Board of County Commissioners organization.

The group continues with a mandate to provide efficient, cost-effective emergency medical service and transportation of the sick and injured 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 2022 budget of \$13,692,529 is supported by a 0.4629 millage rate that is expected to generate \$12,236,660.

**Grants and Aids** for Fiscal Year 2022 includes a combination of the \$507,070 estimated tax increment payment to the Community Redevelopment Areas and \$1,132,073 to municipalities providing Advanced Life Support (ALS) emergency response within their jurisdictions.

**Transfers** for Fiscal Year 2022 include the customary administrative transfers to the Property Appraiser and Tax Collector, \$621,608 to the General Fund for administrative services, \$1,350,882 to the County Fire Rescue Fund to be used toward Advanced Life Support (ALS) services by the Lake County Office of Fire Rescue, and \$8,900,000 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.

## Special Assessments

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	801,630	799,342	823,105	816,179
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 801,630</b>	<b>\$ 799,342</b>	<b>\$ 823,105</b>	<b>\$ 816,179</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	86,718	94,323	94,323	107,332
Reserves	-	238,289	235,789	235,999
<b>Total Operating Expenditures</b>	<b>\$ 888,348</b>	<b>\$ 1,131,954</b>	<b>\$ 1,153,217</b>	<b>\$ 1,159,510</b>
<b>Expenditures by Fund</b>				
Greater Groves MSBU	\$ 261,756	\$ 327,046	\$ 334,781	\$ 327,860
Greater Hills MSBU	276,914	341,737	346,249	364,770
Greater Pines Municipal Services	309,335	400,645	405,247	403,564
Picciola Island Street Lighting	3,267	5,645	6,562	5,701
Sylvan Shores Street Lighting	20,309	21,220	22,154	21,991
Valencia Terrace Street Lighting	5,900	10,613	11,346	10,632
Village Green Street Lighting	10,867	25,048	26,878	24,992
<b>Total Expenditures</b>	<b>\$ 888,348</b>	<b>\$ 1,131,954</b>	<b>\$ 1,153,217</b>	<b>\$ 1,159,510</b>

### 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.



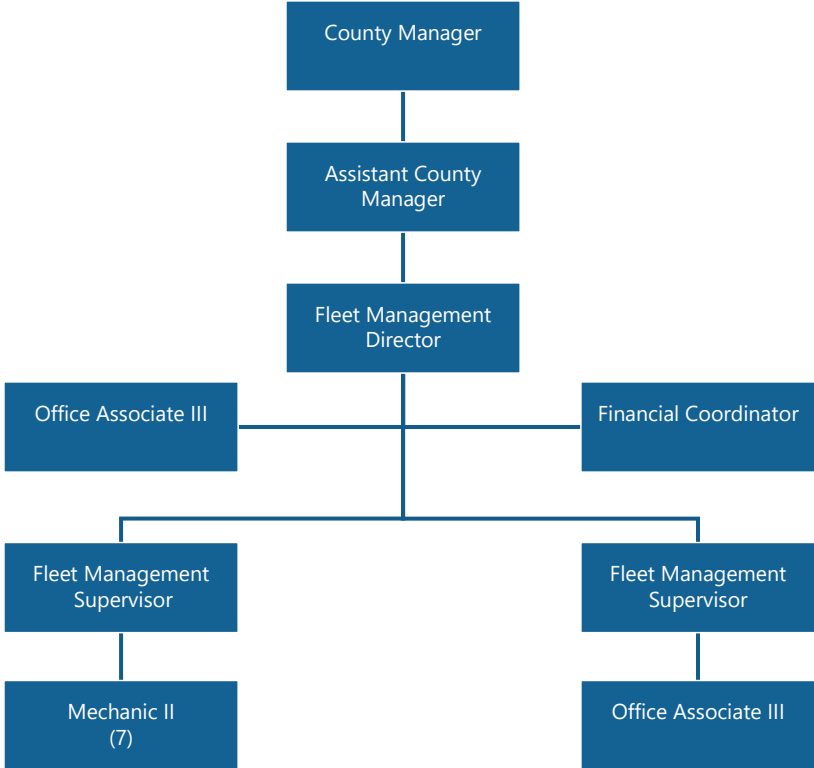
**INTERNAL  
SERVICE FUNDS**

The logo features a central light blue trapezoidal shape with a dark teal border. The text "OFFICE OF FLEET MANAGEMENT" is centered within this shape in a bold, dark teal, sans-serif font. The top and bottom edges of the blue shape are slightly curved, sloping downwards from left to right.

**OFFICE OF FLEET  
MANAGEMENT**

# Office of Fleet Management

## Organizational Chart



# Office of Fleet Management

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## 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. Fleet also administers the State of Florida contract for fuel cards.

### **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 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

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	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Category</b>				
Personal Services	\$ 967,248	\$ 797,494	\$ 797,494	\$ 937,628
Operating	1,865,893	2,304,635	2,302,057	2,213,040
Capital Outlay	-	-	2,578	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 2,833,141</b>	<b>\$ 3,102,129</b>	<b>\$ 3,102,129</b>	<b>\$ 3,150,668</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	22,050	160,123	156
<b>Total Operating Expenditures</b>	<b>\$ 2,833,141</b>	<b>\$ 3,124,179</b>	<b>\$ 3,262,252</b>	<b>\$ 3,150,824</b>
<b>Expenditures by Fund</b>				
Fleet Management	\$ 2,833,141	\$ 3,124,179	\$ 3,262,252	\$ 3,150,824
<b>Total Expenditures</b>	<b>\$ 2,833,141</b>	<b>\$ 3,124,179</b>	<b>\$ 3,262,252</b>	<b>\$ 3,150,824</b>
<b>Number of Full Time Positions</b>	18	14	13	13

## Highlights:

**Personal Services** for Fiscal Year 2022 reflects \$8,500 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 2022 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.

**Reserves** reflects \$156 for purchase order balances carried forward from the prior year.



# Office of Fleet Management

## Performance Measurements

### Key Objectives

#### Office of Fleet Management

Establish a more unified Fleet Management Operation

Maintain competitive prices for fuel, parts, and labor

<b>Performance Measures</b>	<b>Actual FY 2020</b>	<b>Estimated FY 2021</b>	<b>Adopted FY 2022</b>
<b><u>Office of Fleet Management</u></b>			
Labor Hours Worked/Billed	7,922	7,848	8,000
County Fuel Sites - Fuel Consumption (Unleaded, Diesel, and Off Road) - gallons	138,801	169,752	180,000
Non-County Fuel Sites - Fuel Consumption (via use of WEX Fuel Cards) - gallons	550,475	640,000	630,000

The logo features a light blue trapezoidal shape with a dark teal border. The text is centered within this shape in a bold, dark teal, sans-serif font. The background of the entire image is white.

**OFFICE OF HUMAN  
RESOURCES AND  
RISK MANAGEMENT**

# Office of Human Resources and Risk Management

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Program</b>				
Comprehensive	6,881,305	5,095,577	4,196,403	4,103,219
Employee Group Benefits	15,535,634	20,080,375	20,777,476	18,526,094
Employee Medical Center	751,399	1,001,457	1,001,457	981,650
<b>Total Expenditures</b>	<b>\$ 23,168,338</b>	<b>\$ 26,177,409</b>	<b>\$ 25,975,336</b>	<b>\$ 23,610,963</b>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	22,757,208	21,866,530	20,977,147	21,184,123
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 22,757,208</b>	<b>\$ 21,866,530</b>	<b>\$ 20,977,147</b>	<b>\$ 21,184,123</b>
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	411,130	412,723	412,723	445,258
Reserves	-	3,898,156	4,585,466	1,981,582
<b>Total Operating Expenditures</b>	<b>\$ 23,168,338</b>	<b>\$ 26,177,409</b>	<b>\$ 25,975,336</b>	<b>\$ 23,610,963</b>
<b>Expenditures by Fund</b>				
Property and Casualty	\$ 6,881,305	\$ 5,095,577	\$ 4,196,403	\$ 4,103,219
Employee Group Benefits	16,287,033	21,081,832	21,778,933	19,507,744
<b>Total Expenditures</b>	<b>\$ 23,168,338</b>	<b>\$ 26,177,409</b>	<b>\$ 25,975,336</b>	<b>\$ 23,610,963</b>
<b>Number of Full Time Positions</b>	0	0	0	0

## 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	14,300,000
Insurance Premiums on County Assets	2,147,875
Administrative Fees**	1,340,000
Employee Medical Center	981,650
Property and Liability Claims	900,000
Insurance Premiums for Employee Programs*	650,000
Workers Compensation Claims	525,671
Actuarial Review, Broker Services, Legal & Other Fees	255,000

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

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

**Transfers** includes funding for Risk and Benefits Administration. Funds are used for administration and operating costs associated with the County's insurance funds.

**Reserves** includes \$1,981,582 in operating reserves.

# Office of Human Resources and Risk Management

## Performance Measures

### Key Objectives

#### Risk Management

Expand the services offered by the employee Health and Wellness Clinic (e.g., mental health)

Pursue collections on all property and liability claims with subrogation potential

Performance Measures	Actual FY 2020	Estimated FY 2021	Budget FY 2022
<b><u>Benefits and Risk Administration</u></b>			
<b><u>Workers' Compensation and Property and Casualty</u></b>			
Number of claims received	300	350	375
Number of Paid Claims	35	61	68
<b><u>Safety</u></b>			
<b><u>Safety Topics, Meetings, Participants</u></b>			
Number of Safety Action Committee Meetings conducted	5	11	12
Number of safety participants	83	198	216
<b><u>Group Benefits</u></b>			
<b><u>Employees Assisted with Group Benefits</u></b>			
Number of employees assisted (e.g., retirement, disability, FMLA)	185	215	220
Number of benefit elections processed	2,010	1,985	2,000



**CAPITAL  
IMPROVEMENT  
FUNDS**

# Capital Improvement Funds

	Actual FY 2020	Adopted FY 2021	Revised FY 2021	Adopted FY 2022
<b>Expenditures by Capital Project Fund</b>				
Renewal Sales Tax Capital Projects	371,417	1,687,904	926,412	615,252
Renewal Sales Tax Capital Projects - PW	1,395,366	2,662,095	1,477,602	889,908
2nd Renewal Sales Tax Capital Projects	15,797,342	29,033,405	25,947,230	38,696,843
Facilities Expansion Capital	40,759	1,059	58,087	-
Road Resurfacing Capital Projects	2,128,832	-	8,028,575	5,232,541
Sales Tax Revenue Note Projects	6,923,990	863,512	387,995	-
<b>Total Expenditures</b>	<b>\$ 26,657,706</b>	<b>\$ 34,247,975</b>	<b>\$ 36,825,901</b>	<b>\$ 45,434,544</b>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	4,617,957	3,030,000	5,114,956	6,613,960
<b>Subtotal Operating Expenditures</b>	<b>\$ 4,617,957</b>	<b>\$ 3,030,000</b>	<b>\$ 5,114,956</b>	<b>\$ 6,613,960</b>
Capital Improvements	21,966,505	25,523,594	28,893,042	23,376,577
Debt Service	23,244	-	-	-
Grants and Aids	50,000	50,000	1,600,000	1,650,000
Transfers	-	-	-	-
Reserves	-	5,644,381	1,217,903	13,794,007
<b>Total Operating Expenditures</b>	<b>\$ 26,657,706</b>	<b>\$ 34,247,975</b>	<b>\$ 36,825,901</b>	<b>\$ 45,434,544</b>

## Highlights:

**Capital Outlay** detail is provided in Section C.

**Capital Improvements** detail is provided in Section H.

**Multiple Departments/Offices  
Renewal Sales Tax Capital Projects (3030)**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	371,417	28,274	926,412	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	1,659,630	-	615,252
<b>Total Operating Expenditures</b>	<b>\$ 371,417</b>	<b>\$ 1,687,904</b>	<b>\$ 926,412</b>	<b>\$ 615,252</b>
<b>Expenditures by Fund</b>				
Renewal Sales Tax Capital Projects	\$ 371,417	\$ 1,687,904	\$ 926,412	\$ 615,252
<b>Total Expenditures</b>	<b>\$ 371,417</b>	<b>\$ 1,687,904</b>	<b>\$ 926,412</b>	<b>\$ 615,252</b>

**Highlights:**

**Capital Improvements** detail is provided in Section H.

**Reserves** for Fiscal Year 2022 are comprised entirely of carry-forward purchase orders that will be completed during the year.

**Department of Public Works  
Renewal Sales Tax Capital Projects - PW (3040)**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	1,395,366	1,905,710	1,477,602	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	756,385	-	889,908
<b>Total Operating Expenditures</b>	<b><u>\$ 1,395,366</u></b>	<b><u>\$ 2,662,095</u></b>	<b><u>\$ 1,477,602</u></b>	<b><u>\$ 889,908</u></b>
<b>Expenditures by Fund</b>				
Renewal Sales Tax Capital Projects - PW	\$ 1,395,366	\$ 2,662,095	\$ 1,477,602	\$ 889,908
<b>Total Expenditures</b>	<b><u>\$ 1,395,366</u></b>	<b><u>\$ 2,662,095</u></b>	<b><u>\$ 1,477,602</u></b>	<b><u>\$ 889,908</u></b>

**Highlights:**

**Capital Improvements** detail is provided in Section H.

**Reserves** for Fiscal Year 2022 are comprised entirely of carry-forward purchase orders that will be completed during the year.



**Multiple Departments/Offices  
2nd Renewal Sales Tax Capital Projects (3050)**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	4,617,957	3,030,000	5,092,695	6,613,960
<b>Subtotal Operating Expenditures</b>	<b>\$ 4,617,957</b>	<b>\$ 3,030,000</b>	<b>\$ 5,092,695</b>	<b>\$ 6,613,960</b>
Capital Improvements	11,129,385	23,575,409	18,036,632	23,142,514
Debt Service	-	-	-	-
Grants and Aids	50,000	50,000	1,600,000	1,650,000
Transfers	-	-	-	-
Reserves	-	2,377,996	1,217,903	7,290,369
<b>Total Operating Expenditures</b>	<b>\$ 15,797,342</b>	<b>\$ 29,033,405</b>	<b>\$ 25,947,230</b>	<b>\$ 38,696,843</b>
<b>Expenditures by Fund</b>				
2nd Renewal Sales Tax Capital Projects	\$ 15,797,342	\$ 29,033,405	\$ 25,947,230	\$ 38,696,843
<b>Total Expenditures</b>	<b>\$ 15,797,342</b>	<b>\$ 29,033,405</b>	<b>\$ 25,947,230</b>	<b>\$ 38,696,843</b>

**Highlights:**

**Capital Outlay** detail is provided in Section C.

**Capital Improvements** detail is provided in Section H.

**Reserves** for Fiscal Year 2022 are comprised entirely of carry-forward purchase orders that will be completed during the year.

**Office of Facilities Management  
Facilities Expansion Capital**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	40,759	1,059	58,087	
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 40,759</b>	<b>\$ 1,059</b>	<b>\$ 58,087</b>	<b>\$ -</b>
<b>Expenditures by Fund</b>				
Facilities Expansion Capital	\$ 40,759	\$ 1,059	\$ 58,087	\$ -
<b>Total Expenditures</b>	<b>\$ 40,759</b>	<b>\$ 1,059</b>	<b>\$ 58,087</b>	<b>\$ -</b>

**Multiple Departments/Offices  
Road Resurfacing Capital Projects**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Improvements	2,105,588	-	8,028,575	234,063
Debt Service	23,244	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	4,998,478
<b>Total Operating Expenditures</b>	<b><u>\$ 2,128,832</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,028,575</u></b>	<b><u>\$ 5,232,541</u></b>
<b>Expenditures by Fund</b>				
2nd Renewal Sales Tax Capital Projects	\$ 2,128,832	\$ -	\$ 8,028,575	\$ 5,232,541
<b>Total Expenditures</b>	<b><u>\$ 2,128,832</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,028,575</u></b>	<b><u>\$ 5,232,541</u></b>

**Highlights:**

**Capital Improvements** detail is provided in Section H.

**Reserves** for Fiscal Year 2022 are comprised entirely of carry-forward purchase orders that will be completed during the year.

**Multiple Departments/Offices  
Sales Tax Revenue Note Projects**

	<u>Actual FY 2020</u>	<u>Adopted FY 2021</u>	<u>Revised FY 2021</u>	<u>Adopted FY 2022</u>
<b>Expenditures by Category</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	22,261	-
<b>Subtotal Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,261</b>	<b>\$ -</b>
Capital Improvements	6,923,990	13,142	365,734	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	850,370	-	-
<b>Total Operating Expenditures</b>	<b><u>\$ 6,923,990</u></b>	<b><u>\$ 863,512</u></b>	<b><u>\$ 387,995</u></b>	<b><u>\$ -</u></b>
<b>Expenditures by Fund</b>				
2nd Renewal Sales Tax Capital Projects	\$ 6,923,990	\$ 863,512	\$ 387,995	\$ -
<b>Total Expenditures</b>	<b><u>\$ 6,923,990</u></b>	<b><u>\$ 863,512</u></b>	<b><u>\$ 387,995</u></b>	<b><u>\$ -</u></b>



**CAPITAL  
IMPROVEMENTS  
BY FUND**

## Summary of Capital Improvements by Fund Fiscal Year 2022

	<b>Total</b>
<b>COUNTYWIDE FUNDS</b>	
General Fund	\$ 113,218
County Transportation Trust	5,379,021
County Library System	392,178
<b>Total Countywide Funds</b>	<b>\$ 5,884,417</b>
<b>SPECIAL REVENUE FUNDS</b>	
Library Impact Fee Trust	\$ 650,000
Parks Impact Fee Trust - Central District	55,968
Parks Impact Fee Trust - North District	174,108
Parks Impact Fee Trust - South District	821,851
North Central Transportation Benefit District	767,253
N/E Wekiva Transportation Benefit District	650,984
South Transportation Benefit District	16,251,838
Central Transportation Benefit District	1,241,784
North Transportation Benefit District	1,324
Fish Conservation	232,627
MSTU - Stormwater Management	2,198,649
MSTU - Parks Services	1,250,039
Resort/Development Tax	140,400
County Fire Rescue	200,000
Fire Services Impact Fee Trust	1,020,274
<b>Total Special Revenue Funds</b>	<b>\$ 25,657,099</b>
<b>GRANT FUNDS</b>	
Community Development Block Grant	\$ 1,600,000
Transit	402,088
Federal/State Grants	4,861,557
Restricted Local Programs	101,014
<b>Total Grant Funds</b>	<b>\$ 6,964,659</b>
<b>DEBT SERVICE FUNDS</b>	
<b>Total Debt Service Funds</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>	
Solid Waste Closure and Long Term Care	268,130
<b>Total Enterprise Funds</b>	<b>\$ 268,130</b>
<b>Total Operating Budget</b>	<b>\$ 38,774,305</b>

## Summary of Capital Improvements by Fund Fiscal Year 2022

	<b>Total</b>
<b>CAPITAL PROJECTS FUNDS</b>	
2nd Renewal Sales Tax Capital Projects	23,142,514
Facilities Expansion Capital	234,063
<b>Total Capital Projects Funds</b>	<b>\$ 23,376,577</b>
<b>Total Non-Operating Budget</b>	<b>\$ 23,376,577</b>
<b>Total Capital Improvement Program</b>	<b>\$ 62,150,882</b>

**Detail of Capital Improvements by Fund and Department  
Fiscal Year 2022**

Fund/Department/Division	Project	Total	Estimated Annual Operating Impacts
<b>COUNTYWIDE FUNDS</b>			
<b>GENERAL FUND (0010)</b>			
<b>Office of Facilities Management</b>			
Rebudget for Animal Shelter Project	70032	\$ 64,218	\$ - 2/4
AG Center Sign and Installation		\$ 49,000	\$ - 1/3
<b>Total General Fund</b>		<b>\$ 113,218</b>	<b>\$ -</b>
<b>COUNTY TRANSPORTATION TRUST (1120)</b>			
<b>Public Works Department</b>			
<b>Road Operations</b>			
Clay to Pave Projects (Rebudget)		\$ 120,000	\$ - 1/3
466A Phase 111B Project		1,300,000	\$ - 1/3
Resurfacing Transfer from General Fund		2,821,661	\$ - 1/3
<b>Traffic Operations</b>			
(4) Signal Cameras		37,360	\$ - 1/3
<b>Special Assessments/Community Partners</b>			
Carlton Villages Roadway Construction		800,000	\$ - 1/3
Cypress Drive Roadway Construction		300,000	\$ - 1/3
<b>Total County Transportation Trust</b>		<b>\$ 5,379,021</b>	<b>\$ -</b>
<b>COUNTY LIBRARY SYSTEM (1900)</b>			
<b>Office of Library Services</b>			
<b>Cagan Crossings Community Library</b>			
Books, Publications and other Library Materials		\$ 36,000	\$ - 1/3
E-Books, Periodicals, Subscriptions and Book Leases		10,391	\$ - 1/3
<b>Marion Baysinger County Library</b>			
Books, Publications and other Library Materials		16,000	\$ - 1/3
E-Books, Periodicals, Subscriptions and Book Leases		4,227	\$ - 1/3
<b>East Lake County Library</b>			
Books, Publications and other Library Materials		16,000	\$ - 1/3
E-Books, Periodicals, Subscriptions and Book Leases		4,207	\$ - 1/3
<b>Paisley Library</b>			
Books, Publications and other Library Materials		11,000	\$ - 1/3
E-Books, Periodicals, Subscriptions and Book Leases		3,650	\$ - 1/3
<b>Astor Library</b>			
Books, Publications and other Library Materials		11,000	\$ - 1/3
E-Books, Periodicals, Subscriptions and Book Leases		3,856	\$ - 1/3
<b>Cooper Memorial Library</b>			
Books, Publications and other Library Materials		62,281	\$ - 1/3
E-Books, Periodicals, Subscriptions and Book Leases		11,440	\$ - 1/3
<b>State Aid to Libraries - FY 2019</b>			
A to Z		\$ 14,092	\$ - 1/3
DEMCO		6,300	\$ - 1/3
EBSCO Flipster (E-Magazines)		9,000	\$ - 1/3
LinkedIn		20,000	\$ - 1/3
Overdrive		10,000	\$ - 1/3
Pronunciator		7,000	\$ - 1/3
Proquest		16,775	\$ - 1/3
Tumblebooks		9,000	\$ - 1/3
<b>State Aid to Libraries - FY 2020</b>			
A to Z		\$ 14,092	\$ - 1/3
DEMCO		6,300	\$ - 1/3
EBSCO Flipster (E-Magazines)		9,000	\$ - 1/3
LinkedIn		20,000	\$ - 1/3



**Detail of Capital Improvements by Fund and Department  
Fiscal Year 2022**

Fund/Department/Division	Project	Total	Estimated Annual Operating Impacts	
Overdrive		10,000	\$	- 1/3
Pronunciator		7,000	\$	- 1/3
Proquest		9,000	\$	- 1/3
Tumblebooks		9,000	\$	- 1/3
Additional Improvements		25,567	\$	- 1/3
<b>Total County Library System</b>		<b>\$ 392,178</b>	<b>\$</b>	<b>-</b>
<b>Total Countywide Funds</b>		<b>\$ 5,884,417</b>	<b>\$</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b><u>LIBRARY IMPACT FEE TRUST (1070)</u></b>				
<b><u>Office of Library Services</u></b>				
Astor Library Building (Rebudget)		\$ 150,000	\$	15,000 1
East Lake Library Building	80063	\$ 350,000	\$	15,000 1
East Lake Library Building (Rebudget)	80063	\$ 150,000	\$	- 1
<b>Total Library Impact Fee Trust</b>		<b>\$ 650,000</b>	<b>\$</b>	<b>30,000</b>
<b><u>PARKS IMPACT FEE TRUST - CENTRAL DISTRICT (1081)</u></b>				
<b><u>Office of Parks and Trails</u></b>				
P.E.A.R. Park Improvements - Florida Communities Trust Grant (Rebudget)	40006	\$ 14,297	\$	25,000 2
Lake Idamere Park - Construction and Improvements (Rebudget)	40011	21,761	\$	25,000 2
Lake Idamere Park - Construction and Improvements	40011	19,910	\$	- 2
<b>Total Parks Impact Fee Trust - Central District</b>		<b>\$ 55,968</b>	<b>\$</b>	<b>50,000</b>
<b><u>PARKS IMPACT FEE TRUST - NORTH DISTRICT (1082)</u></b>				
<b><u>Office of Parks and Trails</u></b>				
North Lake Regional Park-Design/Construction of road, parking lot, concrete walkway, parking and path lighting adjacent to little league fields and other improvements. (Rebudget)	40002	\$ 158,593	\$	25,000 2
North Lake Regional Park-Design/Construction of road, parking lot, concrete walkway, parking and path lighting adjacent to little league fields and other improvements.	40002	15,515	\$	- 2
<b>Total Parks Impact Fee Trust - North District</b>		<b>\$ 174,108</b>	<b>\$</b>	<b>25,000</b>
<b><u>PARKS IMPACT FEE TRUST - SOUTH DISTRICT (1083)</u></b>				
<b><u>Office of Parks and Trails</u></b>				
Ferndale Preserve - Pavilion, observation tower and boardwalk, fishing pier, canoe launch, along with habitat and wetland restoration (Rebudget)	40004	\$ 663,526	\$	10,000 2
Ferndale Preserve - Pavilion, observation tower and boardwalk, fishing pier, canoe launch, along with habitat and wetland restoration.	40004	108,325	\$	- 2
Minneola Athletic Complex-Design/Construction of multi-purpose field, basketball and tennis courts, path and sports/court lighting and fencing.	40036	50,000	\$	- 2/4
<b>Total Parks Impact Fee Trust - South District</b>		<b>\$ 821,851</b>	<b>\$</b>	<b>10,000</b>
<b><u>NORTH CENTRAL TRANSPORTATION BENEFIT DISTRICT (1148)</u></b>				
<b><u>Public Works Department</u></b>				
Infrastructure (Rebudget)		\$ 417,253	\$	- 1/3
Dead River Road Signal		350,000	\$	- 1/3
<b>Total North Central Transportation Benefit District</b>		<b>\$ 767,253</b>	<b>\$</b>	<b>-</b>

**Detail of Capital Improvements by Fund and Department  
Fiscal Year 2022**

Fund/Department/Division	Project	Total	Estimated Annual Operating Impacts	
<b><u>N/E WEKIVA TRANSPORTATION BENEFIT DISTRICT (1149)</u></b>				
<b><u>Public Works Department</u></b>				
Infrastructure (Rebudget)		\$ 502,309	\$	- 1/3
Infrastructure		148,675	\$	- 1/3
<b>Total N/E Wekiva Transportation Benefit District</b>		<b>\$ 650,984</b>	<b>\$</b>	<b>-</b>
<b><u>SOUTH TRANSPORTATION BENEFIT DISTRICT (1157)</u></b>				
<b><u>Public Works Department</u></b>				
Infrastructure		\$ 16,251,838	\$	- 1/3
<b>Total South Transportation Benefit District</b>		<b>\$ 16,251,838</b>	<b>\$</b>	<b>-</b>
<b><u>CENTRAL TRANSPORTATION BENEFIT DISTRICT (1158)</u></b>				
<b><u>Public Works Department</u></b>				
Infrastructure		\$ 1,241,784	\$	- 1/3
<b>Total Central Transportation Benefit District</b>		<b>\$ 1,241,784</b>	<b>\$</b>	<b>-</b>
<b><u>NORTH TRANSPORTATION BENEFIT DISTRICT (1159)</u></b>				
<b><u>Public Works Department</u></b>				
Infrastructure		\$ 1,324	\$	- 1/3
<b>Total North Transportation Benefit District</b>		<b>\$ 1,324</b>	<b>\$</b>	<b>-</b>
<b><u>FISH CONSERVATION (1190)</u></b>				
<b><u>Office of Parks and Trails</u></b>				
Ferndale Preserve - Design, Engineering and Construction for Habitat and Wetland Restoration, Improvements for Canoe Launch, Fishing Pier, and Observation Tower (Rebudget)	40004	\$ 232,627	\$	10,000 2
<b>Total Fish Conservation</b>		<b>\$ 232,627</b>	<b>\$</b>	<b>10,000</b>
<b><u>MSTU - STORMWATER MANAGEMENT (1230)</u></b>				
<b><u>Public Works Department</u></b>				
<b><u>Environmental Services</u></b>				
Lake Joanna Water Improvement Project (Baffle Box)	30013	\$ 243,238	\$	- 1/3
Lake Joanna Water Improvement Project (Baffle Box)	30014	134,875	\$	- 1/3
Infrastructure (Rebudget)		37,386	\$	- 1/3
Lake Joanna Water Quality Study, Project Design, and Permitting	30003	25,000	\$	- 1/3
Lake Joanna Water Quality-Eustis/Trout Basin	30003	50,000	\$	- 1/3
Harris Basin-Sun Edan Area Design	30005	25,000	\$	- 1/3
Groveland Farms Studies/Project (Rebudget)	30006	100,000	\$	- 1/3
Lake Yale Basin (Rebudget)	30008	48,150	\$	- 1/3
Non Basin Specific Small Water Quality Retrofits and Drainage Projects		150,000	\$	- 1/3
Joanna Water Quality Project CST Phase II (Rebudget)	30003	555,000	\$	- 1/3
Harris Basin-Sun Edan Area Water Quality and Drainage	30005	325,000	\$	- 1/3
P-HA Study	30006	380,000	\$	- 1/3
Royal Trails Minor Improvements-Multiple Phases	37003	125,000	\$	- 1/3
<b>Total MSTU - Stormwater Management</b>		<b>\$ 2,198,649</b>	<b>\$</b>	<b>-</b>

**Detail of Capital Improvements by Fund and Department  
Fiscal Year 2022**

<b>Fund/Department/Division</b>	<b>Project</b>	<b>Total</b>	<b>Estimated Annual Operating Impacts</b>
<b><u>MSTU - PARKS SERVICES (1231)</u></b>			
<b><u>Office of Parks and Trails</u></b>			
<b>Public Lands Program</b>			
Public Lands Properties - Lake May Grant - Building (Rebudget)	40022	\$ 150,000	\$ 10,000 2
Public Lands Properties - Lake May Grant - Improvements (Rebudget)	40022	600,039	\$ - 2
Public Lands Properties - Pasture Reserve - Improvements	40023	500,000	\$ 10,000 2
<b>Total MSTU - Parks Services</b>		<b>\$ 1,250,039</b>	<b>\$ 20,000</b>
<b><u>RESORT/DEVELOPMENT TAX (1250)</u></b>			
<b><u>Office of Visit Lake</u></b>			
Hickory Point Volleyball Facility (Rebudget)		\$ 70,000	\$ - 2/4
North Lake Community Park - Disc Golf Course (Rebudget)		36,400	\$ - 2/4
Disc Golf Courses (Rebudget)		34,000	\$ - 2/4
<b>Total Resort/Development Tax</b>		<b>\$ 140,400</b>	<b>\$ -</b>
<b><u>COUNTY FIRE RESCUE (1680)</u></b>			
<b><u>Office of Fire Rescue</u></b>			
Donna Vista Fire Station - Driveway Upgrade		\$ 200,000	\$ - 1/3
<b>Total County Fire Rescue</b>		<b>\$ 200,000</b>	<b>\$ -</b>
<b><u>FIRE SERVICES IMPACT FEE TRUST (1690)</u></b>			
<b><u>Office of Fire Rescue</u></b>			
Ferndale Fire Station - Relocation	70012	\$ 200,000	\$ - 1/4
Wind Mitigation Project (Rebudget)	21055	20,274	\$ - 1/4
Pine Lakes Fire Station - Renovation (Rebudget)	70004	500,000	\$ - 1/4
Mt. Plymouth Fire Station Replacement (Rebudget)	70016	300,000	\$ - 1/4
<b>Total Fire Services Impact Fee Trust</b>		<b>\$ 1,020,274</b>	<b>\$ -</b>
<b>Total Special Revenue Funds</b>		<b>\$ 25,657,099</b>	<b>\$ 145,000</b>
<b>GRANT FUNDS</b>			
<b><u>COMMUNITY DEVELOPMENT BLOCK GRANT (1200)</u></b>			
<b><u>Community Services Department</u></b>			
<b>Community Development Block Grant (CDBG) - Capital Projects</b>			
CDBG Year 20 & 21 Astor Library (Rebudget)		\$ 800,000	\$ 15,000 1
CDBG Infrastructure Funding		800,000	\$ - 1/4
<b>Total Community Development Block Grant</b>		<b>\$ 1,600,000</b>	<b>\$ 15,000</b>
<b><u>TRANSIT (1210)</u></b>			
<b><u>Community Services Department</u></b>			
<b>Transportation Disadvantaged Capital</b>			
Tablet Mounting Brackets (Rebudget)	20507	\$ 26,068	\$ - 1/3
ADA Stops - FY 2015 Funds (Rebudget)	20507	1,051	\$ - 1/3
Maintenance Security - FTA 2016 Funds (Rebudget)	20509	32,070	\$ - 1/3
Maintenance Security - FTA 2017 Funds (Grant Carry-forward)	20510	45,503	\$ - 1/3
Transit Stops, Pads and Shelters - FTA 2018 Funds (Rebudget)	20512	42,465	\$ - 1/3
Transit Stops, Pads and Shelters - FTA 2020 Funds (Rebudget)	20514	43,138	\$ - 1/3
Security/Transit Lobby Renovation - CARES ACT FY2020 Funds (Rebudget)	20516	168,655	\$ - 1/3
Maintenance Security - FTA 2021 Funds (Rebudget)	20518	38,138	\$ - 1/3
Transit Stops, Pads and Shelters - FTA 2021 Funds (Rebudget)	20518	5,000	\$ - 1/3
<b>Total Transit</b>		<b>\$ 402,088</b>	<b>\$ -</b>

**Detail of Capital Improvements by Fund and Department  
Fiscal Year 2022**

<b>Fund/Department/Division</b>	<b>Project</b>	<b>Total</b>	<b>Estimated Annual Operating Impacts</b>
<b><u>FEDERAL/STATE GRANTS (1300)</u></b>			
<b><u>Public Works Department</u></b>			
<b><u>Public Works Grants</u></b>			
CR473 Fountain Lake Blvd to Haines Creek Road Sidewalk	50043	\$ 85,251	\$ - 1/3
CR473 (Treadway - CR44) Paved Shoulders - Construction (Rebudget)	50046	57,250	\$ - 1/3
Lake Ella	50051	76,158	\$ - 1/3
Citrus Tower	50058	8,996	\$ - 1/3
Lakeshore Drive	50062	566,929	\$ - 1/3
Lake Louisa	50063	480,191	\$ - 1/3
CR452 from CR44 to Marion County	50052	4,883	\$ - 1/3
CR466A Phase 3 (Cut Off Road to Sunny Ct) ROW	50033	299,143	\$ - 1/3
Old Hwy 411 Intersection with CR19A at Eudora Roundabout ROW	50050	87,250	\$ - 1/3
LW Trail/SR 46 Hojin	50057	2,159,356	\$ - 1/3
Citrus Grove Phase 3 CST	50049	939,402	\$ - 1/3
CR466A Pond (Rebudget)	50059	96,748	\$ - 1/3
<b>Total Federal/State Grants</b>		<b>\$ 4,861,557</b>	<b>\$ -</b>
<b><u>RESTRICTED LOCAL PROGRAMS (1310)</u></b>			
<b><u>Office of Animal Shelter</u></b>			
Improvements other than Buildings		\$ 20,000	\$ - 2/4
<b><u>Office of Parks and Trails</u></b>			
<b><u>Boating Improvements</u></b>			
Butler Street Boat Ramp - Improvements and updating Construction (Rebudget)		81,014	\$ - 2/4
<b>Total Restricted Local Programs</b>		<b>\$ 101,014</b>	<b>\$ -</b>
<b>Total Grant Funds</b>		<b>\$ 6,964,659</b>	<b>\$ 15,000</b>
<b><u>DEBT SERVICE FUNDS</u></b>			
<b>Total Debt Service Funds</b>		<b>\$ -</b>	<b>\$ -</b>
<b><u>ENTERPRISE FUNDS</u></b>			
<b><u>SOLID WASTE CLOSURES AND LONG TERM CARE (4220)</u></b>			
<b><u>Public Works Department</u></b>			
Cell Closure (Rebudget)		\$ 268,130	\$ - 1/4
<b>Total Solid Waste Closures and Long Term Care</b>		<b>\$ 268,130</b>	<b>\$ -</b>
<b>Total Enterprise Funds</b>		<b>\$ 268,130</b>	<b>\$ -</b>
<b>Total Operating Budget</b>		<b>\$ 38,774,305</b>	<b>\$ 160,000</b>
<b><u>CAPITAL PROJECTS FUNDS</u></b>			
<b><u>2ND RENEWAL SALES TAX CAPITAL PROJECTS (3050)</u></b>			
<b><u>Office of Facilities Management</u></b>			
Courthouse Renovation - (Rebudget)	80024	\$ 392,501	\$ - 1/4
Capital Building Renovations (Rebudget)		838,149	\$ - 1/4
County Libraries - Design/Construction for Library Buildings, Equipment, Furnishings and Infrastructure (Rebudget)	45005	1,000,000	\$ - 1/4
County Libraries - Design/Construction for Library Buildings, Equipment, Furnishings and Infrastructure	45005	1,250,000	\$ - 1/4
Fairgrounds - Study	80040	250,000	\$ - 2/4
<b><u>Office of Fire Rescue</u></b>			
Clermont Fire Station (FS83)	70007	1,530,000	\$ - 1/4

**Detail of Capital Improvements by Fund and Department  
Fiscal Year 2022**

Fund/Department/Division	Project	Total	Estimated Annual Operating Impacts	
Mt. Plymouth/Sorrento Fire Station (FS39) - Renovation (Rebudget)	70016	8,368	\$	- 1/4
Bassville Fire Station (FS71) - Replacement (Rebudget)	70019	956,424	\$	- 1/4
Bassville Fire Station (FS71) - Replacement	70019	600,000	\$	- 1/4
Fire Station 52 - Renovation (Rebudget)	70023	26,560	\$	- 1/4
<b><u>Office of Parks and Trails</u></b>				
North Lake Regional Park - Design and Construction of Parking, Path System and Field Lighting (Rebudget)	40002	195,069	\$	25,000 2
North Lake Regional Park - Design and Construction of Parking, Path System and Field Lighting	40002	150,000	\$	- 2
South Lake Regional Park - Design/Construction of boardwalk and trail, trail resurfacing and other improvements	40003	300,000	\$	25,000 2
South Lake Regional Park - Design/Construction of boardwalk and trail, trail resurfacing and other improvements (Rebudget)	40003	890,000	\$	- 2
Ferndale Preserve - Design/Construction of Observation Tower, fishing pier, boardwalk, canoe/kayak launch and other improvements per FCT Grant requirements (Rebudget)	40004	623,750	\$	10,000 2
Ferndale Preserve - Design/Construction of Observation Tower, fishing pier, boardwalk, canoe/kayak launch and other improvements per FCT Grant requirements.	40004	150,000	\$	- 2
P.E.A.R. Park - Design and Construction of internal road, parking lot, concrete walkway, pavilions, fencing and other improvements per FCT Grant requirements (Rebudget)	40006	6,482	\$	10,000 2
P.E.A.R. Park - Design and Construction of internal road, parking lot, concrete walkway, pavilions, fencing and other improvements per FCT Grant requirements	40006	250,000	\$	- 2
P.E.A.R. Park - Improvements to Nature Center	40006	150,000	\$	- 2
Lake Idamere Park - Design/Construction of pavilions, canoe/kayak launch, concrete walkways and other improvements (Rebudget)	40011	250,000	\$	10,000 2
East Lake Community Park - Building (Rebudget)	40018	41,390	\$	5,000 2
East Lake Community Park - Design and Construction of road, parking lot, path and court lighting, concrete walkway, fencing, pavilions, dog park, playground, play courts and other improvements (Rebudget)	40018	1,019,658	\$	5,000 2
East Lake Community Park - Design and Construction of road, parking lot, path and court lighting, concrete walkway, fencing, pavilions, dog park, playground, play courts and other improvements	40018	830,000	\$	- 2
Pasture Reserve - Design/Construction of natural systems and other improvements	40023	100,000	\$	5,000 2
Pasture Reserve - Design/Construction of natural systems and other improvements (Rebudget)	40023	227,779	\$	- 2
Ellis Acres Reserve - Design services and construction bid plans for repurposing of the existing silo into an observation tower for public use, resurfacing the internal park road.	40024	102,200	\$	5,000 2
Ellis Acres Reserve - Design, engineering, permitting and installation of new roof and related components for the nature center	40024	25,000	\$	- 2
Twin Lakes Park - Parking, trail and boardwalk improvements	40007	140,000	\$	5,000 2
Neighborhood Lakes Trailhead - Master plan, design, engineering, permitting of restroom/concession/bike/office and maintenance facilities and supporting utilities and infrastructure	40026	100,000	\$	10,000 2
Minneola Athletic Complex - Design/Construction of multi-purpose field, basketball and tennis courts, batting cages, parking lot, path and sports/courts lighting and fencing.	40036	200,000	\$	5,000 2
Pine Meadows Conservation Area - Design/Construction of internal road, parking, trail, boat ramp, canoe/kayak launch, restroom, pavilion, playground and other improvements.	40041	83,500	\$	5,000 2
Pine Meadows Conservation Area - Design/Construction of internal road, parking, trail, boat ramp, canoe/kayak launch, restroom, pavilion, playground and other improvements. (Rebudget)	40041	379,392	\$	- 2
Central Lake Regional Park - Improvements other than buildings	40050	100,000	\$	15,000 2
Various Park, Public Lands and Trail Improvements		450,000	\$	- 2
<b><u>Public Works Department</u></b>				
<b><u>Road Operations Division</u></b>				
Sidewalks		300,000	\$	- 1/4

**Detail of Capital Improvements by Fund and Department  
Fiscal Year 2022**

Fund/Department/Division	Project	Total	Estimated Annual Operating Impacts
Infrastructure		860,000	\$ - 1/4
Infrastructure (Rebudget)		500,000	\$ - 1/4
Max Hooks Road Improvements and Utilities (Rebudget)	50064	950,000	\$ - 1/4
Trails - PD&E; Feasibility studies	50066	450,000	\$ - 1/4
Infrastructure - FDOT Grant Matching Funds	50069	1,634,060	\$ - 1/4
Countywide Road Resurfacing and Improvements		2,461,116	\$ - 1/4
Countywide Road Resurfacing and Improvements (Rebudget)		2,371,116	\$ - 1/4
<b>Total 2nd Renewal Sales Tax Capital Projects</b>		<b>\$ 23,142,514</b>	<b>\$ 140,000</b>
<b><u>ROAD RESURFACING CAPITAL PROJECTS (3840)</u></b>			
<b><u>Public Works Department</u></b>			
Countywide Road Resurfacing and Improvements		234,063	\$ - 1/4
<b>Total Road Resurfacing Capital Projects</b>		<b>\$ 234,063</b>	<b>\$ -</b>
<b>Total Capital Projects Funds</b>		<b>\$ 23,376,577</b>	<b>\$ 140,000</b>
<b>Total Non-Operating Budget</b>		<b>\$ 23,376,577</b>	<b>\$ 140,000</b>
<b>Total Capital Improvement Program</b>		<b>\$ 62,150,882</b>	<b>\$ 300,000</b>

- 1 - There are no anticipated revenue impacts related to this project.
- 2 - At this time, we are unable to determine the revenue impacts related to this project.
- 3 - There are no anticipated operating impacts related to this project.
- 4 - At this time, we are unable to determine the operating impacts related to this project.

The image features a light blue, trapezoidal shape with a dark teal border. The shape is wider at the top and tapers slightly towards the bottom. The word "APPENDIX" is centered within this shape in a bold, dark teal, sans-serif font.

# APPENDIX

## Supplemental Information and Demographics

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### GOVERNMENT

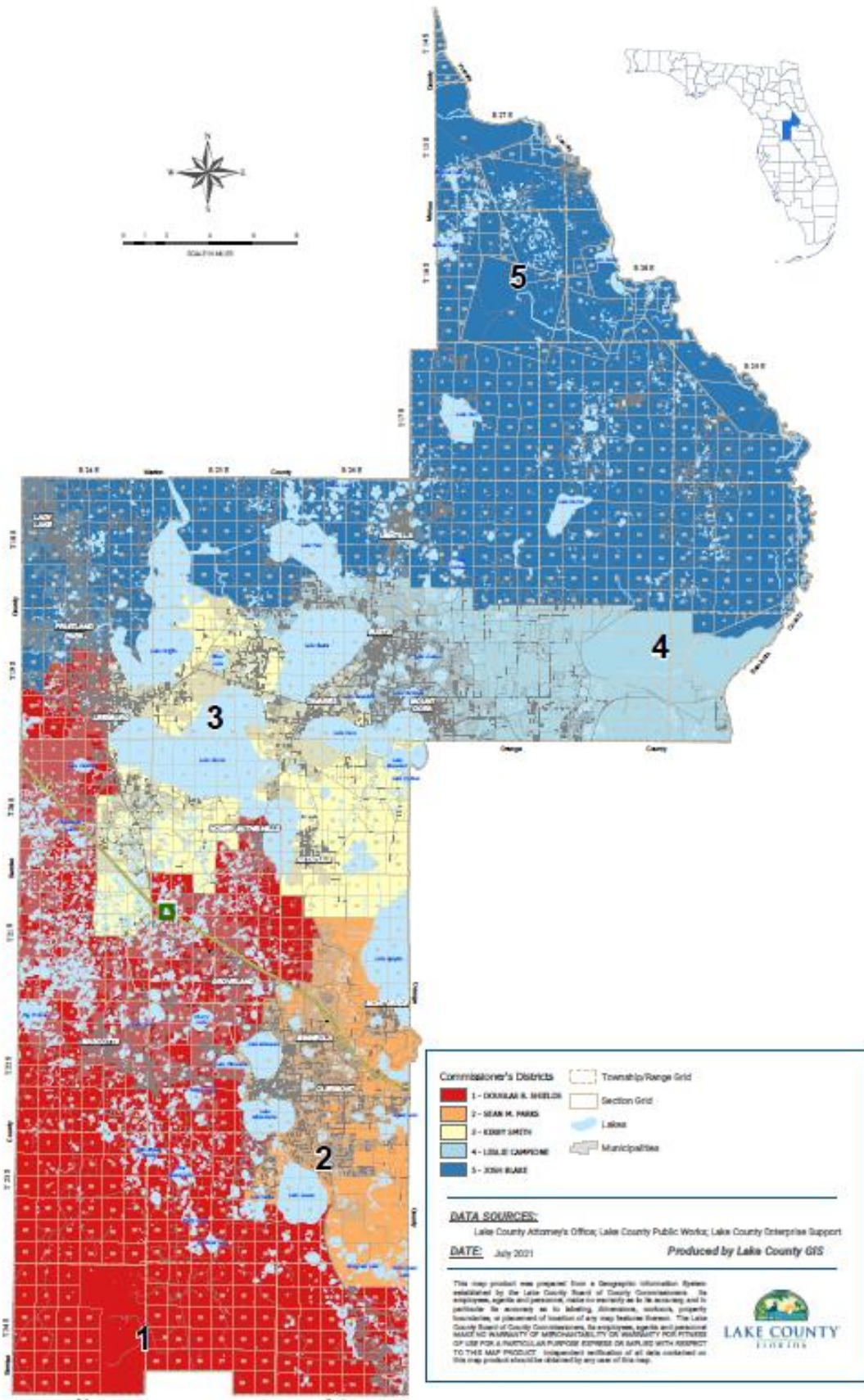
- Lake County was created by the Florida Legislature on May 27, 1887.
- The County was named for its 647 named lakes. The County also has two named rivers, 37 springs, a number of smaller unnamed lakes and a few small named streams.
- Within the boundaries of Lake County are 14 cities or towns, each of which is governed by a mayor and a city/town council or commission:

Astatula	Clermont
Eustis	Fruitland Park
Groveland	Howey-in-the-Hills
Lady Lake	Leesburg
Mascotte	Minneola
Montverde	Mount Dora
Tavares	Umatilla

- Lake County is governed by a five-member Board of County Commissioners. The five members are elected countywide, but each represents one district of the County. Each year, the commissioners elect a chairman and vice chairman.
- A County Manager, who is appointed by and responsible to the Board of County Commissioners, leads the daily operations of the County.
- A County Attorney, who is also appointed by and responsible to the Board of County Commissioners, provides legal counsel to the Board and departments/offices of the Board of County Commissioners in all manner of civil law relating to Lake County. Legal assistance is also provided to the Constitutional Offices when needed.



# Supplemental Information and Demographics



## Supplemental Information and Demographics

### GEOGRAPHIC CHARACTERISTICS

The following table provides an overview of the geographic characteristics of Lake County.

<b>Geographic Characteristics of Lake County</b>			
	<b>Land Area</b>	<b>Climate</b>	<b>Topography</b>
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.

<b>Population by Gender</b> (rounded to thousands)		
	<b>Census 2010</b>	<b>Est. 2020</b>
Male	144.0	177.3
Female	153.1	189.3
Total	297.0	366.7

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

<b>Population by Race/Ethnicity</b> (rounded to thousands)			
	<b>Census 2000</b>	<b>Census 2010</b>	<b>Est. 2020</b>
White	184.1	256.9	310.7
Black	17.5	31.3	43.4
Other	<u>8.9</u>	<u>8.8</u>	<u>12.6</u>
Total	210.5	297.0	366.7

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

## Supplemental Information and Demographics

<b>Population by Age</b>		
	<b>Census 2010</b>	<b>Est. 2020</b>
0-4	16,233	19,200
5-17	45,507	52,444
18-24	19,904	25,279
25-54	103,966	119,341
55-64	39,612	55,186
65-79	53,214	70,594
80+	18,611	24,698
Total	297,047	366,742

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

<b>Major Employers in Lake County</b>	
<b>Number of Employees:</b>	<b>Employer</b>
<b>1,000+ Employees:</b>	Lake County Government Lake County Public Schools Advent Health Waterman UF Health Leesburg Hospital Orlando Health South Lake Hospital Publix Supermarkets
<b>500 – 1,000 Employees</b>	Lake County Sheriff's Office Cornerstone Hospice Walmart Supercenters Lowes Home Improvement Centers Home Depot Home Improvement Centers Carroll Fulmer Logistics
<b>250 – 500 Employees</b>	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

<b>Principal Property Taxpayers in Lake County</b>	
<b>Taxpayer</b>	<b>2021 Assessed Taxable Value</b>
Duke Energy Florida LLC	262,790,909
Summer Bay Partnership	182,657,888
Sumter Electric Co-op, Inc.	181,853,141
DCS Real Estate Investments LLC	110,337,865
Villages Operating Company	77,859,846
Vista At Lost Lake TIC I LLC ET AL	58,303,712
Sabal Trail Transmission LLC	56,074,826
BR Citrus Tower LLC	46,171,224
Advenir @ Castle Hill LLC	44,860,279
Florida Food Products LLC	42,759,251
<b>Totals</b>	<b>\$1,063,668,941</b>

Source: Lake County Property Appraiser (includes both real and tangible personal property)

<b>Library System</b>	
Member Libraries	10
Branch Libraries	6
Library Materials	692,864
Circulation:	
FY 2017	1,578,571
FY 2018	1,529,819
FY 2019	1,595,811
FY 2020	1,525,714
FY 2021	1,167,787
Digital Circulation	240,577
Patrons	173,249

Source: Lake County Library Services

<b>Public Educational System</b>	
Elementary Schools	21
Middle Schools	10
High Schools	8
Conversion Schools	4
Charter Schools	7
Specialty Schools	4
<b>Total Schools</b>	<b>54</b>

Source: Lake County School Board

**RESOLUTION NO. 2021 - 134**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2022, 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 14, 2021, 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 24, 2021, 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 28, 2021, 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 2022.**

**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 \$ 600,955,967 for Fiscal Year 2022, a copy of which is attached hereto and incorporated herein as Exhibit "A".

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

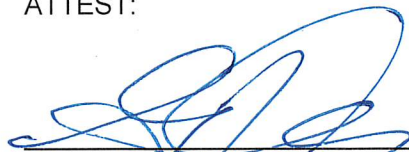
**PASSED AND ADOPTED** this 28th day of September 2021.

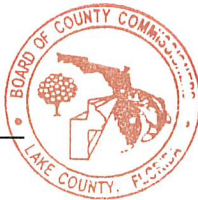
BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

  
\_\_\_\_\_  
Sean M. Parks, Chairman


This 28<sup>th</sup> day of September 2021

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 2022 Adopted Budget**

<b>Operating Budget</b>	<b>Tentative</b>		<b>Adopted</b>
<b>Funds</b>	<b>Budget</b>	<b>Adjustment</b>	<b>Budget</b>
	<b>FY 2022</b>		<b>FY 2022</b>
Countywide Funds	\$ 239,199,600	\$ 5,864,605	\$ 245,064,205
Special Revenue Funds	188,383,958	3,496,013	191,879,971
Grant Funds	55,417,702	2,873,845	58,291,547
Debt Service Funds	12,246,403	-	12,246,403
Enterprise Funds	21,264,559	12,951	21,277,510
<b>Sub-Total Operating Budget</b>	<b>\$ 516,512,222</b>	<b>\$ 12,247,414</b>	<b>\$ 528,759,636</b>
Less: Operating Transfers	(37,368,406)	(70,000)	(37,438,406)
<b>Total Operating Budget</b>	<b>\$ 479,143,816</b>	<b>\$ 12,177,414</b>	<b>\$ 491,321,230</b>
<b>Capital Project Funds</b>	<b>\$ 41,928,923</b>	<b>\$ 3,505,621</b>	<b>\$ 45,434,544</b>
<b>Internal Service Funds</b>	<b>\$ 26,761,787</b>	<b>\$ -</b>	<b>\$ 26,761,787</b>
<b>Total Budget</b>			
Countywide Funds	\$ 239,199,600	\$ 5,864,605	\$ 245,064,205
Special Revenue Funds	188,383,958	3,496,013	191,879,971
Grant Funds	55,417,702	2,873,845	58,291,547
Debt Service Funds	12,246,403	-	12,246,403
Enterprise Funds	21,264,559	12,951	21,277,510
Capital Project Funds	41,928,923	3,505,621	45,434,544
Internal Service Funds	26,761,787	-	26,761,787
<b>Total All Funds</b>	<b>\$ 585,202,932</b>	<b>\$ 15,753,035</b>	<b>\$ 600,955,967</b>

**Discussion:**

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

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

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

**Exhibit A**  
**FY 2022 Budget by Fund**

Fund No.	Fund Name	Tentative Budget FY 2022	Adjustment	Adopted Budget FY 2022
<b>Countywide Funds</b>				
0010	General	\$ 196,381,012	\$ 2,425,487	\$ 198,806,499
1120	County Transportation Trust	24,433,776	3,439,118	27,872,894
1220	Lake County Ambulance	13,692,529	-	13,692,529
1900	County Library System	4,692,283	-	4,692,283
	<b>Total Countywide Funds</b>	<b>\$ 239,199,600</b>	<b>\$ 5,864,605</b>	<b>\$ 245,064,205</b>
<b>Special Revenue Funds</b>				
1070	Library Impact Fee Trust	\$ 3,014,198	\$ 1,091,323	\$ 4,105,521
1081	Parks Impact Fee Trust - Central District	55,968	965	56,933
1082	Parks Impact Fee Trust - North District	174,108	965	175,073
1083	Parks Impact Fee Trust - South District	821,851	965	822,816
1148	North Central Transport Benefit District	782,394	14,393	796,787
1149	NE/Wekiva Transport Benefit District	650,984	1,535,525	2,186,509
1157	South Transportation Benefit District	17,057,991	11,037	17,069,028
1158	Central Transportation Benefit District	1,250,284	84,115	1,334,399
1159	North Transportation Benefit District	265,140	(1)	265,139
1190	Fish Conservation	232,727	-	232,727
1230	MSTU - Stormwater Management	2,477,487	417,697	2,895,184
1231	MSTU - Parks Services	8,835,802	(132,280)	8,703,522
1240	Emergency 911	4,191,263	-	4,191,263
1250	Resort/Development Tax	7,968,543	545,762	8,514,305
1290	Greater Hills MSBU	364,770	-	364,770
1330	Law Enforcement Trust	759,765	-	759,765
1340	Mt. Plymouth/Sorrento CRA Trust	252,927	-	252,927
1350	Emergency Medical Services	29,826,844	(161,542)	29,665,302
1370	Greater Groves MSBU	327,860	-	327,860
1380	Coronavirus State/Local Fiscal Relief Fund	35,654,184	-	35,654,184
1410	Infrastructure Sales Tax Revenue	21,968,421	-	21,968,421
1430	Village Green Street Lighting	24,992	-	24,992
1450	Greater Pines Municipal Services	403,564	-	403,564
1460	Picciola Island Street Lighting	5,701	-	5,701
1470	Valencia Terrace Street Lighting	10,632	-	10,632
1480	Sylvan Shores Street Lighting	21,991	-	21,991
1520	Building Services	10,033,064	7,786	10,040,850
1680	County Fire Rescue	37,154,582	78,917	37,233,499
1690	Fire Services Impact Fee Trust	3,795,921	386	3,796,307
	<b>Total Special Revenue Funds</b>	<b>\$ 188,383,958</b>	<b>\$ 3,496,013</b>	<b>\$ 191,879,971</b>



**Exhibit A**  
**FY 2022 Budget by Fund**

Fund No.	Fund Name	Tentative Budget FY 2022	Adjustment	Adopted Budget FY 2022
<b>Grant Funds</b>				
1200	Community Development Block Grant	\$ 7,241,474	\$ (29,519)	\$ 7,211,955
1210	Transit	19,141,990	161,140	19,303,130
1260	Affordable Housing Assist Trust	4,147,460	1,410	4,148,870
1270	Section 8	4,910,201	588,432	5,498,633
1300	Federal/State Grants	18,697,735	2,167,229	20,864,964
1310	Restricted Local Programs	1,278,842	(14,847)	1,263,995
	<b>Total Grant Funds</b>	<b>\$ 55,417,702</b>	<b>\$ 2,873,845</b>	<b>\$ 58,291,547</b>
<b>Debt Service Funds</b>				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 638,898	\$ -	\$ 638,898
2710	Public Lands Debt Service	3,139,867	-	3,139,867
2810	Expansion Projects Debt Service	5,537,264	-	5,537,264
2850	Sales Tax Revenue Note	2,930,374	-	2,930,374
	<b>Total Debt Service Funds</b>	<b>\$ 12,246,403</b>	<b>\$ -</b>	<b>\$ 12,246,403</b>
<b>Enterprise Funds</b>				
4200	Landfill Enterprise	\$ 20,733,693	\$ (19,092)	\$ 20,714,601
4220	Solid Waste Closures and Long Term Care	530,866	32,043	562,909
	<b>Total Enterprise Funds</b>	<b>\$ 21,264,559</b>	<b>\$ 12,951</b>	<b>\$ 21,277,510</b>
	<b>Subtotal Operating Budget</b>	<b>\$ 516,512,222</b>	<b>\$ 12,247,414</b>	<b>\$ 528,759,636</b>
	<b>Less Operating Transfers</b>	<b>\$ (37,368,406)</b>	<b>\$ (70,000)</b>	<b>\$ (37,438,406)</b>
	<b>Total Operating Budget</b>	<b>\$ 479,143,816</b>	<b>\$ 12,177,414</b>	<b>\$ 491,321,230</b>
<b>Capital Projects Funds</b>				
3030	Renewal Sales Tax Capital Projects	\$ 617,044	\$ (1,792)	\$ 615,252
3040	Renewal Sales Tax Capital Projects - PW	1,033,205	(143,297)	889,908
3050	Second Renewal Sales Tax Capital Projects	35,046,133	3,650,710	38,696,843
3840	Road Resurfacing Capital Projects	5,232,541	-	5,232,541
	<b>Total Capital Projects Funds</b>	<b>\$ 41,928,923</b>	<b>\$ 3,505,621</b>	<b>\$ 45,434,544</b>
<b>Internal Service Funds</b>				
5200	Property and Casualty	\$ 4,103,219	\$ -	\$ 4,103,219
5300	Employee Group Benefits	19,507,744	-	19,507,744
5400	Fleet Management	3,150,824	-	3,150,824
	<b>Total Internal Service Funds</b>	<b>\$ 26,761,787</b>	<b>\$ -</b>	<b>\$ 26,761,787</b>

RESOLUTION NO. 2021 – 135

**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 2022, 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 2022.**

**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 14, 2021, 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 24, 2021, 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 28, 2021, 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 2022, and shall be effective October 1, 2021.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2022.**

**Section 2.** The millage rate of 0.4629 does exceed the rolled-back rate of 0.4447 mills. The millage rate of 0.4629 is 4.09% more than the rolled-back rate of 0.4447 mills.

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

**PASSED AND ADOPTED** at a public hearing this 28<sup>th</sup> day of September 2021 by the following vote:

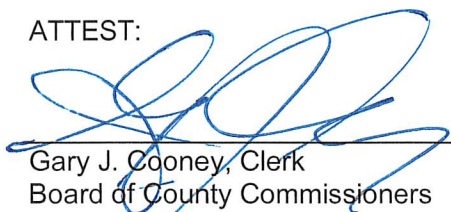
- Yes    Commissioner Shields
- No     Commissioner Shields
  
- Yes    Commissioner Parks
- No     Commissioner Parks
  
- Yes    Commissioner Smith
- No     Commissioner Smith
  
- Yes    Commissioner Campione
- No     Commissioner Campione
  
- Yes    Commissioner Blake
- No     Commissioner Blake

BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

  
Sean M. Parks, Chairman


This 28<sup>th</sup> day of September 2021.

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. 2021 – 136**

**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 2022, 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 2022.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 14, 2021, 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 24, 2021, 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 28, 2021, 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 5.0529 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2022, and shall be effective October 1, 2021.

**Section 2.** The Countywide millage rate of 5.0529 does exceed the rolled-back rate of 4.8351 mills. The Countywide millage rate of 5.0529 mills is 4.50% more than the rolled-back rate of 4.8351 mills.

**Section 3.** The aggregate rate of 6.5253 mills per \$1,000 valuation is 5.48% more than the aggregate rolled-back rate of 6.1864 mills.


**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2022.**

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

**PASSED AND ADOPTED** at a public hearing this 28th day of September 2021 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

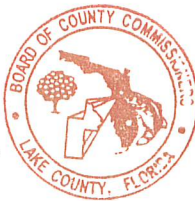
BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

  
\_\_\_\_\_  
Sean M. Parks, Chairman

This 28<sup>th</sup> day of September 2021.

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. 2021 – 137**

**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 2022, 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 2022.**

**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 14, 2021, 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 24, 2021, 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 28, 2021, 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 2022, and shall be effective October 1, 2021.

**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 2022.**

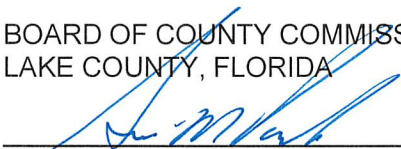
**Section 2.** The millage rate of 0.5138 does exceed the rolled-back rate of 0.4326 mills. The millage rate of 0.5138 is 18.77% more than the rolled-back rate of 0.4326 mills.

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

**PASSED AND ADOPTED** at a public hearing this 28th day of September 2021 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

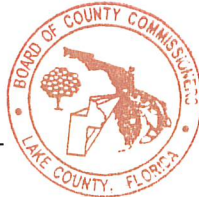
BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

  
Sean M. Parks, Chairman


This 28th day of September 2021.

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. 2021 - 138

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 2022, 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 2022.**

**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 14, 2021, 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 24, 2021, 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 28, 2021, 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 2022, and shall be effective October 1, 2021.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2022.**

**Section 2.** The millage rate of 0.4957 mills does exceed the rolled-back rate of 0.4740 mills. The millage rate of 0.4957 is 4.58% more than the rolled-back rate of 0.4740 mills.

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

**PASSED AND ADOPTED** at a public hearing this 28th day of September 2021 by the following vote:

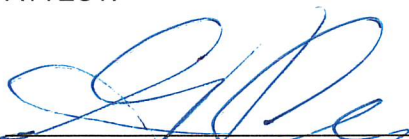
- |                                     |     |                       |
|-------------------------------------|-----|-----------------------|
| <input checked="" type="checkbox"/> | Yes | Commissioner Shields  |
| <input type="checkbox"/>            | No  | Commissioner Shields  |
| <input checked="" 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    |

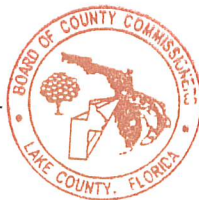
BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

  
Sean M. Parks, Chairman


This 28<sup>th</sup> day of September 2021.

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. 2021 – 139**

**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 2022, 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 2022.**

**WHEREAS**, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 14, 2021, 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 24, 2021, 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 28, 2021, 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 2022, and shall be effective October 1, 2021.

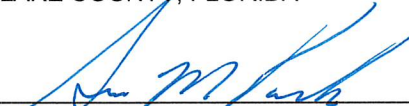
**Section 2. Effective Date.** This Resolution shall take effect upon adoption.

**RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2022.**

**PASSED AND ADOPTED** at a public hearing this 28th day of September 2021 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

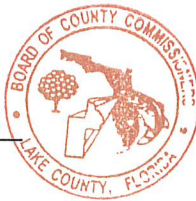
BOARD OF COUNTY COMMISSIONERS  
LAKE COUNTY, FLORIDA

  
\_\_\_\_\_  
Sean M. Parks, Chairman


This 28<sup>th</sup> day of September 2021.

ATTEST:

  
\_\_\_\_\_  
Gary J. Cooney, Clerk  
Board of County Commissioners  
of Lake County, Florida



Approved as to form and legality:

  
\_\_\_\_\_  
Melanie Marsh  
County Attorney



LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
OPEN PURCHASE ORDERS  
EXCLUDING BLANKET PURCHASE ORDERS  
AS OF 9/15/21

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/21)	Estimated Carryover (Portion that will be carried forward to FY2022)	Vendor Name
<b>FUND 0010 - GENERAL FUND</b>						
<b>COUNTY TECHNOLOGY</b>						
0010	1885120	20211072	2,489.40	-	2,489.40	LENOVO UNITED STATES
0010	1885120	20211244	3,760.82	-	3,760.82	INSIGHT PUBLIC SECTO
0010	1885120	20211257	2,000.00	-	2,000.00	DATABANK IMX LLC
0010	1885120	20211433	23,026.00	-	23,026.00	SOURCE CODE LLC
0010	1885120	20211444	23,576.00	-	23,576.00	INSIGHT PUBLIC SECTO
0010	1885120	20211445	5,716.12	-	5,716.12	CDW GOVERNMENT INC
			<b>60,568.34</b>	<b>-</b>	<b>60,568.34</b>	
<b>COUNTY ATTORNEY</b>						
0010	0106100	20210577	417.13	417.13	-	WEST PUBLISHING GROU
			<b>417.13</b>	<b>417.13</b>	<b>-</b>	
<b>PLANNING &amp; ZONING</b>						
0010	2640100	20211329	2,710.00	-	2,710.00	CENTRAL TESTING LABO
			<b>2,710.00</b>	<b>-</b>	<b>2,710.00</b>	
<b>FACILITIES MAINTENANCE</b>						
0010	0851110	20201363	1,400.00	1,400.00	-	AERO GROUNDTEK LLC
0010	0851110	20210254	13,821.00	-	13,821.00	CONVERGINT TECHNOLOG
0010	0851110	20210940	6,901.00	6,901.00	-	PETROTECH SOUTHEAST
0010	0851110	20211195	43,290.00	-	43,290.00	RYBEK CONSTRUCTION
0010	0851110	20211207	2,712.00	2,712.00	-	RANDALL MECHANICAL
0010	0851110	20211321	1,399.00	-	1,399.00	FRANK GAY SVCS LLC
0010	0851110	20211322	264,900.00	-	264,900.00	GW SYSTEMS INC
0010	0851110	20211326	300.00	-	300.00	WATERMAN CONSTRUCTIO
0010	0851110	20211357	7,252.00	-	7,252.00	RUBY BUILDERS INC
0010	0851110	20211358	16,604.00	-	16,604.00	RUBY BUILDERS INC
0010	0851110	20211434	3,100.00	-	3,100.00	RYBEK CONSTRUCTION
0010	0851110	20211448	24,948.00	-	24,948.00	RUBY BUILDERS INC
			<b>386,627.00</b>	<b>11,013.00</b>	<b>375,614.00</b>	
<b>JAIL &amp; SHERIFF MAINTENANCE</b>						
0010	0851120	20210736	12,177.78	12,177.78	-	DH PACE DOOR SERVICE
0010	0851120	20211334	35,380.00	35,380.00	-	ALL SEASONS AIR COND
0010	0851120	20211353	6,200.00	-	6,200.00	BG SOUTHERN CONSTR
0010	0851120	20211380	39,240.00	-	39,240.00	HALFF ASSOC INC
0010	0851120	20211382	524.76	524.76	-	PETROTECH SOUTHEAST
0010	0851120	20211392	21,020.66	-	21,020.66	KATOM RESTAURANT SUP
0010	0851120	20211398	13,732.00	-	13,732.00	HILL YORK SERVICE CO
			<b>128,275.20</b>	<b>48,082.54</b>	<b>80,192.66</b>	
<b>ENERGY MANAGEMENT</b>						
0010	0851420	20211097	15,936.34	-	15,936.34	HONEYWELL INTERNATIO
0010	0851420	20211427	23,698.40	-	23,698.40	ALL SEASONS AIR COND
0010	0851420	20211428	6,280.00	6,280.00	-	ALL SEASONS AIR COND
0010	0851420	20211429	13,644.80	-	13,644.80	ALL SEASONS AIR COND
0010	0851420	20211447	24,046.21	-	24,046.21	ROSS PLUMBING
			<b>83,605.75</b>	<b>6,280.00</b>	<b>77,325.75</b>	

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS  
 OPEN PURCHASE ORDERS  
 EXCLUDING BLANKET PURCHASE ORDERS  
 AS OF 9/15/21

Fund Code	Organization Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/21)	Estimated Carryover (Portion that will be carried forward to FY2022)	Vendor Name
<b>NON-DEPARTMENT</b>						
0010	9092001	20201265	3,415.00	-	3,415.00	TLC ENGINEERING FOR
0010	9092001	20201338	2,736.50	-	2,736.50	TINDALE OLIVER & AS
0010	9092001	20210318	15,431.54	-	15,431.54	TYLER TECHNOLOGIES I
0010	9092001	20210826	41,500.00	-	41,500.00	POWELL STUDIO ARCHIT
0010	9092001	20211058	15,000.00	-	15,000.00	BROWN HENRY M
0010	9092001	20211356	1,718,138.41	-	1,718,138.41	TEN 8 FIRE EQUIPMENT
0010	9092001	20211387	3,535.00	-	3,535.00	HALFF ASSOC INC
0010	9092001	20211460	12,773.00	-	12,773.00	KLEINFELDER SOUTHEAST
0010	9092001	20211461	4,254.10	-	4,254.10	KLEINFELDER SOUTHEAST
			<b>1,816,783.55</b>	<b>-</b>	<b>1,816,783.55</b>	
<b>COUNTYWIDE RADIO</b>						
0010	2445220	20180589	2,000.00	-	2,000.00	VEEX INC
0010	2445220	20201043	3,566.00	-	3,566.00	COMPUTER POWER SYST
0010	2445220	20211390	31,063.20	-	31,063.20	ALL SEASONS AIR COND
0010	2445220	20211416	20,061.49	-	20,061.49	NETPLANNER SYSTEMS
			<b>56,690.69</b>	<b>-</b>	<b>56,690.69</b>	
<b>EMERGENCY MANAGEMENT OPERATIONS</b>						
0010	2533120	20211420	13,440.00	-	13,440.00	ESI ACQUISITION INC
0010	2533120	20211422	7,990.00	-	7,990.00	EMERGENCY RESPONSE
			<b>21,430.00</b>	<b>-</b>	<b>21,430.00</b>	
<b>ASTATULA FUEL CLEAN UP</b>						
0010	5055102	20210296	39,742.03	39,742.03	-	APTIM
0010			<b>39,742.03</b>	<b>39,742.03</b>	<b>-</b>	
<b>WATER LABORATORY</b>						
0010	5056204	20210041	911.13	911.13	-	IDEXX DISTRIBUTION I
0010	5056204	20210598	1,156.00	1,156.00	-	PURIFICATION TECHNOL
			<b>2,067.13</b>	<b>2,067.13</b>	<b>-</b>	
<b>ELEVATE LAKE</b>						
0010	1208100	20200634	28,750.00	-	28,750.00	CLERMONT CITY OF
0010			<b>28,750.00</b>	<b>-</b>	<b>28,750.00</b>	
<b>BUSINESS OPPORTUNITY CENTER</b>						
0010	1208500	20210728	37,500.00	37,500.00	-	UNIVERSITY OF CENTRA
0010			<b>37,500.00</b>	<b>37,500.00</b>	<b>-</b>	
<b>ANIMAL SHELTER</b>						
0010	1339100	20201473	576.96	-	576.96	CDW GOVERNMENT INC
0010	1339100	20210939	12.50	12.50	-	THE MICHELSON FOUND
0010	1339100	20211371	8,463.30	-	8,463.30	AUE STAFFING INC
			<b>9,052.76</b>	<b>12.50</b>	<b>9,040.26</b>	
<b>MOSQUITO CONTROL</b>						
0010	5056202	20210627	1,875.00	700.00	1,175.00	STATE OF FL
			<b>1,875.00</b>	<b>700.00</b>	<b>1,175.00</b>	
<b>SOCIAL SERVICES</b>						
0010	2031000	20211007	2,500.00	2,500.00	-	MID FL HOMELESS COAL
0010	2031000	20211008	1,250.00	1,250.00	-	FORWARD PATHS FOUND
			<b>3,750.00</b>	<b>3,750.00</b>	<b>-</b>	
<b>CHILDREN SERVICES</b>						

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0010	2031400	20200748	2,880.50	2,880.50	-	EPISCOPAL CHILDRENS
0010	2031400	20210970	40,000.00	40,000.00	-	EASTER SEALS FLORIDA
0010	2031400	20210976	2,500.00	2,500.00	-	LIFESTREAM BEHAVIORA
0010	2031400	20210977	3,750.00	3,750.00	-	LAKE SUMTER CHILDREN
0010	2031400	20211044	3,750.00	3,750.00	-	BOYS & GIRLS CL CENT
			<b>52,880.50</b>	<b>52,880.50</b>	-	
<b>STATE ATTORNEY TECHNOLOGY</b>						
0010	6062100	20210122	73,952.90		73,952.90	STATE ATTORNEY
			<b>73,952.90</b>	-	<b>73,952.90</b>	
<b>JUDGES TECHNOLOGY</b>						
0010	6062300	20211330	3,780.00	3,780.00	-	AIRSLATE INC
0010	6062300	20211415	4,912.40	-	4,912.40	SHI INTERNATIONAL CO
			<b>8,692.40</b>	<b>3,780.00</b>	<b>4,912.40</b>	
<b>CLERK OF COURT</b>						
0010	7070100	20210910	18,195.00	-	18,195.00	TYLER TECHNOLOGIES INC
			<b>18,195.00</b>	-	<b>18,195.00</b>	
			<b>2,833,565.38</b>	<b>206,224.83</b>	<b>2,627,340.55</b>	

**FUND 1070 LIBRARY IMPACT FEE TRUST**

LIBRARY IMPACT FEE						
1070	3038200	20110696	1,300.00	-	1,300.00	TAVARES CITY OF
1070	3038200	20180623	402,798.00	-	402,798.00	TAVARES CITY OF
1070	3038200	20190151	500,000.00	-	500,000.00	MINNEOLA CITY OF
1070	3038200	20200441	500,000.00	-	500,000.00	TAVARES CITY OF
1070	3038200	20201338	2,729.50	-	2,729.50	TINDALE OLIVER & AS
1070	3038200	20201419	250,000.00	-	250,000.00	MINNEOLA CITY OF
1070	3038200	20211439	250,000.00	-	250,000.00	MINNEOLA CITY OF
1070	3038200	20211440	472,000.00	-	472,000.00	MONTVERDE TOWN OF
1070	3038200	20211441	94,543.00	-	94,543.00	MT DORA CITY OF
			<b>2,473,370.50</b>	-	<b>2,473,370.50</b>	
			<b>2,473,370.50</b>	-	<b>2,473,370.50</b>	

**FUND 1081 - PARKS IMPACT FEES - CENTRAL DISTRICT**

PARKS CENTRAL						
1081	2952210	20201338	964.95	-	964.95	TINDALE OLIVER & AS
			<b>964.95</b>	-	<b>964.95</b>	
			<b>964.95</b>	-	<b>964.95</b>	

**FUND 1082 - PARKS IMPACT FEES - NORTH DISTRICT**

PARKS NORTH						
1082	2952220	20201338	964.10	-	964.10	TINDALE OLIVER & AS
			<b>964.10</b>	-	<b>964.10</b>	

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			<b>964.10</b>	-	<b>964.10</b>	
<b>FUND 1083 - PARKS IMPACT FEES - SOUTH DISTRICT</b>						
<b>PARKS SOUTH</b>						
1083	2952230	20201338	964.95	-	964.95	TINDALE OLIVER & AS
1083	2952230	20211286	1,757.32	1,757.32	-	CRI SERVICES INC
1083	2952230	20211323	71,264.00	71,264.00	-	PRO WAY PAVING SYS
1083	2952230	20211340	19,980.00	19,980.00	-	WILLIAM MEDLEY CONST
			<b>93,966.27</b>	<b>93,001.32</b>	<b>964.95</b>	
			<b>93,966.27</b>	<b>93,001.32</b>	<b>964.95</b>	
<b>FUND 1120 - COUNTY TRANSPORTATION TRUST</b>						
<b>ROAD OPERATIONS</b>						
1120	5053200	20210862	889,907.01		889,907.01	ATLANTIC CIVIL CONST
1120	5053200	20210961	17,940.46	17,940.46	-	PEOPLEREADY INC
1120	5053200	20211291	45,414.00	-	45,414.00	FIELDS EQUIPMENT COM
1120	5053200	20211346	10,735.00	-	10,735.00	BEARD EQUIPMENT CO
1120	5053200	20211386	6,540.00		6,540.00	WALKER MILLER EQUIPM
1120	5053200	20211403	179,003.53		179,003.53	PAQCO INC
1120	5053200	20211424	116,444.82		116,444.82	PAQCO INC
1120	5053200	20211426	12,600.43		12,600.43	MERRELLS GRADE ALL I
1120	5053200	20211435	5,087.50		5,087.50	MERRELLS GRADE ALL I
			<b>1,283,672.75</b>	<b>17,940.46</b>	<b>1,265,732.29</b>	
<b>ENGINEERING</b>						
1120	5055100	20200953	153.31	-	153.31	KLEINFELDER
1120	5055100	20200965	745.00	-	745.00	TIERRA INC
1120	5055100	20201311	551.35	-	551.35	KLEINFELDER
1120	5055100	20201364	610.00	-	610.00	TIERRA INC
1120	5055100	20210797	8,347.33	-	8,347.33	KLEINFELDER
1120	5055100	20210798	4,653.35	-	4,653.35	W E OLIVER PE LLC
1120	5055100	20210814	8,412.00	-	8,412.00	TRAFFIC ENGINEERING
1120	5055100	20210835	4,846.00	-	4,846.00	KLEINFELDER
1120	5055100	20210849	12,352.00	1,135.00	11,217.00	CENTRAL TESTING LABO
1120	5055100	20210995	1,933.00	1,933.00	-	TIERRA INC
1120	5055100	20211030	1,529.30	-	1,529.30	KLEINFELDER
1120	5055100	20211032	4,851.35	-	4,851.35	TRAFFIC ENGINEERING
1120	5055100	20211144	9,900.00	-	9,900.00	SPIVEY GROUP INC
1120	5055100	20211328	234.00	234.00	-	DAVEY RESOURCE GROUP
1120	5055100	20211373	4,350.00	-	4,350.00	APPRAISAL GROUP OF C
1120	5055100	20211396	13,430.50		13,430.50	PENNONI ASSOCIATES
			<b>76,898.49</b>	<b>3,302.00</b>	<b>73,596.49</b>	
<b>TRAFFIC</b>						
1120	5055200	20210996	-		-	SAFETY ZONE SPECIALI
1120	5055200	20211109	240,523.32	20,000.00	220,523.32	P & P STRIPING LLC
1120	5055200	20211212	4,150.00	-	4,150.00	TEMPLE INC
			<b>244,673.32</b>	<b>20,000.00</b>	<b>224,673.32</b>	

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<b>SPECIAL ASSESSMENTS/COMMUNITY PARTNERS</b>						
1120	5056400	20210862	889,907.01		889,907.01	ATLANTIC CIVIL CONST
			<b>889,907.01</b>	<b>-</b>	<b>889,907.01</b>	
			<b>2,495,151.57</b>	<b>41,242.46</b>	<b>2,453,909.11</b>	
<b>FUND 1148 - NORTH CENTRAL TRANSPORTATION DISTRICT</b>						
<b>NORTH CENTRAL TRANSPORTATION DISTRICT</b>						
1148	5056698	20201325	14,868.80	-	14,868.80	HALFF ASSOC INC
1148	5056698	20211455	14,665.00		14,665.00	TINDALE OLIVER & AS
			<b>29,533.80</b>	<b>-</b>	<b>29,533.80</b>	
			<b>29,533.80</b>	<b>-</b>	<b>29,533.80</b>	
<b>FUND 1149 - NORTHEAST/WEKIVA TRANSPORTATION DISTRICT</b>						
<b>NORTHEAST/WEKIVA TRANSPORTATION DISTRICT</b>						
1149	5056699	20201276	1,520,859.71		1,520,859.71	KIMLEY HORN & ASSOC
1149	5056699	20211455	14,665.00		14,665.00	TINDALE OLIVER & AS
			<b>1,535,524.71</b>	<b>-</b>	<b>1,535,524.71</b>	
			<b>1,535,524.71</b>	<b>-</b>	<b>1,535,524.71</b>	
<b>FUND 1157 - SOUTH TRANSPORTATION BENEFIT DISTRICT</b>						
<b>SOUTH TRANSPORTATION BENEFIT DISTRICT</b>						
1157	5056670	20200690	13,775.31	2,500.00	11,275.31	DRMP INC
1157	5056670	20201114	734,741.53	-	734,741.53	HALFF ASSOC INC
1157	5056670	20201132	46,507.90	-	46,507.90	METRO CONSULTING GRO
1157	5056670	20211455	14,665.00		14,665.00	TINDALE OLIVER & AS
			<b>809,689.74</b>	<b>2,500.00</b>	<b>807,189.74</b>	
			<b>809,689.74</b>	<b>2,500.00</b>	<b>807,189.74</b>	
<b>FUND 1158 - CENTRAL TRANSPORTATION BENEFIT DISTRICT</b>						
<b>CENTRAL TRANSPORTATION BENEFIT DISTRICT</b>						
1158	5056680	20211034	69,449.22		69,449.22	COMMERCIAL INDUSTRIA
1158	5056680	20211455	14,665.00		14,665.00	TINDALE OLIVER & AS
			<b>84,114.22</b>	<b>-</b>	<b>84,114.22</b>	
			<b>84,114.22</b>	<b>-</b>	<b>84,114.22</b>	
<b>FUND 1159 - NORTH TRANSPORTATION BENEFIT DISTRICT</b>						
<b>NORTH TRANSPORTATION BENEFIT DISTRICT</b>						
1159	5056690	20201222	264,035.20	220.45	263,814.75	KISINGER CAMPO &
			<b>264,035.20</b>	<b>220.45</b>	<b>263,814.75</b>	
			<b>264,035.20</b>	<b>220.45</b>	<b>263,814.75</b>	

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<b>FUND 1200 - COMMUNITY DEVELOPMENT BLOCK GRANT</b>						
<b>COMMUNITY DEVELOPMENT BLOCK GRANT - ADMIN</b>						
1200	2082100	20211294	16,560.00	16,560.00	-	MULLIN & LONERGAN
			<b>16,560.00</b>	<b>16,560.00</b>	-	
<b>COMMUNITY DEVELOPMENT BLOCK GRANT - URBAN CO PTNERS</b>						
1200	2082220	20211182	730,758.19	-	730,758.19	LEESBURG CITY OF
1200	2082220	20211277	500,000.00	-	500,000.00	TAVARES CITY OF
			<b>1,230,758.19</b>	-	<b>1,230,758.19</b>	
<b>COMMUNITY PROJECTS</b>						
1200	2082250	20211135	287,500.00	-	287,500.00	FORWARD PATHS FOUND
1200	2082250	20211260	83,606.70	-	83,606.70	LIFESTREAM BEHAVIORA
			<b>371,106.70</b>	-	<b>371,106.70</b>	
			<b>1,618,424.89</b>	<b>16,560.00</b>	<b>1,601,864.89</b>	
<b>FUND 1210 - TRANSIT</b>						
<b>FIXED ROUTE</b>						
1210	3327215	20171285	18,262.00	-	18,262.00	TINDALE OLIVER & AS
			<b>18,262.00</b>	-	<b>18,262.00</b>	
<b>TRANSIT ADMINISTRATION</b>						
1210	3327200	20191470	1,996.28	-	1,996.28	TINDALE OLIVER & AS
1210	3327200	20210426	1,518.67	-	1,518.67	TINDALE OLIVER & AS
			<b>3,514.95</b>	-	<b>3,514.95</b>	
<b>FIXED ROUTE</b>						
1210	3327215	20210426	50,349.25	-	50,349.25	TINDALE OLIVER & AS
			<b>50,349.25</b>	-	<b>50,349.25</b>	
<b>TRANSIT CAPITAL</b>						
1210	3327220	20191432	6,008.20	-	6,008.20	ELTONALAN
1210	3327220	20201014	2,808.00	-	2,808.00	GILLIG LLC
1210	3327220	20211125	673,269.00	5,079.25	668,189.75	ADVANCED COMMERCIAL
1210	3327220	20211147	94,727.00	-	94,727.00	ALLIANCE BUS GROUP
1210	3327220	20211419	18,734.18	-	18,734.18	GARAGE GADGETS INC
1210	3327220	20211421	112,203.54	-	112,203.54	REDD ASH TECH CO
			<b>907,749.92</b>	<b>5,079.25</b>	<b>902,670.67</b>	
			<b>979,876.12</b>	<b>5,079.25</b>	<b>974,796.87</b>	
<b>FUND 1230 MSTU - STORMWATER SECTION</b>						
<b>STORMWATER</b>						
1230	5055600	20171304	2,514.40	-	2,514.40	CRIBB PHILBECK WEAVE
1230	5055600	20211449	64,025.00	-	64,025.00	HALFF ASSOC INC
			<b>66,539.40</b>	-	<b>66,539.40</b>	
			<b>66,539.40</b>	-	<b>66,539.40</b>	

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<b>FUND 1231 MSTU - PARKS SECTION</b>						
<b>PARKS SERVICES UNINCORPORATED</b>						
1231	2952200	20210885	19.02	19.02	-	SHI INTERNATIONAL CO
1231	2952200	20211236	19,200.00	19,200.00	-	KODIAK ENVIRONMENTAL
1231	2952200	20211237	21,250.00	21,250.00	-	KODIAK ENVIRONMENTAL
1231	2952200	20211250	294.00	294.00	-	TIP TOPS OF AMERICA
1231	2952200	20211342	13,200.00	13,200.00	-	ABM INDUSTRY GROUPS
1231	2952200	20211410	12,680.00		12,680.00	GREEN ISLE GARDENS
1231	2952200	20211414	9,800.00		9,800.00	WATERMAN CONSTRUCTIO
1231	2952200	20211430	8,100.00		8,100.00	HRWP
1231	2952200	20211431	4,893.56		4,893.56	DH PACE DOOR SERVICE
			<b>89,436.58</b>	<b>53,963.02</b>	<b>35,473.56</b>	
<b>PUBLIC LANDS PROGRAMS</b>						
1231	2952650	20181054	495.00	495.00	-	BOOTH ERN STRAUGHAN
1231	2952650	20191125	12,140.00	-	12,140.00	CRIBB PHILBECK WEAVE
1231	2952650	20201045	6,755.20	-	6,755.20	CRIBB PHILBECK WEAVE
1231	2952650	20210624	5,256.25	5,256.25	-	PROMISE HABITAT SERV
1231	2952650	20211237	21,250.00		21,250.00	KODIAK ENVIRONMENTAL
1231	2952650	20211410	12,680.00		12,680.00	GREEN ISLE GARDENS
1231	2952650	20211417	174,566.00	-	174,566.00	BAYSHORE CONSTR INC
			<b>233,142.45</b>	<b>5,751.25</b>	<b>227,391.20</b>	
			<b>322,579.03</b>	<b>59,714.27</b>	<b>262,864.76</b>	
<b>FUND 1240 - EMERGENCY 911</b>						
<b>E 911</b>						
1240	2445310	20190728	10,374.70	-	10,374.70	TGUNDLACH RESOURCE
1240	2445310	20210804	2,175.00	-	2,175.00	SUMMIT BROADBAND INC
1240	2445310	20211176	43,126.27	43,126.27	-	ADVANCED COMMUNICATI
1240	2445310	20211229	47,552.00	47,552.00	-	XYBIX SYSTEMS INC
			<b>103,227.97</b>	<b>90,678.27</b>	<b>12,549.70</b>	
<b>E 911 PROJECTS</b>						
1240	2445320	20201219	336,765.00	-	336,765.00	GEO-COMM INC
1240	2445320	20211230	575,829.45	575,829.45	-	XYBIX SYSTEMS INC
			<b>912,594.45</b>	<b>575,829.45</b>	<b>336,765.00</b>	
			<b>1,015,822.42</b>	<b>666,507.72</b>	<b>349,314.70</b>	

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<b>FUND 1250 - RESORT TAX</b>						
<b>TOURISM</b>						
1250	1260100	20181417	36,400.00	-	36,400.00	FLORIDA DISC GOLF
1250	1260100	20191288	1,100.10	-	1,100.10	CRIBB PHILBECK WEAVE
1250	1260100	20191448	600,000.00	-	600,000.00	LEESBURG CITY OF
1250	1260100	20200349	54,000.00	-	54,000.00	CENTRAL FL SPORTS CO
1250	1260100	20200578	7,500.00	-	7,500.00	FISH & WILDLIFE FOUN
1250	1260100	20210683	2,135.00	2,135.00	-	KENILWORTH MEDIA INC
1250	1260100	20210953	13,600.04	664.10	12,935.94	JETSURF ACADEMY ORL
1250	1260100	20211056	1,300.00	-	1,300.00	DUE NORTH CONSULTING
1250	1260100	20211372	116,247.34	91,247.34	25,000.00	MADDEN MEDIA
1250	1260100	20211388	100,000.00	-	100,000.00	CENTRAL FL SPORTS CO
1250	1260100	20211425	700.00	-	700.00	ORLANDO CAT CAFE LLC
1250	1260100	20211451	448,900.00	-	448,900.00	ADVANCED COMMERCIAL
			<b>1,381,882.48</b>	<b>94,046.44</b>	<b>1,287,836.04</b>	
			<b>1,381,882.48</b>	<b>94,046.44</b>	<b>1,287,836.04</b>	
<b>FUND 1260 - AFFORDABLE HOUSING</b>						
<b>SHIP PROGRAM</b>						
1260	2082400	20211453	150,000.00	-	150,000.00	UNITED WAY OF LAKE S
			<b>150,000.00</b>	<b>-</b>	<b>150,000.00</b>	
<b>SHIP ADMINISTRATION</b>						
1260	2082430	20210873	2,000.00	2,000.00	-	FL HOUSING COALITION
			<b>2,000.00</b>	<b>2,000.00</b>	<b>-</b>	
			<b>152,000.00</b>	<b>2,000.00</b>	<b>150,000.00</b>	
<b>FUND 1270 - SECTION 8</b>						
<b>HOUSING SERVICES</b>						
1270	2082420	20201262	1,182.00	1,182.00	-	AMA CONSULTING GROUP
			<b>1,182.00</b>	<b>1,182.00</b>	<b>-</b>	
			<b>1,182.00</b>	<b>1,182.00</b>	<b>-</b>	
<b>FUND 1300 - FEDERAL/STATE GRANTS</b>						
<b>ELEVATE LAKE</b>						
1300	1208400	20201275	1,326,837.55	-	1,326,837.55	MT DORA CITY OF
1300	1208400	20201276	1,520,859.71	-	1,520,859.71	KIMLEY HORN & ASSOC
			<b>2,847,697.26</b>	<b>-</b>	<b>2,847,697.26</b>	
<b>EMERGENCY RENTAL ASSISTANCE</b>						
1300	2082485	20211036	25,112.35	11,195.80	13,916.55	AUE STAFFING INC
1300	2082485	20211142	963,823.56	-	963,823.56	UNITED WAY OF LAKE S
1300	2082485	20211163	568,516.80	-	568,516.80	ERNST & YOUNG LLP
			<b>1,557,452.71</b>	<b>11,195.80</b>	<b>1,546,256.91</b>	
<b>COUNTY PROBATION GRANTS</b>						
1300	2063300	20191427	191,686.13	120,000.00	71,686.13	LIFESTREAM BEHAVIORA
			<b>191,686.13</b>	<b>120,000.00</b>	<b>71,686.13</b>	



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<b>PUBLIC WORKS GRANTS</b>						
1300	5056150	20201037	20,678.37	-	20,678.37	TRAFFIC ENGINEERING
1300	5056150	20201276	1,520,859.71	-	1,520,859.71	KIMLEY HORN & ASSOC
1300	5056150	20211034	69,449.22	-	69,449.22	COMMERCIAL INDUSTRIA
1300	5056150	20211167	990,972.46	-	990,972.46	DAB CONSTRUCTORS INC
1300	5056150	20211336	62,829.93	5,899.93	56,930.00	HALFF ASSOC INC
			<b>2,664,789.69</b>	<b>5,899.93</b>	<b>2,658,889.76</b>	
			<b>7,261,625.79</b>	<b>137,095.73</b>	<b>7,124,530.06</b>	
<b>FUND 1310 - RESTRICTED LOCAL PROGRAMS</b>						
<b>BOATING IMPROVEMENTS</b>						
1310	2952500	20191038	2,546.43	-	2,546.43	CRIBB PHILBECK WEAVE
1310	2952500	20211369	166,522.00	-	166,522.00	LIVE FLYER INC
			<b>169,068.43</b>	<b>-</b>	<b>169,068.43</b>	
			<b>169,068.43</b>	<b>-</b>	<b>169,068.43</b>	
<b>FUND 1350 - EMERGENCY MEDICAL SERVICES</b>						
<b>EMERGENCY DISPATCH</b>						
1350	2445100	20211176	43,126.27	43,126.27	-	ADVANCED COMMUNICATI
1350	2445100	20211229	47,552.00	47,552.00	-	XYBIX SYSTEMS INC
1350	2445100	20211230	575,829.45	575,829.45	-	XYBIX SYSTEMS INC
1350	2445100	20211347	11,725.00	11,725.00	-	RUBY BUILDERS INC
			<b>678,232.72</b>	<b>678,232.72</b>	<b>-</b>	
<b>PUBLIC SAFETY LOGISTICS</b>						
1350	2445200	20200851	520.37	-	520.37	EPS PLANNING & LOGIS
			<b>520.37</b>	<b>-</b>	<b>520.37</b>	
<b>EMS FIELDS OPERATIONS</b>						
1350	3522300	20200569	5,627.00	-	5,627.00	WAYSTAR HEALTH
1350	3522300	20200570	3,958.00	-	3,958.00	ESO SOLUTIONS INC
1350	3522300	20200571	7,218.54	-	7,218.54	CITRIX SYSTEMS INC
1350	3522300	20200785	454.72	-	454.72	ETR LLC
1350	3522300	20201204	5,198.14	-	5,198.14	LAKE TECHNICAL COLLE
1350	3522300	20201286	14,474.00	-	14,474.00	DUVAL FORD
1350	3522300	20210539	9,287.00	-	9,287.00	OCCUPATIONAL HEALTH
1350	3522300	20210563	3,383.00	-	3,383.00	LESTER PAINTING INC
1350	3522300	20210613	1,360.00	-	1,360.00	DANA SAFETY SUPPLY I
1350	3522300	20210628	450.00	-	450.00	MEDIGREEN WASTE SERV
1350	3522300	20210630	25,282.48	-	25,282.48	UNITED COLLECTION SE
1350	3522300	20210845	205,246.91	-	205,246.91	ADVANCED DATA PROC
1350	3522300	20210847	62,500.00	-	62,500.00	UNIVERSITY OF FL
1350	3522300	20210897	31,199.60	-	31,199.60	ZOLL DATA SYSTEMS IN
1350	3522300	20210944	102,542.00	-	102,542.00	STRYKER SALES CORP
1350	3522300	20210945	990,050.00	-	990,050.00	ETR LLC
1350	3522300	20210956	1,860.00	-	1,860.00	WOOD ENVIRONMENT
1350	3522300	20211087	6,347.00	-	6,347.00	LENOVO UNITED STATES
1350	3522300	20211161	12,307.00	-	12,307.00	STRYKER SALES CORP

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1350	3522300	20211290	163,272.00	-	163,272.00	ETR LLC
1350	3522300	20211402	3,588.09	-	3,588.09	CDW GOVERNMENT INC
1350	3522300	20211452	15,198.40	-	15,198.40	BEVERAGE BODY & TRAI
			<b>1,670,803.88</b>	<b>-</b>	<b>1,670,803.88</b>	
			<b>2,349,556.97</b>	<b>678,232.72</b>	<b>1,671,324.25</b>	
<b>FUND 1520 - BUILDING SERVICES</b>						
<b>BUILDING SERVICES</b>						
1520	1048310	20211454	7,785.13	-	7,785.13	COMMERCIAL DESIGN SE
			<b>7,785.13</b>	<b>-</b>	<b>7,785.13</b>	
			<b>7,785.13</b>	<b>-</b>	<b>7,785.13</b>	
<b>FUND 1680 - COUNTY FIRE RESCUE</b>						
<b>FIRE RESCUE</b>						
1680	2136300	20210913	8,064.00	-	8,064.00	HYDRO-STAT INC
1680	2136300	20210984	288.63	-	288.63	CDW GOVERNMENT INC
1680	2136300	20211029	106,717.20	-	106,717.20	MULLINAX FORD
1680	2136300	20211074	39,083.00	-	39,083.00	DUVAL FORD
1680	2136300	20211160	21,768.00	-	21,768.00	SAFEWARE INC
1680	2136300	20211205	84,344.00	-	84,344.00	RYBEK CONSTRUCTION
1680	2136300	20211249	40,890.00	-	40,890.00	ALPINE METAL TECH NA
1680	2136300	20211306	5,254.81	-	5,254.81	RANDALL MECHANICAL
1680	2136300	20211361	8,166.00	-	8,166.00	RYAN FITZGERALD CONS
1680	2136300	20211363	11,004.00	-	11,004.00	INDUSTRIAL LAUNDRY
			<b>325,579.64</b>	<b>-</b>	<b>325,579.64</b>	
<b>FIRE RESCUE GRANT PROGRAMS</b>						
1680	2136350	20191474	43,805.61	-	43,805.61	FLORIDA RETROFITS IN
1680	2136350	20211304	17,550.00	-	17,550.00	RYBEK CONSTRUCTION
			<b>61,355.61</b>	<b>-</b>	<b>61,355.61</b>	
			<b>386,935.25</b>	<b>-</b>	<b>386,935.25</b>	

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<b>FUND 1690 - FIRE SERVICES IMPACT FEE TRUST</b>						
<b>FIRE IMPACT FEE</b>						
1690	2136280	20190970	13,872.75	-	13,872.75	BOOTH ERN STRAUGHAN
1690	2136280	20191474	43,805.61	-	43,805.61	FLORIDA RETROFITS IN
1690	2136280	20200785	454.72	-	454.72	ETR LLC
1690	2136280	20200933	9,267.50	-	9,267.50	KTH ARCHITECTS INC
1690	2136280	20201338	2,820.00	-	2,820.00	TINDALE OLIVER & AS
1690	2136280	20201479	640.00	-	640.00	HALFF ASSOC INC
1690	2136280	20210026	1,460.00	-	1,460.00	S & ME INC
1690	2136280	20210935	196,123.00	-	196,123.00	ETR LLC
1690	2136280	20210946	22,658.40	-	22,658.40	STRYKER SALES CORP
1690	2136280	20211251	39,083.00	-	39,083.00	DUVAL FORD
1690	2136280	20211295	8,314.94	-	8,314.94	TEN 8 FIRE EQUIPMENT
1690	2136280	20211304	17,550.00	-	17,550.00	RYBEK CONSTRUCTION
1690	2136280	20211370	1,084,160.00	-	1,084,160.00	PCDG CONSTRUCTION
1690	2136280	20211394	7,720.00	-	7,720.00	TERRACON CONSULTANTS
1690	2136280	20211408	543.72	-	543.72	INSIGHT PUBLIC SECTO
			<b>1,448,473.64</b>	<b>-</b>	<b>1,448,473.64</b>	
			<b>1,448,473.64</b>	<b>-</b>	<b>1,448,473.64</b>	
<b>FUND 3030 - RENEWAL SALES TAX</b>						
<b>CAPITAL PROJECTS - FACILITIES - OTHER</b>						
3030	0857660	20201455	22,090.60	8,059.00	14,031.60	THE SLAM COLLABORATI
			<b>22,090.60</b>	<b>8,059.00</b>	<b>14,031.60</b>	
<b>CAPITAL PROJECTS - ROADS</b>						
3030	5056500	20210999	434,516.31	-	434,516.31	AIM ENGINEERING
			<b>434,516.31</b>	<b>-</b>	<b>434,516.31</b>	
<b>NON DEPARTMENT</b>						
3030	9092303	20170873	166,703.25	-	166,703.25	GAI CONSULTANTS INC
3030	9092303	20190379	6,464.80	6,464.80	-	OELRICH CONSTRUCTION
			<b>173,168.05</b>	<b>6,464.80</b>	<b>166,703.25</b>	
			<b>629,774.96</b>	<b>14,523.80</b>	<b>615,251.16</b>	
<b>FUND 3040 - RENEW SALES TAX - PUBLIC WORKS</b>						
<b>CAPITAL PROJECTS - PUBLIC WORKS</b>						
3040	5056350	20210862	889,907.01	-	889,907.01	ATLANTIC CIVIL CONST
			<b>889,907.01</b>	<b>-</b>	<b>889,907.01</b>	
			<b>889,907.01</b>	<b>-</b>	<b>889,907.01</b>	

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<b>FUND 3050 - 2ND RENEWAL SALES TAX</b>						
<b>FACILITIES CAPITAL PROJECTS - OTHER</b>						
3050	0857690	20190989	1,458.60	-	1,458.60	HANSON PROFESSIONAL
3050	0857690	20200975	-	-	-	HONEYWELL INTERNATIO
3050	0857690	20201012	44,317.29	-	44,317.29	GMC CONSTRUCTION
3050	0857690	20201392	309,564.30	112,680.56	196,883.74	EMMET SAPP BUILDERS
3050	0857690	20210869	77,366.33	-	77,366.33	HANSON PROFESSIONAL
3050	0857690	20211055	25,404.00	-	25,404.00	GREENWAY ELEC SVCS
3050	0857690	20211297	34,541.63	-	34,541.63	TANDUS FLOORING US L
			<b>492,652.15</b>	<b>112,680.56</b>	<b>379,971.59</b>	
<b>FIRE RESCUE CAPITAL</b>						
3050	2136400	20191177	5,946.57	-	5,946.57	HALFF ASSOC INC
3050	2136400	20191178	6,048.15	-	6,048.15	KTH ARCHITECTS INC
3050	2136400	20200934	11,652.50	-	11,652.50	KTH ARCHITECTS INC
3050	2136400	20201153	5,887.00	-	5,887.00	ARDAMAN & ASSOCIATES
3050	2136400	20201375	1,239,339.72	-	1,239,339.72	PCDG CONSTRUCTION
3050	2136400	20201480	640.00	-	640.00	HALFF ASSOC INC
3050	2136400	20210808	32,837.13	-	32,837.13	HALFF ASSOC INC
3050	2136400	20211283	46,670.00	-	46,670.00	TLC ENGINEERING FOR
3050	2136400	20211284	36,388.12	-	36,388.12	KTH ARCHITECTS INC
3050	2136400	20211356	1,718,138.41	-	1,718,138.41	TEN 8 FIRE EQUIPMENT
3050	2136400	20211370	1,084,160.00	-	1,084,160.00	PCDG CONSTRUCTION
			<b>4,187,707.60</b>	<b>-</b>	<b>4,187,707.60</b>	
<b>PUBLIC SAFETY SUPPORT PROJECTS</b>						
3050	2445225	20211362	206,900.00	-	206,900.00	MOTOROLA SOLUTIONS
3050	2445225	20211400	34,687.20	-	34,687.20	ALL SEASONS AIR COND
			<b>241,587.20</b>	<b>-</b>	<b>241,587.20</b>	
<b>PARKS / TRAILS CAPITAL</b>						
3050	2952750	20190379	6,464.80	-	6,464.80	OELRICH CONSTRUCTION
3050	2952750	20191331	18,190.98	-	18,190.98	GAI CONSULTANTS INC
3050	2952750	20201312	100,057.56	-	100,057.56	GAI CONSULTANTS INC
3050	2952750	20201373	125,000.35	-	125,000.35	WOOD ENVIRONMENT
3050	2952750	20210751	415,241.99	-	415,241.99	GAI CONSULTANTS INC
3050	2952750	20210925	550.00	550.00	-	FRUITLAND PARK CITY
3050	2952750	20211081	25,025.00	-	25,025.00	POWELL STUDIO ARCHIT
3050	2952750	20211083	24,423.75	-	24,423.75	OM ENGINEERING SVCS
3050	2952750	20211180	387,500.00	387,500.00	-	GROVELAND CITY OF
3050	2952750	20211276	106,250.00	-	106,250.00	POWELL STUDIO ARCHIT
3050	2952750	20211327	186,803.75	-	186,803.75	POWELL STUDIO ARCHIT
3050	2952750	20211348	82,538.75	-	82,538.75	HALFF ASSOC INC
3050	2952750	20211393	7,020.00	-	7,020.00	TLC ENGINEERING FOR
3050	2952750	20211399	6,713.00	-	6,713.00	A & A PLAYGROUND SE
3050	2952750	20211432	32,166.38	-	32,166.38	KORKAT
3050	2952750	20211438	19,000.00	-	19,000.00	PRO WAY PAVING SYS

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			<b>1,542,946.31</b>	<b>388,050.00</b>	<b>1,154,896.31</b>	
<b>PUBLIC WORKS CAPITAL PROJECTS</b>						
3050	5056550	20210720	85.74	-	85.74	KLEINFELDER
3050	5056550	20210862	889,907.01	-	889,907.01	ATLANTIC CIVIL CONST
3050	5056550	20210879	5,731.35	-	5,731.35	KLEINFELDER
3050	5056550	20211057	34,228.50	-	34,228.50	TIERRA INC
3050	5056550	20211338	168,575.66	-	168,575.66	TRAFFIC CONTROL DEVI
3050	5056550	20211450	6,839.91	-	6,839.91	ESTEP CONSTRUCTION I
			<b>1,105,368.17</b>	<b>-</b>	<b>1,105,368.17</b>	
<b>SHERIFFS OFFICE CAPITAL</b>						
3050	7073360	20210704	-	-	-	HG2 EMERGENCY LIGHTI
3050	7073360	20211028	46,994.87	-	46,994.87	BARTOW FORD CO
3050	7073360	20211436	2,255.12	-	2,255.12	BARTOW FORD CO
3050	7073360	20211437	2,537.25	-	2,537.25	LIGHTNING WIRELESS S
			<b>51,787.24</b>	<b>-</b>	<b>51,787.24</b>	
<b>NON DEPARTMENTAL - OTHER</b>						
3050	9092305	20210912	87,767.00	-	87,767.00	ALAN JAY FORD LINCOL
3050	9092305	20211116	61,535.21	-	61,535.21	VEHICLE SERVICE GRP
3050	9092305	20211133	7,753.00	-	7,753.00	VEHICLE SERVICE GRP
3050	9092305	20211156	11,995.00	-	11,995.00	EVERGLADES FARM EQUI
			<b>169,050.21</b>	<b>-</b>	<b>169,050.21</b>	
			<b>7,791,098.88</b>	<b>500,730.56</b>	<b>7,290,368.32</b>	
<b>FUND 3840 - ROADS CAPITAL PROJECTS</b>						
<b>ROAD RESURFACING</b>						
3840	5056555	20211314	2,764,879.98	391,126.92	2,373,753.06	C W ROBERTS CONTRACT
3840	5056555	20211315	2,624,723.26	-	2,624,723.26	C W ROBERTS CONTRACT
			<b>5,389,603.24</b>	<b>391,126.92</b>	<b>4,998,476.32</b>	
			<b>5,389,603.24</b>	<b>391,126.92</b>	<b>4,998,476.32</b>	
<b>FUND 4200 - LANDFILL ENTERPISE</b>						
<b>SOLID WASTE ASSESSMENT</b>						
4200	4546470	20201477	3,428.58	-	3,428.58	CAMO FARMS INC
4200	4546470	20211193	2,520.00	-	2,520.00	RAYNOR SHINE SRVCS
			<b>5,948.58</b>	<b>-</b>	<b>5,948.58</b>	
<b>CONVENIENCE CENTERS</b>						
4200	4568400	20211193	2,520.00	-	2,520.00	RAYNOR SHINE SRVCS
			<b>2,520.00</b>	<b>-</b>	<b>2,520.00</b>	
<b>LANDFILL OPERATIONS</b>						
4200	4569100	20200710	9,170.00	-	9,170.00	S2L INCORPORATED
4200	4569100	20201477	3,428.58	-	3,428.58	CAMO FARMS INC
4200	4569100	20210770	7,650.00	-	7,650.00	S2L INCORPORATED
4200	4569100	20210852	10,520.00	-	10,520.00	S2L INCORPORATED
4200	4569100	20211193	2,520.00	-	2,520.00	RAYNOR SHINE SRVCS
4200	4569100	20211194	11,460.00	-	11,460.00	THE COLINAS GROUP
4200	4569100	20211293	4,975.00	-	4,975.00	RUBY BUILDERS INC

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			<b>49,723.58</b>	-	<b>49,723.58</b>	
			<b>58,192.16</b>	-	<b>58,192.16</b>	
<b>FUND 4220 - SOLID WASTE CLOSURE / LONG TERM CARE</b>						
<b>UMATILLA POST CLOSURE</b>						
4220	4546110	20200523	2,120.00	-	2,120.00	UNIVERSAL ENGINEERIN
4220	4546110	20210850	15,885.00	-	15,885.00	S2L INCORPORATED
4220	4546110	20211270	2,280.00	-	2,280.00	UNIVERSAL ENGINEERIN
4220	4546110	20211271	2,250.00	-	2,250.00	UNIVERSAL ENGINEERIN
			<b>22,535.00</b>	-	<b>22,535.00</b>	
<b>LADY LAKE POST CLOSURE</b>						
4220	4546120	20200678	8,701.50	-	8,701.50	S2L INCORPORATED
			<b>8,701.50</b>	-	<b>8,701.50</b>	
<b>CENTRAL LANDFILL PH I POST - CLOSURE</b>						
4220	4546130	20200679	7,648.80	-	7,648.80	S2L INCORPORATED
4220	4546130	20200710	9,170.00	-	9,170.00	S2L INCORPORATED
4220	4546130	20210770	7,650.00	-	7,650.00	S2L INCORPORATED
			<b>24,468.80</b>	-	<b>24,468.80</b>	
<b>CENTRAL LANDFILL PH II POST - CLOSURE</b>						
4220	4546140	20200710	9,170.00	-	9,170.00	S2L INCORPORATED
4220	4546140	20210770	7,650.00	-	7,650.00	S2L INCORPORATED
			<b>16,820.00</b>	-	<b>16,820.00</b>	
<b>CENTRAL LANDFILL PH III POST - CLOSURE</b>						
4220	4546190	20190152	2,230.00	-	2,230.00	S2L INCORPORATED
4220	4546190	20210851	1,975.00	-	1,975.00	S2L INCORPORATED
			<b>4,205.00</b>	-	<b>4,205.00</b>	
			<b>76,730.30</b>	-	<b>76,730.30</b>	

<b>TOTAL AMOUNT OF ALL FUNDS</b>	<b>42,617,938.54</b>	<b>2,909,988.47</b>	<b>39,707,950.07</b>
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## Glossary of Terms

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**Accrual Basis Accounting:** The basis of accounting in which revenues are recorded at the time they are incurred as opposed to when cash is actually received or spent.

**Activity:** A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible.

**Adopted Budget:** The financial plan of revenues and expenditures for a fiscal year as approved by the Lake County Board of County Commissioners.

**Ad Valorem Tax:** A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax”.

**Agency:** A principal unit of the county government or a governmental unit outside county government receiving county funding.

**Aggregate Millage Rate:** The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or a municipality to \$10 per \$1,000 of assessed taxable value.

**ALI System (Automatic Location Identification System):** The database used with the Emergency 911 that is capable of locating customers upon their access of the Lake County E-911 system.

**Amendment:** A change to an adopted budget that has been approved by the Lake County Board of County Commissioners which may increase or decrease a fund total.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Article V Costs:** Expenditures mandated by State Legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

**Assessed Valuation:** A value established by the County Property Appraiser for all real or personal property which is used as a basis for levying property taxes.

**Asset:** A resource with economic value.

**Basis of Budgeting:** Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

**BCC (Board of County Commissioners):** Lake County is governed by a five-member board. The five members are elected countywide, but each represents one district of the county.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond document.

**Bond Refinancing:** Also known as bond refunding. An important debt management tool, it is used to capture interest cost savings, remove or change bond covenants, or restructure the stream of debt service payments to avoid default.

**Budget:** A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

**Budget Adjustment:** A revision to the adopted budget occurring during the affected fiscal year as approved by the Lake County Board of County Commissioners by an amendment or a transfer.

**Budget Calendar:** The schedule of key dates involved in the process of adopting and executing an adopted budget.

**Budget Document:** The official written statement of the annual fiscal year financial plan for the County.

**Budget Hearing:** The public hearing conducted by the Lake County Board of County Commissioners to consider and adopt the annual budget.

**Budget Message:** A written statement presented by the County Manager to explain principal budget issues and to provide recommendations to the Lake County Board of County Commissioners.

**Budget Preparation Manual:** The set of instructions and forms sent by the Office of Management and Budget to the departments, offices and agencies of the County to assist them in preparing their operating budget requests for the upcoming years.

**Capital Outlay:** Purchases of fixed assets that have a value of \$5,000 or more, and a useful life of more than one year.

## Glossary of Terms

**Cash Basis Accounting:** A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CDBG:** Community Development Block Grant.

**Certificate of Occupancy (CO):** The approval for a structure to be occupied after complying with all the state and local building and fire codes.

**CIP (Capital Improvement Program):** A five-year plan developed to meet the future needs of Lake County, such as road construction and long-range capital projects.

**Comprehensive Annual Financial Report (CAFR):** A set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements.

**Contingency Funds:** Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

**CPI (Consumer Price Index):** The measure of average change in prices over time in a fixed market basket of goods and services.

**CRA (Community Redevelopment Agency):** An agency established by a local government for the elimination and prevention of the development or spread of slums and blight or for the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income in a community redevelopment area.

**D.A.R.E. (Drug Awareness Resistance Education):** A drug prevention program directed at school age persons.

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Limit:** The maximum amount of outstanding gross or net debt legally permitted.

**Debt Proceeds:** The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance cost, such as underwriters' fees, are withheld by the underwriter.

**Debt Ratio:** Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population.

**Debt Service Fund Requirements:** The resources which must be provided for a debt service fund so that all principal, interest and other debt related payments can be made in full and on schedule.

**Deficit:** The excess of expenditures over revenues.

**DEO:** Florida Department of Economic Opportunity.

**Department/Office:** An organizational unit of the County responsible for carrying out a major governmental function.

**Department of Juvenile Justice (DJJ):** The Florida Department of Juvenile Justice is a state agency of Florida that operates juvenile detention centers and whose mission it is to increase public safety by reducing juvenile delinquency through effective prevention, intervention and treatment services that strengthen families and turn around the lives of troubled youth.

**Department of Veterans Affairs (DVA):** Agency that assists war veterans and their families with benefits which includes monetary and health benefits.

**Depreciation:** The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

**Division:** A subsection of a department that is functionally unique in its service delivery.

**DRS (Development Review Staff):** Staff that conduct presubmittal reviews and Subdivision/Planned Unit Development reviews.

**Effectiveness:** Results (including quality) of the program.

**Efficiency:** Cost (whether in dollars or employee hours) per unit of output.

**Emergency Communications and Operations Center (ECOC):** The building housing the 9-1-1 communications center (Lake EMS and the Lake County Sheriff's Office), the Office of Emergency Management and the Emergency Operations Center.

**Emergency Operations Center (EOC):** The Office of Emergency Management will activate the EOC and bring in the County's stakeholders to manage and work through Lake County emergencies and provide assistance to citizens before, during and after disasters.



## Glossary of Terms

**EMMA:** The Electronic Municipal Market Access system (EMMA) is the official repository for information on virtually all municipal bonds. EMMA provides free public access to official disclosures, trade data, credit ratings and other information about the municipal securities market.

**EMS (Emergency Medical Services):** EMS is responsible for the health, welfare and safety of the citizens of and visitors to Lake County from the effects of natural, technological and manmade disasters.

**Encumbrance:** The commitment and reservation, but not yet expending, of appropriated funds to purchase goods or services.

**Enterprise Fund:** A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

**Evaluation and Appraisal Report (EAR):** A plan document for Lake County's long-range growth based on adopted Land Development Regulations (LDR's).

**Exempt, Exemption, Non-Exempt:** Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A January 2008 amendment to the Florida Constitution sets the exemptions for homesteads at \$50,000.

**Expenditure:** Payments for the procurement of goods and/or services received.

**Fees:** A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

**Final Millage:** The tax rate adopted in the final public budget hearing of a taxing authority.

**Fiscal Policy:** The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Lake County is October 1 through September 30.

**Fixed Assets:** Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. Assets are catalogued and tagged for inventory tracking purposes.

**Florida Retirement System (FRS).**

**Florida State Board of Administration (SBA):** The State oversight group administering pooled cash investments.

**Focus Areas:** Key policy issues that will provide the direction and framework of the budget.

**Fringe Benefits:** These employee benefits include social security, retirement, group health, dental and life insurance.

**Function:** A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida, and financial reports must be grouped according to those established functions.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The excess of fund assets over liabilities in governmental funds. The unreserved and undesignated fund balance is available for appropriation in the following year's budget.

**General Fund:** The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

**General Obligation Bonds:** Bonds backed by the full faith and credit of government.

**Generally Accepted Accounting Principles (GAAP):** Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

**Geographic Information Services (GIS).**

## Glossary of Terms

**Global Positioning Satellite (GPS):** A system of satellites and receiving devices used to compute and store positions on the Earth.

**Goal:** The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of the departments and offices.

**Government Financial Officers' Association (GFOA):** The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for their Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award Program.

**Governmental Accounting Standards Board (GASB):** The highest source of accounting and financial reporting guidance for state and local governments.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

**Gross Domestic Product (GDP).**

**Homestead Exemption:** Refer to definition for Exempt, Exemption, Non-Exempt.

**Housing and Urban Development (HUD).**

**Impact Fees:** Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

**Indirect Costs:** Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

**Infrastructure:** The basic facilities, services, and installations needed for the functioning of a community, i.e., streets, buildings and parks.

**Interfund Transfers:** Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. Because these transfers represent duplicate expenditures, these amounts are deducted from the total County operating budget to calculate the "net" budget.

**Intergovernmental Revenue:** Revenue received from another government unit for a specific purpose.

**Investments:** Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

**IT:** Information Technology.

**JGI (Jobs Growth Investment Trust Fund):** Funds available to help businesses defray upfront costs, such as permit, development review, and impact fees.

**Key Action Steps:** The strategies or methods that County departments, programs or teams will use to accomplish some aspect of a particular goal.

**Land Development Regulations (LDR's):** Regulations adopted by the BCC to implement measures to improve the development review process and to implement the goals and objectives of the County's Comprehensive Plan.

**LCLS:** Lake County Library System.

**Leachate:** The result of rainwater soaking through the solid waste and the liquids produced by the decomposition of waste materials.

**LEMS:** Lake Emergency Medical Services was established in Fiscal Year 2011 to provide emergency medical service and transportation of the sick and injured citizens and visitors of Lake County.

**Level of Service:** The existing or current services, programs, and facilities provided by government for its citizens. Level of service is dependent upon needs, alternatives, and available resources.

**Levy:** To impose taxes, special assessments, or service charges. Or, another term used for millage rate.

**Liabilities:** Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Line-Item Budget:** A budget that lists each account category separately along with the dollar amount budgeted for those accounts.

**Long-Term Debt:** Debt with a maturity of more than one year from the date of issuance.

**LUPA (Land Use Plan Amendment):** A change to the adopted Land Use Plan done on a bi-annual cycle.

## Glossary of Terms

**Mandate:** Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

**Mill, Millage:** One one-thousandth of one dollar; used in computing property taxes by multiplying the rate times assessed taxable value of property divided by 1,000.

**Mission Statement:** A broad statement of purpose that is derived from organizational and/or community values and goals.

**Modified Accrual Basis of Accounting:** A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

**MPO (Metropolitan Planning Organization):** A federally mandated and federally funded transportation policy-making organization that is made up of representatives from local government and governmental transportation authorities.

**MSBU (Municipal Service Benefits Unit):** A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non-ad valorem taxes) to provide municipal-type services.

**MSTU (Municipal Service Taxing Unit):** A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

**MSW (Municipal Solid Waste):** Solid waste collected from the County drop-off facilities.

**Non-Operating Expenditures:** Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out, transfers to Constitutional Offices, and reserves for contingency.

**Non-Operating Revenues:** Financial support for funds that are classified separately from operating revenues; includes transfers in and internal service fund receipts.

**NRCS (National Resource Conservation Service):** A national organization that develops agricultural conservation plans.

**NSP:** The Neighborhood Stabilization Program was established by HUD for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

**Object Code (Obj Code):** An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

**Objective:** Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.

**Operating Budget:** A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub activities comprising the County's operation; b) the resultant expenditure requirements; and c) the resources available for the support of those operations.

**Operating Transfers:** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Ordinance:** A formal legislative enactment by a local governing body. If not in conflict with a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

**Organization Code (Org Code):** An account code number within a department or office used to differentiate various programs and functions.

**Performance Indicators:** Specific quantitative and qualitative measures of work performed as an objective of the department.

**Personal Property:** Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

**Personal Services:** The cost of wages, salaries (including overtime), and other fringe benefits such as retirement contributions, social security, health care and other employee benefits and stipends.

**Policy:** A course of action adopted and pursued in the advancement of the organization's goal(s).

## Glossary of Terms

**Program:** A single project or activity or a group of projects or activities related to a single purpose which are to be carried out in a specified timeframe.

**Property Appraiser:** The elected County official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

**Property Tax:** An ad valorem tax based on the value of real property, less any exemptions.

**Proposed Budget:** The recommended County budget submitted by the County Manager to the Board of County Commissioners for adoption.

**Proposed Millage:** The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

**Proprietary Fund:** A fund used for business-like activities. The County maintains two types of proprietary funds: enterprise and internal service. Enterprise funds are used for services provided to the public on a user charge basis. Internal service funds are used for operations serving other funds or departments on a cost-reimbursement basis.

**PSAP:** Public Safety Answering Points.

**PTI (Pre-Trial Intervention):** A service provided, by the County Probation Division, to clients identified by the Court as an alternative to regular judicial proceedings.

**QA (Quality Assurance):** A method to insure that quality standards for the County are met. To insure that data created meets the accuracy standards for the task.

**Real Property:** Land and buildings and/or other structures attached to it that are taxable under state law.

**Rebudget:** A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

**Reserve:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Reserve for Contingencies:** An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue:** Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

**Rolled-Back Rate:** That millage rate which, when multiplied times the tax roll, exclusive of new construction added to the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of increases in assessments, the rolled-back rate would be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction and/or annexations added to the tax roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

**SERT (Special Emergency Response Team):** A group of specialty trained personnel for emergency response.

**SHIP (State Housing Initiatives Partnership):** A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

**Special Assessment:** A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Bonds:** Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

**Special Revenue Fund:** A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Tax Base:** The total property valuations on which each taxing authority levies its tax rates.

**Tax Roll:** The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

**Tax Year:** The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2017 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2018 budget.

## Glossary of Terms

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**TDC (Tourist Development Council):** The Tourist Development Council establishes projects, with BCC approval, to promote tourism in Lake County.

**Tentative Budget:** At its first of two public hearings in September, the Board of County Commissioners sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

**Tentative Millage:** The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

**TRIM (Truth in Millage):** see Truth in Millage Law.

**Truth in Millage Law:** Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered.

**Uniform Accounting System:** The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

**User Fees:** The fees charged for direct receipt of public services.

**VMT:** Vehicle Miles of Travel.

**Voted Millage:** Property tax levies authorized by voters within a taxing authority. Bond issues, called general obligation bonds, that are backed by property taxes are a common form of voted millage in the State of Florida.