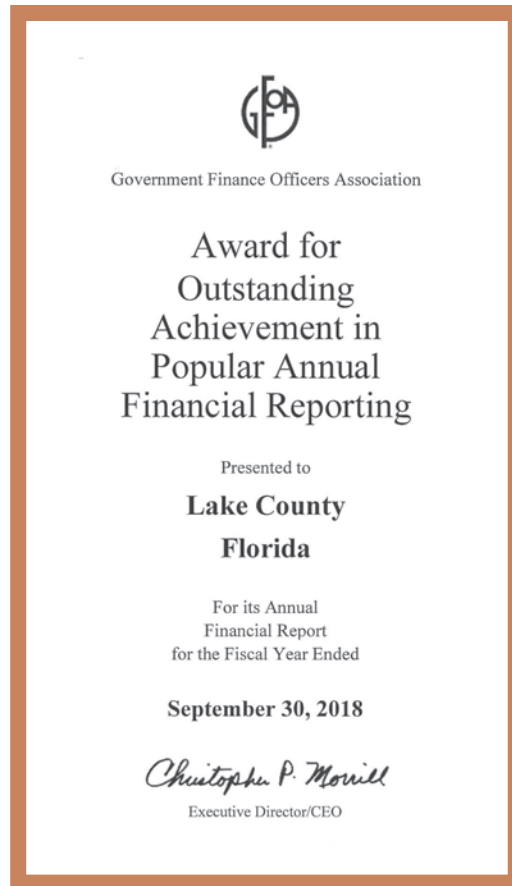


Lake County, Florida

Citizens' Annual Financial Report



Fiscal Year Ended September 30, 2019



The Government Finance Officers Association of the United States and Canada (GFOA) has given the Award for Outstanding Achievement in Popular Annual Financial Reporting to Lake County, Florida for its Popular Annual Financial Report for the fiscal year ended September 30, 2018. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



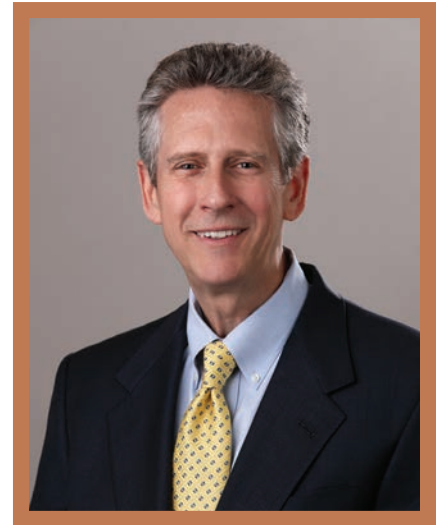
A Message from Gary J. Cooney

Lake County Clerk of the Circuit Court and Comptroller

To the Citizens, Residents, and Friends of Lake County:

I am pleased to provide you with the Lake County, Florida Citizens' Annual Financial Report (The Citizens' Report) for the Fiscal Year Ended September 30, 2019.

The information in this report is derived from the Lake County, Florida Comprehensive Annual Financial Report (The CAFR) for the Fiscal Year Ended September 30, 2019. The CAFR consists of over 200 pages of detailed financial statements, notes, schedules, and reports. The Citizens' Report presents the County's Fiscal Year 2018/2019 financial activity in a simplified, easier to read version than the CAFR. Both reports are posted on the Lake County Clerk's website, www.lakecountyclerk.org (under "RECORDS SEARCH"), and on the County's website, www.lakecountyfl.gov (under "Most Requested"). They are also available at the Clerk's Finance Department at 315 W. Main St., Tavares.



This Citizens' Report presents the financial information of all County government operations, including the Board of County Commissioners, Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Since the Citizens' Report contains simplified information, it does not conform to Generally Accepted Accounting Principles for governmental entities, as does the CAFR.

I hope that you find this report easy to read, interesting, and informative.

Sincerely,

Gary J. Cooney

Lake County Clerk of the Circuit Court and Comptroller

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LAKE COUNTY

At a Glance



County Annual Budget

\$454 million, FY 2019



Debt

\$324 outstanding debt per capita in 2018



Income

\$42,190 personal income per capita and \$51,884 median household income in 2018



School Enrollment

44,811 students enrolled in 2019



Housing

\$221,200 the median home price in 2018



Unemployment

2.9% in 2019



Population

With 356,495 residents in 2018, it is the 19th most populated county in the state out of 67 counties. The median age was 47.3.



LAKE COUNTY

Then and Now

In May 1887, the Florida Legislature created Lake County. It is located in the center of the state approximately 65 miles from the east and west coasts at the northwestern edge of central Florida. 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. Early industry consisted of reliance on the land: farming, citrus growing, lumber, and turpentine. Lake County was known worldwide for its record crops of tomatoes, watermelon, ferns, and, of course, citrus. All of this to some degree or another relied on the weather. Big freezes killed not only crops and citrus, but also hopes and dreams. Many growers moved south after a series of freezes in the 1980's.

Other industries soon moved into Lake County resulting in the growth of the County and its economy. The current population of Lake County is 356,495. The County is known for its beautiful lakes, parks and trails which support the County's economy and tourism industry. Property values continue to trend upward increasing approximately 10% in 2019. The unemployment rate for 2019 remained the same at 2.9%. With the rich and diverse history of Lake County, today, as in the past, it is a pleasant place to live and work.



ABOUT THIS REPORT

The Citizens' Report provides an overview of the areas of responsibility and the operations of Lake County's Board of County Commissioners and the five Constitutional Officers: Clerk of the Circuit Court and Comptroller, Property Appraiser, Supervisor of Elections, Sheriff, and Tax Collector. This information is summarized and is not prepared in accordance with generally accepted accounting principles.

The financial information does not substitute for the County's Comprehensive Annual Financial Report (CAFR). The CAFR outlines the County's financial position and operating activities for the year in detail and in conformity with generally accepted accounting principles. The CAFR is audited by the County's external auditors.



Within this report, pages 12 through 17 reflect the sources and uses of County funds within governmental activities and page 18 represents revenues and expenses of business-type activities.

Governmental activities include most of the basic services offered to citizens, including tax assessment and collections, fire and law enforcement protection, judicial services, civil emergency services, construction and maintenance of highways, streets and other infrastructure, economic development, social and human services, and cultural and recreational services. Property taxes, intergovernmental revenues, and various user fees finance these operations.

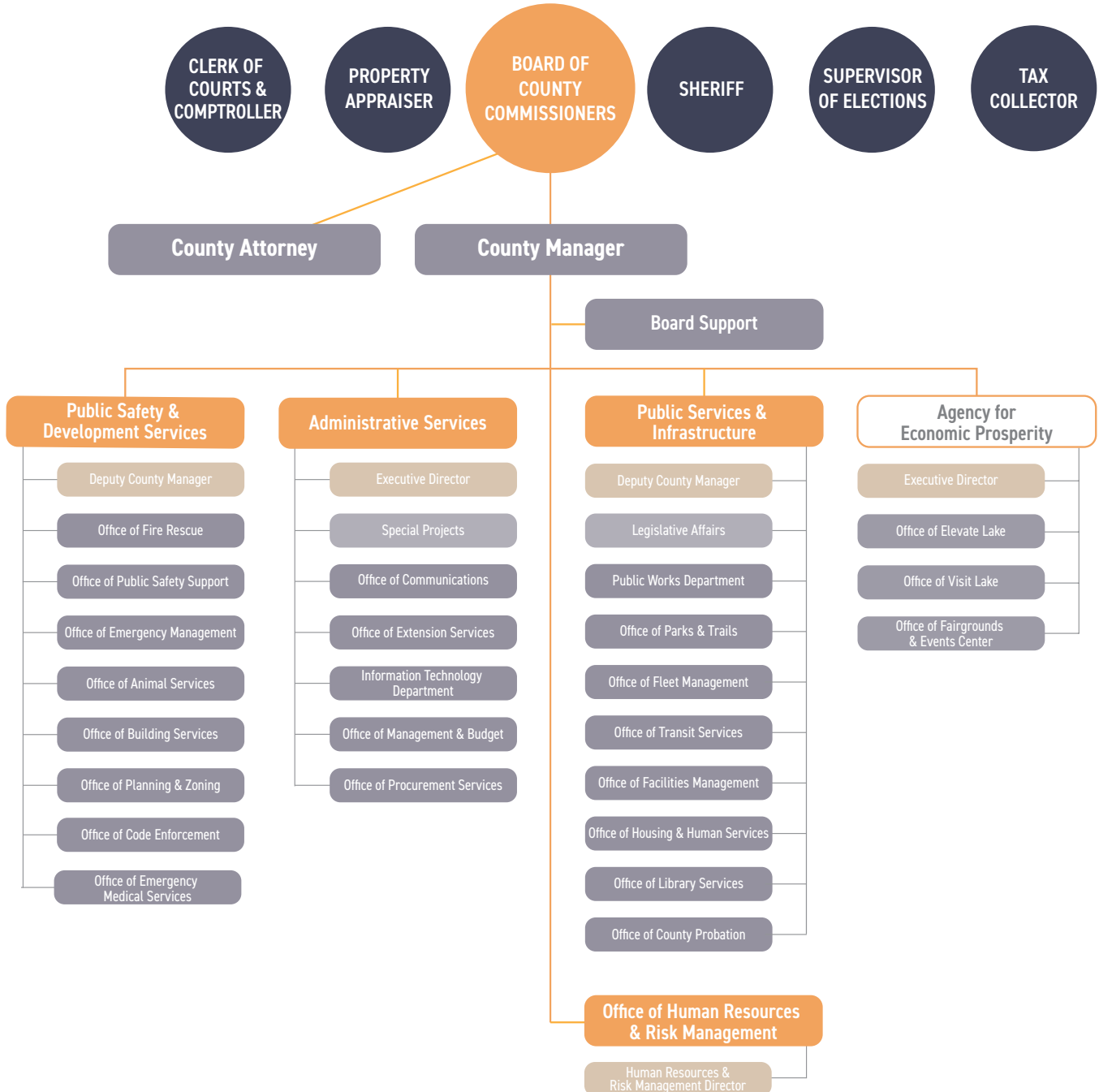
Business-type activities are limited to the landfill operation.

ORGANIZATIONAL CHART

Lake County, Florida



Citizens of Lake County



PRINCIPAL OFFICIALS

As of September 30, 2019

Board of County Commissioners



(Pictured left to right: Sean Parks - District 2, Wendy Breeden - District 3, Timothy Sullivan - District 1, Leslie Campione - District 4, Josh Blake - District 5)

Lake County is served by a Board of County Commissioners representing five districts in the County. Elected by the County at large, each commissioner serves a four-year term, in which the terms are staggered.

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.

The Commissioners appoint citizens to a variety of committees. Vacancies on these advisory boards are posted as the terms are fulfilled. Those interested in serving go through an application and selection process.

The Board normally meets in regular session twice monthly at 9 a.m. on Tuesday. In addition, the Board meets in work sessions whenever necessary to discuss matters of general importance. Minutes are recorded of all Commission meetings, work sessions and public hearings, and made a part of the record.

Appointed County Officials



County Manager - Jeff Cole



County Attorney - Melanie Marsh

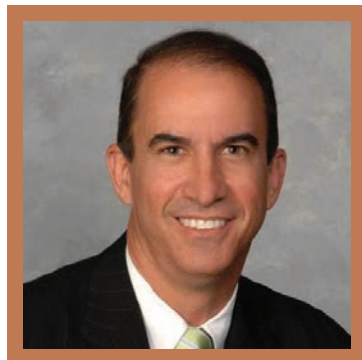
Constitutional Officers



Clerk of the Circuit Court & Comptroller: Gary J. Cooney

www.lakecountyclerk.org

The Clerk of the Circuit Court is an elected office established by the Florida Constitution. The duties are Clerk of the Circuit and County Courts, County Comptroller/Treasurer, County Auditor, County Recorder, and Secretary/Ex-Officio Clerk to the Board of County Commissioners. In addition, in Lake County, the Clerk is the Secretary/Treasurer for the Lake County Water Authority, and accountant for the Lake-Sumter Metropolitan Planning Organization. The Clerk also serves as the passport and documentary stamp agent.



Property Appraiser: Carey Baker

www.lakecopropappr.com

The Lake County Property Appraiser's function is to inventory and assess all real estate and tangible personal property in the county for ad valorem purposes. Florida law requires the Property Appraiser to update the values on these records annually.



Sheriff: Peyton C. Grinnell

www.lcso.org

The Sheriff is responsible for law enforcement and the protection of life and property in Lake County, for the welfare and safekeeping of the inmates incarcerated in the Lake County Jail, and for security and order in the Circuit and County Courts.



Supervisor of Elections: Alan Hays

www.lakevotes.com

The Supervisor of Elections is responsible for preparing and conducting all county, state, and federal elections held in Lake County. The office maintains records for all registered voters in the county. The Supervisor qualifies all candidates and monitors all financial reports required from candidates for office. In addition, the office handles filings of financial disclosure forms by appointed and elected officials.



Tax Collector: David W. Jordan

www.laketax.com

The Tax Collector's Office is responsible for providing a wide range of services that include the collection and administration of ad valorem taxes, non-ad valorem assessments, motor vehicle and vessel registration and title fees, driver licenses, occupational license taxes, tourist development taxes, and hunting and fishing license fees.

NET POSITION

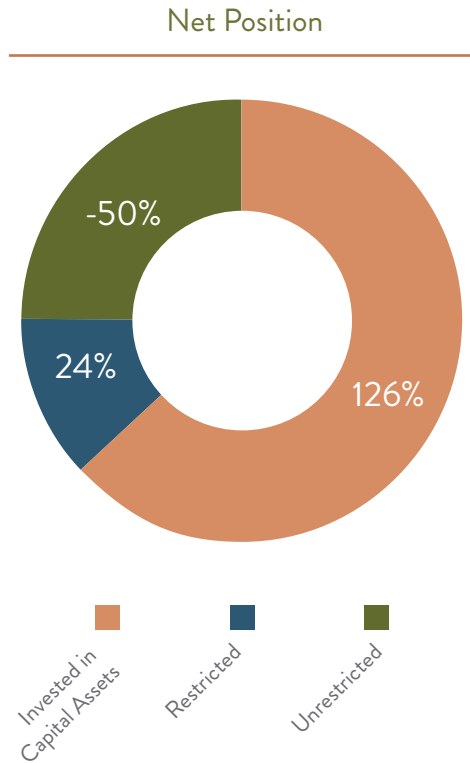
of the County

The net position of the County is a useful indicator of the County's financial position.

Lake County's Net Position for Government & Business Activities

(in thousands)

| | GOVERNMENTAL ACTIVITIES | | BUSINESS-TYPE ACTIVITIES | | TOTAL | |
|--------------------------------------|----------------------------|----------------|-----------------------------|---------------|----------------|----------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Current and other assets | 138,977 | 124,226 | 4,339 | 3,149 | 143,316 | 127,375 |
| Capital Assets | 475,646 | 472,817 | 10,848 | 10,772 | 486,494 | 483,589 |
| Total Assets | 614,623 | 597,043 | 15,187 | 13,921 | 629,810 | 610,964 |
| Deferred Outflows | 68,774 | 64,975 | 432 | 473 | 69,206 | 65,448 |
| Long-term liabilities outstanding | 320,557 | 300,644 | 8,140 | 8,404 | 328,697 | 309,048 |
| Other liabilities | 34,832 | 33,992 | 1,614 | 1,500 | 36,446 | 35,492 |
| Total Liabilities | 355,389 | 334,636 | 9,754 | 9,904 | 365,143 | 344,540 |
| Deferred Inflows | 26,248 | 23,699 | 81 | 140 | 26,329 | 23,839 |
| NET POSITION: | | | | | | |
| Net Investment in capital assets | 376,030 | 380,161 | 10,847 | 10,771 | 386,877 | 390,932 |
| Restricted | 73,304 | 62,777 | - | - | 73,304 | 62,777 |
| Unrestricted (deficit) | (147,574) | (139,255) | (5,063) | (6,421) | (152,637) | (145,676) |
| Total Net Position | 301,760 | 303,683 | 5,784 | 4,350 | 307,544 | 308,033 |



As of September 30, 2019, Lake County’s net assets were greater than its liabilities by \$307.5 million (net position). The largest portion of the County’s net position reflects investment in capital assets (infrastructure, land, buildings, equipment and machinery), less any debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

The County’s restricted net position of \$73.3 million is primarily restricted by enabling legislation such as the use of gas taxes, road impact fees, infrastructure sales taxes and fire assessments. The remaining unrestricted net position may be used to meet the County’s ongoing obligations to its citizens and creditors. The amount of unrestricted net position is a net deficit of \$152.6 million. The unrestricted deficit is primarily the effect of Government Accounting Standard Board Statement No. 68 (GASB 68), Accounting and Financial Reporting for Pensions, which requires employers participating in pension plans to record their portion of the net pension liability of the plan.

GOVERNMENTAL ACTIVITIES

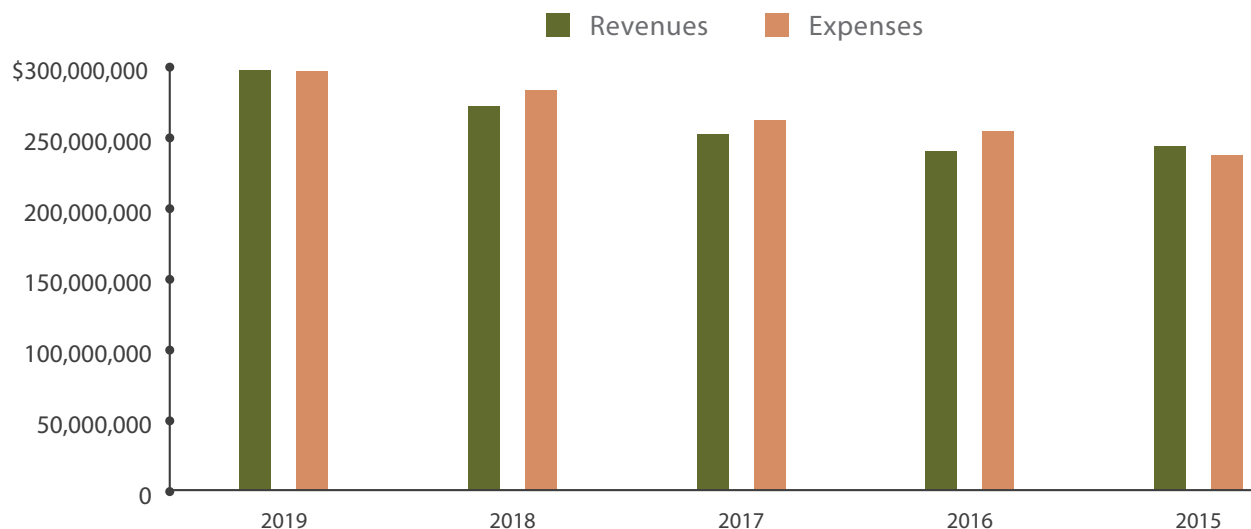
Five-Year Summary of Lake County Governmental Type Activities - 2015 to 2019

(in thousands)

| DESCRIPTION | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|----------------|-----------------|-----------------|-----------------|----------------|
| Revenues | 297,461 | 271,717 | 251,984 | 239,913 | 243,483 |
| Expenses | 296,892 | 283,216 | 261,826 | 254,374 | 237,461 |
| Transfers in (out) | (2,492) | (2,213) | (2,113) | (1,354) | 1,072 |
| Change in Net Position | (1,923) | (13,712) | (11,955) | (15,815) | 7,094 |
| Beginning Net Position | 303,683 | 330,371 | 342,326 | 358,141 | 441,046 |
| Restatement for GASB 75 Implementations | - | (12,976) | - | - | (89,999) |
| Ending Net Position | 301,760 | 303,683 | 330,371 | 342,326 | 358,141 |

The County's governmental activities change in net position was a \$1.9 million decrease in 2019 and a \$26.7 million decrease in 2018, of which \$12.9 million resulted from a restatement of net position. Excluding the restatement, the decrease in 2019 was a \$11.8 million change over the prior year. This improvement was primarily due to an increase in property tax revenue of \$10.6 million, and an increase in public safety charges of approximately \$6 million offset by an increase in expense related to the net pension liability.

Five-Year Comparison - Government Activities Revenues & Expenses



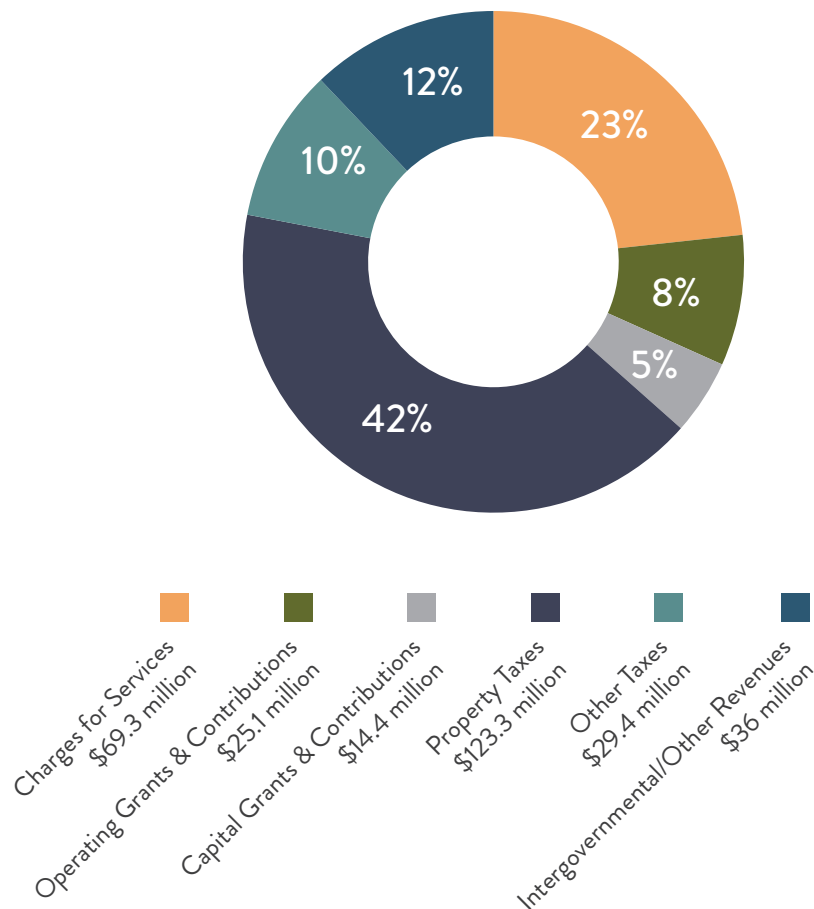
GOVERNMENTAL ACTIVITIES

Revenues by Type

Lake County receives revenues from various sources. Those sources include property taxes, other taxes, intergovernmental, charges for services, operating and capital grants and investment income.

Property taxes comprise the majority of the County's revenue. Other taxes include sales tax, infrastructure sales tax, gas taxes, and tourist development taxes. Sales taxes are received from the state and can be used for any lawful purpose. A portion of the sales tax is used to pay debt service on the Capital Improvements Revenue Bonds. Gas taxes are collected on fuel sold in the county and are used solely for road construction and maintenance. Infrastructure sales tax is the extra penny approved by voters and is used for infrastructure improvements such as buildings, roads, fire and sheriff vehicles or other capital. Tourist development taxes are collected from rental lodging and used to promote tourism in the County.

FY 2019 Governmental Activities Revenue

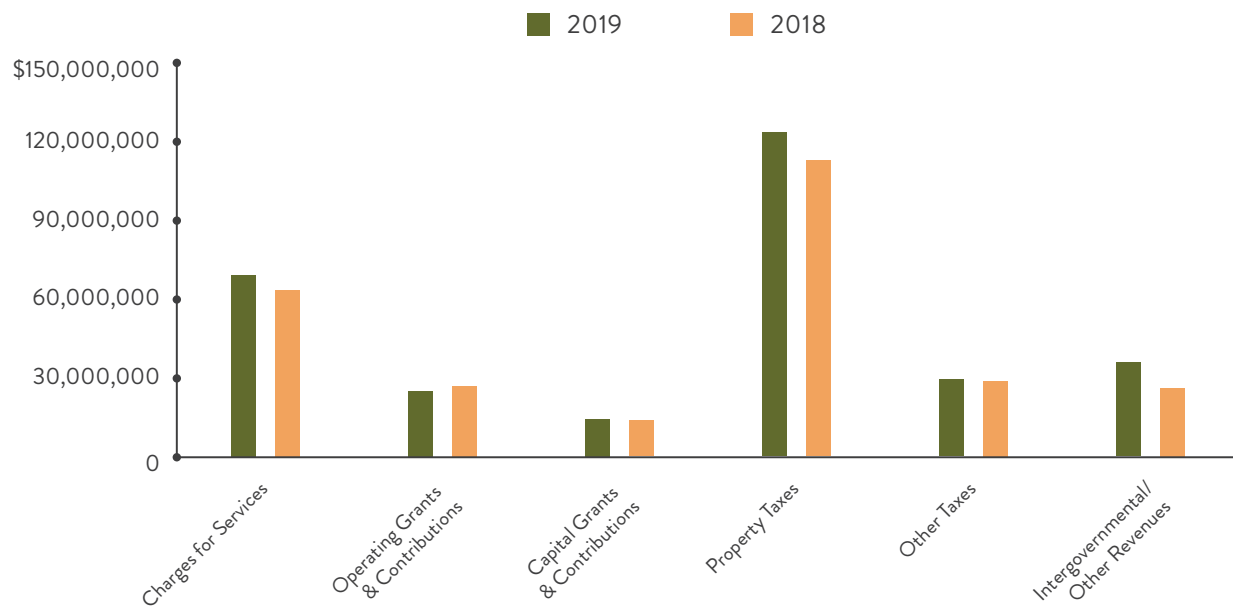


Program revenues include charges for services and capital and operating grants. Charges for services includes fees collected for services provided by the County and includes court fees, recording fees, and fees charged to other governments.

Capital and operating grants are monies received from state and federal agencies primarily for construction or for certain programs such as housing and community development. The County received approximately \$9.9 million in FEMA reimbursements for Hurricane Irma, a significant storm affecting the County in 2017.

Revenues from governmental activities increased by \$25.7 million in 2019. The largest increase was in property taxes. The \$10.6 million increase was due to an increase in taxable value of about 10%. Charges for services increased approximately \$6 million. This was primarily due to an increase in the public safety fire assessment which went from \$173 in 2018 to \$193 in 2019. Other revenue increased \$9 million, primarily due to recognition of lease revenue from the municipalities for reimbursement of public safety radios and due to increased interest rates.

Government Activities Revenue by Type - FY 2019 and FY 2018



Total governmental activities revenues were \$297.5 million in 2019 and \$271.7 million in 2018.

PROPERTY TAXES

Property taxes are ad valorem taxes levied on the taxable value of real and tangible personal property in the County. These taxes are based on the millage rate imposed by various taxing authorities.

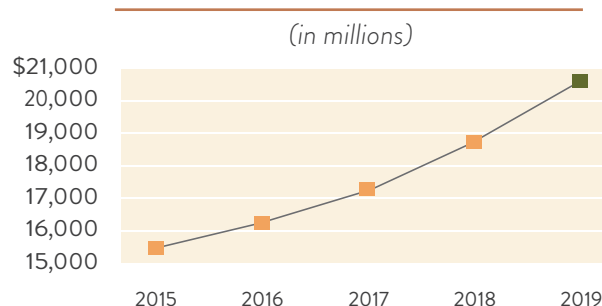
Property taxes are considered general revenue to the County. The County assesses and collects ad valorem taxes to fund the following activities: general government functions, public lands debt service, ambulance services, fire rescue services and three Municipal Services Taxing Units (MSTU) for stormwater, parks and roads. An MSTU is a taxing district authorized by law for providing specific services to a defined geographical area.

Millage Rates Assessed & Taxes Collected for 2019

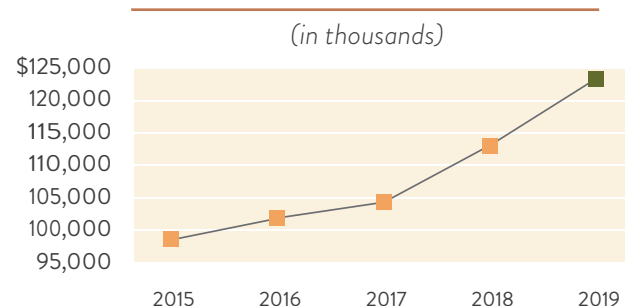
| TAXING AUTHORITY | MILLAGE RATE | TAXES COLLECTED |
|-----------------------------------|--------------|--------------------|
| General Fund | 5.1180 | 101,989,853 |
| MSTU Emergency Medical Services | 0.4629 | 9,221,339 |
| MSTU Stormwater, Parks, and Roads | 0.4957 | 4,704,508 |
| MSTU Fire Rescue | 0.4704 | 4,773,589 |
| Voter-Approved Debt | 0.1324 | 2,637,858 |
| Total | | 123,327,147 |

The millage rate for the General Fund remained the same at 5.118 mills. The amount of total taxes collected in 2019 totaled \$123.3 million compared to \$112.7 million in 2018, an increase of 9%. This was the result of an increase in taxable value of about 10%. The millage rates for 2020, adopted by the Board on September 24, 2019 all remained the same except for the General Fund which decreased .0446 mills to 5.0734, and for Voter Approved Debt, which decreased .0224 mills to .1100.

Five-Year Comparison in Property Taxable Value



Five-Year Comparison in Property Taxes Collected



GOVERNMENTAL ACTIVITIES

Expenses by Type

Governmental activities expenses are classified in the following categories:

GENERAL GOVERNMENT includes services that are provided by the legislative and administrative branches of the County for the benefit of the public and government body as a whole. These operations include Board departments such as the county manager, county attorney, budget office, communications, information technology, facilities and human resources.

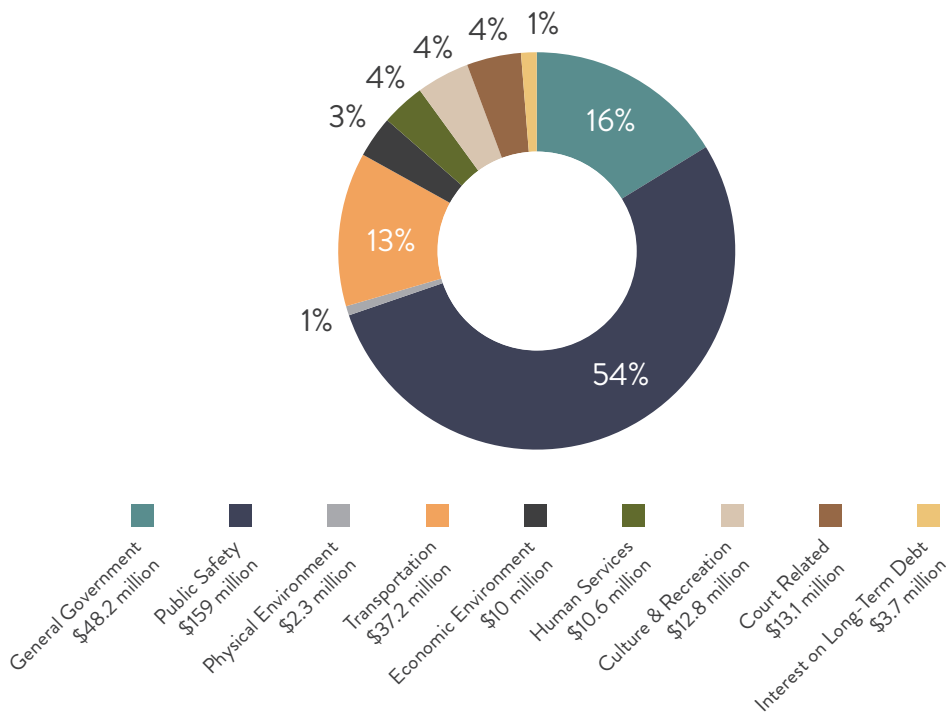
PUBLIC SAFETY includes law enforcement, corrections and detention, fire services, ambulance services, animal services, and building inspections.

PHYSICAL ENVIRONMENT includes services relating to the management of natural resources, such as the landfill and soil and water conservation.

TRANSPORTATION SERVICES include the countywide road system, construction and maintenance of roads and streets and traffic control.

ECONOMIC ENVIRONMENT includes services that develop and improve the economic condition of the community, including housing and veteran services.

Government Activities Expenses by Type



HUMAN SERVICES include services for the care, treatment and control of human illness, injury or handicap. These services are for mental health, physical health, public assistance and health care for indigent citizens.

CULTURE AND RECREATION includes services provided through parks and recreation programs and the countywide library system.

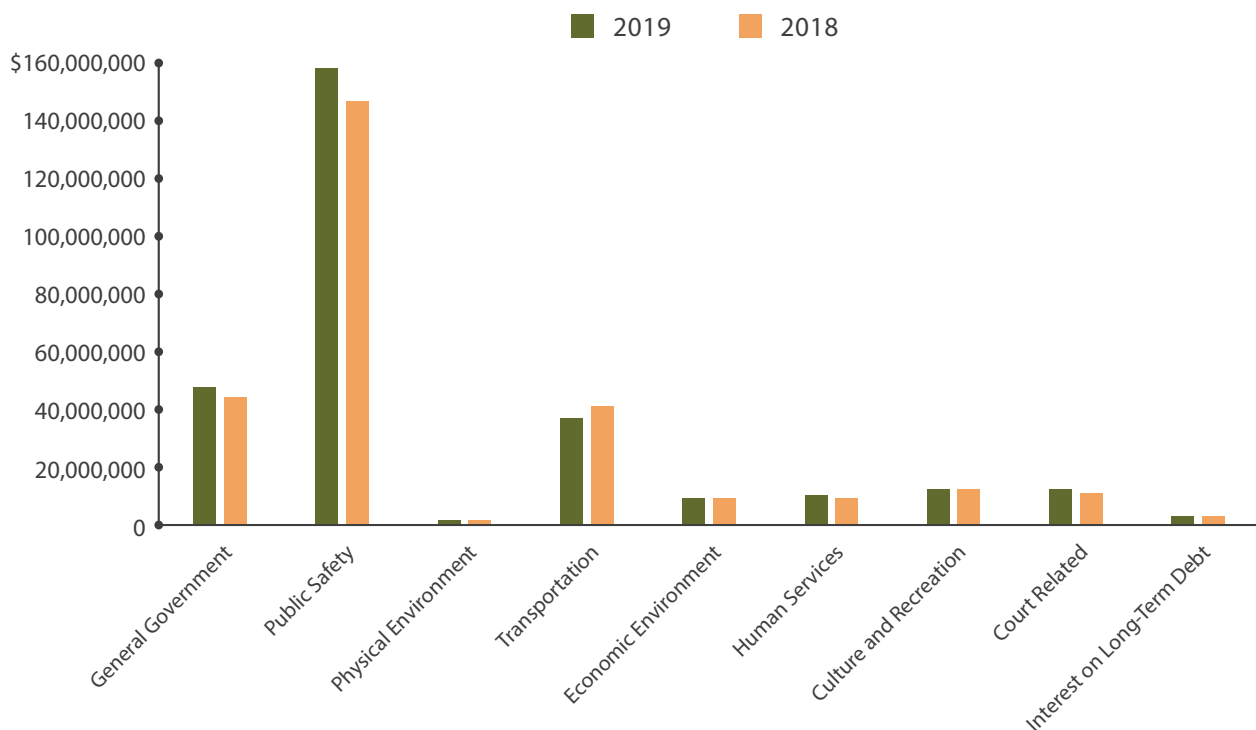
COURT RELATED expenses include all costs of the Lake County courts, including personnel and courthouse facilities.

INTEREST ON LONG-TERM DEBT includes all interest payments made by the County for governmental activities.

Total governmental expenses were \$296.9 million in 2019 and \$283.2 in 2018.

Expenses from governmental activities increased by \$13.7 million in 2019 primarily due to increases in public safety expenses. Public Safety expenses increased \$12 million, primarily the result of increased expenses related to an increase in the net pension liability.

Government Expenses Comparison 2019 to 2018



BUSINESS-TYPE ACTIVITIES

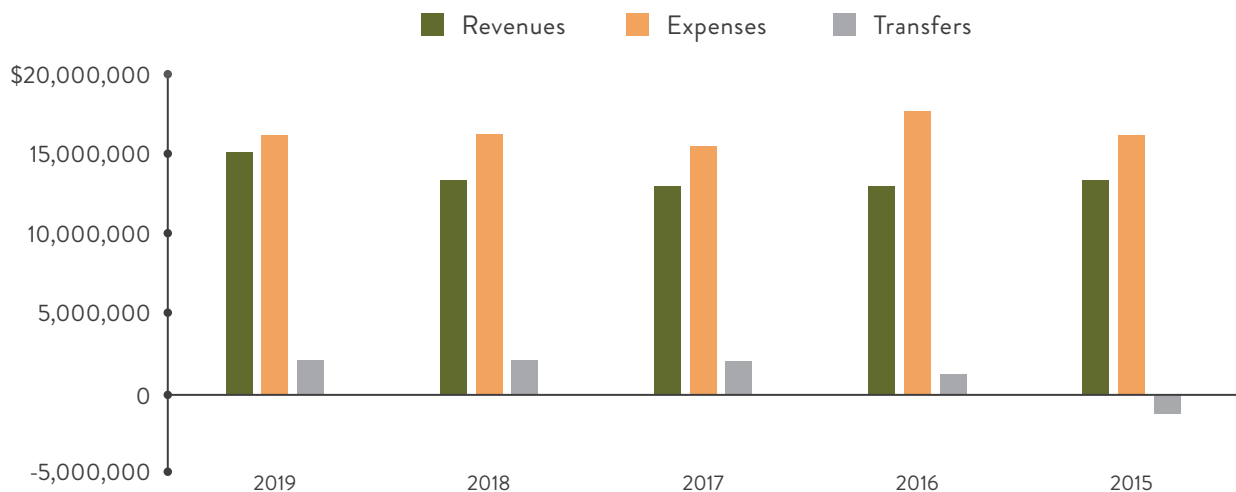
Landfill

The County has only one business-type activity, the solid waste management system, which is reported in the Landfill Fund. The system consists of one operating and six closed landfills. The operating landfill is the Central Landfill Phase III. The six closed landfills are located in Astatula, Umatilla, Lady Lake and Clermont. The Phase III landfill, consisting of two cells, the Ash Cell and Municipal Solid Waste Cell, was completed in 2009. The Ash Cell started accepting waste in 2011.

The County entered into contracts with new vendors for collection and disposal starting October 1, 2014. Under the new contracts, disposal of waste is primarily transported to a landfill outside of Lake County. These contracts were based on requests for proposals issued after the County completed an extensive study of the solid waste system.

The fund finished the year favorably when compared to prior year with an increase in net position of \$1,434,364 million compared to a decrease of \$592,002 in 2018. Revenues increased from 2018 to 2019 at approximately \$13.2 million and \$14.9 million, respectively. This was the result of increased assessment rates in 2019. Operating expenses (excluding the amounts for landfill closure and post closure costs), remained fairly consistent for 2018 and 2019 at approximately \$16 million and \$15.9 million, respectively. This resulted in an operating loss for 2018 and 2019 of \$2.8 and \$1.2 million, respectively. The County’s transfer from the General Fund increased from approximately \$3.1 million in 2018 to \$3.5 million in 2019.

Five-Year Business-Type Activity - Landfill



CASH & INVESTMENTS

As the custodian of all County funds, the Clerk is responsible for the investment of excess operating and bond funds. The County has an investment policy which was adopted by ordinance. The ordinance follows the investment guidelines set forth in Florida Statutes. Investment objectives are to ensure that excess funds are invested in a manner to maximize yield and at the same time minimize risk, maintain liquidity and demonstrate legal compliance. An investment report is published semiannually and can be found on the Clerk's website at www.lakecountyclerk.org.

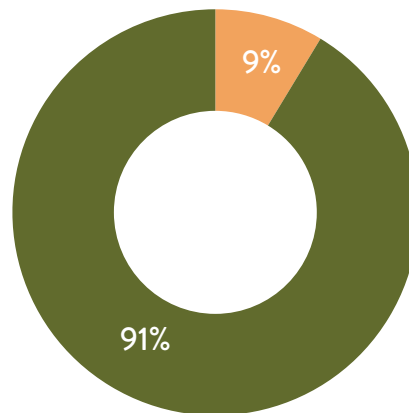
Cash and investments increased from 2018 to 2019 primarily the result of increased revenues. The 2019 year-end balance included unspent bond proceeds of \$7,348,132 which will be used to fund the construction of a new animal shelter. The following chart is a comparison of Lake County's cash and investments by year.

Cash & Investments Comparison

(amounts expressed in thousands)

| DESCRIPTION | 2019 | 2018 |
|---|--------------------|--------------------|
| Florida Local Government Investment Trust | 12,184,095 | 11,690,336 |
| Certificates of Deposit | - | 20,030,905 |
| Other Cash and Deposits | 128,275,006 | 97,810,991 |
| Total | 140,459,101 | 129,532,232 |

FY 2019 Cash & Investments



■ Florida Local Government Investment Trust
 ■ Other Cash & Deposits

CAPITAL ASSETS

The County's investment in capital assets for its governmental and business-type activity as of September 30, 2019, amounts to \$486,494,265 (net of accumulated depreciation).

Investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, and roads completed and put into use during the period from fiscal year 1980 to 2019.

Comparison of Lake County's Capital Assets by Year

(in thousands)

| | GOVERNMENTAL ACTIVITIES | | BUSINESS-TYPE ACTIVITIES | | TOTAL | |
|--------------------------------------|----------------------------|----------------|-----------------------------|---------------|----------------|----------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Land | 99,909 | 97,286 | 3,183 | 2,913 | 103,092 | 100,199 |
| Buildings | 154,004 | 157,656 | 349 | 432 | 154,353 | 158,088 |
| Improvements other than Buildings | 18,794 | 19,679 | 7,030 | 7,088 | 25,824 | 26,767 |
| Machinery and Equipment | 21,873 | 20,425 | 286 | 339 | 22,159 | 20,764 |
| Infrastructure | 140,948 | 152,246 | - | - | 140,948 | 152,246 |
| Construction in Progress | 40,118 | 25,525 | - | - | 40,118 | 25,525 |
| Total | 475,646 | 472,817 | 10,848 | 10,772 | 486,494 | 483,589 |

This was an overall increase of \$3 million in net capital assets. Land increased by \$2.9 million which was primarily due to right-of-way acquisitions for Citrus Grove Road and other various road projects. Buildings decreased by \$3.7 million. This was the net result of \$2.4 million in additions, offset by depreciation expense of \$6.1 million. The additions included the completion of the Hickory Point Beach Athletic Center for \$1.9 million, the Umatilla Community Center expansion and various fire station renovations for \$300,000. Improvements other than Building and Infrastructure decreased approximately \$12.2 million. This was mainly due to depreciation expense. Construction in Progress increased \$14.6 million. This was due to the continued improvements on County Road 466A of approximately \$1.7 million, and \$8.3 in construction costs for Citrus Grove Road. The county also spent approximately \$1.5 million on South Lake Park and about \$540,000 for the new animal shelter.

LONG-TERM DEBT

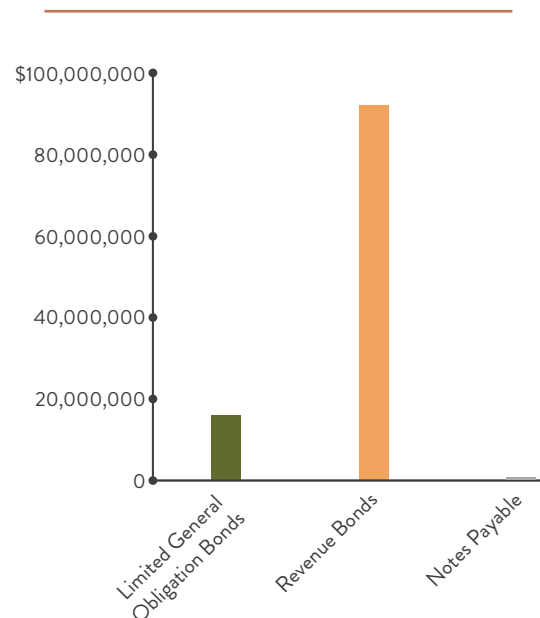
At the end of 2019, the County had a total of \$108.5 million in bond and notes payable outstanding, of which \$58 million of the bonds are related to direct placements. This amount is comprised of \$16.2 million in limited general obligation bonds, \$92 million in revenue bonds with the remainder in notes payable. The limited general obligation bonds were issued to acquire and improve lands within the County, to protect drinking water sources, preserve natural areas and protect open space from overdevelopment, and are secured by ad valorem taxes assessed at an amount not to exceed 1/3 of 1 mill as approved by voter referendum. Final maturity of these bonds is 2026. The capital improvement revenue bonds were issued to fund county-wide recreation projects, fund the expansion of the courthouse and for other governmental buildings in downtown Tavares. The pari-mutuel revenue refunding bonds and capital improvement refunding revenue bonds are secured by specific revenue sources, such as half cent sales tax and sales tax revenues paid to the County by the State of Florida as replacement for funds previously distributed from pari-mutuel wagering revenues. Final maturity of these bonds range from 2026-2037.

The infrastructure sales surtax bonds were issued to provide funds to design and construct a new animal shelter and replace the inventory of emergency radios for both the County and Cities within Lake County. The bonds are secured by a pledge of the levy of the one cent local government infrastructure Sales Surtax Revenues. Final maturity of these bonds is 2032.

The County does not use long-term debt to finance current operations. When the County finances projects through the issuance of bonds, it strives to use self-supporting revenues instead of general obligation bonds and to pay back within a period not to exceed 90% of the useful life of the project.

Other liabilities not described above include \$12.9 million in accrued compensated absences for all County employees which represents the value of accrued but unused vacation and sick leave benefits; \$34.7 million in other post-employment benefits which represents the County's financial obligation for retiree and dependents health and medical coverage; a \$177.6 million net pension liability which represents the county's proportionate share of the Florida Retirement System's (a cost-sharing multiple employer pension plan) net pension liability; and landfill closure and post closure cost of \$7.3 million.

Lake County Outstanding Bonds



HIGHLIGHTS

Kroger and Ocado Groundbreaking Ceremony



Representatives from the County attended the groundbreaking ceremony for the Kroger-Ocado customer fulfillment center on July 24, 2019. This 375,000 square-foot facility, which will be the second in America, will be a robotically operated fulfillment center and is expected to create **300 TO 400 HIGH-PAYING JOBS**.

Fruitland Park Library Grand Opening



The County hosted a grand opening ceremony for the Fruitland Park Library on July 19, 2019. The **12,000 SQUARE-FOOT FACILITY**, which was funded through Library Impact Fees, provides a larger selection of books and media; more room to host programs and events, and features a new eatery, the Gardenia Café, which serves breakfast and lunch.

HIGHLIGHTS

Emergency Medical Services Transition & First Rural Rescue



The County completed the transition of Emergency Medical Services into the County organization in 2019. This enabled the County to increase coordination of services, and launch its first rural rescue unit. "Rescue 10" is located in Astor, and is staffed by dual-certified firefighters, allowing for reduced response times and **IMPROVED TRANSPORT EFFICIENCIES**.

Groundbreaking for the New Animal Shelter



The County hosted its groundbreaking ceremony for the new no-kill animal shelter on Jan. 14, 2019. Once the **31,000-SQUARE-FOOT FACILITY** is completed, it will include an open-air cat porch, a dog-viewing site and an area where animals and their potential owners can get to know each other.

HIGHLIGHTS

Grand Opening for Hickory Point Beach Athletics Center



The County hosted its grand opening ceremony for the Hickory Point Beach Athletics Center on Feb. 23, 2019. The venue includes concessions, public restrooms, locker rooms, meeting space, training room, officials' room, and clubhouse. Once fully completed, the **\$1.9 MILLION FACILITY**, funded through Lake County's Tourist Development

Tax, will include Florida's largest permanent sand volleyball complex and is expected to expand the County's sports tourism industry.

Distribution of Public Safety Radios



The County distributed new public safety radios to all municipal and county first responders, which enhances countywide emergency communications while also increasing safety and **DECREASING RESPONSE TIME.**

CONTACT INFORMATION

BOARD OF COUNTY COMMISSIONERS:

315 W. Main St. • P.O. Box 7800
Tavares, FL 32778-7800
352-343-9800
www.lakecountyfl.gov

County Manager 352-343-9888
County Attorney..... 352-343-9787
Economic Prosperity..... 352-343-9647
Information Technology..... 352-343-9633
Animal Services 352-343-9688
Building Services 352-343-9653
Code Enforcement 352-742-3950
Communications 352-343-9607
Emergency Management 352-343-9420
Emergency Medical Services... 352-742-3930
Extensions Services..... 352-343-4101
Facilities Management.....352-343-9760
Fire Rescue 352-343-9458
Fleet Management.....352-742-3980
Housing & Human Services 352-742-6589
Human Resources &
 Risk Management..... 352-343-9596
Library Services 352-253-6180
Management & Budget 352-343-9452
Parks & Trails.....352-253-4950
Planning & Zoning..... 352-343-9739
Probation..... 352-742-6565
Procurement Services.....352-343-9839
Public Safety Support..... 352-253-1818
Transit Services..... 352-323-5733
Public Works..... 352-253-6000

CONSTITUTIONAL OFFICERS:

Lake County Clerk of Courts
352-742-4100
www.lakecountyclerk.org

Lake County Property Appraiser
352-253-2150
www.lakecopropappr.com

Lake County Sheriff
352-343-2101
www.lcso.org

Lake County Supervisor of Elections
352-343-9734
www.lakevotes.com

Lake County Tax Collector
352-343-9622
www.laketax.com

HELP & HOTLINES:

Contact Lake Government
<https://lakecountyfl.gov/contact/>

Fraud, Waste & Abuse Hotline

Phone: 352-742-4429
Fax: 352-742-4534
Email: fwa@lakecountyclerk.org

Mail: Inspector General
P.O. Box 7800 • Tavares, FL 32778

Lake County, Florida
Citizens' Annual Financial Report

Fiscal Year Ended September 30, 2019

Cover photos by: Donna Bowers | Inside photos provided by: Lake County Board of County Commissioners