Lake County, Florida

Citizen’s Annual Financial Report

Fiscal Year Ended September 30, 2011
The Government Finance Officers Association of the United States and Canada (GFOA) has given an 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, 2010. 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 Neil Kelly,  
Lake County Clerk of the Circuit Court

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

I am pleased to provide you with the Lake County, Florida Citizen’s Annual Financial Report (Citizen’s Report) for the Fiscal Year Ended September 30, 2011.

The information in this report is derived from the Lake County, Florida Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended September 30, 2011. The CAFR consists of over 200 pages of detailed financial statements, notes, schedules, and reports. The Citizen’s Report presents the County’s fiscal year 2011 financial activity in a simplified, and subsequently easier to read version than the CAFR. Both reports are posted on the Lake County Clerk 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 County Finance Department office, 315 West Main Street in Tavares.

This report presents the financial information of all County government operations, including those of the Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Since the Citizen’s Report contains simplified information, it does not conform to generally accepted accounting principles (GAAP) for governmental entities, as does the CAFR. As the Chief Financial Officer of Lake County, I am fully responsible for the accuracy of these financial reports.

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

Sincerely,

Neil Kelly  
Lake County Clerk of the Circuit Court
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Lake County - Then and Now

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.

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 and the economy grew. Lake County is known for its beautiful lakes and parks, and tourism is recovering from the recent economic recession. Lake County’s history is rich and diverse. Today, as in the past, Lake County is a pleasant place to live and work.

About This Report

The Citizen’s 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, 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 the report, pages 6 through 11 reflect the sources and uses of County funds within governmental activities and page 12 represents revenues and expenses of business-type activities.

They are distinguished as follows:

**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.
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 meets the first, third and fourth Tuesday at 9 a.m. In addition, the Board meets in work sessions whenever necessary to discuss matters of general importance. These meetings are generally held on the second Tuesday of each month at 9 a.m. Minutes are recorded of all Commission meetings, work sessions and public hearings, and made a part of the record.
Principal Officials, continued

Appointed County Officials

County Manager – Darren Gray

County Attorney – Sanford A. Minkoff

Constitutional Officers

Clerk of the Circuit Court: Neil Kelly
The Clerk of the Circuit Court (www.lakecountyclerk.org) 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; Treasurer for Lake Emergency Medical Services, Inc. and the Lake County Historical Society; and administrative coordinator for the Lake-Sumter Metropolitan Planning Organization. The Clerk also serves as the passport and documentary stamp agent.
Property Appraiser: Ed Havill
The Lake County Property Appraiser’s (www.lakecopropappr.com) 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: Gary Borders
The Sheriff (www.lcso.org) 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: Emogene Stegall
The Supervisor of Elections (www.elections.lakecountyfl.gov) is responsible for preparing and conducting all county, state, and federal elections held in Lake County. The office accurately 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: Bob McKee
The Tax Collector’s Office (www.laketax.com) 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, and hunting and fishing license fees.
Net Assets of the County

The “net assets” of the County is a useful indicator of the County’s financial position. The following is a summary of Lake County Net Assets for governmental and business activities for 2011 and 2010:

Lake County’s Net Assets
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activity</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current and other assets</td>
<td>185,496</td>
<td>216,251</td>
<td>8,385</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>480,988</td>
<td>455,386</td>
<td>13,458</td>
</tr>
<tr>
<td>Total Assets</td>
<td>666,484</td>
<td>671,637</td>
<td>21,843</td>
</tr>
<tr>
<td>Long-term liabilities outstanding</td>
<td>137,727</td>
<td>138,745</td>
<td>6,096</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>37,471</td>
<td>31,032</td>
<td>2,314</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>175,198</td>
<td>169,777</td>
<td>8,410</td>
</tr>
</tbody>
</table>

Net Assets:

<table>
<thead>
<tr>
<th></th>
<th>Invested in capital assets, net of related debt</th>
<th>Restricted</th>
<th>Unrestricted</th>
<th>Total net assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>384,298</td>
<td>49,277</td>
<td>57,710</td>
<td>491,285</td>
</tr>
<tr>
<td></td>
<td>371,850</td>
<td>59,675</td>
<td>70,335</td>
<td>501,860</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>849</td>
<td>13,433</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-405</td>
<td>12,031</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>504,718</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>513,891</td>
</tr>
</tbody>
</table>

At September 30, 2011, Lake County has cash and investments on hand of $179,974,414 and Lake County’s assets are greater than its liabilities by $504,718,337 (net assets). Of this amount, $58,558,916 (unrestricted net assets) may be used to meet the County’s ongoing obligations to its citizens and creditors.

The County’s total net assets decreased $9,172,609 from the previous year. The decrease was primarily the result of decreases in revenues from ad valorem taxes.

The General Fund, the County’s primary operating fund, reported an unassigned fund balance of $26,947,293. This amount is included in the unrestricted net assets shown on the table above. The unassigned general fund balance of $26,947,293 represents 25% of total general fund expenditures.

Total bonded debt and notes payable outstanding at year-end amounted to $123,727,070. There were no new borrowings in 2011, however, one outstanding issue was refinanced to achieve debt service savings.
Governmental Activities - Revenues by Type

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

The following is a chart of governmental activities revenue for the 2011 fiscal year:

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.

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

Capital and operating grants are monies received from state and federal agencies for construction or for certain programs such as housing and community development. This revenue also includes American Reinvestment and Recovery Act (ARRA) funds received to stimulate the local economy.

The following is a comparison of 2011 governmental activities revenue to 2010:

**Governmental Activities Revenue**

**Comparison of 2011 and 2010**

Overall, revenues from governmental activities decreased by $20.4 million in 2011. The majority of this decrease was in property taxes which decreased $12.0 million, as more fully discussed under Property Taxes. Other decreases were investment and other income primarily from lower interest rates and for a road project donated to the County in 2010. Operating and capital grants also decreased in 2011 by approximately $3.8 million. These decreases result primarily from Neighborhood Stabilization Program funds received in 2010 ($2.5 million), a decrease in impact fees ($1.4 million), a decrease in funding for public transportation ($1.3 million) and a decrease in public safety grants ($1.6 million). These decreases were offset by an increase in funding for transportation projects ($3.2 million).
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, and for three municipal services taxing units (MSTU): for stormwater, parks and roads, for ambulance services and for fire rescue. A MSTU is a taxing district authorized by law for providing specific services to a defined geographical area. The chart below indicates the millage rates assessed and taxes collected for 2011.

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>Millage Rate</th>
<th>Taxes Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>4.7309</td>
<td>$78,258,487</td>
</tr>
<tr>
<td>MSTU Stormwater, Parks &amp; Roads</td>
<td>0.4984</td>
<td>4,387,984</td>
</tr>
<tr>
<td>MSTU Emergency Medical Services</td>
<td>0.3853</td>
<td>6,379,661</td>
</tr>
<tr>
<td>MSTU Fire Rescue</td>
<td>0.3222</td>
<td>2,971,026</td>
</tr>
<tr>
<td>Voter Approved Debt</td>
<td>0.1101</td>
<td>1,822,356</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>$93,819,514</strong></td>
</tr>
</tbody>
</table>

The amount of taxes collected in 2011 totaled $93,819,514 compared to $105,820,478 in 2010, a decrease of $12,000,964 or about 11%. This decrease can be attributed to a 10% decrease in the assessed value of real and tangible property in the County. The decrease in 2010 from 2009 was about 9%.

The charts below show comparisons in property taxable values and collections from 2007 to 2011:
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, information outreach, information technology, facilities and employee services.

**Public safety** includes law enforcement, corrections and detention, fire 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.

**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.
Governmental Activities - Expenses by Type, continued

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.

Governmental Expenses Comparison 2011 & 2010

Governmental activities expenses increased in 2011 from 2010 by about $1.5 million. The majority of the increase, $5.4 million, was in transportation expenses. This increase resulted from using state and federal capital grants and infrastructure sales tax for road construction. The increase was offset primarily by a $3.1 million decrease in general government expenses due to cost reduction measures by the Board and from a reduction in capital outlay. All Board and Clerk employees took one day a month furlough in 2011 and 2010.
Business-Type Activities - Landfill

The only business-type activity for Lake County is the landfill. The system consists of two operating landfills and five closed landfills. The Central Landfill Phase III, consisting of two cells, the Ash Cell and the Municipal Solid Waste Cell, was completed in 2009. The Ash Cell began accepting waste in 2011.

The County also uses an incinerator operated by an outside vendor. Our contract with this vendor, Covanta Lake, Inc. (Covanta), requires that we provide a certain amount of waste to the incinerator each year. The service agreement with Covanta will expire in July, 2014. The County has established a Solid Waste Study Committee to assist in determining how the solid waste needs of the County will be handled after that date.

The following chart is a comparison of expenses, revenues and transfers by year for business-type activities:

The majority of solid waste in the unincorporated area of the county is incinerated. While this practice saves valuable landfill space, it is a more costly method of disposal. In 2003, the Board reduced tipping fees from $90 per ton to $40 per ton to encourage the cities and others to use the system. As a result, the general fund has transferred funds to the landfill since 2003 to cover the cost of operations. The amount of transfer has varied from a high of $8.2 million to $3.9 million in 2011. It is anticipated that this transfer will not be required after the contract with Covanta ends in 2014.

In addition to tipping fees, a special assessment of $184 for collection and disposal is charged to all residents in the unincorporated area of the county. This revenue generated almost $12 million in 2011. Franchise haulers collect county waste. Collection charges paid to these haulers amounted to $8.8 million in 2011. Other revenues in the landfill fund are recycling revenues of over $1.2 million.
Capital Assets

The County’s investment in capital assets for its governmental and business-type activity as of September 30, 2011, amounts to $494,445,360 (net of accumulated depreciation). This 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 2011.

Lake County’s Capital Assets
(amounts expressed in thousands)

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-type Activity</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>81,638</td>
<td>77,399</td>
<td>2,913</td>
</tr>
<tr>
<td>Buildings</td>
<td>120,346</td>
<td>123,221</td>
<td>986</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>27,912</td>
<td>29,642</td>
<td>8,973</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>27,783</td>
<td>28,658</td>
<td>561</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>157,454</td>
<td>155,754</td>
<td>-</td>
</tr>
<tr>
<td>Construction in Progress</td>
<td>65,855</td>
<td>40,712</td>
<td>25</td>
</tr>
<tr>
<td>Total</td>
<td>480,988</td>
<td>455,386</td>
<td>13,458</td>
</tr>
</tbody>
</table>

The increase in capital assets of approximately $25 million in 2011 was primarily related to the construction of the Judicial Center Expansion which began in June 2010. The total anticipated expense for this project is approximately $45 million.

Judicial Center Expansion

Palatlakaha Environmental & Agricultural Reserve (PEAR) Park
The County issued bonds (Capital Improvement Revenue Bonds) in 2007 for the expansion of the Judicial Center and other projects including a parking garage, central energy plant and an office building for the Property Appraiser and Tax Collector. In addition, in 2007 the County issued bonds (Limited General Obligation Bonds) in response to a voter referendum to purchase environmentally sensitive land.

Other bonds (Pari-mutuel Bonds) were issued for recreation purposes and for the purchase of a countywide radio system (Hancock Note Payable). The landfill note payable was used to construct a new landfill and to close landfills no longer being used.

The Pari-Mutuel bonds originally issued in 2000 were refunded in 2011 to achieve a lower interest rate. The debt service savings over the next 20 years will be approximately $549,250 and the economic gain was over $385,000.

The following chart shows each bond issue and the amount owed at September 30, 2011 and the amount due next year.

<table>
<thead>
<tr>
<th>Issue Date</th>
<th>Description</th>
<th>Amount Outstanding at September 30 Year End</th>
<th>Principal and Interest Due Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>Capital Improvement Revenue Bonds</td>
<td>$83,075,000</td>
<td>$5,738,405</td>
</tr>
<tr>
<td>2007</td>
<td>Limited General Obligation Bonds</td>
<td>28,500,000</td>
<td>2,701,988</td>
</tr>
<tr>
<td>2011</td>
<td>Pari-Mutuel Revenues Refunding Bond</td>
<td>3,545,000</td>
<td>268,610</td>
</tr>
<tr>
<td>2008</td>
<td>Hancock Bank Note Payable</td>
<td>6,607,069</td>
<td>1,208,397</td>
</tr>
<tr>
<td>2002</td>
<td>Landfill Note Payable</td>
<td>2,000,000</td>
<td>1,043,050</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$123,727,069</td>
<td>$10,960,450</td>
</tr>
</tbody>
</table>

Other liabilities not shown above include accrued compensated absences of $11,804,691 for all County employees, $9,414,276 in other post employment benefits, landfill closure and post closure costs of $5,125,190, and net bond premium payable of $4,267,411.
Cash and 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.

2011 Investments

<table>
<thead>
<tr>
<th>Investments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Treasury Notes</td>
<td>$10,461,156</td>
</tr>
<tr>
<td>U.S. Agency Notes</td>
<td>30,262,450</td>
</tr>
<tr>
<td>Florida Local Government Investment Trust</td>
<td>25,633,516</td>
</tr>
<tr>
<td>Certificates of Deposit</td>
<td>60,021,429</td>
</tr>
<tr>
<td>Other Cash and Deposits</td>
<td>65,048,570</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$191,427,121</strong></td>
</tr>
</tbody>
</table>

Cash and Investments 2011

- U.S. Agency Notes: 16%
- U.S. Treasury Notes: 6%
- Florida Local Government Investment Trust: 13%
- Certificates & Deposits: 31%
- Other Cash & Deposits: 34%
Accomplishments

General Government
The County solidified its organizational structure in 2011 by filling key leadership positions in the County Manager’s Office, the Budget Office and the newly formed Office of Economic Development & Tourism. The County Commission also created the new Capital Facilities Advisory Committee – comprised of Lake County residents, to make funding recommendations for County facility and transportation needs.

Public Safety
Infrastructure improvements made during the year included upgrades to the County’s Emergency 9-1-1 system, which logged roughly 855,000 calls for service throughout the year. In addition, consolidation of the Clermont Police Department’s 9-1-1 Communications Center with the Sheriff’s 9-1-1 Communications Center resulted in an overall increased level of service and cost savings for both agencies.

Physical Environment
The County’s Go Green Get Green rebate program offered rebates to residents and small commercial business owners who installed eligible energy-efficient products in their homes or businesses. The successful program was made possible by a federal grant and, over a three-month period, provided more than $826,000 in rebates to over 2,500 participants.

Transportation
Lake County was awarded nearly $7.2 million in 2011 in funding from the American Recovery and Reinvestment Act (ARRA) of 2009 that provided funding for a variety of transportation infrastructure projects. The Public Works department completed construction of the Picciola Bridge using about $4 million in grant funding. County staff also began a new initiative to review sidewalks for ADA compliance during the lot-grading phase of single-family home construction. This efficiency change saves time overall on final inspections for customers.
Accomplishments, continued

Economic Environment
In 2011, the County embarked on an aggressive plan to spur economic development. A series of workshops and meetings were held with residents and business leaders in the community to help chart a course for retaining and growing our existing businesses, and encouraging new businesses to relocate to the area. This process resulted in a 9-goal Economic Action Plan, which outlines several action items currently being taken to foster a more business-friendly environment. In addition, the County was divided into three micro-regions and dedicated staff was assigned to assist businesses, municipalities and education partners in each of the regions to help achieve county-wide economic goals.

Human Services
Lake County hosted numerous events during 2011, such as the First Annual SeniorFest, attended by more than 70 organizations and 500 individuals. Together with the Lake County Health Department, the County hosted the First Annual World AIDS day, and Lake County’s Fifth Annual Stuff the Bus food drive resulted in more than 4,000 pounds of food for local food banks.

Culture/Recreation
Efforts to enhance recreational opportunities in the County spurred the opening of three public lands properties. Ellis Acres Reserve, located in Paisley, Lake May Reserve located in Eustis, and The Pasture Reserve, located in the Green Swamp, all showcase the restoration efforts at the properties. Also completed were two picnic pavilions at PEAR Park in Leesburg, along with approximately 2,000 feet of recreational trails.

Public Lands Ribbon-Cutting Event
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
Conservation and Compliance ...................................................................................................... 352-742-9639
Economic Development & Tourism ............................................................................................... 352-742-3918
Community Services ....................................................................................................................... 352-343-9899
Employee Services .......................................................................................................................... 352-343-9596
Facilities Development & Management ...................................................................................... 352-742-6512
Fiscal and Administrative Services ............................................................................................... 352-343-9452
Growth Management ..................................................................................................................... 352-343-9647
Information Technology ............................................................................................................... 352-343-9873
Public Resources ............................................................................................................................. 352-253-6150
Public Safety ..................................................................................................................................... 352-343-9458
Public Works .................................................................................................................................... 352-483-9000

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.elections.lakecountyfl.gov

Lake County Tax Collector
352-343-9602
www.laketax.com

Help & Hotlines:

Citizen Action Request Line
http://mygovhelp.com/lakecountyfl/

Fraud, Waste & Abuse Hotline
352-253-1643