

*Lake County, Florida*  
*Clerk of the Circuit Court & Comptroller*

# ANNUAL BUDGET

FISCAL YEAR 2024/25







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# TRANSMITTAL LETTER

**Gary J. Cooney, Clerk & Comptroller**





September 30, 2024

Honorable Members of the Board of County Commissioners, Lake County, Florida,

It is my pleasure to once again provide you a copy of my office's budget guide. This document, and the information contained herein, provides insight into both the budgeting process and the budget itself. My office uses this document as both a policy and planning tool and an operations guide. Further, this document is also used to communicate information about my office's budget to those not otherwise familiar with the clerk's office and its operations.

By reviewing this document, readers should gain knowledge about my office's structure, and its budget and finances. This document will also provide information about my office's a) goals and strategies for reaching those goals, b) priorities and issues, and c) the factors influencing the decisions made concerning the goals, priorities, and issues.

For those looking for a brief overview, an executive summary of the information is provided.

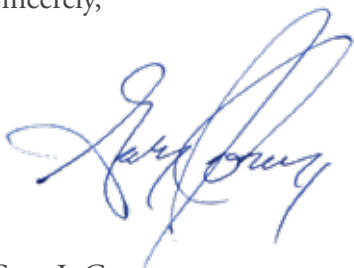
It is my pleasure to report that the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Clerk of Courts, Lake County, Florida, for its annual budget for the fiscal year beginning October 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, 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.

The Lake County Clerk's Office has received this award for the past 32 years.

Finally, it continues to be my honor to work within the statutory framework and with the Board of County Commissioners and the Clerks of Court Operations Corporation to adopt a fiscally sound budget in service of the citizens of Lake County.

Sincerely,



Gary J. Cooney  
Clerk of the Circuit Court and Comptroller





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lake County Clerk of Courts  
Florida**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

**Executive Director**

# INTRODUCTION & OVERVIEW







# ROLE OF THE CLERK OF THE CIRCUIT COURT & COMPTROLLER

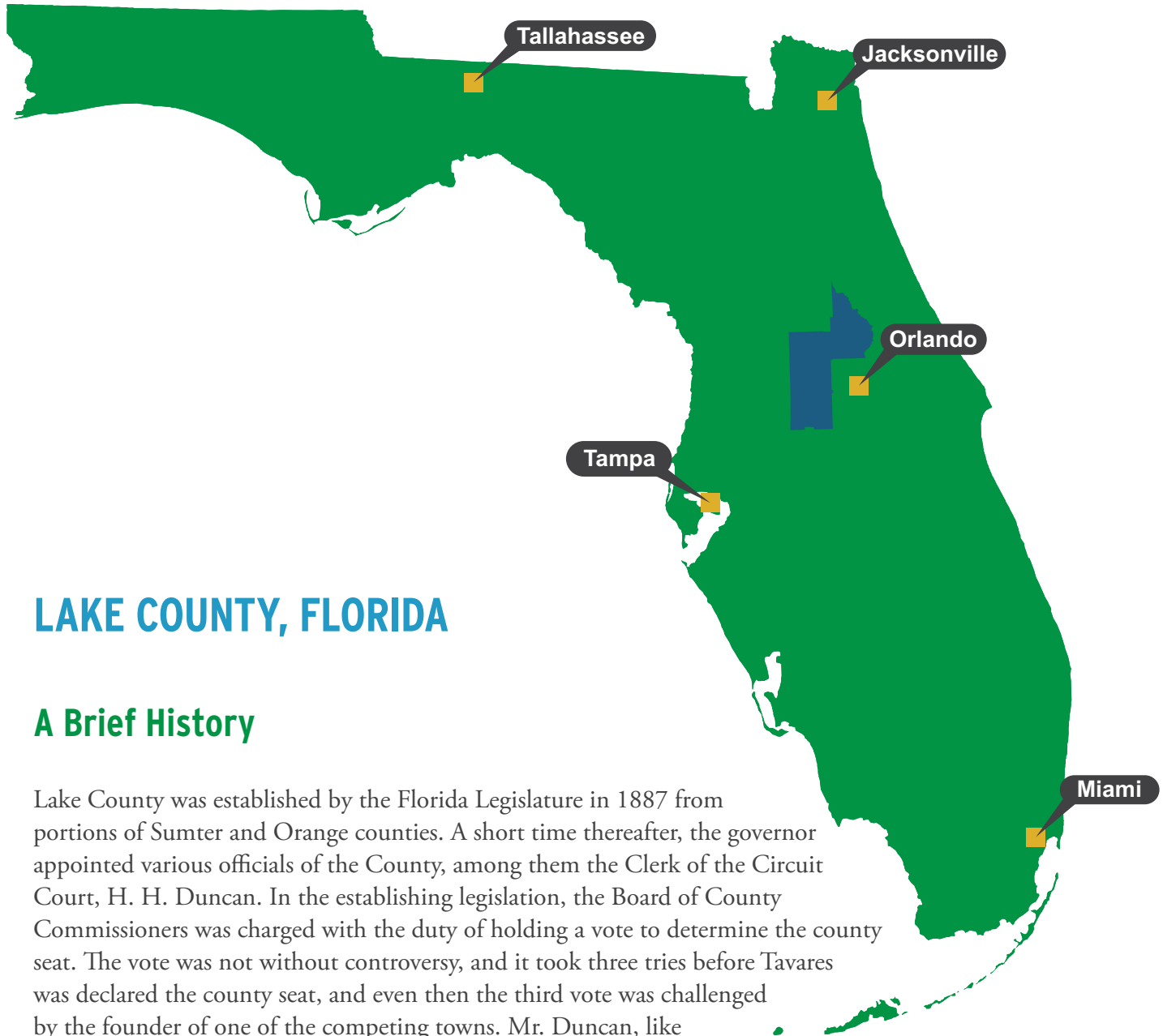
## A Brief History

With the appointment of two clerks in 1821, Andrew Jackson, the then Territorial Governor of Florida, began the long history of clerks of the court in Florida. Jackson understood the power of securing the records of the Territory, particularly property records. Some seventeen years later, clerks were formally recognized in the territorial constitution of 1838, and given certain roles and responsibilities. Thereafter, clerks have been a part of every Florida constitution, including the current 1968 constitution.

## Current Day

The current version of the 1968 Florida Constitution provides for five constitutional roles and responsibilities of clerks of the circuit court and comptrollers. Section 16 of Article V of the Florida Constitution establishes a clerk of the circuit court in each county and proscribes that the clerk shall be the clerk of the court, the ex officio clerk of the board of county commissioners, the county auditor, the county recorder, and the custodian of all county funds. The duties of clerks in these various roles are generally established by the Florida Legislature, and number well over 1000.





## LAKE COUNTY, FLORIDA

### A Brief History

Lake County was established by the Florida Legislature in 1887 from portions of Sumter and Orange counties. A short time thereafter, the governor appointed various officials of the County, among them the Clerk of the Circuit Court, H. H. Duncan. In the establishing legislation, the Board of County Commissioners was charged with the duty of holding a vote to determine the county seat. The vote was not without controversy, and it took three tries before Tavares was declared the county seat, and even then the third vote was challenged by the founder of one of the competing towns. Mr. Duncan, like Jackson before him, understood the power of records, and in his capacity as Clerk of the Circuit Court, seized the records from the competing town and brought them to Tavares, where they reside to this day.

### Current Day

Lake County is located in central Florida approximately a one-hour drive from the Atlantic Ocean to the east and the Gulf of Mexico to the west. The nearest metropolitan area is Orlando. Lake is surrounded by seven sister counties, four of which are larger when measured by total land area, and five of which are larger when measured by population.



## Infrastructure

Although serviced by a network of roads including Florida's Turnpike, U. S. Highways, and County arterial and collector roads, it takes well over an hour to travel from the northern end of the county to the southern end. This is primarily due to the distance as the crow flies, but also due to having to traverse around or over so many lakes. The primary mode of transportation is via automobile, although a bus system is provided by the County. For those not wanting to travel by car or bus, Lake County is one of the premier biking destinations in Florida due to its rolling hills and miles of bike lanes and trails.

Residents and visitors alike can take advantage of many recreational opportunities in addition to biking. The county is a popular destination for sports tourism, offering a wide range of events throughout the year. The county hosts major competitions such as the NCAA Woman's Cycling National Championships, NCAA Golf Championships, and several professional bass fishing tournaments, attracting top athletes from across the country, making it a premier location for outdoor and water sports enthusiasts.

The county itself is governed by a five member Board of County Commissioners. Additionally, the county has five independently elected constitutional officers - Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Within the county, there are 14 municipalities, each with their own elected governing body.

Twelve of these municipalities have their own police departments, and nine have their own fire departments, although some are volunteer fire departments. The County provides ambulance service for the entire county which is supplemented by emergency medical service personnel from eight municipalities.

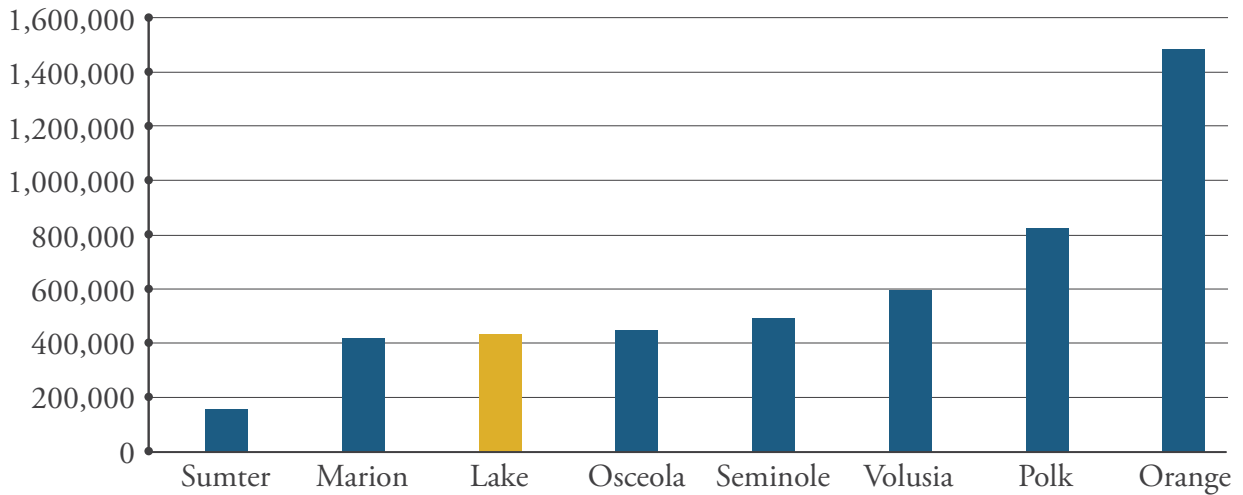
The county is served by three main hospitals owned by three distinct health care entities.

Standard utility services, water, sewer, electric, and gas, are provided by a mix of entities, both private and governmental. The County does not provide any utility services. All municipalities provide water, 11 municipalities provide wastewater, two provide electric, and one provides gas. Those areas without one or more of these services are either serviced by private providers, or in the case of wastewater, by individual septic systems.

In Lake County, there are eight residential high-speed Internet providers covering 98.6% of the county with fiber, cable, or DSL service.

## DEMOGRAPHICS

### Population of Surrounding Counties\*

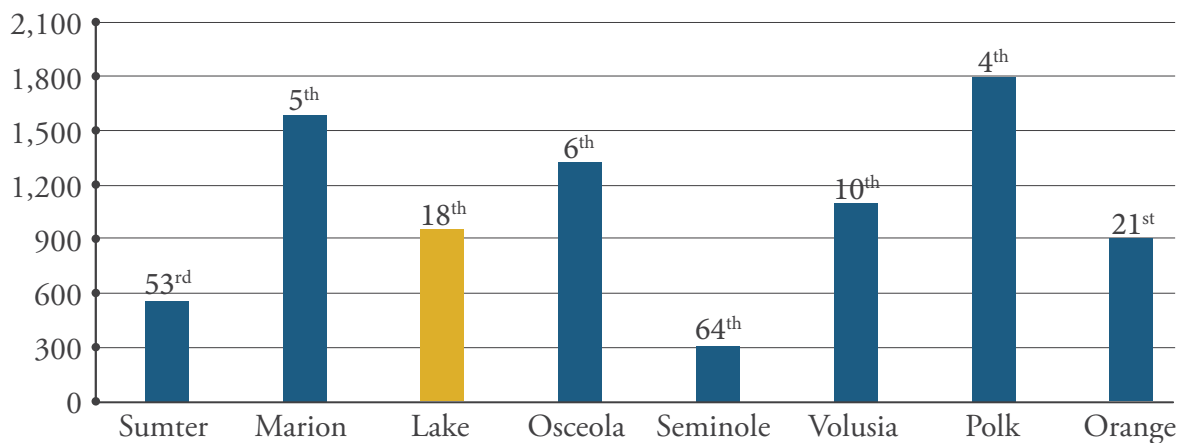


\* Based on the University of Florida Bureau of Economic and Business Research's Florida Estimates of Population 2024.

With a total area of 1,157 square miles, of which 938 square miles is land and 219 square miles is comprised of over 1,400 lakes, rivers, streams, and creeks, Lake County is appropriately named. Lake County is the 18th largest county in Florida by total area.

### Comparative Geographic Area

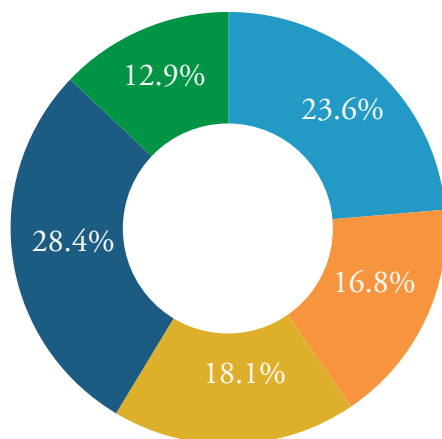
#### *Land Area Only*



One of the fastest growing counties in Florida, the University of Florida estimates the 2024 population of Lake County to be 433,331 composed of various groups\*, as follows:

## Population Demographics

*By Age*



- |                  |                 |
|------------------|-----------------|
| Age 18 and Under | Age 50 to 69    |
| Age 19 to 34     | Age 70 and Over |
| Age 35 to 49     |                 |

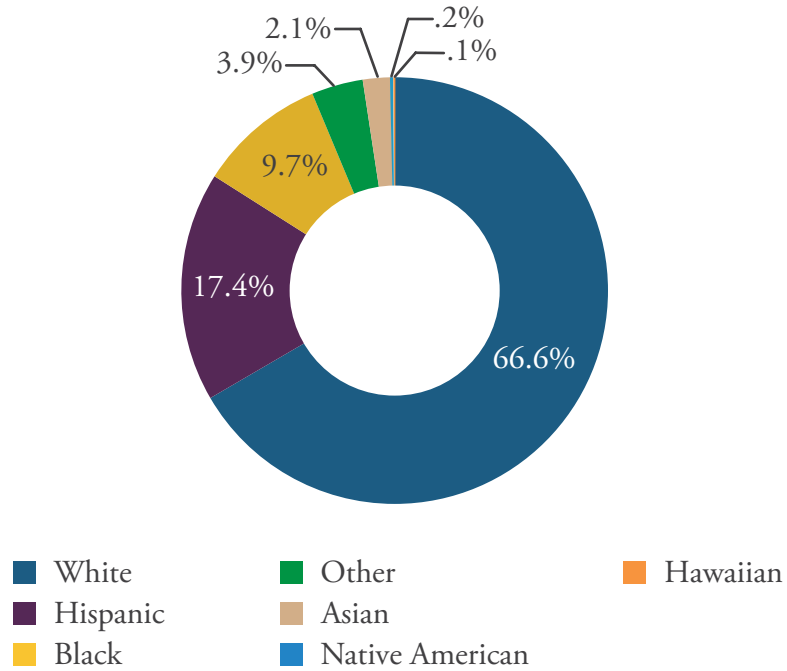
*\*Based on U.S. Census Bureau ACS 5-year 2018-2022.*





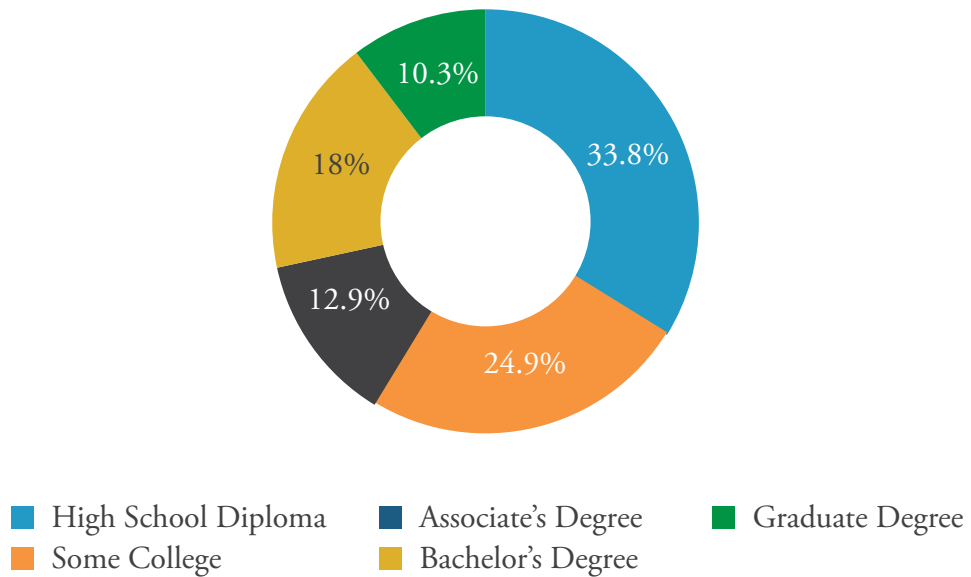
## Population Demographics

*By Race*



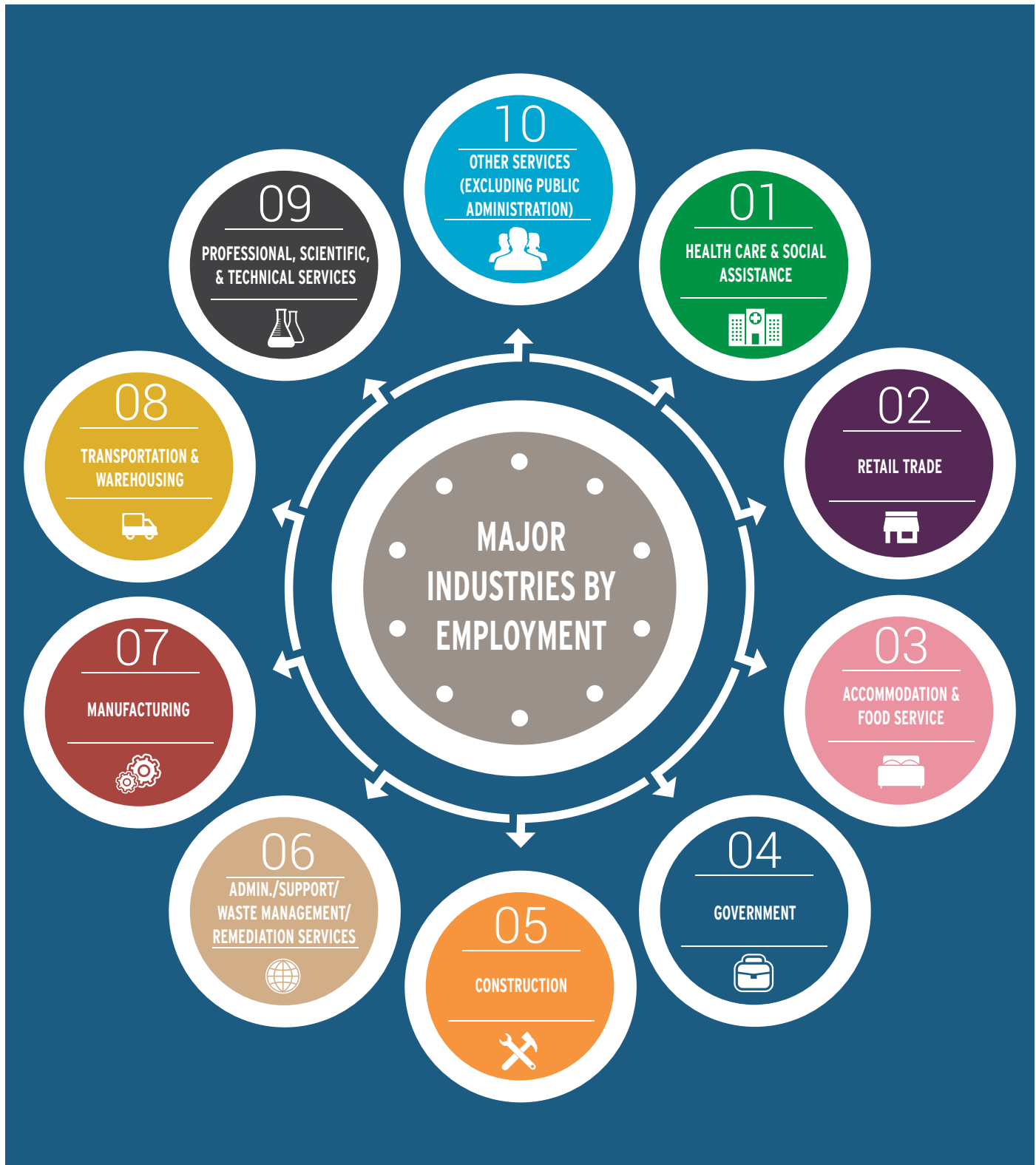
## Population Demographics

*By Education Level*



## LOCAL ECONOMY

Below are Lake County's top 10 major industries by employment.



Below are the top 10 taxpayers in Lake County.



DRP Solaris Multistate, LLC

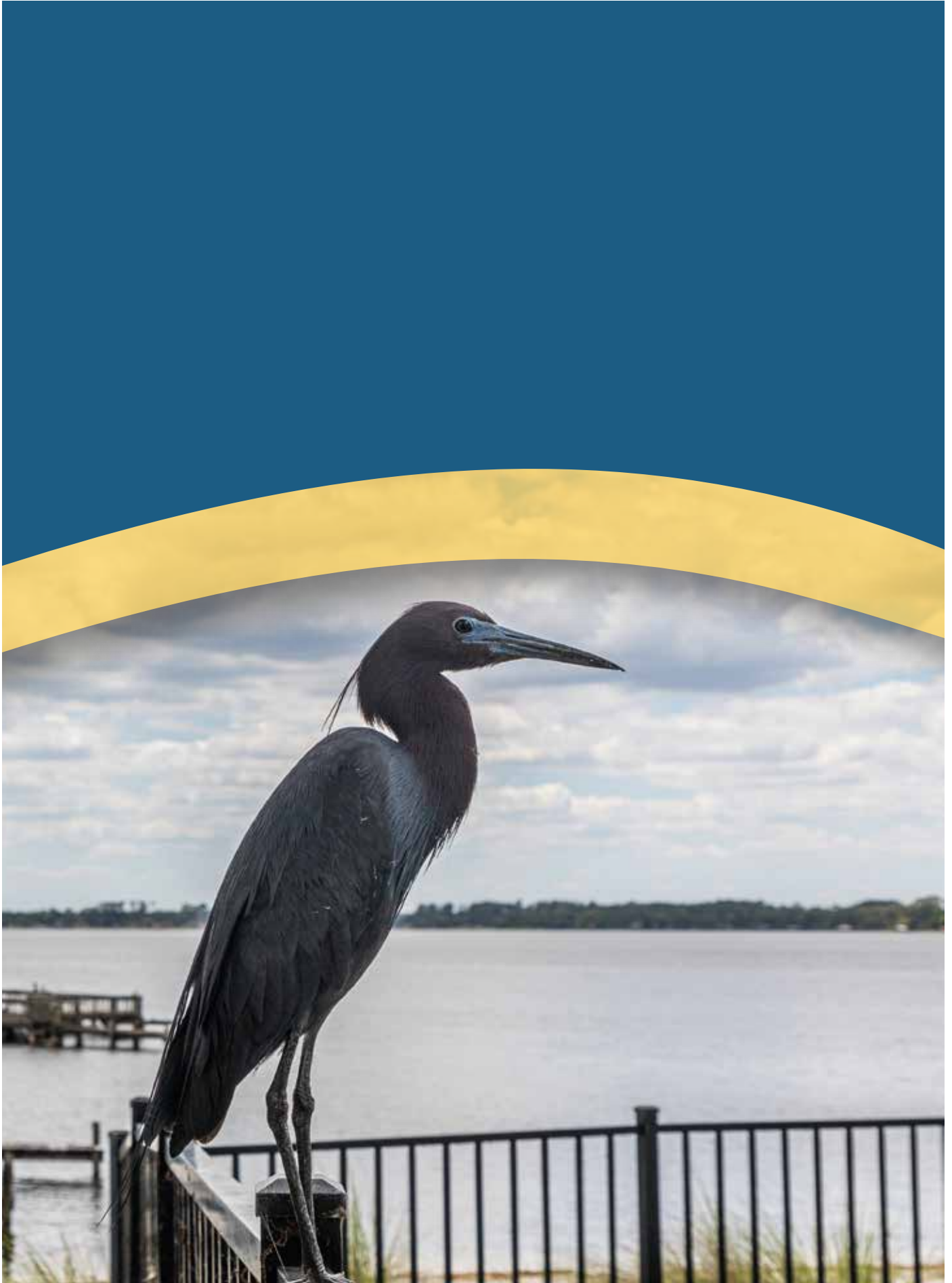


BR Citrus Tower, LLC



# EXECUTIVE SUMMARY





## MISSION STATEMENT

The mission of the Lake County Clerk's Office is:

***"To provide excellent and prompt service to the citizens of Lake County, and the various entities we serve, in fulfilling constitutional and statutory responsibilities required of the Office."***

## STRATEGIC GOALS & STRATEGIES

The following are the Office's strategic goals and strategies for the next four years. These goals and strategies have not changed appreciably from the current year; however, at the whim of the Florida Legislature and the Florida Supreme Court, they could be altered drastically at any time.

# 1

## ATTRACT & MAINTAIN QUALITY PERSONNEL

- 
- A. Promote and enhance the Clerk's competitive total rewards package.
  - B. Develop employee talent by promoting professional development, improving performance management, and providing internal training, in order to improve organizational and individual performance.
  - C. Deliver Human Resource services, programs, and communications of value to the Clerk's prospective and current employees, by providing more effective employee communications which meet employee information needs.
  - D. Utilize currently available technology to streamline Human Resource service processes and improve access to employee information.

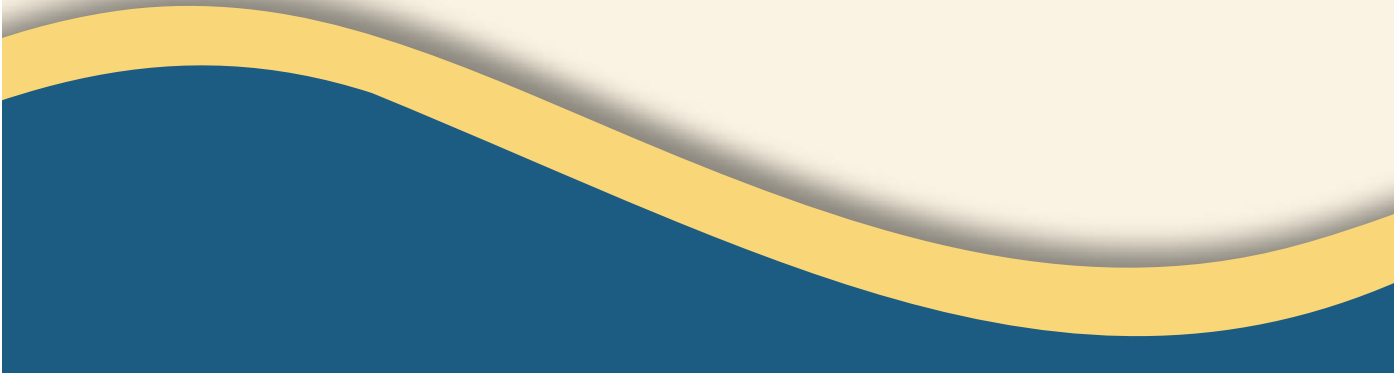
## 2 SECURE ADDITIONAL, & PROPERLY ACCOUNT FOR, ALL REVENUE

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- A. Maintain, and perhaps enhance, financial viability by increasing the collection of revenue which the State allows the office to retain.
- B. Implement additional modules of the financial accounting software and upgrade to newer versions to utilize available technology to increase efficiencies in financial processing.
- C. Increase the transparency of the County's investments by reporting semi annually to the Board of County Commissioners.
- D. Work with the Florida Legislature to revise the statutory provisions which impact the revenue available to the Office in order to aid the Legislature in fulfilling their constitutional responsibility to properly fund the court system.

## 3 ACQUIRE & MAINTAIN ADEQUATE PHYSICAL RESOURCES FOR THE OFFICE & THE PUBLIC WE SERVE

---

- A. Address the issue of office space for the Clerk's Office, both short term and long term, and advocate the proper study, planning, and implementation of plans for our long range space requirements. In order to provide for improved customer service, a long range plan is being implemented to expand branch locations.
- 

# 4

## ACQUIRE, PROTECT, & USE PROPER TECHNOLOGICAL RESOURCES FOR EXPANDED & MORE EFFICIENT SERVICES

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- A. Maintain the integrity and confidentiality of public, private, and employee information by the redaction of applicable images as required. This includes official records, court records, and other records in long-term storage.
- B. Continue to implement and enhance other eServices as a means to streamline operations and increase efficiencies.
- C. Improve the computing systems architecture to increase organizational efficiency, data security, and data accessibility by obtaining the necessary hardware and software to reduce risk associated with unauthorized intrusion in the Clerk's Office and software to enhance the operational efficiency for the office and the public, including ongoing enhancements to our court case maintenance system.
- D. Ensure the continuous availability, integrity, and confidentiality of data and the ability to recover from disasters in a timely manner or otherwise maintain continuity of operations at all times. This includes increasing the remote accessibility of Clerk information and services.
- E. Provide the requisite training to maintain a technically proficient IT staff. Proactively educate management and users on aspects of current and emerging technologies adopted by the Clerk's Office.
- F. Use industry standards and processes such as NIEM, COBIT, ITIL, ISO 9000, and ISO/IEC 27001 to integrate system interoperability and promote data integration.
- G. Reduce environmental impact by using energy efficient technologies and practices.



# 5

## IMPLEMENT NEW PROGRAMS TO ENHANCE CUSTOMER SERVICE


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- A. Continue enhancing the satellite offices and expand the functions performed in these offices.
- B. Expand Internet services for the Clerk's Office to assist customers in seeking information, receiving services, viewing images and documents, and transacting business with the office.

# 6

## PRESERVE & MAKE AVAILABLE THE HISTORICAL RECORDS OF THE COUNTY

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- A. Evaluate and implement a method of making historical records which were digitized for preservation more easily accessible to the public via the Clerk's website.
  - B. Address the rising costs and limited future of microfilm by evaluating secure methods for archival of digital records.
  - C. Digitize non-electronic historical records.
- 

## PRIORITIES & ISSUES

### 1. INCREASE COURT FUNDING

- Amend current statutory provisions to provide an adequate share of court fees
- Plan for rising costs for retirement and health care costs
- Eliminate the portion of court fees which simply go to the State's general fund
- Overcome the Legislature's reluctance to embrace any change which would adequately fund the court system partners at the expense of the various trust funds favored by the Legislature

### 2. CREATE A MORE ATTRACTIVE BENEFIT PACKAGE

- Limited resources are available as the Office cannot simply change the fees for services

### 3. PROVIDE ADDITIONAL TRAINING FOR EMPLOYEES

- Due to staffing shortages there is little time for enhanced training

### 4. DETERMINE THE NEED, IF ANY, FOR A THIRD SATELLITE OFFICE

- Due to ever increasing population, a third office may be necessary.

### 5. ENSURE DATA AND THE SYSTEMS WHICH CONTAIN THE DATA ARE SECURE

- It is a constant challenge to balance access, security, and resources

### 6. LAUNCH A NEW WEBSITE

## BUDGET OVERVIEW

As mentioned in the introduction, the Clerk of the Circuit Court has five constitutional roles. The source of funds for the budget for each of those roles is established by the Florida Legislature. Currently this means the Office has three budgets, as follows:

### Clerk of the Court

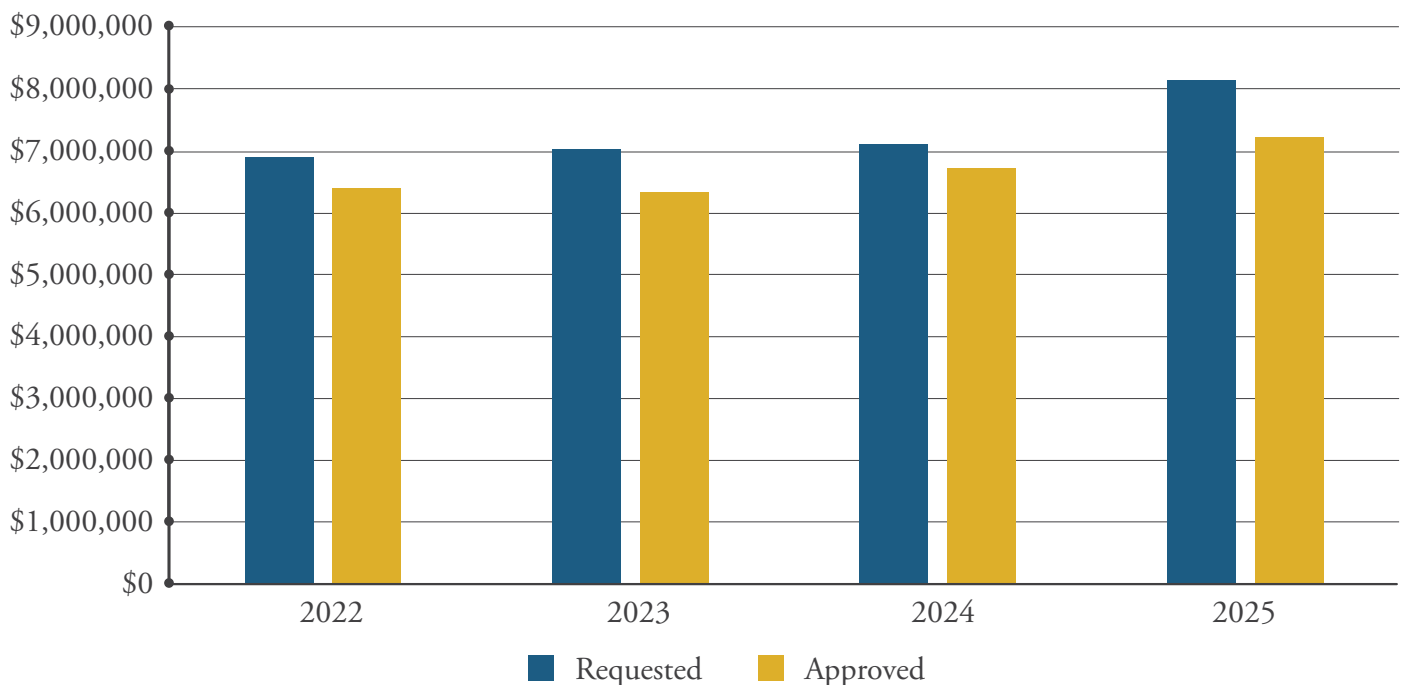
This budget is dependent on fines, fees, and forfeitures collected statewide and distributed among the 67 Clerks of Court.

While always dependent on fines, fees, and forfeitures, the method by which those fines, fees, and forfeitures are distributed has changed over time. Since July 2004, the 67 Clerks send approximately 85% of the revenue collected to the State, and approximately 15% to the Clerks of Court Operations Corporation (the “CCOC”). The total amount projected to be sent to the CCOC is then compared to a State revenue estimate for the same revenue sources for the same time period, which estimate acts as a cap on the budget authority statewide. This budget authority is then divided by the CCOC among the 67 Clerks after a review of requests from each Clerk.

Lake County's budget requests and the budget authority allowed for each request for the past three years, as well as this fiscal year, are shown below.

### Clerk of Court Operations Corporation Funding

*Requested vs. Approved*



The expenditures from this budget are broken down as shown below.

**Clerk of Court Operations Corporation Expenditures**  
*By Major Expense Categories*

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Projected
Personal Services	\$5,364,849	\$5,794,300	\$5,994,465	\$6,715,523
Operating Expenses	413,166	518,166	711,312	499,275
Capital Outlay	13,580	-	4,480	-
<b>TOTAL EXPENSES:</b>	<b>\$5,791,595</b>	<b>\$6,312,466</b>	<b>\$6,710,257</b>	<b>\$7,214,798</b>



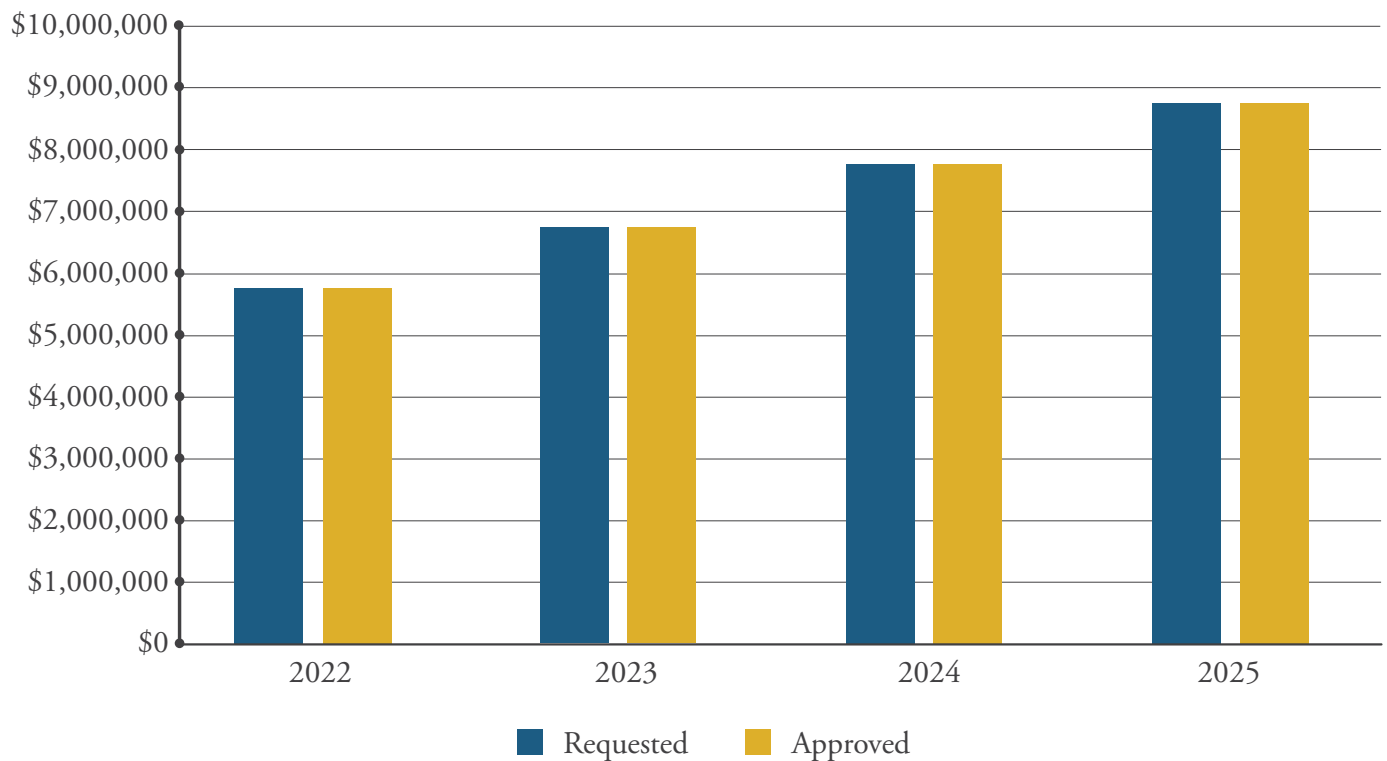
## Ex Officio Clerk of the Board of County Commissioners, County Auditor, and Custodian of all County Funds

This budget is dependent on an appropriation of county funds by the Board of County Commissioners (BCC) from general revenue.

The services provided in these described roles are for the BCC; therefore, the revenue provided to the Clerk of the Circuit Court and Comptroller comes from the general revenue of the County to support the level of service the BCC desires.

The budget for the desired services has only seen slight increases over the past three years, mainly driven by insurance and retirement fund increases, as shown below. For each of those years, the budget requested was the budget approved by the BCC.

### Board of County Commissioners' Transfer Budget *Requested vs. Approved*





The expenditures from this budget are broken down as shown below.

**Board of County Commissioners' Transfer Expenditures**  
*By Major Expense Categories*

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Projected
Personal Services	\$4,649,793	\$5,150,140	\$6,104,775	\$7,976,027
Operating Expenses	871,308	1,591,504	\$1,073,234	789,866
Capital Outlay	243,839	-	601,390	-
<b>TOTAL EXPENSES:</b>	<b>\$5,764,940</b>	<b>\$6,741,644</b>	<b>\$7,779,399</b>	<b>\$8,765,893</b>



## County Recorder

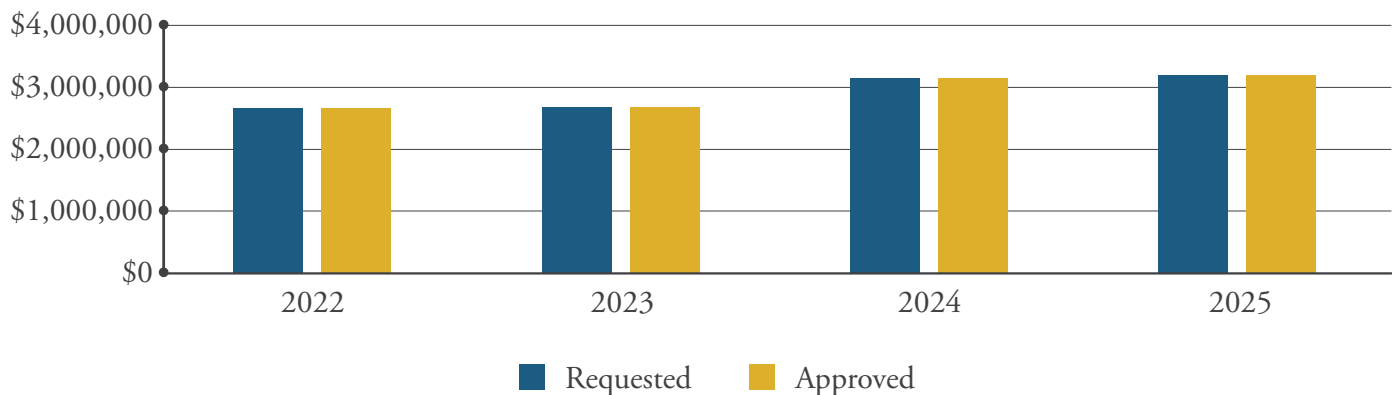
This budget is dependent on the fees collected for the recording of documents in the Official Record of the county, and also includes fees for issuing marriage licenses and assisting with passport applications.

As is true of the budget for the role of Clerk of the Circuit Court, the Clerk in the role of County Recorder is allowed by the State Legislature to keep a certain amount of the fees collected to support the services provided in this role.

The Clerk has sole approval authority for this budget. The budget for this role for the past three years is shown below. For each of those years, the budget requested by the Department managing this function was the budget approved by the Clerk. The excess fees from this budget are returned to the County's General Fund.

### County Recorder Budget

*Requested vs. Approved*



The expenditures from this budget are broken down as shown below.

### County Recorder Expenditures

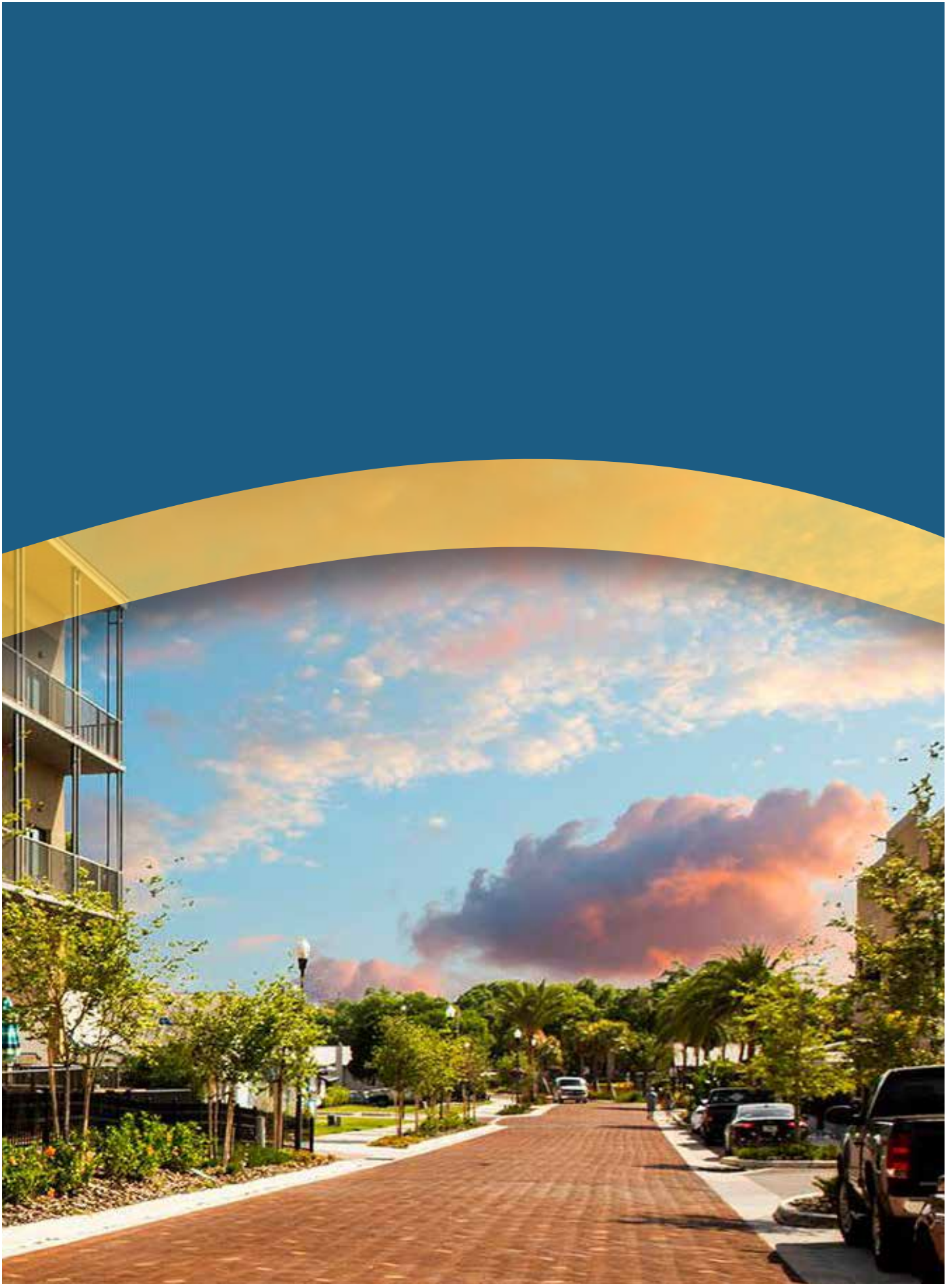
*By Major Expense Categories*

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Projected
Personal Services	\$1,686,454	\$2,015,662	\$2,418,110	\$2,789,670
Operating Expenses	802,198	569,061	727,440	414,029
Capital Outlay	178,073	92,000	-	-
<b>TOTAL EXPENSES:</b>	<b>\$2,666,725</b>	<b>\$2,676,723</b>	<b>\$3,145,550</b>	<b>\$3,203,699</b>

# FINANCIAL STRUCTURE, POLICY & PROCESS

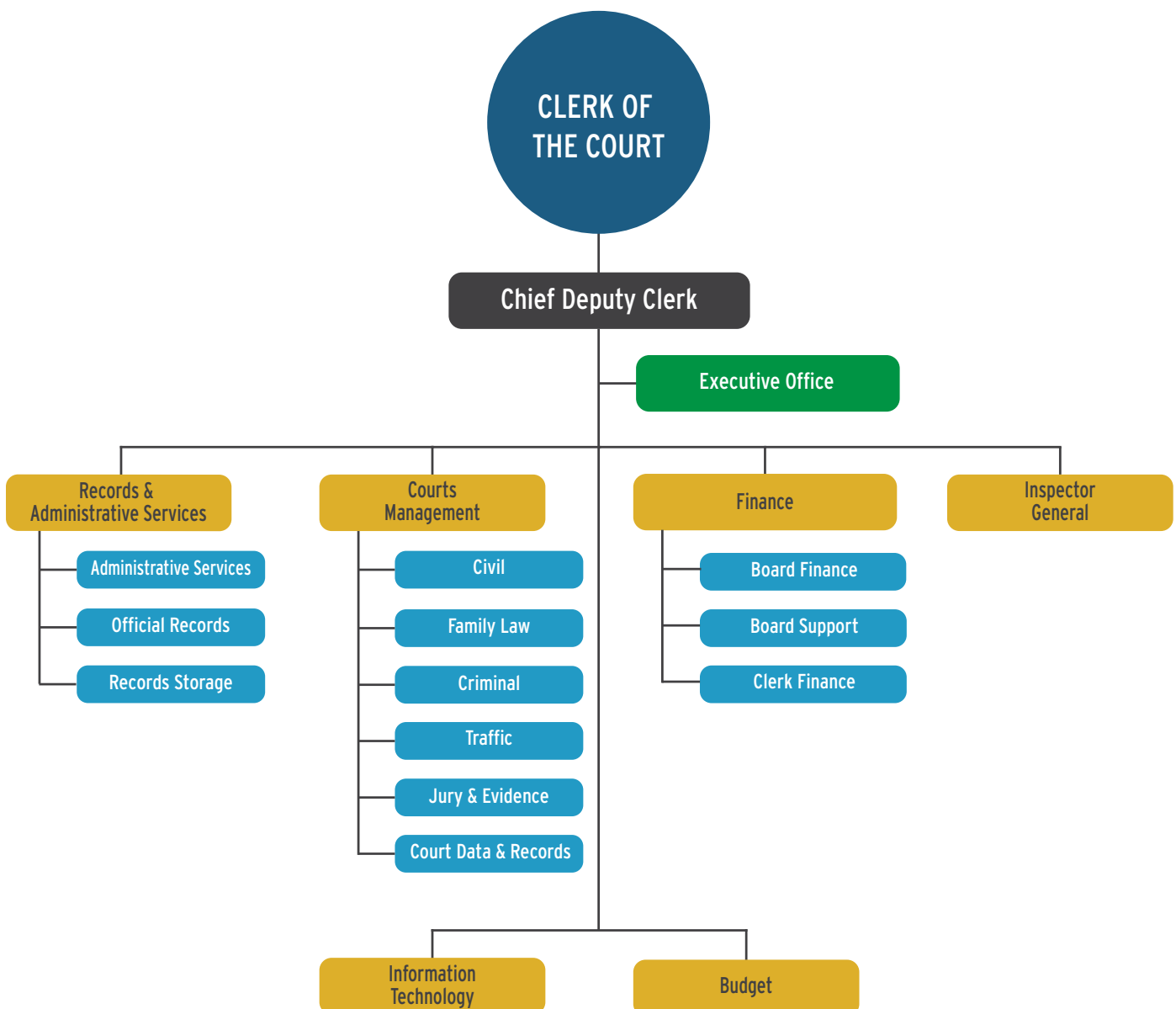






## ORGANIZATIONAL STRUCTURE: CLERK OF COURTS

As described on Page 7, the Clerk of the Circuit Court and Comptroller performs five constitutional functions, and well in excess of 1,000 legislatively and judicially delegated tasks. The organizational chart shown below demonstrates the organizational structure which allows the elected Clerk to delegate the workload associated with these functions and tasks. At the various levels on the chart, there are subject matter experts with managerial skills who provide direction to those deputy clerks whose performance is key to achieving the goals of the Office.





## FUND DESCRIPTIONS & STRUCTURE

The Office maintains three major funds which are subject to appropriation, the General Fund, the Court Operations Fund, and the Public Records Modernization Trust Fund.

In addition, the Office maintains various required pass through fiduciary trust and agency funds, but those funds do not impact the Office's budget; therefore, no financial plans are prepared for these funds. There are no additional or fewer funds included in the audited financial statements.

### General Fund

The General Fund is a general governmental fund used to account for all non-court operating revenues and expenditures.

### Court Operations Fund

Similarly, the Court Operations Fund is a general governmental fund used to account for all court operating revenues and expenditures.

### Public Records Modernization Trust Fund

The Public Records Modernization Trust Fund is a special governmental fund used to account for certain revenues received by the Office for the service of recording, indexing, and filing any instrument of not more than 14 inches by 8 ½ inches. The revenues received into this fund are established statutorily and are based upon the type of document and the number of pages of the document.

Expenditures of the first \$1.50 collected are limited to the modernization of the Office's public records system, and are used to purchase equipment, including maintenance. The subsequent \$1.90 collected is used to fund court-related technology needs, and can be used for personal services, operating, and capital expenditures. In 2024, the Florida Legislature passed HB1077 that directed a \$6.25 administrative fee on certain traffic cases be deposited in the fund to be used for Court technology.

## DEPARTMENT & FUND RELATIONSHIPS

As described on Page 7, the Office fulfills various constitutional responsibilities. Fulfilling those constitutional roles requires expenditures from all three major funds, with the functional units within the Office drawing from one or more of the major funds.

As the majority of the expenditures from the funds for operations are for personnel, the following chart shows functional units by personnel as they are found in the organizational chart and the major funds supporting those functional units.

	Court Operations Fund	Public Records Modernization Trust Fund	General Fund*
DEPARTMENT:			
Executive	●		●
Budget			●
Inspector General			●
Finance	●		●
Records & Administrative Services	●	●	●
Information Technology		●	●
Court Operations	●	●	

\* Includes transfers and fees

## BASIS OF BUDGET

The accounts of the Office are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures or expenses, as appropriate.

Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purposes of the Clerk's various funds and account groups are as follows:

### Governmental Fund Types

**General Fund** - to account for all resources except those required to be accounted for in another fund.

**Special Revenue Fund** - to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### Fiduciary Fund Type

**Agency Fund** - to account for the assets held by the Clerk as an agent for individuals, private organizations, other governments, and other funds.

### Account Group

**General Long-Term Debt Account Group** - to account for all outstanding principle balances on any general long-term debt and compensated absences.

These concepts and the organization of the Office are incorporated into the account structure used by the Clerk. The account structure is organized as follows:

**Fund:**

Three digits indicating the fund type.

**Organization Code:**

Eight digits indicating the department, division, and function defined as:

- Department: Identifies the organization to which primary responsibility for authorizing the financial transactions of the fund has been delegated.
- Division: Identifies the secondary level of delegated authority for the administration of the fiscal matters of the fund.
- Function: Identifies the function outlined in the State Chart of Accounts for reporting purposes.

**Activity:**

A part of the account structure designed to facilitate summarization and reporting of a group of related activities.

**Account Code:**

More specific identification of the transaction within the account structure to facilitate standardization and reporting by grouping types of items purchased or services obtained where a more extensive classification is needed.

The general and special revenue fund are budgeted on a modified accrual basis. Trust and agency funds are not budgeted. The budget is prepared in accordance with generally accepted accounting principles and follows the State Uniform Chart of Accounts.





## FINANCIAL POLICIES

### General Fund Reserves

As stated on pages 24 and 26, the budget for the General Fund is part of the Board of County Commissioners approval process under Chapter 129, Florida Statutes. Subsection 129.06(5), Florida Statutes provides for the return of all unexpended balances of appropriations to the fund from whence they came. As the Office cannot have reserves in its General Fund, all unexpended balances, including those from the fee portion of the General Fund, are returned to the general fund of the Board of County Commissioners. Therefore, the Office does not have a reserve policy for this fund.

### Reserves in other Funds

Much like the General Fund, the budget for the Court Operations Fund is approved by a separate entity other than the Office, the Florida Clerks of Court Operations Corporation. Under the statutory scheme devised by the Legislature, any court fees, service charges, costs, and fines received by the Office may be retained by the Office only to the extent of the budget approval granted by the Corporation. This being the case, the Office has no ability to create an internal reserve fund, and has no policy regarding such. The Corporation, however, has the ability to retain a reserve to distribute to counties as needed when approving individual budgets.

As mentioned previously, the Public Records Modernization Trust Fund may only be used for the modernization of the Office's public records system and the costs of court-related technology needs. This fund is allowed to have a carryover balance and a reserve. With this in mind, it is the policy of the Office to have a rolling four-year plan for the use of funds in this fund. Therefore, the necessary reserve balance is continually analyzed against projected system and technology needs and the current and projected costs of those needs. In many instances, the reserve increases each year until the forecasted need may be met. The reserve is then allowed to decrease, but only to an appropriate balance for projected needs in the four-year plan, using an assumed stream of revenue during those four years.

### Grants

The Office receives grant funds through a federal reimbursement program for services rendered on certain child support cases. These funds are projected during the normal budget cycle. The Office has no policy on the administration and awarding of grants, as the Office has no such programs.

### Debt

The Clerk's policy is to incur debt only for specific projects lasting more than one year, and only when a funding source is assured. For example, the Clerk's service charges are a bondable revenue source.

The Office does book accrued leave, both sick and vacation, as a liability. However, the Office has not accrued any other debt, including any obligation which could be construed as debt under GASB 96. No other debt is projected to be accrued within the next five years.

## Investment

The Office does not invest any of the funds which it receives. Therefore, the Office has no policy on the investment of public funds.

## Economic Development

While the Office is a governmental office, it is a ministerial service based office, and thus does not set any policies regarding economic development. The Office does, however, monitor economic development, as it has an impact on the County Recorder budget of the Office.

## Accounting & Financial Reporting

The Office follows GASB and GAAP standards. To ensure compliance with those standards, the Florida Legislature has established the parameters for financial audits for the office. External audits of all funds are performed in accordance with these legislative mandates. The primary audit of the Office's General Fund is performed by a contracted outside auditor, while the primary audits of the Office's Court Operation Fund and Public Records Modernization Trust Fund are performed by State auditors. The Office also has an internal audit staff to monitor compliance, but the Office does not have an audit committee.

## Risk Management & Internal Controls

The Internal Audit staff establishes an annual audit plan addressing risk which is vetted by the Senior Staff and ultimately approved by the Clerk. This audit plan looks at risk office wide and how risk in one area of the Office could impact other areas.

## Procurement

Although not required to do so, the Office has adopted a slightly modified version of the State's procurement policies for state agencies as set forth in Chapter 287, Florida Statutes. The modifications allow a waiver of the policies of Chapter 287 by the Clerk, and provide for a local vendor preference.

## Structurally-Balanced Budget

The Office is required by law to have a balanced budget, which is defined as a budget wherein the total expected revenues equal the total planned spending. The Office ensures it has one each year. Moreover, however, the Office, in developing the budget, excludes non-recurring revenue and expenses, and only accounts for them, if they occur, with mid-year budget adjustments. In other words, the Office only budgets for revenues and expenses which can be projected with some certainty.

## Capital

The Office tracks the life cycle of capital items once acquired, and anticipates capital item obsolescence. This allows the Office to plan for capital budgeting in other than the current budget year.

## Revenues

The revenue available to the Office is limited, as described herein, to transfers from the County and the portions of transaction charges which the State allows the Office to keep. The Office budgets for these revenue sources based upon past experience, current activities, and anticipated trends.

## Expenditures

The bulk of the expenses of the Office relate to personnel; therefore, the Office projects workloads while considering performance measures. The Office also projects any ongoing maintenance costs for technology based upon set contractual agreements. The Office has no debt for which funds are expended.

## Operating Budget

Budgeting for each upcoming fiscal year begins in March of the current year with a meeting of the Senior Staff to discuss budget guidelines. Initial budget requests from Senior Staff to the Clerk must be submitted in mid-April. Budget requests are vetted by Senior Staff and the Clerk, with tentative budgets being provided to the appropriate approving bodies by June 1. Budget requests must conform to budget policies and guidelines.

## Long-Term Financial Planning

The Office analyzes projection data for the next five years on a rolling basis. For the General Fund and the Public Records Modernization Trust Fund, this means looking at the various factors and trends that influence property values which are the basis for ad valorem taxes to be levied, and activity in the real estate and construction markets. For the Court Operations Fund, the Office analyzes data relating to local and statewide case filings and revenue projections.

For example, in order to project revenue from ad valorem taxes and real estate transactions, the Office looks at the trends for inflation and population growth. A strong demand for housing and the increased cost of building materials lead to more real estate transactions at higher prices which in turn leads to increased values for existing housing, while an increase in the Fed rates to slow inflation leads to a decrease in the number of real estate purchases. When balancing these factors, the Office is projecting a modest increase in revenue from ad valorem taxes and real estate transactions.

The Office saw an increase in civil filings, particularly for evictions, during the past year which was also partly driven by the increase of the population of those seeking rentals without necessarily having the ability to pay for those rentals due to inflation. The Office expects that trend to continue, but at a slightly slower pace. The Legislature also rerouted some funds to Clerks statewide during the most recent session, which funds are expected to be a source of additional revenue in the years to come.

Due to these projections, the Office will take a conservative approach to expenditures by focusing initially on required operating expenditures with the goal of making capital upgrades toward year end.

## BUDGET PROCESS

The budget process for the Office is statutorily mandated. Section 218.35, Florida Statutes, provides the overall framework for the budgeting process. This section recognizes that the adoption process for the two general fund budgets follow different paths and time lines, and provides as follows:

218.35 County fee officers; financial matters.—

(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.

(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:

(a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(3) The clerk of the circuit court shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the sub-object code level in accordance with the uniform accounting system prescribed by the Department of Financial Services.

(4) The final approved budget of the clerk of the circuit court must be posted on the county's official website within 30 days after adoption. The final approved budget of the clerk of the circuit court may be included in the county's budget.

(5) Each county fee officer shall establish a fiscal year beginning October 1 and ending September 30 of the following year, and shall report his or her finances annually upon the close of each fiscal year to the county fiscal officer for inclusion in the annual financial report by the county.

(6) The proposed budget of a county fee officer shall be filed with the clerk of the county governing authority by September 1 preceding the fiscal year for the budget, except for the budget prepared by the clerk of the circuit court for court-related functions as provided in s. 28.36.

Section 28.36(2), Florida Statutes, requires that on or before June 1 of each year the proposed budget for the court-related functions of the Clerk of the Circuit Court and Comptroller be submitted to the Florida Clerks of Court Operations Corporation. Section 129.03(2), Florida Statutes, requires that on or before June 1 of each year, the Clerk of the Circuit Court and Comptroller shall submit to the Board of County Commissioners a tentative budget for the Clerk's office for the ensuing fiscal year. In both of these processes, a separate authority reviews, alters as necessary, and approves the Clerk's budget.

In the Section 28.36, Florida Statutes, process, the proposed budget is first reviewed by a statewide budget committee composed of clerks. Each clerk's budget is compared against the budgets, workloads, and revenue projections of the other sixty-six clerks in the state, and against the estimated revenues of clerks statewide. Using the statewide revenue estimates and the revenue and expense estimates in the proposed budgets, the committee balances the budgets of each clerk by allocating revenue from clerks with excess revenue to those clerks with revenue deficits and reducing the expenditure authority of clerks when necessary. The reviewed budgets are then either adopted, or amended and adopted, by the corporate governing board. There is no input from the members of the general public, as this budget is statutorily fixed on a statewide basis by the Legislature.

The General Fund budget is adopted pursuant to Section 129.03, Florida Statutes. In that process, the Office prepares and submits a proposed budget to the Board of County Commissioners for review and approval. This budget is composed of two basic funding sources, a transfer from the Board of County Commissioners to the Office, and the fees earned from recording documents, issuing marriage licenses, and providing United States passport services. During their review, the Board of County Commissioners considers the proposed budgets of all of the county officers and the Board itself. The budgets of the county officers and the Board must be balanced, both individually and as a whole. With this in mind, the Board reviews all revenue sources, but ultimately balances the overall budget with the revenue source over which the Board has the most control, ad valorem taxes. During the process, there are multiple opportunities for citizen input, with two of those opportunities being formal hearings which are statutorily required. Citizens may make oral or written comments about any part of the budget, including the budgets of the county officers.

The Clerk may amend the total budget for the fee side of the Office, but the Board transfer may only be increased with Board approval. Therefore, once adopted by the Board of County Commissioners, the transfer portion of the General Fund budget of the Office generally remains unchanged; however, the fee portion of that budget is usually amended by the Clerk at mid-year. This mid-year amendment, if any, occurs after all Clerk Senior Staff are given a report indicating the adopted budget, the proposed amended budget, and year-to-date actual revenues and expenditures. From this report, estimates for the entire year are made and, where indicated, mid-year budget revisions are made. These adjustments are input into the accounting system at the end of March. This process is repeated at the end of the year and final adjustments are made, if necessary.



## ANNUAL BUDGET CALENDAR

Each member of the Clerk Senior Staff has the authority to amend their appropriation budget up to \$500. All transfers in excess of this amount and all revenue adjustments must be approved by the Clerk.

Approximate dates for the annual budget process are as follows.

### February

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- 23 Current salary and FTE information distributed to Senior Staff.

### March

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- 1 Deadline for Senior Staff to submit updated salary and FTE information.
- Budget level one in the Office's financial software, MUNIS, opened for input of 2024/25 budgets.
- 8 Notification of percentage breakdown for allocated FTEs released based on FTE information submitted.
- 22 Deadline for Senior Staff to submit hard copy of their FY 2024/25 budget request and have completed all input in MUNIS. Access to MUNIS level one will be closed.

### April

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- 3 Review requested FY 2024/25 budget with the Chief Deputy and the Clerk.
- 26 Review first draft of FY 2024/25 Clerk's budget. Start preparing budget draft to be submitted to the Board of County Commissioners (BCC) and the Florida Clerks of Court Operations Corporation (FCCOC).

### MAY

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- 1 Review budget documents to be submitted to the BCC and FCCOC.
- 31 Submit FY 2024/25 Courts budget to FCCOC, and non-Court budget to the BCC.

## June

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**1-30** FCCOC Budget Committee meetings.

## July

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**1-31** Review budgets, Capital Improvement Plan, Public Records Modernization Trust Fund, and Strategic Plan.

## August

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**1-31** Possible BCC and FCCOC Budget workshops.

## September

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**1-30** FCCOC Executive Council meeting to approve the Court FY 2024/25 budget (TBD).

**10** First Public Hearing, BCC Budget.

**24** Second Public Hearing, BCC Budget.

## October

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**1** Performance measures and related material distributed to Senior Staff for review and updating.

**18** Deadline for performance measures and related material to be returned.

## November

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**1-30** Prepare and assemble FY 2024/25 Clerk Budget Book for submission to GFOA.

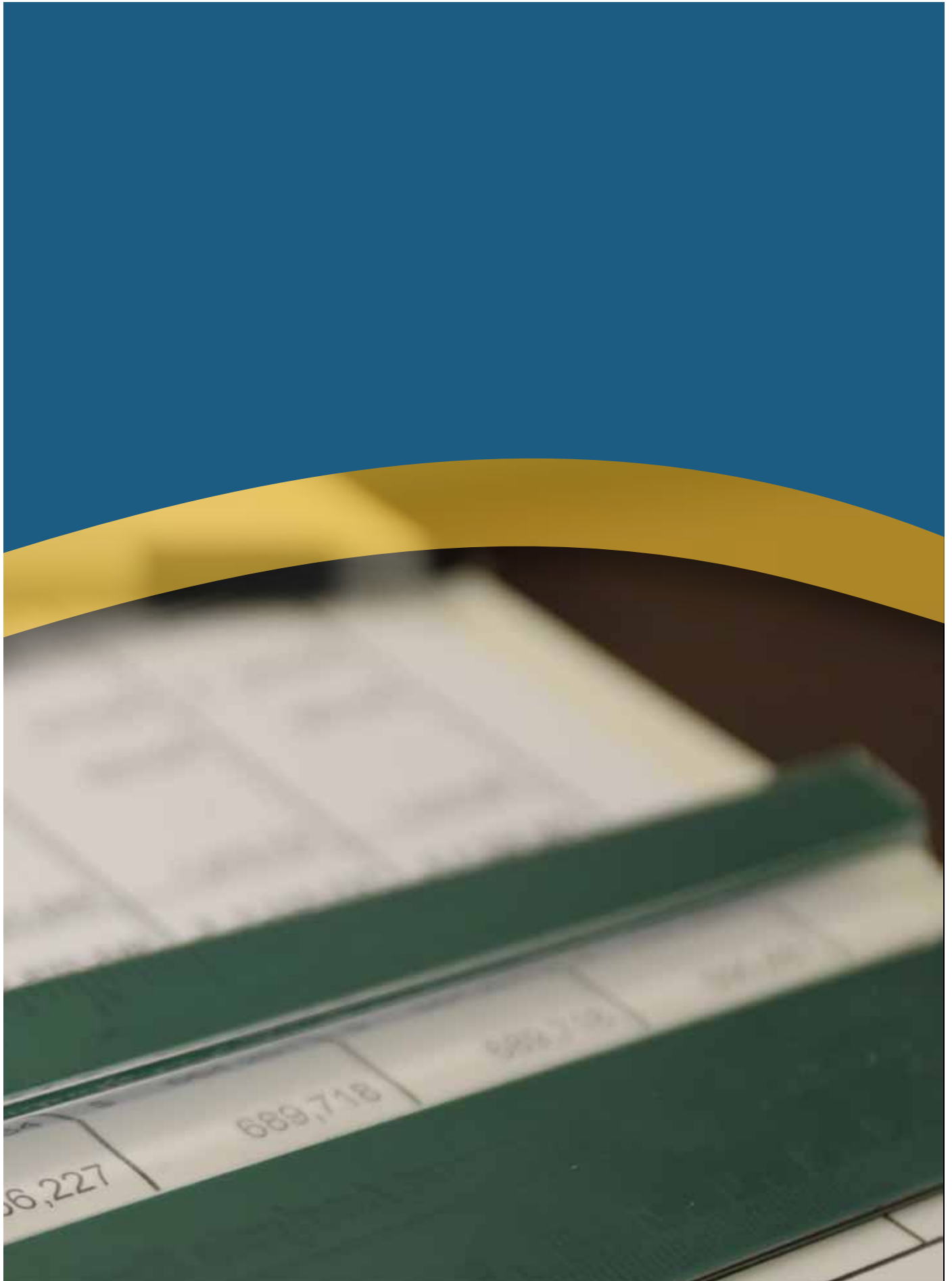
## December

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**23** Deadline to submit FY 2024/25 Clerk Budget Book to GFOA for Distinguished Budget Award.

# FINANCIAL SUMMARIES





CONSOLIDATED FINANCIAL SCHEDULE

Departmental Budget Summary  
*Dollar & Percentage Changes 2024 vs. 2025*

		2024	2025	Dollar	%
		Est.Actual	Adopted	Change	Change
Executive	Personal Services	\$1,028,656	\$1,358,274	\$329,618	32.0%
	Operating Expenses	586,394	388,945	(197,449)	-33.7%
	Capital Outlay	0	0	0	0.0%
	Non-Operating Expenditures	244,177	68,554	(175,623)	-71.9%
	Subtotal:	\$1,859,227	\$1,815,773	(\$43,454)	-2.3%
Budget	Personal Services	\$233,609	\$252,613	\$19,004	8.1%
	Operating Expenses	0	0	0	0.0%
	Capital Outlay	0	0	0	0.0%
	Subtotal:	\$233,609	\$252,613	\$19,004	8.1%
Inspector General	Personal Services	\$492,791	\$706,871	\$214,080	43.4%
	Operating Expenses	136,276	143,231	6,955	5.1%
	Capital Outlay	0	0	0	0.0%
	Subtotal:	\$629,067	\$850,102	\$221,035	35.1%
Finance	Personal Services	\$2,305,695	\$2,511,584	\$205,889	8.9%
	Operating Expenses	288,592	19,050	30,458	10.6%
	Capital Outlay	0	0	0	0.0%
	Subtotal:	\$2,594,287	\$2,830,634	\$236,347	9.1%
Records & Admin. Svcs.	Personal Services	\$3,897,858	\$4,687,378	\$789,520	20.3%
	Operating Expenses	493,634	510,135	16,501	3.3%
	Capital Outlay	6,000	0	(6,000)	-100.0%
	Subtotal:	\$4,397,492	\$5,197,513	\$800,021	18.2%
Information Technology	Personal Services	\$1,149,400	\$1,348,640	\$199,240	17.3%
	Operating Expenses	729,559	104,841	(624,718)	-85.6%
	Capital Outlay	590,490	0	(590,490)	-100.0%
	Subtotal:	\$2,469,449	\$1,453,481	(\$1,015,968)	-41.1%
Courts Management	Personal Services	\$5,624,700	\$6,438,165	\$813,465	14.5%
	Operating Expenses	318,784	361,289	42,505	13.3%
	Capital Outlay	4,480	0	(4,480)	-100.0%
	Subtotal:	\$5,947,964	\$6,799,454	\$851,490	14.3%
Total	Personal Services	\$14,732,709	\$17,303,525	\$2,570,816	17.4%
	Operating Expenses	2,553,239	1,827,491	(725,748)	-28.4%
	Capital Outlay	600,970	0	(600,970)	-100.0%
	Non Operating Expenditures	244,177	68,554	(175,623)	-71.9%
	Total Expenditures:	\$18,131,095	\$19,199,570	\$1,068,475	5.9%

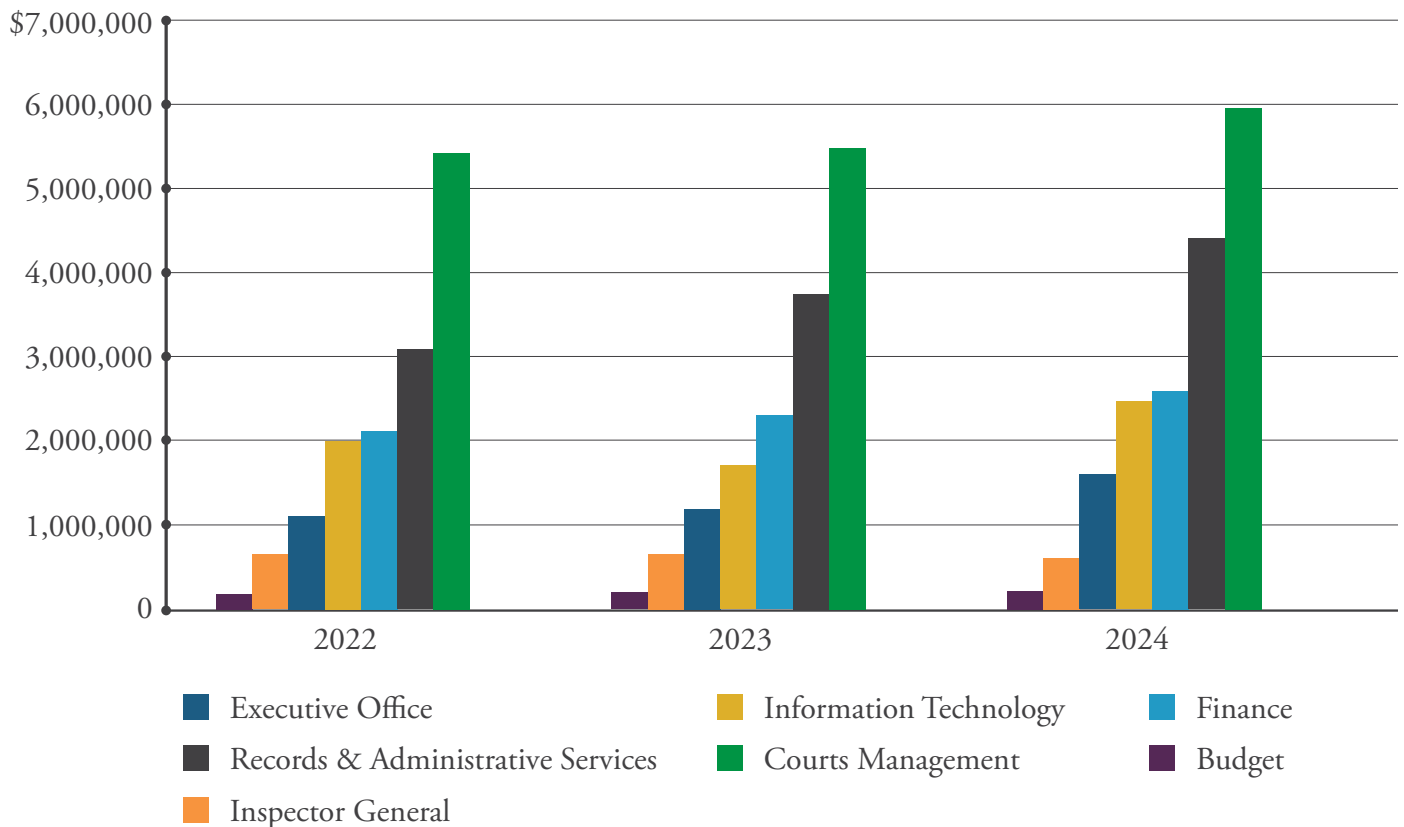


# THREE-YEAR CONSOLIDATED & FUND FINANCIAL SCHEDULES

## History of Expenditures

*Excluding Non-Operating Expenditures*

	2022 Actual	2023 Actual	2024 Est. Actual
<b>DEPARTMENT:</b>			
Executive Office	\$1,114,511	\$1,204,984	\$1,615,050
Budget Office	200,340	214,654	233,609
Inspector General	663,281	664,205	629,067
Finance	2,112,940	2,300,121	2,594,287
Records & Administrative Services	3,095,220	3,752,172	4,397,492
Information Technology	2,003,037	1,709,701	2,469,449
Courts Management	5,409,228	5,470,734	5,947,964



FUND BALANCE

Projected Changes in Fund Balances

The following is a schedule of projected changes in fund balance for these funds:

	General Fund			
	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Beginning Fund Balance	\$-	\$-	\$-	\$-
Revenues	9,582,095	10,019,574	10,924,949	11,664,527
Expenditures	(8,547,728)	(9,140,602)	(10,924,068)	(11,663,625)
Excess Fees to BCC	(1,034,367)	(878,972)	(881)	(902)
ENDING FUND BALANCE:	\$-	\$-	\$-	\$-

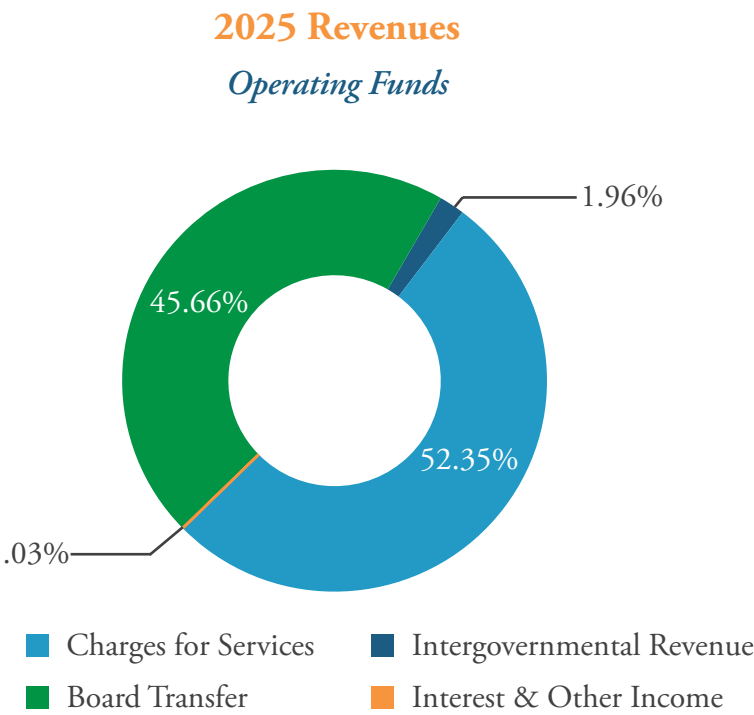
	Court Operations Fund			
	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Beginning Fund Balance	\$-	\$-	\$-	\$-
Revenues	6,787,510	7,229,902	7,206,146	7,535,043
Expenditures	(6,050,830)	(6,175,968)	(6,962,850)	(7,467,391)
Excess Fees to State	(736,680)	(1,053,934)	(243,296)	(67,652)
ENDING FUND BALANCE:	\$-	\$-	\$-	\$-

## Public Records modernization Trust Fund

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Beginning Fund Balance	\$2,766,147	\$3,330,277	\$3,728,635	\$2,515,385
Revenues	1,254,831	1,203,982	1,001,350	1,150,000
Expenditures	(690,701)	(805,624)	(2,214,600)	(2,410,836)
<b>ENDING FUND BALANCE:</b>	<b>\$3,330,277</b>	<b>\$3,728,635</b>	<b>\$2,515,385</b>	<b>\$1,254,549</b>



REVENUES



Revenues by Major Class

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Intergovernmental Revenue	\$653,077	\$604,756	\$514,596	\$376,793
Charges for Services	9,742,601	9,895,778	9,788,083	10,050,884
Interest & Other Income	9,986	7,299	49,017	6,000
Board Transfer	5,963,940	6,741,644	7,779,399	8,765,893
TOTAL:	\$16,369,604	\$17,249,477	\$18,131,095	\$19,199,570

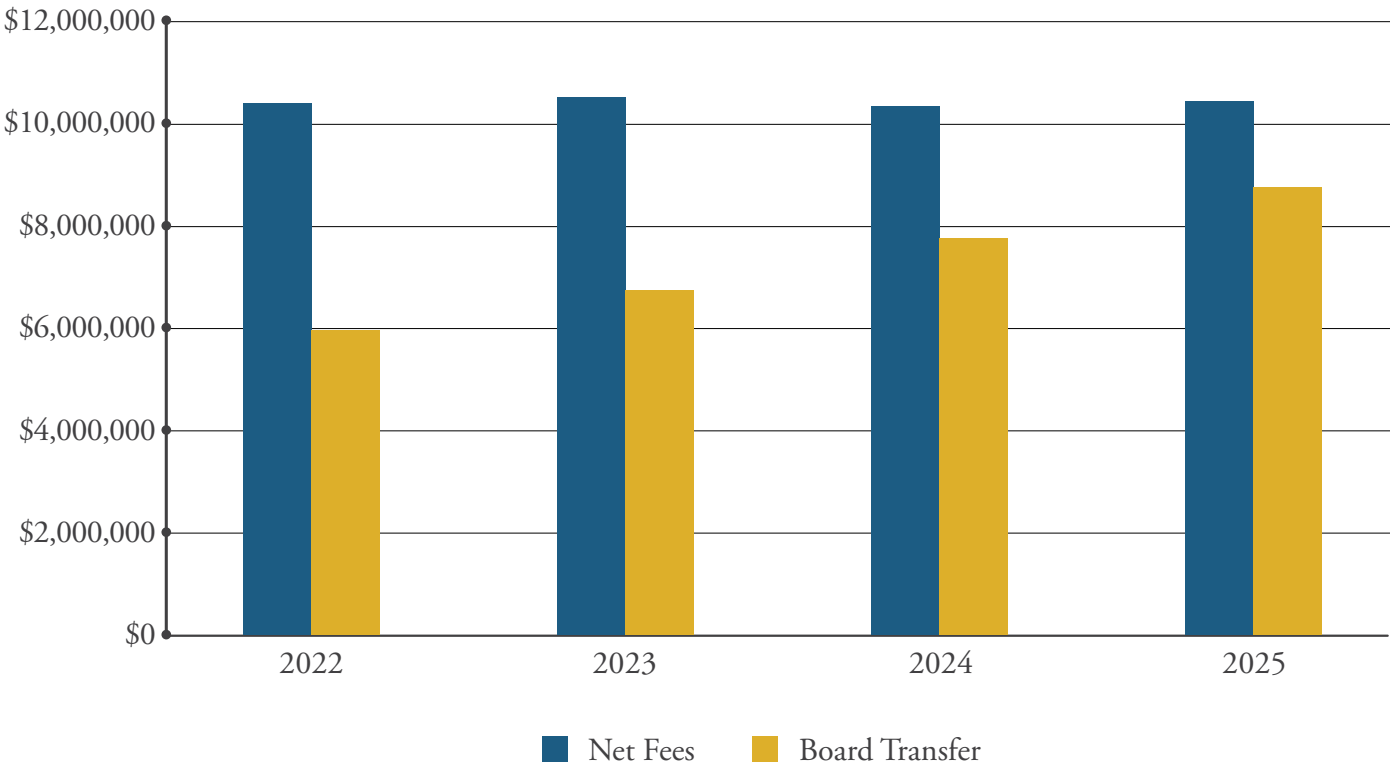
History of Revenues

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
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SOURCE:

Fees & Other Funding	\$10,405,664	\$10,507,832	\$10,351,696	\$10,433,677
Board Transfer	\$5,963,940	\$6,741,644	\$7,779,399	\$8,765,893

Revenue Net Fees & Board Transfer





## Major Revenue Sources

The following non-transfer funding sources constitute 53.7% of the operating revenues of the Clerk's Office:

- Court Fees
- Recording Fees & Service Charges
- Documentary Stamp Commissions
- Marriage License Fees
- Passport Fees

These revenues are defined on Page 53.

### Revenue Estimates

The methods used to estimate non-transfer revenue are as follows:

#### Court Fees:

The Office reviews the five-year trend for case filings and projected population growth, as population growth is often proportional to case filing increases. For the 2024/2025 budget, the redistribution to Clerks of some fees by the Florida legislature will result in an increase in revenue.

#### Recording Fees & Documentary Stamp Commissions:

The Office looks at recent trends in those areas which impact the real estate market, such as interest rates, cost of construction, population growth, and housing starts. A comparison of these trends to the historical economic record is also made. For the 2024/2025 budget, the cooling of the housing market in Florida, the decreasing rate of inflation, the Federal Rate cut, and local housing starts were some of the determining factors.

#### Marriage License Fees:

The Office reviews the five year trend for marriage license applications, and the projected population growth among adults ages 18 to 64. For the 2024/2025 budget, the Office also considered the rising population of the County.

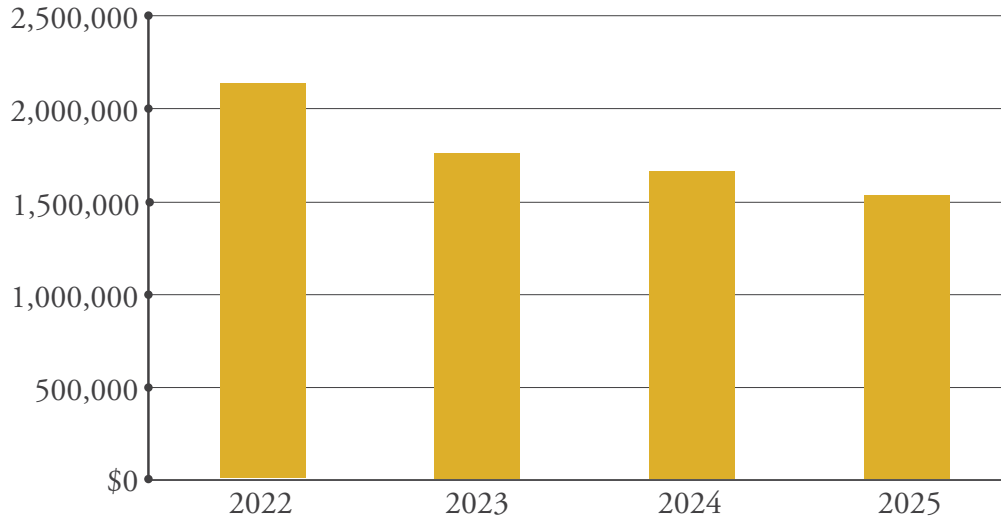
#### Passport Fees:

The Office reviews the five year trend for passport applications, and the projected population growth of the county. For the 2024/2025 budget, the Office also considered the resurgence in international travel.

## Significant Revenue Trends

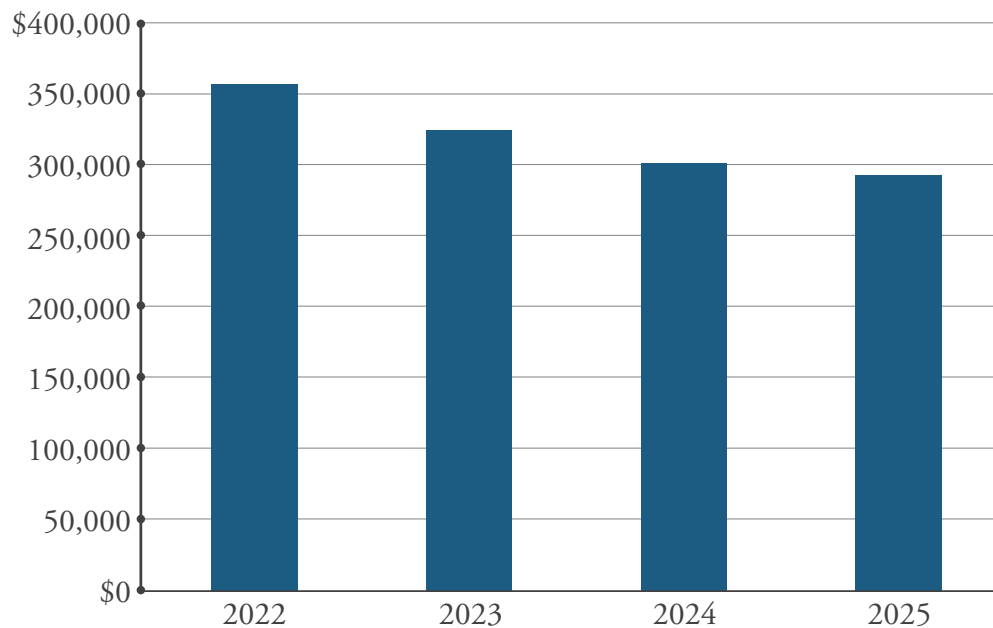
### Recording Fees

Recording fees in 2025 are projected to decrease slightly due to the factors hereinbefore mentioned. Therefore, these fees are budgeted conservatively.



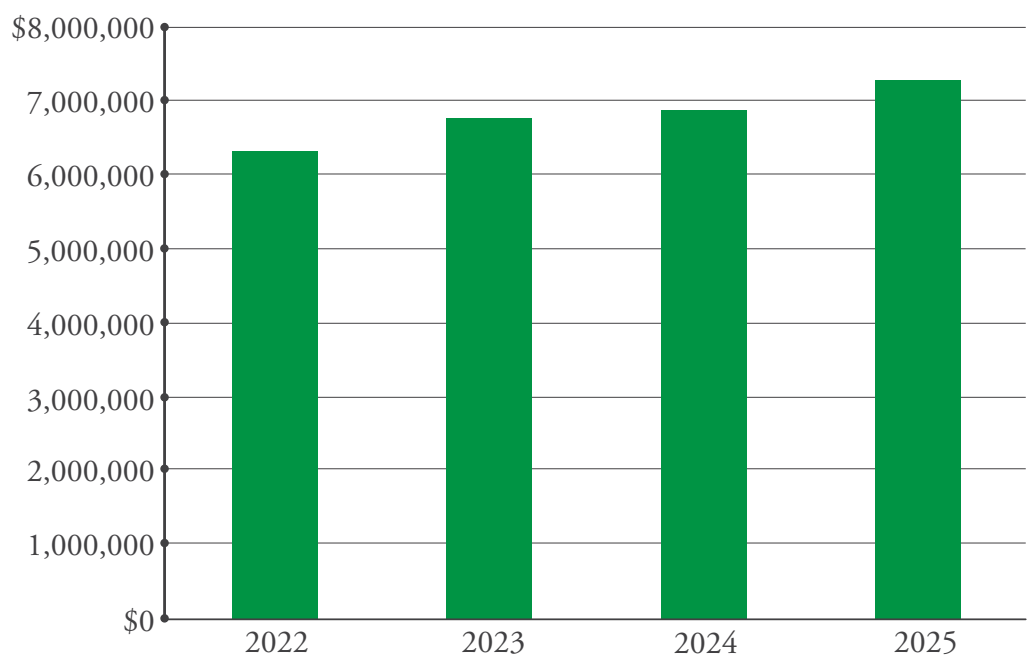
### Documentary Stamp Commissions

Commissions are likewise expected to decrease slightly. Even with the ongoing permitting and construction of new subdivisions due to a continual influx of new residents, this revenue is budgeted conservatively.



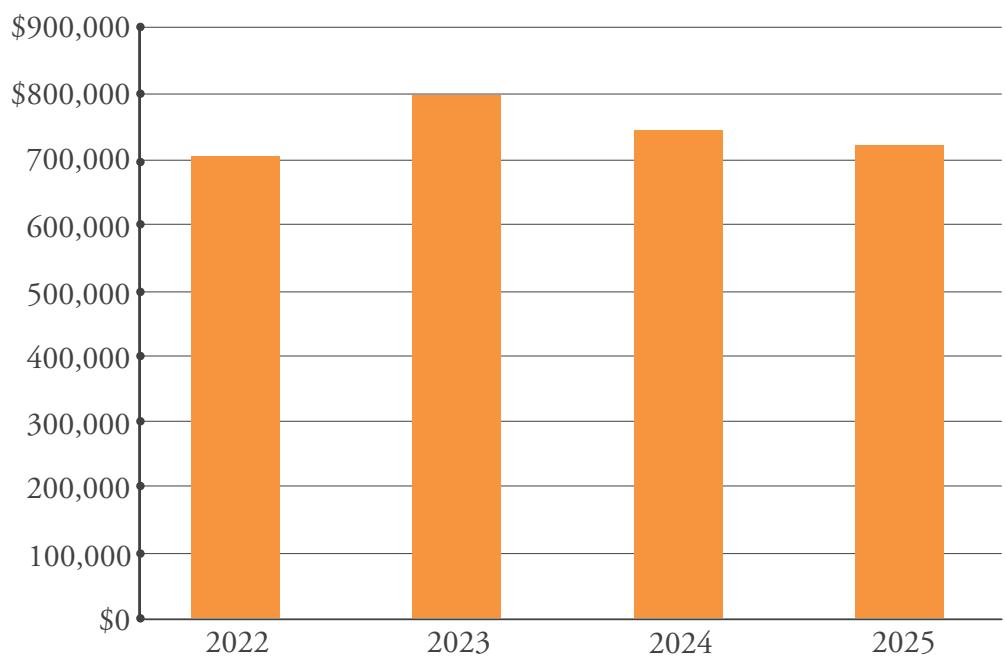
Court Fees

Revenue estimates for 2024/2025 are based on current case filings and activity of the previous five years. These fees are projected to increase in 2025 due to the redistribution of some fees to Clerks by the Florida legislature.



Marriage Licenses / Passports

Revenues from marriage license fees are projected conservatively for 2025. Marriage licenses have stabilized during the last 12 months. Revenues from passports are also expected to decline slightly in 2025. Like marriage licenses, passports have stabilized during the last 12 months.



## Revenue History & Forecast

### Clerk Revenue Sources

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
<b>REVENUE SOURCES:</b>				
Passport Fee	\$543,222	\$641,834	\$601,034	\$571,799
Marriage License Fee	140,770	122,882	139,057	117,691
Marriage Ceremony Fee	20,046	32,082	3,461	32,903
Recording Fees	2,127,012	1,749,564	1,658,106	1,525,455
Service Charges	213,597	229,969	208,232	195,939
DOC Stamp Commissions	355,576	323,517	300,435	291,679
Commission-Intangible Tax	57,389	45,008	32,008	32,968
Child Support Fee	86,773	85,306	90,000	75,000
IV-D Federal Reimbursement	150,558	125,776	154,200	124,200
Miscellaneous/Other	9,986	7,299	49,017	6,000
BCC Transfer	5,963,940	6,741,644	7,779,399	8,765,893
Court Filing Fees/Service Charges	6,197,918	6,665,617	6,755,750	7,207,450
CCOC/JAC Trust Fund	502,519	478,979	360,396	252,593
<b>TOTAL REVENUE:</b>	<b>\$16,369,306</b>	<b>\$17,249,477</b>	<b>\$18,131,095</b>	<b>\$19,199,570</b>

## Key Revenue Sources

### Marriage License/Passport

Fees received for issuing marriage licenses, and for reviewing and processing passport applications for the U.S. Department of State.

- Marriage License Fees: Fees received from preparing licenses, administering oaths, and issuing, sealing, and recording of marriage licenses, and providing certified copies thereof.
- Passport Fees: Fees collected for the processing of passport applications.

### Recording

Fees paid to the Clerk for recording documents in the official records of Lake County, and collecting documentary and intangible tax due to the Florida Department of Revenue.

- Recording Fees: Fees for indexing and recording documents, providing copies of official records, and preparing affidavits of domicile.
- Documentary Stamp Commissions: Commissions for collecting the documentary stamp tax required by the Florida Department of Revenue.

### Courts

Fees paid to the Clerk for services related to the Clerk's role as the Clerk of the Court and as the Central Depository for support payments.

- Filing Fees: Filing fees for civil and family law proceedings.
- Service Charges: Statutorily authorized charges for services performed, including, but not limited to, copy charges, financial processing charges, taking oaths and acknowledgments, and certain document preparation charges.
- Fines and Forfeitures: Fines, court costs, and forfeitures in traffic and criminal cases, or portions thereof, authorized to be retained by the Clerk.
- Central Depository Clerk Fees: Fees for receiving and disbursing payments relating to child support, spousal support, and alimony.
- Federal Reimbursement: Funds received by the Clerk, in the Clerk's capacity as the central depository for alimony and child support payments, through the federal child support cost reimbursement program as required under Section 61.181(1)(a), Florida Statutes.
- Clerk of Court Operations Trust Fund: Appropriation received from the FCCOC Trust Fund if internal court revenue does not support authorized expenditures.

### Miscellaneous Revenue

Revenue from sources not otherwise provided for above. Although a possibility of receiving interest exists, it is not included in the current budget.



## LONG-RANGE OPERATING FINANCIAL PLANS

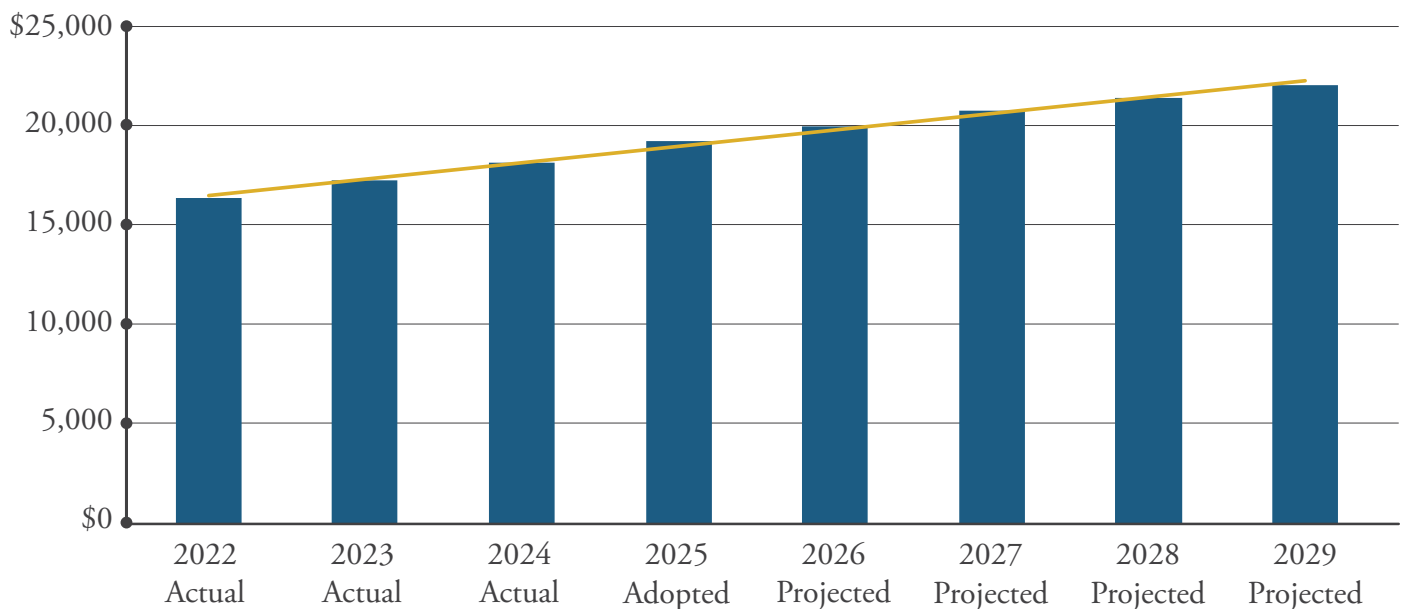
The Court Operations Fund will likely see modest increases in the 2025/2026 fiscal year and the 2026/2027 fiscal year. This is based upon the assumptions that foreclosures and evictions will continue to increase and that the Legislature will further positively modify our fee structure. If true, and if technology improvements increase efficiency, this should allow the Office to offer additional training and slightly better benefits.

The General Fund also will likely see modest increases in the 2025/2026 fiscal year and the 2026/2027 fiscal year. This is based upon the assumptions that the housing market and construction market continue to grow as the county's population continues to increase. For the transfer side of this fund, the keys to any increase are the millage rate and the service level which the County expects from the Office.

The Public Records Modernization Trust Fund will also see increases in the 2025/2026 fiscal year and the 2026/2027 fiscal year if the housing market and construction market continue to grow as the county's population continues to increase. The key here is the continued growth in the new housing market. Absent a severe economic downturn, the new housing market should be strong in Lake County. Depending on the location of the growth, a new satellite office may be necessary. Additional personnel will almost assuredly be needed.

These projections and their effect on future operations is shown in the following graph.

**Long-Range Operating Revenue Projections**  
*in Millions*



# CAPITAL & DEBT





# CAPITAL

## Capital Improvement Plan Overview

A capital improvement plan (CIP) is a planning tool to identify and schedule major capital improvements over an extended period of time. In Florida, it is the responsibility of the county to provide most of the capital items needed for the operation of a clerk's office. In Lake County, a CIP for general county needs, and the needs of the constitutional officers, has been established by the Board of County Commissioners. Projects to be considered within the upcoming five year period are submitted to the county each year. In addition to the County's CIP, the Office has an internal CIP for the use of funds in the Public Records Modernization Trust Fund.





## Five Year Forecast - Capital Improvement Plan

The chart below shows some enhanced capital project expenditures over the next five fiscal years. Brief descriptions of the projects follow the chart.

	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
<b>CAPITAL PROJECT:</b>					
Evidence Tracking Software	\$40,000	\$10,000	\$5,000	\$5,000	\$5,000
Value Adjustment Board Software	10,000	30,000	5,000	5,000	5,000
Uniform Case Reporting	20,000	20,000	10,000	-	-
BCC Finance Software	120,000	120,000	120,000	150,000	170,000
Records Retention/Imaging	20,000	-	20,000	10,000	30,000
Records Center Upgrade	10,000	10,000	10,000	20,000	20,000
Digitizing Historic Records	50,000	50,000	50,000	50,000	50,000
<b>TOTAL:</b>	<b>\$210,000</b>	<b>\$220,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$312,000</b>

## Capital Improvement Projects

A brief description of these projects follows:

### Evidence Tracking Software

[\[Strategic Goal 4, Strategy C\]](#)

The Office currently tracks evidence which it maintains using software which is no longer maintained by the vendor. In turn, the software is no longer compatible with modern servers. This circumstance necessitates a switch to a more modern tracking product.

### Value Adjustment Board Software

[\[Strategic Goal 4, Strategy C\]](#)

The processing and tracking of petitions, receipting of payments, scheduling of hearings, and processing of magistrate recommendations is currently manual. Existing software offered for these purposes has been found to be inadequate. The Office will either need to develop software for this purpose in-house or work with a software developer to create an adequate solution.

## **Uniform Case Reporting**

[\[Strategic Goal 4, Strategy C\]](#)

The Florida Supreme Court issued an unfunded mandate for trial court clerks to begin reporting data in a specified manner to the Office of the State Court Administrator. This mandate requires modifications to our systems currently in place and the continued maintenance of those modifications.

## **BCC Finance Software**

[\[Strategic Goal 4, Strategy C\]](#)

The financial systems environment is generally upgraded every two years. The proposed amounts for the next five years are for software maintenance and upgrades. The users of the system are the Sheriff's Office, County Finance, BCC Purchasing, BCC Personnel, BCC Budget, Clerk Finance, Clerk Personnel, and Clerk Budget.

## **Records Retention/Imaging**

[\[Strategic Goal 6, Strategy A\]](#)

The Clerk's Office is working with the Lake County BCC to evaluate how to best address the issues of records management and imaging. Solutions are being evaluated for a joint project to implement a system to image important documents and electronically route them for necessary approvals and distribution (workflow). The system will also establish electronic retention schedules to identify the legal retention and subsequent disposition of these records.

## **Records Center Upgrade**

[\[Strategic Goal 5, Strategies A,B\]](#)

The upgrade expenditures reflect ongoing needs to expand and improve the utilization of the Records Center facility. The expenditures include renovations to increase storage space along with shelving and related equipment. The continued storage requirement of the Clerk's Office and Board will require technologies that use storage media other than hard copy. As the implementation of optical imaging is complete in other areas of the Clerk's office, this technology will also be extended to the Records Center.

## **Digitizing Historic Records**

[\[Strategic Goal 6, Strategy C\]](#)

The Office currently expends personnel time to convert paper records into a usable digital format. In order to reduce personnel costs and to make more paper records more easily accessible to end users, the Office will expend funds each year to engage vendors to digitize all paper records which have not been digitized.



## Impact of Capital on Other Operating Expenditures

Any new system expenditures will have associated software/hardware maintenance and training costs which will increase operating expenditures. However, after the initial expense of implementation of and training for the new system, operating costs should be less than the costs associated with the current system. The expenses of the current systems have been increasing at a rate of 10% per year.

The following chart summarizes the increases in maintenance and training costs for all systems listed in this section, and the associated cost savings once the new systems are implemented:

### Five Year Forecast - Maintenance/Training *Enhanced Capital Improvement Plan*

	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
<b>MAINTENANCE COSTS:</b>					
Additional Maintenance/ Training	\$60,000	\$65,000	\$50,000	\$55,000	\$50,000
Cost Savings	(120,000)	(100,000)	(100,000)	(110,000)	(100,000)
<b>NET OPERATING IMPACT:</b>	<b>\$(60,000)</b>	<b>\$(35,000)</b>	<b>\$(50,000)</b>	<b>\$(55,000)</b>	<b>\$(50,000)</b>

In addition to lessening the maintenance costs, the new systems will provide productivity improvements. The improvements will enhance the Office’s ability to meet the ever-increasing workload without adding a corresponding amount of new personnel.

Public Records Modernization Trust Fund - Capital Improvement Plan

As discussed on Page 30, the Office maintains a Public Records Modernization Trust Fund. This fund has statutory limitations on the types of expenditures which can be made therefrom.

Public Records Modernization Trust Fund  
Revenues & Expenditures

	2023 Actual	2024 Adopted	2024 Amended	2025 Adopted
REVENUES:				
Modernization Fee	\$260,085	\$240,000	\$301,350	\$410,000
Court Technology Fee	770,974	700,000	700,000	740,000
Interest	-	-	-	-
Beginning Fund Balance	-	3,387,324	3,555,712	3,318,840
TOTAL REVENUES:	\$1,031,059	\$4,327,324	\$4,557,062	\$4,468,840
EXPENDITURES:				
Personal Services	\$803,168	\$964,194	\$964,194	\$998,672
Operating Expenses	24,560	1,189,056	1,250,406	1,412,164
Capital Outlay	-	1,473,342	1,531,128	1,494,544
Special Reserve	-	700,732	811,334	563,460
TOTAL EXPENDITURES:	\$827,728	\$4,327,324	\$4,557,062	\$4,468,840
CAPITAL OUTLAY - DETAIL:				
Records Modernization	\$-	\$1,473,342	\$1,531,128	\$1,494,544
TOTAL CAPITAL OUTLAY:	\$-	\$1,473,342	\$1,531,128	\$1,494,544

The Office has planned for the following expenditures from this fund over the next four years:

### Public Records Modernization Trust Fund (Modernization Fee Only)

#### *Four Year Forecast*

	2024/25	2025/26	2026/27	2027/28
<b>CAPITAL PROJECT:</b>				
Electronic Filing of Official Records	\$120,000	\$120,000	\$150,000	\$150,000
Courts Maintenance System	100,000	30,000	100,000	120,000
Redaction Project	-	10,000	-	-
Public Access to Records	2,000	2,000	2,000	2,500
IT Help desk Software	10,000	10,000	10,000	20,000
Website Redesign	7,000	7,000	8,000	10,000
Enterprise Software Agreements	84,500	93,000	98,000	102,000
Projects TBD	306,908	100,000	100,000	20,000
<b>TOTAL:</b>	<b>\$630,408</b>	<b>\$372,000</b>	<b>\$468,000</b>	<b>\$424,500</b>
<b>DEDICATED PROJECTS FUND BALANCE:</b>				
Beginning Fund Balance	\$1,022,819	\$632,411	\$524,411	\$346,411
Projected Revenue	240,000	260,000	290,000	295,000
Projected Expenditures	(630,408)	(368,000)	(468,000)	(424,500)
<b>ESTIMATED FUND BALANCE:</b>	<b>\$632,411</b>	<b>\$524,411</b>	<b>\$346,411</b>	<b>\$216,911</b>

*\* Note: Projects will be deferred if funding not available.*

A brief description of selected projects follows:

### **Courts Maintenance System**

**[Strategic Goal 5, Strategy B]**

One of the projects slated for the 2024/2025 budget year will allow external users accessing records from the courts maintenance system to find, certify, and print certified copies of court records without involving a deputy clerk. The expenditure for the hardware, software and ongoing maintenance necessary for this function will ultimately be outweighed by the personnel savings and the convenience to the user.

### **Website Redesign**

**[Strategic Goal 5, Strategy B]**

This project requires a complete redesign and rewrite of the Office's website. The new framework will allow internal users to post their own information easier, and will allow external users a better experience.

### **Enterprise Software Agreements**

**[Strategic Goal 4, Strategy C]**

These agreements provide the backbone for all Clerk technologies.

### **eCertification of Court Records**

**[Strategic Goal 5, Strategy B]**

This project, slated for the 2024/2025 budget year, will allow all customers to obtain electronically certified documents from the Clerk over the Internet without needing to come to a physical location.

## Capital Improvements from Operating Funds

The operating fund budget does not include capital outlay. Capital improvements using operating funds are addressed as the need arises near the end of the fiscal year using remaining available dollars.

### Operating Capital Budget

*By Department Cost Center*

	2023 Actual	2024 Est. Actual	2025 Adopted	Dollar Change	% Change
<b>DEPARTMENT:</b>					
Executive Office	\$-	\$-	\$-	\$-	0%
Budget Office	-	-	-	-	0%
Inspector General	-	-	-	-	0%
Finance	-	-	-	-	0%
Records & Administrative Services	23,378	6,000	-	(6,000)	-100%
Information Technology	90,259	595,390	-	(595,390)	-100%
Courts Management	-	4,480	-	(4,480)	-100%
<b>TOTAL (Excluding Non-Operating Expenditures):</b>	<b>\$113,637</b>	<b>\$605,870</b>	<b>\$-</b>	<b>\$(605,870)</b>	<b>-100%</b>

### Operating Capital Expenditures

*By Department/Cost Center*

	Adopted Budget
<b>DEPARTMENT:</b>	
Executive Office	\$-
Budget Office	-
Finance	-
Inspector General	-
Records & Administrative Services	-
Information Technology	-
Courts Management	-
<b>TOTAL CAPITAL EXPENDITURES*</b>	<b>\$-</b>

\*Capital Expenditure is equipment with a value greater than \$5,000. Items listed as capital under \$5,000 reflects only a portion within that budget with balance of funds budgeted in other budgets.

Four Year Forecast - Maintenance/Training  
*Public Records Modernization Trust Fund*

	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
MAINTENANCE COSTS:				
Additional Maintenance/Training	\$65,000	\$70,000	\$70,000	\$75,000
Maintenance Savings	(100,000)	(110,000)	\$(110,000)	(115,000)
NET OPERATING IMPACT:	\$(35,000)	\$(40,000)	\$(40,000)	\$(40,000)

In addition to lessening the maintenance costs, the new systems will provide productivity improvements. The improvements will enhance the Office’s ability to meet the ever-increasing workload without adding a corresponding amount of new personnel.





# DEBT

The Clerk’s policy is to incur debt only for specific projects lasting more than one year, and only when a funding source is assured. For example, the Clerk’s service charges are a bondable revenue source.

The Office does book accrued leave, both sick and vacation, as a liability. This liability is limited in one respect. Employees may accrue no more than their annual leave hours times two. However, the Office has not accrued any other debt, including any obligation which could be construed as debt under GASB 96. No other debt is projected to be accrued within the next five years.

## Five Year Forecast - Debt

	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
DEBT ACCRUED:					
Debt Obligation	\$-	\$-	\$-	\$-	\$-
TOTAL DEBT:	\$-	\$-	\$-	\$-	\$-

# DEPARTMENTAL OVERVIEW



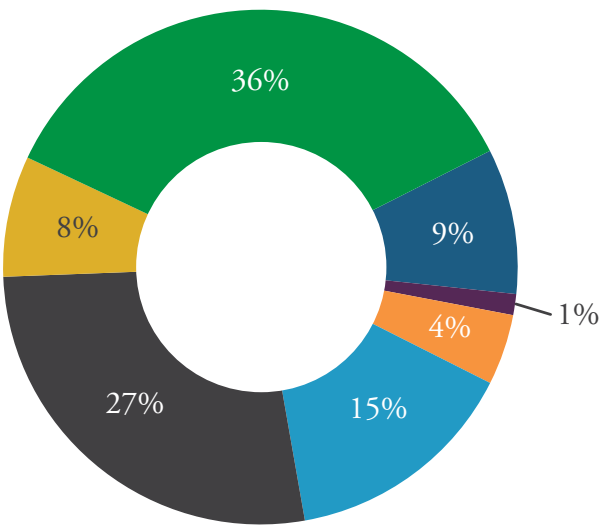


APPROPRIATIONS

Appropriations

Fiscal Years 2023-2025

DEPARTMENT:	2023 Actual	2024 Est. Actual	2025 Adopted
Executive Office	\$1,204,984	\$1,615,050	\$1,747,219
Budget Office	214,654	233,609	252,613
Inspector General	664,205	629,067	850,102
Finance	2,300,121	2,594,287	2,830,634
Records & Administrative Services	3,752,172	4,397,492	5,197,513
Information Technology	1,709,701	2,469,449	1,453,481
Courts Management	5,470,734	5,947,964	6,799,454
TOTAL (Excluding Non-Operating Expenditures):	\$15,316,571	\$17,886,918	\$19,131,016



- Executive Office

Records & Administrative Services

Inspector General
- Information Technology

Courts Management
- Finance

Budget

## Historical Summary of Operations

*Fiscal Years 2021-2025*

	2021 Actual	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
<b>REVENUE BY SOURCE:</b>					
Fines, Fees, & Service Charges	\$10,203,264	\$9,893,159	\$10,021,554	\$9,942,283	\$10,175,084
CCOC/JAC Trust Fund	242,862	502,519	478,979	360,396	252,593
Interest & Other Income	9,505	9,986	7,299	49,017	6,000
<b>Total Fees:</b>	<b>\$10,455,631</b>	<b>\$10,405,664</b>	<b>\$10,507,832</b>	<b>\$10,351,696</b>	<b>\$10,433,677</b>
Board Transfer	5,258,908	5,963,940	6,741,644	7,779,399	8,765,893
<b>Total Other Fees:</b>	<b>\$5,258,908</b>	<b>\$5,963,940</b>	<b>\$6,741,644</b>	<b>\$7,779,399</b>	<b>\$8,765,893</b>
<b>TOTAL REVENUES:</b>	<b>\$15,714,539</b>	<b>\$16,369,604</b>	<b>\$17,249,476</b>	<b>\$18,131,095</b>	<b>\$19,199,570</b>
<b>EXPENDITURES BY FUNCTION:</b>					
Executive Office	\$1,047,450	\$1,114,511	\$1,204,984	\$1,615,050	\$1,747,219
Budget Office	182,140	200,340	214,654	233,609	252,613
Inspector General	577,108	663,281	664,205	629,067	850,102
Finance	2,027,224	2,112,940	2,300,121	2,594,287	2,830,634
Records & Admin. Services	3,024,408	3,095,220	3,752,172	4,397,492	5,197,513
Information Technology	2,127,516	2,003,037	1,709,701	2,469,449	1,453,481
Courts Management	4,786,119	5,409,228	5,470,734	5,947,964	6,799,454
<b>Total Expenditures by Function:</b>	<b>\$13,771,965</b>	<b>\$14,598,557</b>	<b>\$15,316,571</b>	<b>\$17,886,918</b>	<b>\$19,131,016</b>
<b>NON-OPERATING EXPENDITURES:</b>					
Excess Fees - BCC	\$524,564	\$1,034,367	\$878,972	\$881	\$902
Excess Fees - Courts	1,418,010	736,680	1,053,933	243,296	67,652
<b>Total Non-Operating Expenditures:</b>	<b>\$1,942,574</b>	<b>\$1,771,047</b>	<b>\$1,932,905</b>	<b>\$244,177</b>	<b>\$68,554</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,714,539</b>	<b>\$16,369,604</b>	<b>\$17,249,476</b>	<b>\$18,131,095</b>	<b>\$19,199,570</b>

## Budgeted Statement of Operations

### *General & Court Operating Funds Combined*

(Amount & Percent Changes 2024 vs. 2025)

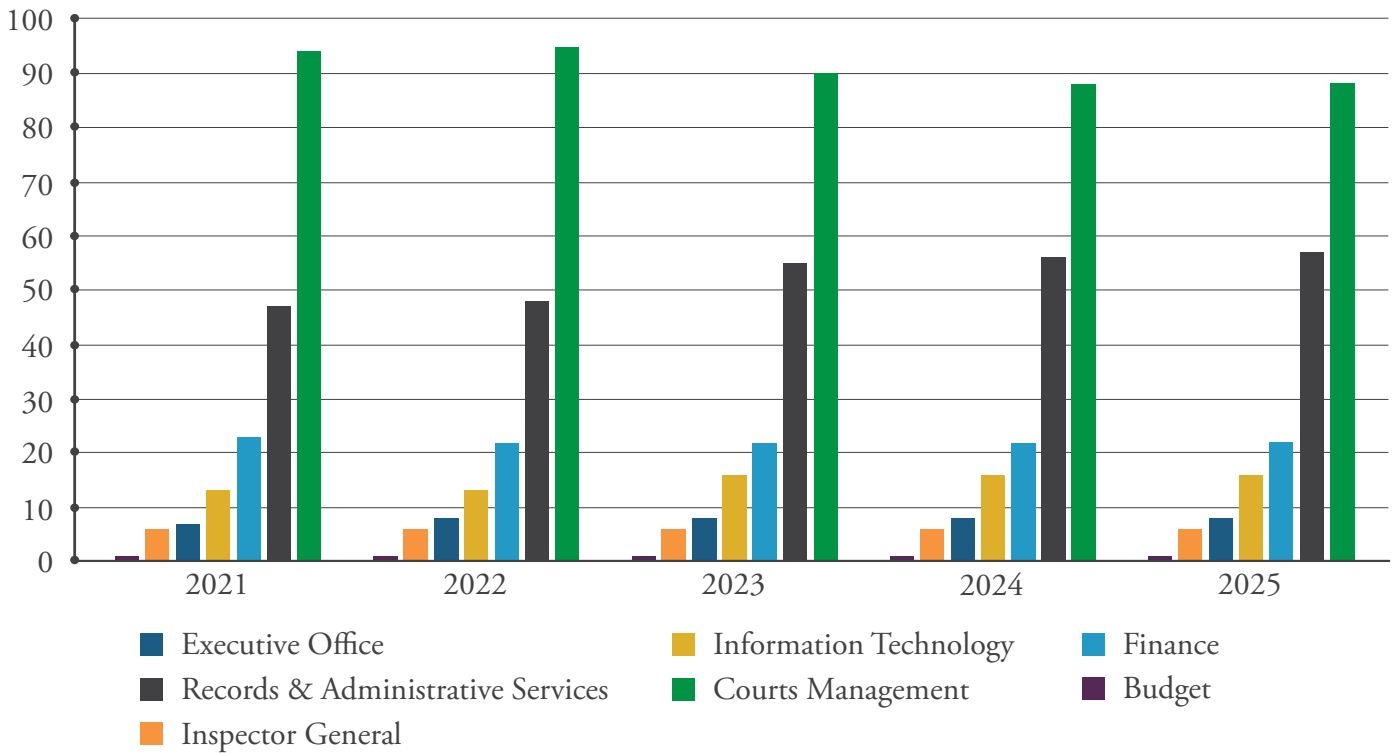
	2024 Est. Actual	2025 Adopted	Dollar Change	% Change
<b>REVENUE BY SOURCE:</b>				
Fines, Fees. & Service Charges	\$9,942,283	\$10,175,084	\$232,801	2.3%
CCOC/JAC Trust Fund	360,396	252,593	(107,803)	-29.9%
Interest & Other Income	49,017	6,000	(43,017)	-87.8%
<b>Total Fees:</b>	<b>\$10,351,696</b>	<b>\$10,433,677</b>	<b>\$81,981</b>	<b>0.8%</b>
Board Transfer	7,779,399	8,765,893	986,494	12.7%
<b>Total Other Fees:</b>	<b>\$7,779,399</b>	<b>\$8,765,893</b>	<b>\$986,494</b>	<b>12.7%</b>
<b>TOTAL REVENUES:</b>	<b>\$18,131,095</b>	<b>\$19,199,570</b>	<b>\$1,068,475</b>	<b>5.9%</b>
<b>EXPENDITURES BY FUNCTION:</b>				
Executive Office	\$1,615,050	\$1,747,219	\$132,169	8.2%
Budget Office	233,609	252,513	18,904	8.1%
Inspector General	629,067	850,102	221,035	35.1%
Finance	2,594,287	2,830,634	236,347	9.1%
Records & Administrative Services	4,397,492	5,197,513	800,021	18.2%
Information Technology	2,469,449	1,453,481	(1,015,968)	-41.1%
Courts Management	5,947,964	6,799,454	851,490	14.3%
<b>Total Expenditures by Function:</b>	<b>\$17,886,918</b>	<b>\$19,130,916</b>	<b>\$1,243,998</b>	<b>7.0%</b>
<b>NON-OPERATING EXPENDITURES:</b>				
Excess Fees - BCC	\$881	\$902	\$21	2.4%
Excess Fees - Courts	243,296	67,652	(175,644)	-72.2%
<b>Total Non-Operating Expenditures:</b>	<b>\$244,177</b>	<b>\$68,554</b>	<b>\$(175,623)</b>	<b>-71.9%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,131,095</b>	<b>\$19,199,470</b>	<b>\$1,068,375</b>	<b>5.9%</b>



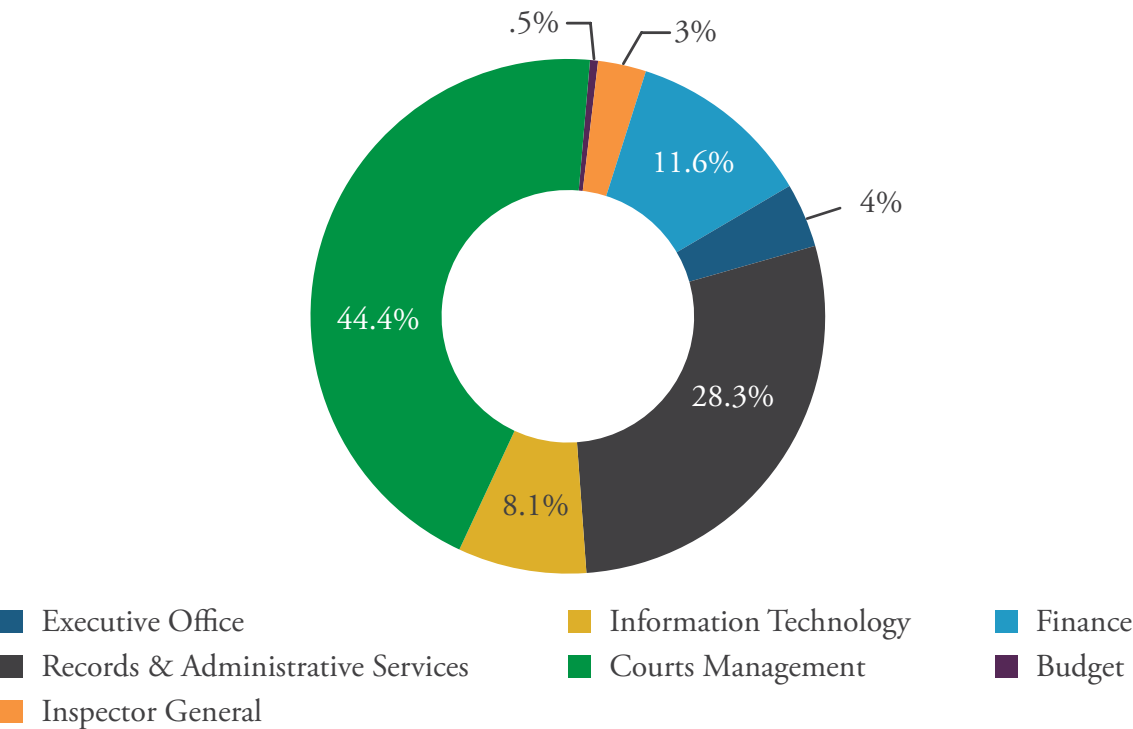
# POSITION SUMMARY SCHEDULE

## Historical Personnel Count

	2021	2022	2023	2024	2025
DEPARTMENT:					
Executive Office	7	8	8	8	8
Budget	1	1	1	1	1
Inspector General	6	6	6	6	6
Records & Administrative Services	47	48	55	56	57
Information Technology	13	13	16	16	16
Finance	23	22	22	22	22
Courts Management	94	95	90	88	88
TOTAL:	191	193	198	197	198



FY 2024/25 Staffing Summary by Funding Source



FY 2024/25 Staffing Summary by Funding Source

Full-Time Equivalents

	Present Staff	Additions/ Deletions	New Staffing Levels
DEPARTMENT:			
Executive	8	0	8
Budget	1	0	1
Inspector General	6	0	6
Finance	23	0	23
Records & Administrative Services	55	1	56
Information Technology	16	0	16
Courts Management	88	0	88
STAFFING AND NEW POSITION TOTAL:	197	1	198

Staffing levels were increased by one FTE in 2025. One FTE was added to Records & Administrative Services due to increased workload at the Records Storage Facility.

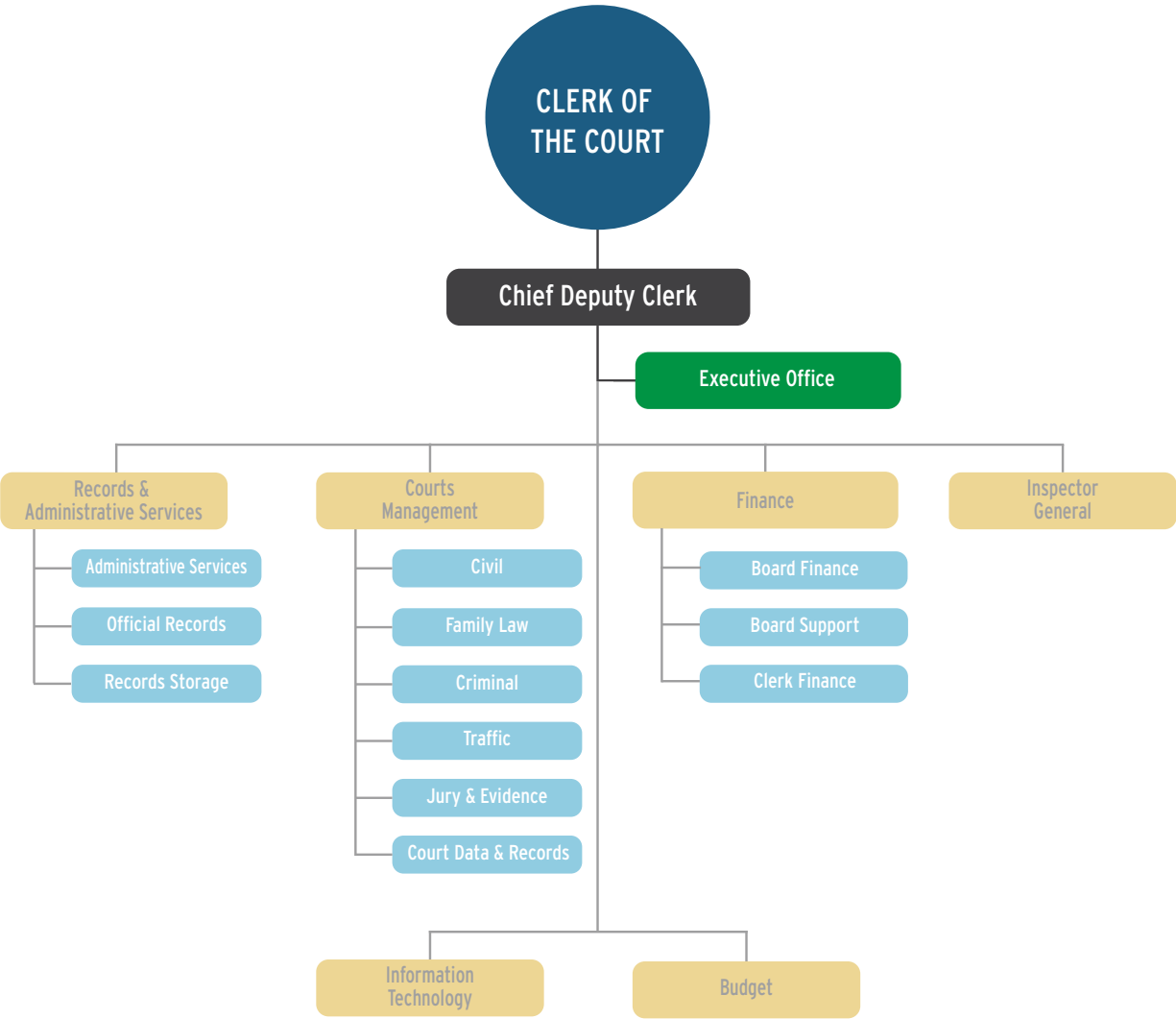
# EXECUTIVE OFFICE



# EXECUTIVE OFFICE

## About the Department

The Executive Office includes the Clerk of the Circuit Court & Comptroller, Chief Deputy Clerk, and the executive support staff. The Office provides general management and support to all of the Clerk’s departments, oversees the administration of the Value Adjustment Board, and manages special projects for the organization.



## Department Mission

The mission of the Executive Office is to provide the services required by the Florida Constitution which include: Clerk of the Court, Ex Officio Clerk to the Board of County Commissioners, County Auditor, County Recorder, and Custodian of all County funds. In addition, the Clerk is Secretary/Treasurer for the Lake County Water Authority.

## Key Objectives - 2024/25

1. Provide for the general management of the Clerk's departments.
2. Provide executive secretarial support and special project support.
3. Review and reconcile the office procurement cards.
4. Maintain and update the Clerk's office policies and procedures.
5. Provide administrative support to the Value Adjustment Board (VAB).
6. Serve as the receptionist for customers entering the Courthouse.

## Major Accomplishments - 2023/24

- Served on the Budget Committee and Performance Improvement and Efficiencies Committee for the Florida Clerks of Court Operations Corporation (FLCCOC). These committees analyze the budgets of Clerks statewide and develop possible funding scenarios for those budgets. [\[Strategic Goal 2, Strategy A\]](#)
- Reviewed and coordinated the filing of petitions with the Value Adjustment Board, which petitions challenge the decisions of the Property Appraiser's Office.
- Chaired the Court Operations Committee for the Florida Court Clerks & Comptrollers (FCCC), served on the Legislative Committee, Strategic Technology Committee, Nominating Committee, Best Practices Committee, and aided the Legal Panel.

## Major Goals - 2024/25

- Continue working closely with the FLCCOC to provide a stable, predictable court budget. [\[Strategic Goal 2, Strategy A\]](#)
- Continue developing and implementing office-wide strategic plans in the areas of Human Resources, Financial Resources, Physical Resources, Technology Resources, and Customer Relations.
- Continue researching options for automating the administration of the VAB, including electronic filing of petitions and automation of numerous manual processes. [\[Strategic Goal 4, Strategy B\]](#)
- Launch a new Clerk website to modernize the user experience, meet ADA guidelines, and improve mobile accessibility. [\[Strategic Goal 5, Strategy B\]](#)

Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
PERFORMANCE MEASURE:				
Customer Service Inquiries Responded to Within Three Business Days	100%	100%	100%	100%

Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
WORKLOAD/DEMAND:				
VAB Petitions	354	482	1,161	1,184
Online Customer Service Inquiry Responses	427	498	518	528
EFFICIENCY:				
Cost per citizen of Lake County	\$2.76	\$3.48	\$3.84	\$4.02

Departmental Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$863,624	\$938,770	\$1,028,656	\$1,358,274
Operating Expenditures	242,386	266,213	586,394	388,945
Capital Outlay	8,501	-	-	-
TOTAL EXPENDITURES:	\$1,114,511	\$1,204,983	\$1,615,050	\$1,747,219
BUDGETED PERSONNEL:	8	8	8	8

Departmental Personnel Summary

	Current Positions	New Positions	Total Positions	Budget Amount
Executive Office Personnel	8	0	8	\$1,358,274
DEPARTMENT TOTAL:	8	0	8	\$1,358,274



# BUDGET OFFICE



# BUDGET OFFICE

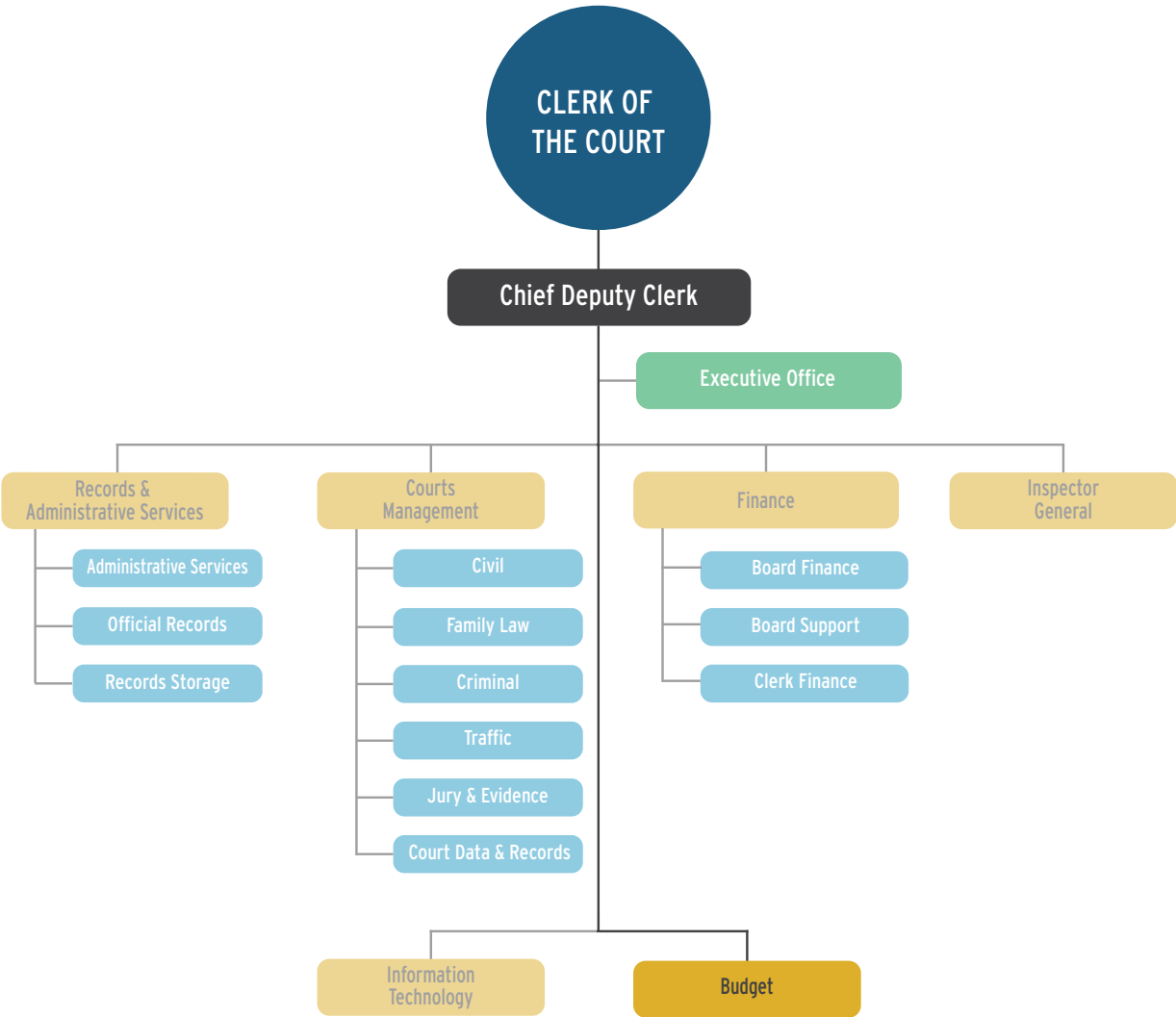
## About the Department

The Budget Department is responsible for preparing the annual budget, monitoring revenue and expenditures for the Clerk’s Office.

### Government Finance Officers Association Award

The Lake County Clerk of the Circuit Court & Comptroller’s Office has been presented the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) of the United States and Canada for its Budget Report for the past 32 years.

According to the GFOA, the award represents a significant achievement, and reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting.



## Department Mission

The mission of the Budget Office is to ensure the various budgets of the Office are properly planned, amended, and maintained.

## Key Objectives - 2024/25

1. Meet all budget submission milestones
2. Project revenues accurately
3. Monitor all revenues and expenses to ensure expenditures remain within budgeted and actual revenue

## Major Accomplishments - 2023/24

- Received the Governmental Finance Officers Association's (GFOA) "Distinguished Budget Presentation Award" for the Lake County Clerk's Budget prepared for FY 2023/24.
- Provided staff for sub-committees of the Florida Court Clerks and Comptrollers (FCCC) and the Florida Clerk of Courts Corporation (FCCOC) for efforts regarding Revision 7 of Article V of the Florida Constitution and related legislative action. [\[Strategic Goal 2, Strategy A\]](#)
- Submitted all FCCOC reports on, or before, due dates.
- Successfully projected revenues and expenses allowing for timely acquisition of necessary capital items within the current budget.

## Major Goals - 2024/25

- Submit the Lake County Clerk's Budget to the GFOA for the "Distinguished Budget Presentation Award" for FY 2024/25.
- Continue to provide staff for sub-committees for the FCCC's and FCCOC's efforts regarding Revision 7 of Article V of the Florida Constitution. [\[Strategic Goal 2, Strategy A\]](#)
- Train successor in the art and science of Clerk budgeting. [\[Strategic Goal 1, Strategy B\]](#)

## Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>PERFORMANCE MEASURE:</b>				
Submit monthly, quarterly, and annual budget reports to FCCOC by deadline	100%	100%	100%	100%

Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
WORKLOAD/DEMAND:				
Prepare monthly, quarterly, and annual budget reports as required by FCCOC	22	22	21	21
EFFICIENCY:				
Cost per citizen of Lake County	\$0.50	\$0.54	\$0.55	\$0.58

Departmental Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$200,340	\$214,654	\$233,609	\$252,613
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES:	\$200,340	\$214,654	\$233,609	\$252,613
BUDGETED PERSONNEL:	1	1	1	1

Departmental Personnel Summary

	Current Positions	New Positions	Total Positions	Budget Amount
Budget Office Personnel	1	0	1	\$252,613
DEPARTMENT TOTAL:	1	0	1	\$252,613

# INSPECTOR GENERAL



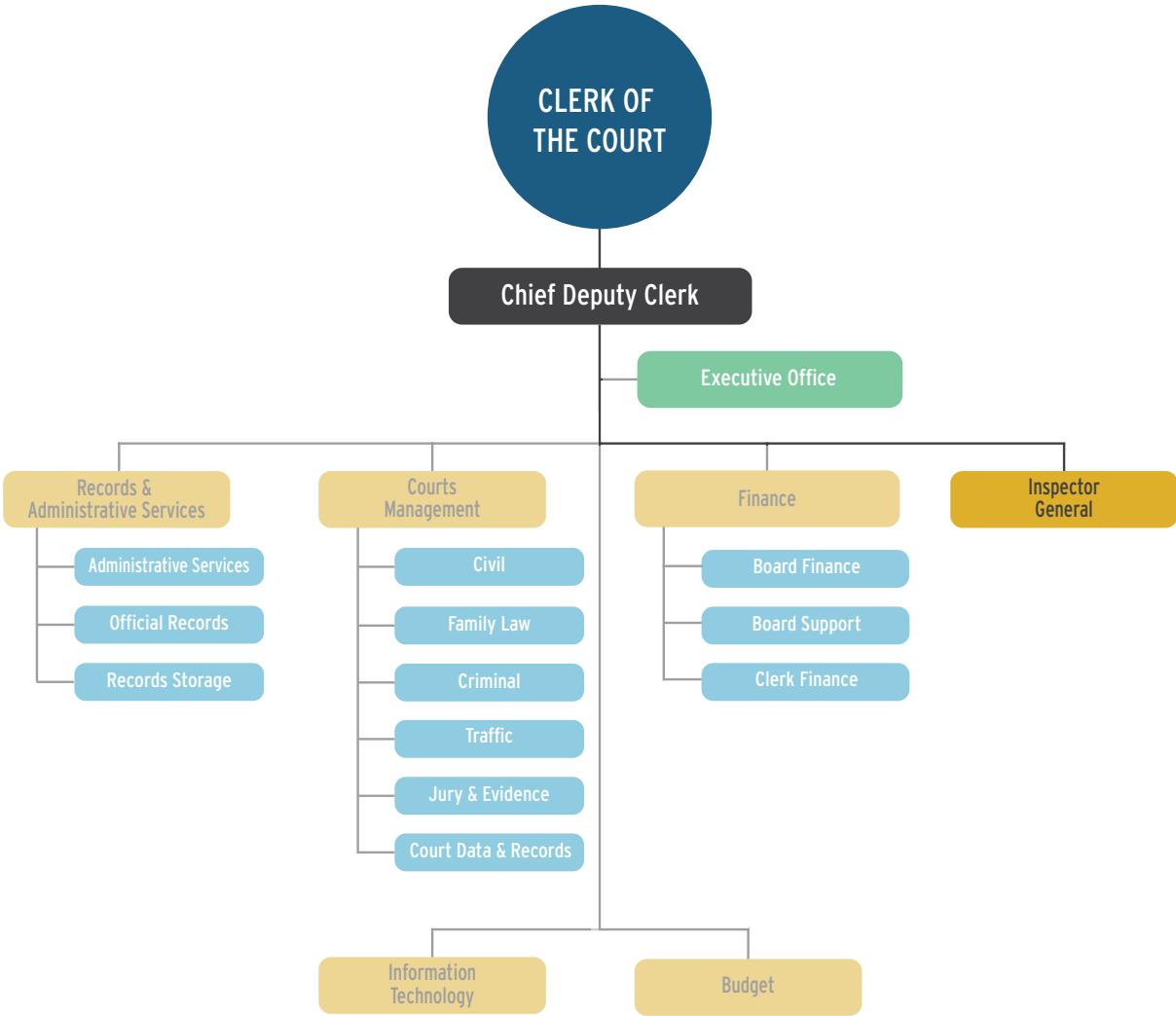
# INSPECTOR GENERAL DEPARTMENT

## About the Department

The Lake County Clerk of the Circuit Court & Comptroller serves as the official county auditor as mandated by the Florida Constitution (Article V, Section 16 and Article VIII, Subsection 1(d)), and has the authority and responsibility to conduct comprehensive audits and reviews of all departments, programs, and services funded by the Board of County Commissioners, and the office of the Clerk.

Under the Clerk's Authority, the Inspector General Department conducts all audits following International Standards for the Professional Practice of Internal Auditing and the Code of Ethics published by the Institute of Internal Auditors.

The department also audits the verified inventory and accountings filed by guardians of property, and reviews and investigates fraud, waste, and abuse claims made against the county.



## Department Mission

The mission of the Inspector General Department (IG) is to safeguard the county from risk, fraud, waste, and abuse, and threats to the security of resources.

## Key Objectives - 2024/25

1. Adhere to the Institute of Internal Auditors' Code of Ethics and International Standards for the Professional Practice of Internal Auditing (Standards).
2. Cultivate a team of certified professionals viewed as trusted advisors who provide insights on risks and controls to stakeholders.
3. Continuously improve IG department processes based on analysis of key performance indicators, lessons learned internally and externally from audit colleagues, and training by leaders in the audit profession.
4. Perform guardianship audits in compliance with Section 744.368, Florida Statutes.





Major Accomplishments - 2023/24

- Implemented continuous auditing of County PCard transactions using data analytics and visualization tools to detect and investigate unusual trends and activities, serving as an early warning system for potential fraud or misuse.
- Utilized data analytics to transform the annual risk assessment and audit planning processes, reducing completion time from weeks to hours by eliminating manually intensive and repetitive tasks; additionally, analyzed the distribution of ARPA Emergency Rental Assistance funds to detect potential misappropriation.
- Achieved 100% completion of management corrective actions earmarked for implementation in fiscal year 2024, of which 63% were addressed before the audit reports were published. This accomplishment underscores the feasibility of the actions proposed and highlights the value management places on our audit results.

Major Goals - 2024/25

- Implement continuous auditing of the newly implemented County timekeeping system using data analytics and visualization tools. This proactive approach aims to detect and investigate unusual trends and activities, serving as an early warning system for potential fraud or misuse.
- Promote overall awareness and strengthen controls against fraud risks by facilitating sessions with front-line staff, focusing on identifying potential fraud scenarios, enhancing audit coverage, and raising awareness about the importance of vigilance in preventing fraudulent activities within the organization.
- Develop a methodology that leverages artificial intelligence to streamline risk and control information collection, thereby improving the efficiency and effectiveness of assurance engagements.

Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
PERFORMANCE MEASURE:				
Guardianship audits performed within 90-day statutory limit	96%	100%	100%	100%

## Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD MEASURES:</b>				
Audits	11	7	5	10
Investigations	2	6	6	6
Risk & controls consulting/special projects	33	40	37	35
Number of recommendations for improvement successfully implemented	N/A	60	27	20
Cashiers trained - Clerk's Office	60	27	20	20
Cashiers trained - County	41	74	76	75
Guardianship inventory audits	79	93	122	122
Guardianship annual return audits	76	94	100	100
Guardianship audits performed within 90-day statutory limit	145	214	171	170
Guardianship letters to attorneys	100	133	*	*
Guardianship petition reviews	242	325	258	**
Guardianship training	3	4	3	3
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$1.64	\$1.74	\$1.77	\$1.95

*\*No longer tracking because it is no longer deemed to be a useful workload statistic*

*\*\*As of October 2024, the IG department no longer audits petitions. Instead, we will validate that final inventories have been filed to recommend approval or disapproval of a Petition for Discharge of Guardian, which will count as a Guardianship inventory audit.*

Departmental Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$557,792	\$547,155	\$492,791	\$706,871
Operating Expenditures	105,489	117,050	136,276	143,231
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$663,281</b>	<b>\$664,205</b>	<b>\$629,067</b>	<b>\$850,102</b>
<b>BUDGETED PERSONNEL:</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

Departmental Personnel Summary

	Current Positions	New Positions	Total Positions	Budget Amount
Inspector General Personnel	6	0	6	\$706,871
<b>DEPARTMENT TOTAL:</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>\$706,871</b>

# FINANCE



# FINANCE DEPARTMENT

## About the Department

The Finance Department consists of three divisions that oversee financial and accounting services to various Lake County Governmental entities.

The Board Finance Division provides financial and accounting services to the Board of County Commissioners. The Board Support Division produces minutes of the Board of County Commissioners’ meetings and related committees and entities. The Clerk Finance Division provides all accounting functions for the Clerk of the Circuit Court & Comptroller.



## Department Mission

The mission of Board Finance is to provide financial and accounting services to the Board of County Commissioners, County Manager, and Department Directors so they can manage the County's financial resources effectively and efficiently, and provide accountability to the citizens of Lake County.

The mission of Board Support is to produce and provide accurate, concise minutes of the Board of County Commissioners' (Board) meetings and related committees, for the benefit of the general public and staff, so they can be informed about the County's actions and policies.

The mission of Clerk Finance is to provide financial services to the Clerk's office so that each department can accomplish its goals efficiently and effectively.

## Key Objectives - 2024/25

1. Maintain books and accounts for the Board of County Commissioners in accordance with generally accepted governmental accounting principles, and in compliance with statutory requirements.
2. Ensure that the financial statements prepared by the division are audited annually in accordance with generally accepted auditing standards, and that the proper reports and financial statements are filed with the Office of the Auditor General of Florida and Federal and State agencies.
3. Provide cash management services including the investment of excess operating funds in accordance with the County's investment ordinance and recommendations from the investment team.
4. Monitor debt service requirements and compliance with bond covenants.
5. Provide accounting services for the Lake County Water Authority and the Lake Sumter Metropolitan Planning Organization and ensure that their financial statements are audited in accordance with Florida Statutes.
6. Provide the Clerk with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that all transactions are properly recorded to permit the preparation of financial statements in accordance with generally accepted governmental accounting principles and audited annually.
7. Prepare accurate official minutes of regular and special meetings of the Board, the Lake County Water Authority, and of ad hoc committees.
8. Process ordinances, resolutions, and appointment letters resulting from those meetings.
9. Store all County contracts and make them available for public inspection when requested.

## Major Accomplishments 2023/24

- Successfully implemented upgrades for our financial software. [\[Strategic Goal 2, Strategy B\]](#)
- Received the Governmental Finance Officers Association's (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" for the 41st consecutive year for the 2023 Annual Comprehensive Financial Report, and the "Popular Annual Financial Reporting Award" for the 12th consecutive year for the 2023 Popular Annual Financial Report.
- Completed implementation of new Government Accounting Standards Board Statements, including GASB Statement 96, Subscription-Based Information Technology Arrangements.
- Participated in updates to the Court Case Maintenance System software, including reporting improvements and procedure updates.
- Attended and prepared minutes for the Lake County Water Authority, North Lake Hospital District, Tourist Development Council, and the Planning and Zoning Board, in addition to covering regular and special meetings for the Board of County Commissioners.
- Continued to maintain a database of all County contracts.

## Major Goals 2024/25

- Test and implement financial software upgrades. [\[Strategic Goal 2, Strategy B\]](#)
- Compile and submit the Annual Comprehensive Financial Report and the Popular Annual Financial Report in the manner prescribed by GFOA to receive the "Certificate of Achievement for Excellence in Financial Reporting" and the "Popular Annual Financial Reporting Award," respectively, for FY 2024.
- Complete implementation of processes for the American Rescue Plan Act (ARPA).
- Investigate banking options.
- Implement records management and workflow software. [\[Strategic Goal 2, Strategy B\]](#)
- Make digitally-available historic minutes. [\[Strategic Goal 6, Strategy B\]](#)
- Decrease production time of board minutes.



## Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>PERFORMANCE MEASURE:</b>				
Produce statutorily required minutes within 24 hours	100%	100%	100%	100%
Complete Board payroll every two weeks	100%	100%	100%	100%
Issue payables within 45 calendar days	100%	100%	100%	100%
Complete Clerk payroll every two weeks	100%	100%	100%	100%

## Departmental expenditures by year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$1,855,063	\$2,029,523	\$2,305,695	\$2,511,584
Operating Expenditures	254,613	270,598	288,592	319,050
Capital Outlay	3,264	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$2,112,940</b>	<b>\$2,300,121</b>	<b>\$2,594,287</b>	<b>\$2,830,634</b>
<b>BUDGETED PERSONNEL:</b>	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>

## Departmental Personnel Summary

	Current Positions	New Positions	Total Positions	Budget Amount
Board Finance Division	17	0	17	\$2,082,218
Clerk Finance Division	3	0	3	239,886
Board Support Division	2.5	0	2.5	189,480
<b>DEPARTMENT TOTAL:</b>	<b>22.5</b>	<b>0</b>	<b>22.5</b>	<b>\$2,511,584</b>

BOARD FINANCE

The Board Finance Division maintains the books and accounts for the Board of County Commissioners and other related entities in accordance with generally accepted governmental accounting principles and in compliance with statutory requirements. Other related entities include the Lake-Sumter Metropolitan Planning Organization and the Lake County Water Authority.

The Division ensures that the financial statements of the Board and certain related entities are audited annually. Board Finance also provides cash management services and monitors debt service requirements and compliance with bond covenants.

Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
WORKLOAD/DEMAND:				
Checks Issued	13,657	13,128	13,914	14,000
Purchase Orders Recorded	1,373	1,251	1,250	1,300
Accounts Maintained	20,381	21,149	21,704	22,000
Paychecks Generated (Direct Deposit Included)	24,937	25,301	25,935	26,000
EFFICIENCY:				
Cost per citizen of Lake County	\$4.39	\$5.04	\$5.31	\$5.51

Board Finance Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$1,514,895	\$1,676,348	\$1,918,328	\$2,082,218
Operating Expenditures	254,215	270,365	284,292	314,750
Capital Outlay	3,264	-	-	-
TOTAL EXPENDITURES:	\$1,772,374	\$1,946,713	\$2,202,620	\$2,396,968
BUDGETED PERSONNEL:				
	17	17	17	17

## CLERK FINANCE

The Clerk Finance Division provides all accounting functions, such as payables, receivables, payroll, and cash management for the Lake County Clerk of the Circuit Court & Comptroller.

The Division maintains the books and accounts in accordance with generally accepted governmental accounting principles and in compliance with statutory requirements. The Division also ensures that the financial statements are audited annually.

### Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
Checks Issued	4,951	5,868	5,356	5,500
Vendors Maintained	1,817	1,837	1,888	1,900
Paychecks Generated (Direct Deposit Included)	4,895	4,915	4,973	5,000
Accounts Maintained	1,358	1,362	1,368	1,375
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$0.51	\$0.59	\$0.55	\$0.56

### Clerk Finance Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$207,083	\$206,693	\$225,350	\$239,886
Operating Expenditures	201	117	3,200	3,200
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$207,284</b>	<b>\$206,810</b>	<b>\$228,550</b>	<b>\$243,086</b>
<b>BUDGETED PERSONNEL:</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## BOARD SUPPORT

The Board Support Division prepares and indexes official minutes of regular and special meetings of the Board of County Commissioners and of related committees and entities of the Board. The Division processes ordinances and resolutions resulting from those meetings.

Board Support also maintains certain county contracts, stores these documents, and makes them available for public inspection when requested.

### Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
Number of Meetings	62	71	69	70
Number of Pages of Minutes	1,286	1,174	1,317	1,400
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$0.33	\$0.39	\$0.40	\$0.44

### Board Support Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$133,085	\$146,482	\$162,017	\$189,480
Operating Expenditures	197	117	1,100	1,100
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$133,282</b>	<b>\$146,599</b>	<b>\$163,117</b>	<b>\$190,580</b>
<b>BUDGETED PERSONNEL:</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

# RECORDS & ADMINISTRATIVE SERVICES

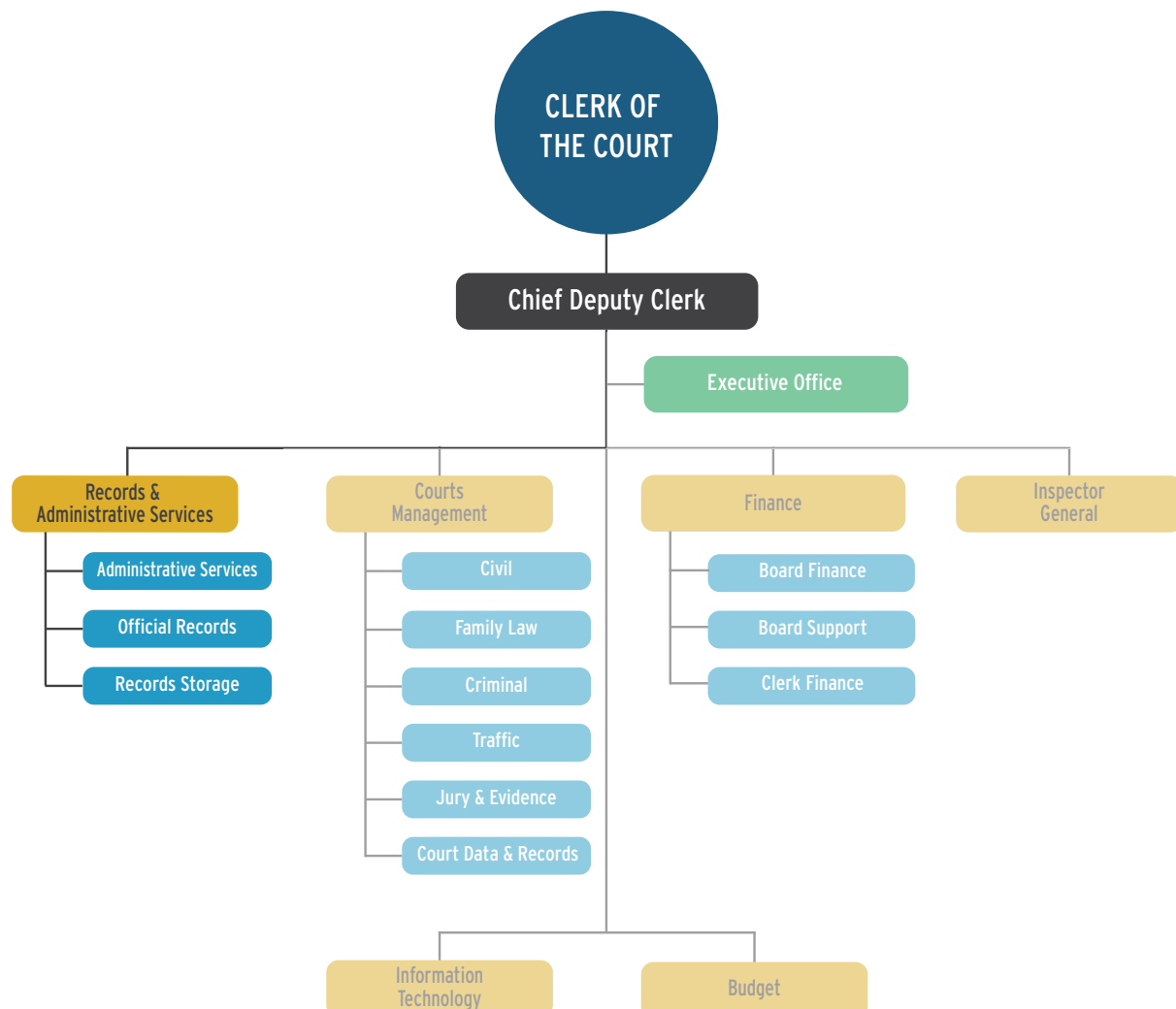


# RECORDS & ADMINISTRATIVE SERVICES DEPARTMENT

## About the Department

The Records & Administrative Services Department consists of three divisions:

- The Administrative Services Division provides human resources, purchasing, and other support services to the Clerk's Office.
- The Official Records Division processes all documents to be recorded into the Official Records of Lake County and makes this information available to the public. The Division is also responsible for issuing marriage licenses, processing passport applications, and conducting tax deed auctions.
- The Records Storage Division maintains a paper archive of historical, administrative, and court records, provides centralized inter-office and postal services for county entities, and maintains the Clerk's vehicles.



## Department Mission

The mission of the Administrative Services Division is to provide human resources, purchasing, and other support services to the Clerk's Office so that each department can accomplish its goals efficiently and effectively. Administrative Services is responsible for human resource management of the Clerk's Office, including recruitment and selection, training and development, compensation and benefits, and employee relations. Administrative Services is also responsible for purchasing of the Clerk's Office, and is charged with the commitment of seeing that all purchases are made legally and ethically in compliance with Florida Statutes and Clerk of the Circuit Court and Comptroller policies and procedures.

The mission of the Official Records Division is to accurately and efficiently record documents in the Official Records of Lake County, make this information available to the public, process marriage licenses and passport applications, conduct tax deed auctions, and operate branch offices.

The mission of the Records Storage Division is to provide the Clerk's Office with an off-site and secure records center that focuses on complying with the general schedules, laws, statutes, and policies; to safeguard the Clerk's inactive records by overseeing the management, access, retention, storage, protection, and disposition of those records; and to ensure the safety of the agencies we support by inspecting all mail and packages that arrive at the mail room and providing timely and accurate handling, distribution, and processing of mail in a confidential manner.





## Key Objectives - 2024/25

1. Provide all departments with the human, physical, and technical resources necessary to perform their designated functions.
2. Establish and administer human resources and purchasing policies for the Clerk's Office.
3. Ensure compliance with laws, regulations, and standards.
4. Maintain human resources and purchasing programs and processes.
5. Receive, review, and certify passport applications, including taking passport photos and forwarding them to the U.S. Department of State for processing.
6. Receive and process marriage license applications, issue licenses, record completed licenses into the Official Records, and provide marriage data to the Florida Department of Health's Bureau of Vital Statistics.
7. Record documents into the Official Records, create digitized images, and convert images to microfilm for permanent storage.
8. Collect documentary and intangible stamp tax due to the Florida Department of Revenue.
9. Maintain an index to the Official Records.
10. Store records and make records accessible to the public. Records are maintained until the retention period has elapsed, then they are converted to an electronic image, microfilmed, and subsequently destroyed.
11. Pick up, open, inspect, and deliver mail and packages for the county offices and the Clerk of the Circuit Court & Comptroller.
12. Maintain clerk vehicles, including maintenance and fueling.
13. Maintain images of scanned documents and the microfilm library.

## Major Accomplishments - 2023/24

- Assisted departments in identifying and destroying over 600 boxes of records that were eligible for destruction.
- Attended and participated in seminars and webinars that offered training for better records management, document imaging, and human resources and purchasing functions. [\[Strategic Goal 1, Strategy B\]](#)
- Participated in a Lake Technical College Career Fair and Lake County Schools College and Career Expo to promote career opportunities at the Clerk's Office. [\[Strategic Goal 1, Strategy C\]](#)
- Completed a review of workplace policies and procedures and updated them as necessary.
- Maintained the accuracy of employee/employer information within the financial system and employee files. [\[Strategic Goal 1, Strategy D\]](#)
- Conducted the sixth annual benefits open enrollment via the BenefitFocus benefits enrollment platform. [\[Strategic Goal 1, Strategy D\]](#)
- Provided employee and supervisory training to increase productivity and maintain legal compliance. [\[Strategic Goal 1, Strategy B\]](#)
- Implemented updates to the Job Classification Schedule, position descriptions, and employee classifications to account for U.S. Department of Labor changes to the Fair Labor Standards Act (FLSA) exempt salary threshold.
- Adjusted the Job Classification Schedule to align with the State of Florida minimum wage mandate effective September 30, 2024 and to offset potential effects of compression. [\[Strategic Goal 1, Strategy A\]](#)
- Conducted annual purchasing card inspection utilizing a virtual option.
- Evaluated and expanded employee apparel offerings and coordinated an office-wide apparel order.
- Upgraded Tyler Technologies Enterprise ERP for Human Resources and Purchasing to version 2021.11.0. [\[Strategic Goal 4, Strategy C\]](#)
- Successfully re-certified all support services clerks for passport process through the U.S. Department of State.
- Implemented eCertify software, which provides customers the option to order electronic certified copies of Official Records online. [\[Strategic Goal 4, Strategy C\]](#)
- Upgraded the Recording Notification Service, which provides an early detection system for possible property fraud. [\[Strategic Goal 4, Strategy C\]](#)

## Major Goals - 2024/25

- Evaluate efficiencies that could be gained by utilizing an electronic records request system.  
[Strategic Goal 1, Strategy C]
- Provide employee and supervisory training to increase productivity and maintain legal compliance.  
[Strategic Goal 1, Strategy B]
- Adjust the Job Classification Schedule to align with the State of Florida minimum wage mandate effective September 30, 2025 and to offset the potential effects of compression.  
[Strategic Goal 1, Strategy A]
- Evaluate the feasibility of communicating an annual total compensation statement to employees.  
[Strategic Goal 1, Strategy A]
- Improve the efficiency of the Clerk's Office contract database by evaluating the importance of data not currently monitored in the system and implement as appropriate. [Strategic Goal 4, Strategy D]
- Complete annual recertification with the U.S. Department of State of all Marriage License / Passport Clerks for passport application acceptance and processing.
- Implement records management and workflow software. [Strategic Goal 1, Strategy D]
- Establish an additional method to accept credit card payments other than online.

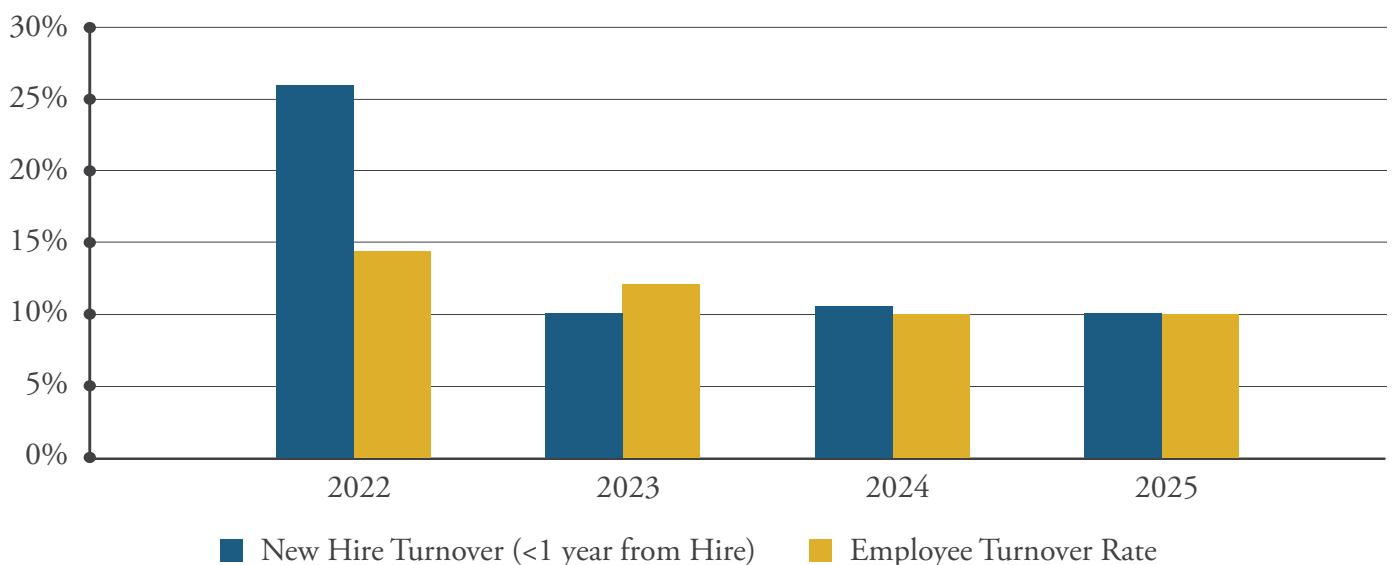
## Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>PERFORMANCE MEASURE:</b>				
New Hire Turnover (<1 year from Hire) (Goal ≤ 15%)	25.92%	10.00%	10.52%	10.00%
Employee Turnover Rate (Goal ≤ 20%)	14.37%	12.10%	9.938%	10.00%
Absenteeism Rate (Goal ≤ 3.0%)	3.24%*	3.58%	4.40%	3.50%
Average Employee Continuous Years of Service (Goal ≥ 10 Years)	10.05 Years	10.09 Years	10.40 Years	10.23 Years
Average eRecording Processing Time (in Business Hours) (Goal ≤ 15 Hours)	9.70** Hours	5.47 Hours	8.98 Hours	9.00 Hours

\* Excludes absences related to COVID-19

\*\*Vacant positions throughout the majority of FY 2021/22 resulted in one less clerk for eRecording.

## Employee Turnover Statistics



Departmental Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Projected
Personal Services	\$2,705,032	\$3,302,888	\$3,897,858	\$4,687,378
Operating Expenditures	385,698	425,906	493,634	510,135
Capital Outlay	4,490	23,378	6,000	-
<b>TOTAL EXPENDITURES:</b>	<b>\$3,095,220</b>	<b>\$3,752,172</b>	<b>\$4,397,492</b>	<b>\$5,197,513</b>
<b>BUDGETED PERSONNEL:</b>	<b>48</b>	<b>54.5</b>	<b>55.5</b>	<b>56.5</b>

Departmental Personnel Summary

	Current Positions	New Positions	Total Positions	Budget Amount
Administrative Services Division	4		4	\$519,388
Official Records Division	26		26	2,398,585
Records Storage Division	25.5	1	26.5	1,769,405
<b>DEPARTMENT TOTAL:</b>	<b>55.5</b>	<b>1</b>	<b>56.5</b>	<b>\$4,687,378</b>

## ADMINISTRATIVE SERVICES

The Administrative Services Division is responsible for providing human resources and purchasing support functions on behalf of the Clerk's Office. Responsibilities include managing employees' ongoing benefits and training needs and ensuring that purchases made on behalf of the Clerk's Office follow adopted policies and procedures.

### Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
Employment Applications Received	198	162	144	150
Employee Turnover	27	23	19	20
Requisitions Entered	154	150	151	150
Purchase Orders Issued	150	148	148	150
Purchase Card Transactions Reviewed	923	856	839	875
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$0.98	\$1.17	\$1.20	\$1.27

### Administrative Services Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$383,186	\$417,681	\$473,919	\$519,388
Operating Expenditures	13,121	13,792	23,834	33,335
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$396,307</b>	<b>\$431,473</b>	<b>\$497,753</b>	<b>\$552,723</b>
<b>BUDGETED PERSONNEL:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## OFFICIAL RECORDS

The Official Records Division receives and processes all documents required by Florida Law to be recorded in the Official Records of Lake County in order to be effective, and also those documents that are not prohibited from being recorded by Florida Law. These documents include, but are not limited to, deeds, mortgages, satisfactions, liens, powers of attorney, notices of commencement, agreements for deeds, plats, judgments, financing statements, and death certificates.

The Division receives and processes marriage license and passport applications, and issues marriage licenses.

Additional services include:

- Archives digital images and converts images to microfilm for permanent storage
- Collects the documentary and intangible tax due to the Florida Department of Revenue
- Maintains the images of scanned documents and the microfilm library
- Processes Tax Certificates and conducts Tax Deed sales





## Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
Marriage Licenses Issued	4,340	3,781	3,717	4,000
Passports Issued	11,834	13,490	13,378	13,500
Documents Recorded	173,588	156,653	152,044	155,000
Pages Recorded (approx.)	560,961	470,037	467,499	475,000
Official Record Books Completed	224	188	187	190
Plats Recorded	81	62	47	50
Plat Pages Recorded	358	267	268	275
Notices of Commencement Recorded	30,182	33,209	27,356	30,000
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$4.36	\$5.38	\$5.88	\$6.35
Average No. of Documents Recorded per Official Records Clerk	15,430	14,240	13,822	14,100

## Official Records Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$1,494,745	\$1,681,972	\$1,971,062	\$2,398,585
Operating Expenditures	265,025	302,079	356,800	362,800
Capital Outlay	-	23,378	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$1,759,770</b>	<b>\$2,007,429</b>	<b>\$2,327,862</b>	<b>\$2,761,385</b>
<b>BUDGETED PERSONNEL:</b>	<b>25</b>	<b>26</b>	<b>26</b>	<b>26</b>

RECORDS STORAGE

The Records Storage Division maintains a paper archive of historical, administrative, and court records in its Records Storage Facility.

The Division provides centralized inter-office and postal services for county entities and the Lake County offices of the Fifth Judicial Circuit through the Mail Receiving Center. The staff within the Division also maintain the Clerk’s vehicles.

Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
WORKLOAD/DEMAND:				
Court & Administrative Boxes Stored	19,678	19,795	19,797	19,600
Court Files Stored	396,816	401,426	396,819	396,819
Court Records Requested	8,472	8,684	9,014	8,500
Court Documents Filed	46,223	43,840	37,514	38,000
No. of Mail room Accounts Maintained	103	110	109	109
Volume of Mail Metered	256,674	278,537	248,357	248,000
Volume of Mail Opened & Inspected	156,360	147,277	147,040	147,000
EFFICIENCY:				
Cost per citizen of Lake County	\$2.33	\$3.44	\$3.91	\$4.33

Records Storage Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$827,101	\$1,203,235	\$1,452,877	\$1,769,405
Operating Expenditures	107,552	110,035	113,000	114,000
Capital Outlay	4,490	-	6,000	-
TOTAL EXPENDITURES:	\$939,143	\$1,313,270	\$1,571,877	\$1,883,405
BUDGETED PERSONNEL:				
	17.5	24.5	25.5	26.5

# INFORMATION TECHNOLOGY



# INFORMATION TECHNOLOGY DEPARTMENT

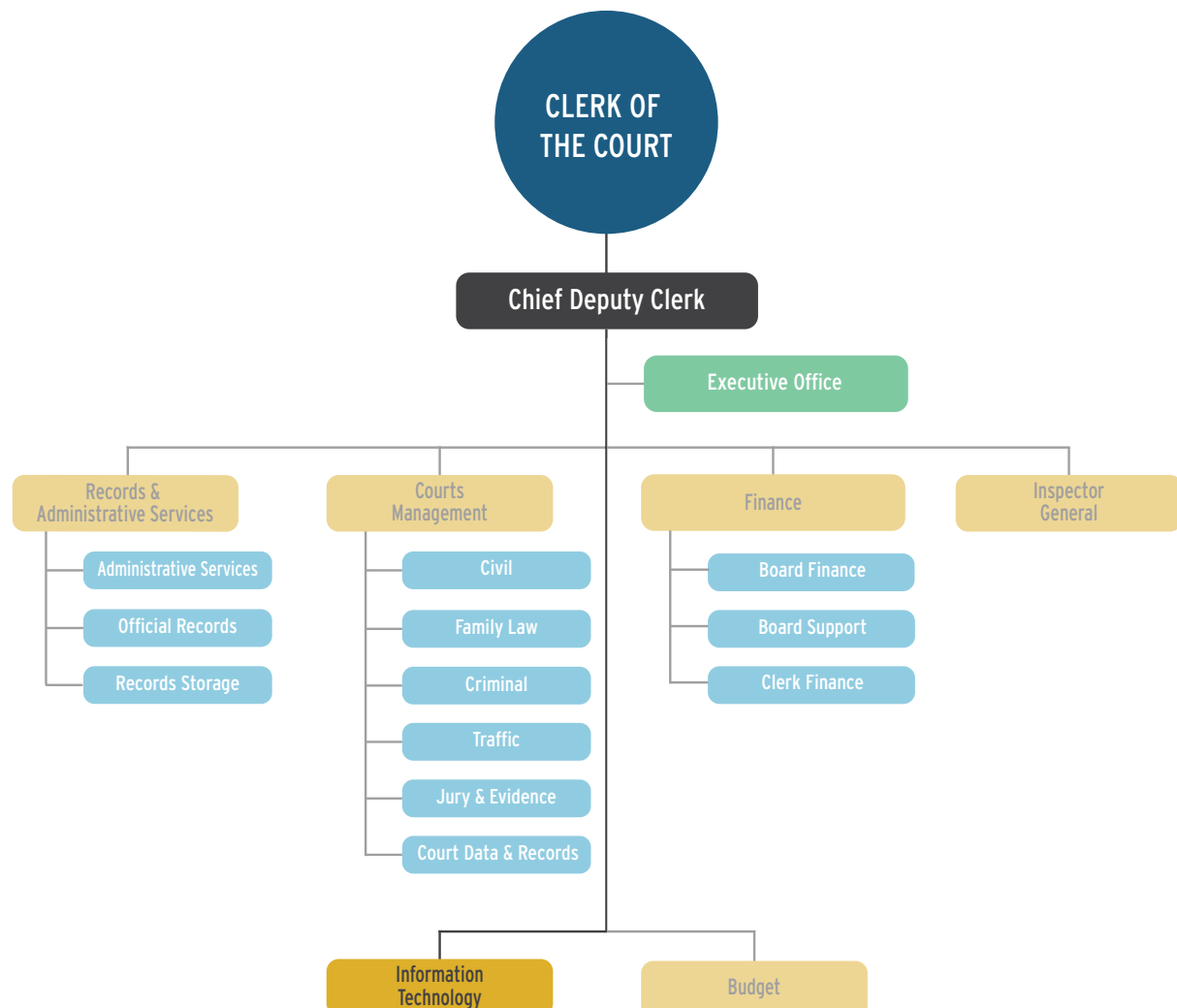
## About the Department

The Information Technology (IT) Department provides technical oversight, management, and support services for the Lake County Clerk of the Circuit Court & Comptroller information systems. These services include emergency management, mitigation, preparedness, response, and recovery of information systems. In addition, IT provides financial application support for the Clerk, the Board of County Commissioners, and the Sheriff's Office.

The Department consists of two Divisions:

The Operations Division is responsible for managing user-facing enterprise applications, database management, business intelligence services, and technical support services. The division also provides application support for the judiciary.

The Infrastructure Division is responsible for cybersecurity, data center services management, and network services.



## Department Mission

To ensure the protection, confidentiality, integrity, and availability of information assets for the citizens of Lake County through advanced technology.

## Key Objectives - 2024/25

1. Provide the technology necessary to support current and future information systems requirements.
2. Provide high-quality service and support for the Clerk's Office personnel, customers, and partner entities that rely on the Clerk's data systems.
3. Ensure the confidentiality, availability, and integrity of all Clerk's Office information assets.

## Major Accomplishments - 2023/24

- Implemented data encryption at rest for all enterprise storage to increase data security. [\[Strategic Goal 4, Strategies C, D\]](#)
- Replaced end-of-life network switches throughout the network, improving security and availability. [\[Strategic Goal 4, Strategies C, D\]](#)
- Held seventy-one instructor-led technical and cybersecurity training sessions for Clerk staff. [\[Strategic Goal 4, Strategy E\]](#)
- Trained 6% of IT staff in ITIL v4 during 2023/24. [\[Strategic Goal 4, Strategies E, F\]](#)
- Implemented Multi-Factor Authentication (MFA) for all vendors and 62% of Clerk staff at logon. [\[Strategic Goal 4, Strategies C, D\]](#)
- Implemented network segmentation of the data network to increase security and performance for 50% of the networks. [\[Strategic Goal 4, Strategy C, D\]](#)
- Assisted the Recording Department with implementing an online E-Certified document system. [\[Strategic Goal 4, Strategies B, C, & Strategic Goal 5, Strategy B\]](#)
- Assisted Courts in implementing the CCIS Guardianship Project. [\[Strategic Goal 4, Strategy B\]](#)
- Implemented an audit-ready system to track IT policies, procedures, standards, and guidelines. [\[Strategic Goal 4, Strategy C\]](#)
- Implemented an Active/Active storage array to increase resiliency and reduce downtime of Clerk information systems. [\[Strategic Goal 4, Strategy C, D\]](#)
- Implemented a new backup system for Cloud-based document systems. [\[Strategic Goal 4, Strategy C, D\]](#)
- Recovered from several significant outages out of the control of the Clerk's staff, including a hurricane and a building flood event, with minimal impact on customers. [\[Strategic Goal 4, Strategy D\]](#)
- Assisted with implementing PDF/A compatibility for the case maintenance system. [\[Strategic Goal 4, Strategies A, B\]](#)
- Upgraded the Clerk Email security system for improved features and security. [\[Strategic Goal 4, Strategies C, D\]](#)

## Major Goals - 2024/25

- Complete network segmentation of the data network across the entire enterprise to increase security and performance. [\[Strategic Goal 4, Strategy C, D\]](#)
- Implement Multi-Factor Authentication (MFA) for all remaining employee system logins by December 1, 2024. [\[Strategic Goal 4, Strategies C, D\]](#)
- Implement an improved SIEM system to enhance security and log management. [\[Strategic Goal 4, Strategy C\]](#)
- Assist with replacing the main website to meet ADA guidelines, improve mobile accessibility and security, and modernize the user interface. [\[Strategic Goal 4, Strategies C, D\]](#)
- Train IT personnel on the best practices of the Information Technology Infrastructure Library (ITIL) framework and provide other training opportunities to enhance employee skills. [\[Strategic Goal 4, Strategies E, F\]](#)
- Implement an electronic records retention system for financial documents. This system will include a retention schedule mechanism to meet retention guidelines. [\[Strategic Goal 4, Strategies C, D, G\]](#)
- Deploy Virtual Desktop Infrastructure (VDI) to 60% of the Clerk workforce. [\[Strategic Goal 4, Strategies C, D, G\]](#)
- Hold instructor-led IT training sessions for Clerk staff throughout the year. [\[Strategic Goal 4, Strategy E\]](#)
- Implement a user-based self-password reset system for online Court Record Viewer. [\[Strategic Goal 4, Strategies C, D\]](#)
- Assist Courts and County Probation in migrating to a new probation software package. [\[Strategic Goal 4, Strategies C, D\]](#)
- Assist the Courts Department with implementing an online E-Certified document system. [\[Strategic Goal 4, Strategies B, C, D\]](#)

## Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>PERFORMANCE MEASURE:</b>				
<b>Internet Web Services Availability:</b>				
Cumulative Uptime	2,770 days, 5 hours, 40 minutes	2917 days, 23 hours, 12 minutes	2,921 days, 0 hours, 47 minutes	3,015 days, 0 hours, 0 minutes
Cumulative Downtime	1 day, 23 hours, 25 minutes	1 day, 6 hours, 44 minutes	1 day, 5 hours, 42 minutes	1 day, 0 hours, 0 minutes
Mean Time Between Failure (MTBF)	19 days, 8 hours, 56 minutes	37 days, 21 hours, 30 minutes	43 days, 14 hours, 20 minutes	57 days, 0 hours, 0 minutes
Mean Time to Recovery (MTTR)	19 minutes	24 minutes	26 minutes, 35 seconds	31 minutes
<b>CUMULATIVE AVAILABILITY (Goal 99.99%)</b>	<b>99.95%</b>	<b>99.96%</b>	<b>99.96%</b>	<b>99.97%</b>
<b>Ticket Request Resolution:</b>				
No. of Tickets Created	3,625	3,876	3,671	3,770
No. of Tickets Resolved	3,402	3,870	3,600	3,822
<b>RESOLUTION RATIO (Goal 99.00%)</b>	<b>93.85%</b>	<b>99.85%</b>	<b>98.07%</b>	<b>101.01%</b>
<b>Customer Satisfaction Response Score:</b>				
Unsatisfied Count	0	0	0	0
Satisfied Count	0	1	1	1
Very Satisfied	17	62	60	89
<b>OVERALL SATISFACTION SCORE (Goal 99.00%)</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>



Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
WORKLOAD/DEMAND:				
No. of Servers	217	245	257	279
No. of Clerk PC Users	187	194	192	196
Total Supported PC's	454	467	578	624
Disk Space Used (TB)	79.40	107.84	128.56	154.14
EFFICIENCY:				
Cost per citizen of Lake County	\$4.97	\$4.57	\$3.00	\$3.34

Information Technology Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$842,343	\$1,008,797	\$1,149,400	\$1,348,640
Operating Expenditures	555,982	610,644	729,559	104,841
Capital Outlay	604,712	90,259	590,490	-
TOTAL EXPENDITURES:	\$2,003,037	\$1,709,700	\$2,469,449	\$1,453,481
BUDGETED PERSONNEL:	13	16	16	16

Departmental Personnel Summary

	Current Positions	New Positions	Total Positions	Budget Amount
Information Technology Personnel	16	0	16	\$1,348,640
DEPARTMENT TOTAL:	16	0	16	\$1,348,640

# COURTS MANAGEMENT



## COURTS MANAGEMENT DEPARTMENT

### About the Department

The Courts Management Department provides a variety of court-related services in support of the judiciary and the public. The Department has six Divisions; Civil, Family Law, Criminal, Traffic, Jury & Evidence, and Court Data & Records.

Processing of all documents for County and Circuit Civil court cases is completed by the Civil Division, including property foreclosures, small claims, and landlord/tenant disputes. The Division also acts as the central intake point for in-person court filings.

The Family Law Division processes all domestic relations cases, including child support and divorce. Petitions for injunctions for protection and juvenile dependency cases are processed in this Division. Cases involving probate, guardianship, and mental health are also processed within this Division.

The Criminal Division handles all circuit and county criminal document processing for felony, misdemeanor, criminal traffic, non-criminal infraction, and juvenile delinquency cases. All civil and criminal appeals are also coordinated through this Division.

Processing of civil traffic citations is handled within the Traffic Division. The Division also processes payments for civil traffic and criminal cases, manages payment plans, and performs compliance tasks.

Summoning of jurors, and the management, retention, and safe-keeping of evidence used in court cases are administered by the Jury & Evidence Division.

The Court Data & Records Division manages Lake County's digital court records. This Division also performs any redaction necessary to make the records available for public viewing.



## Department Mission

The mission of the Courts Management Department, as the official keeper of the court record, is to accurately, efficiently, and professionally provide court services in support of the judiciary and the public.

## Key Objectives - 2024/25

1. Maintain the integrity of all court files.
2. Maintain a progress docket, noting the filing of each pleading, motion, or other paper, and any step taken in connection with each action, appeal, or other proceeding before the court.
3. Keep an alphabetical index, direct and inverse, for each case filed.
4. Prepare court calendars and attend court hearings and trials.
5. Safeguard all exhibits entered as evidence by the court.
6. Serve as the depository for alimony, support, maintenance, and child support payments.
7. Provide online access to court records as allowed by court rules.
8. Enhance availability of online services for efficiency and convenience to our customers.
9. Provide Pro Se assistance to customers filing small claims and landlord-tenant actions.
10. Provide assistance to individuals seeking an Injunction for Protection relating to domestic violence, dating violence, sexual violence, repeat violence, or stalking.
11. Prepare the record on appeal from the lower to the higher tribunal, including Circuit, District, and Supreme Courts.
12. Assemble the jury pools for all local courts.

## Major Accomplishments 2023/24

- Completed implementation of PDF/A compatibility for our Case Maintenance System. [\[Strategic Goal 4, Strategy C\]](#)
- Implemented the processing of e-citations for the Florida Highway Patrol. [\[Strategic Goal 4, Strategy B\]](#)
- Enhanced Jury Management software to include the ability to upload electronic excusal documentation. [\[Strategic Goal 4, Strategies B, C\]](#)
- Completed back-scanning of all court cases through 2003. [\[Strategic Goal 6, Strategy A\]](#)



## Major Goals 2024/25

- Complete conversion and implementation of the legacy child support system (CLERC) to eCLERC.  
[Strategic Goal 4, Strategy C]
- In conjunction with the Information Technology team, implement technology to allow certain customers to order electronic certified copies.  
[Strategic Goal 4, Strategy D]
- Complete implementation of RealAuction to allow for online judicial sales, including foreclosure sales.  
[Strategic Goal 4, Strategies B]
- Implement a new credit card interface to allow full integration with the Case Maintenance System.  
[Strategic Goal 4, Strategy C]
- Continue work towards implementation of Uniform Case Reporting (UCR), pursuant to AOSC 21-30.  
[Strategic Goal 4, Strategy C]
- Research technological solutions to send text alerts to parties for upcoming payment plan due dates.  
[Strategic Goal 5, Strategy B]
- Enhance Jury Management software to send e-notifications to potential jurors and implement an Express Check-in Kiosk. [Strategic Goal 4, Strategies B, C]
- Offer select payment services at the South Lake Branch office. [Strategic Goal 5, Strategy A]



## Performance Measures

2022 Actual	2023 Actual	2024 Actual	2025 Projected
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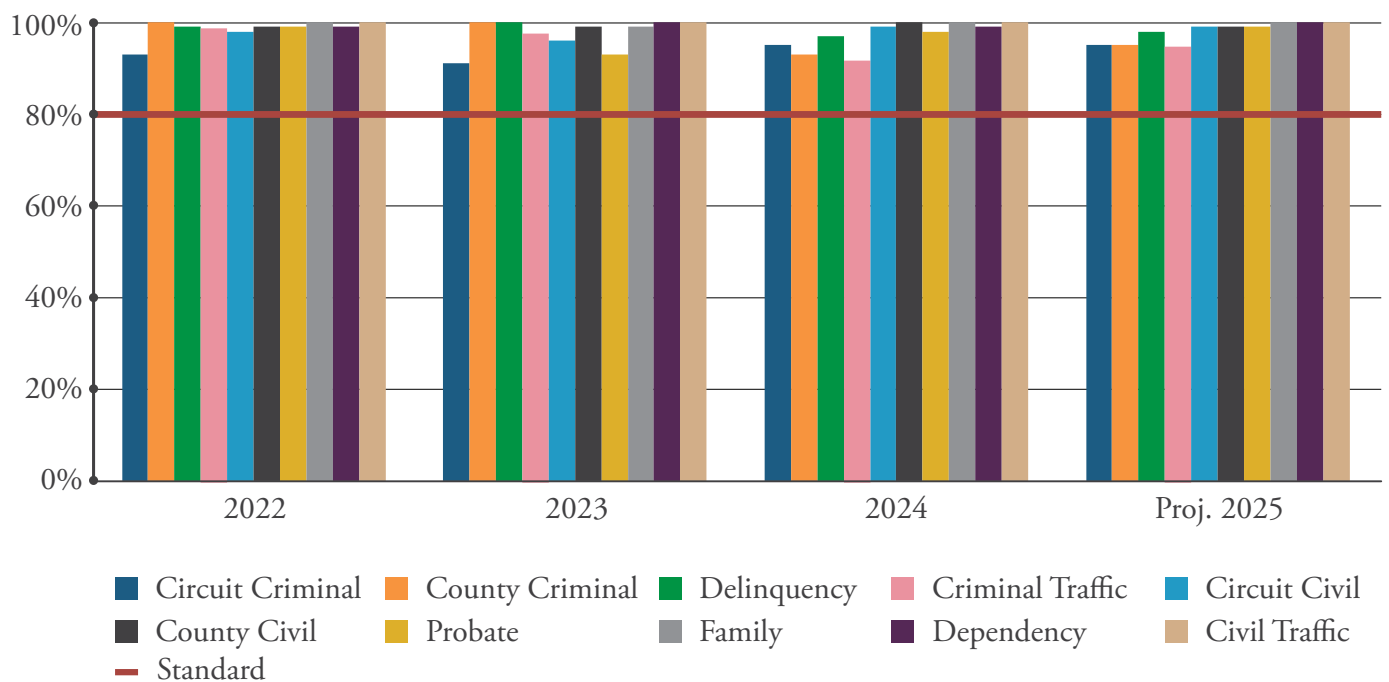
### PERFORMANCE MEASURE:

**New Cases:** *80% of New Cases Opened within Standard Business Days*

Circuit Criminal ( within 2 days)	93%	91%	95%	95%
County Criminal (withing 3 days)	100%	100%	93%	95%
Delinquency (within 2 days)	99%	100%	97%	98%
Criminal Traffic (within 3 days)	99%	98%	92%	95%
Circuit Civil (within 2 days)	98%	96%	99%	99%
County Civil (within 2 days)	99%	99%	100%	99%
Probate (within 2 days)	99%	93%	98%	99%
Family (within 3 days)	100%	99%	100%	100%
Dependency (within 2 days)	99%	100%	99%	100%
Civil Traffic (within 4 days)	100%	100%	100%	100%

### New Cases

*Percentage of New Cases Opened within Standard Business Days*

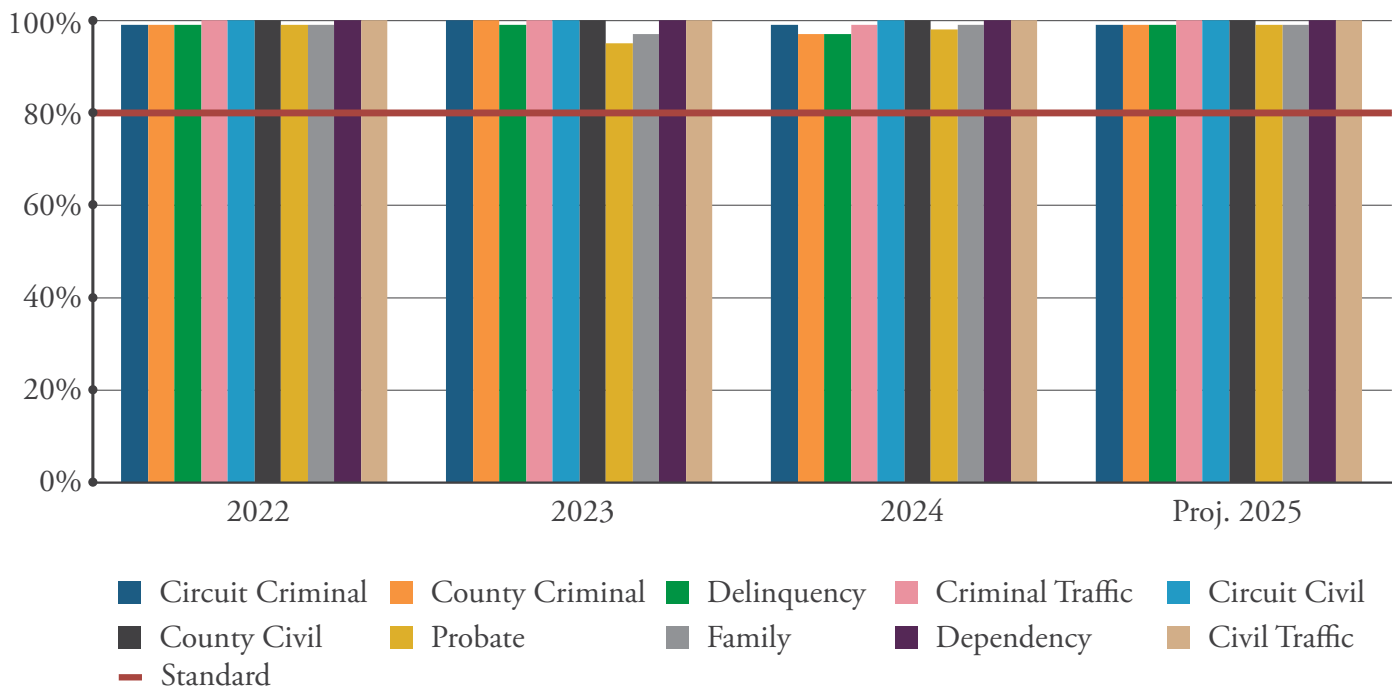


Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
PERFORMANCE MEASURE:				
<b>Docketing:</b> 80% of docket entries entered within Standard Business Days				
Circuit Criminal (within 3 days)	99%	100%	99%	99%
County Criminal (within 3 days)	99%	100%	97%	99%
Delinquency (within 3 days)	99%	99%	97%	99%
Criminal Traffic (within 3 days)	100%	100%	99%	100%
Circuit Civil (within 3 days)	100%	100%	100%	100%
County Civil (within 3 days)	100%	100%	100%	100%
Probate (within 3 days)	99%	95%	98%	99%
Family (within 3 days)	99%	97%	99%	99%
Dependency (within 3 days)	100%	100%	100%	100%
Civil Traffic (within 4 days)	100%	100%	100%	100%

Docket Entries

Percentage of Docket Entries Processed within Standard Business Days



## Performance Measures

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>PERFORMANCE MEASURE:</b>				
<b>Other:</b>				
Average Business Hours to Fulfill VOR Requests (Goal < 8 hours)	1.80	1.80	1.22	1.20
Percent of Juror Payments Issued Within 20 Day Statutory Requirement	100%	100%	100%	100%
	Amount Assessed	Amount Collected	Percent Collected FY 23/24	FLCCOC Annual Statewide Standard
<b>COLLECTION RATES:</b>				
Circuit Criminal Total	\$9,509,474	\$363,292	3.82%	9%
Drug Trafficking	5,575,000	669	-	N/A
<b>Circuit Criminal, Less Drug Trafficking</b>	<b>\$3,934,474</b>	<b>\$362,623</b>	<b>9.22%</b>	<b>9%</b>
<b>Other:</b>				
County Criminal <i>(including Criminal Traffic)</i>	\$3,083,359	\$1,929,828	62.59%	40%
Delinquency	71,255	8,650	12.14%	9%
Circuit Civil	1,953,928	1,938,481	99.21%	95%
County Civil	2,153,247	2,147,802	99.75%	95%
Probate	576,022	568,976	98.78%	95%
Family	803,215	754,651	93.95%	90%
Civil Traffic	\$4,598,376	\$4,314,911	93.84%	90%

Courts Management Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$5,164,053	\$5,214,620	\$5,624,700	\$6,438,165
Operating Expenditures	231,595	256,114	318,784	361,289
Capital Outlay	13,580	-	4,480	-
<b>TOTAL EXPENDITURES:</b>	<b>\$5,409,228</b>	<b>\$5,470,734</b>	<b>\$5,947,964</b>	<b>\$6,799,454</b>
<b>BUDGETED PERSONNEL:</b>	<b>95</b>	<b>90</b>	<b>88</b>	<b>88</b>

Departmental Personnel Summary

	Current Positions	New Positions	Total Positions	Budget Amount
Civil Division	19.68	0	19.68	\$1,175,219
Family Law Division	24.31	0	24.31	1,592,973
Criminal Division	31.39	0	31.39	2,430,509
Traffic Division	10.07	0	10.07	1,026,925
Jury & Evidence Division	2.55	0	2.55	212,540
Court Data & Records Division*				
<b>DEPARTMENT TOTAL:</b>	<b>88</b>	<b>0</b>	<b>88</b>	<b>\$6,438,166</b>

\* The funding of personnel for this division is spread throughout the Courts Management Department.

## CIVIL

The Civil Division processes all documents for County and Circuit Civil court cases, including property foreclosures, small claims, and landlord/tenant disputes. The Division also acts as the central intake point for in-person, non-criminal court filings.

### Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
<b>Cases Filed:</b>				
Foreclosures	414	426	468	475
Other Circuit Civil	1,880	2,924*	1,843	1,900
Small Claims	4,199	3,917	4,992	5,100
County Civil	1,403	1,647	2,460	2,500
Evictions	1,505	1,878	1,931	1,950
<b>TOTAL CASES FILED:</b>	<b>9,401</b>	<b>10,792</b>	<b>11,694</b>	<b>11,925</b>
Cases Reopened	3,759	4,217	4,446	4,400
Docket Entries	278,508	293,893	328,338	328,500
Foreclosure Sales	199	116	148	150
Court Attendance	162	144	261	270
Jury Trials	25	30	25	30
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$2.73	\$2.89	\$2.58	\$2.80

*\*Due to influx of filings in anticipation of passage of tort reform legislation.*

### Civil Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$1,085,378	\$1,033,251	\$1,028,430	\$1,175,219
Operating Expenditures	14,277	16,626	27,950	43,850
Capital Outlay	-	-	4,480	-
<b>TOTAL EXPENDITURES:</b>	<b>\$1,099,655</b>	<b>\$1,049,877</b>	<b>\$1,060,860</b>	<b>\$1,219,069</b>
<b>BUDGETED PERSONNEL:</b>	<b>19.88</b>	<b>19.88</b>	<b>19.68</b>	<b>19.68</b>

FAMILY LAW

The Family Law Division processes all domestic relations cases, including child support and divorce. Petitions for injunctions for protection and juvenile dependency cases are processed in this Division. Cases involving probate, guardianship, and mental health are also processed within this Division.

Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
WORKLOAD/DEMAND:				
Cases Filed:				
Dissolutions of Marriage	1,269	1,396	1,291	1,300
Injunctions for Protection	1,522	1,657	1,634	1,650
Child Support Matters	598	579	568	580
Other Family Matters	542	596	535	550
Juvenile Dependency	135	102	109	115
Probate	1,784	1,490	1,526	1,550
Wills on Deposit	562	639	668	700
Guardianship	310	366	465	475
Mental Health	550	594	747	750
TOTAL CASES FILED:	7,272	7,419	7,543	7,670
Reopened Cases	5,698	5,577	5,498	5,600
Docket Entries	184,236	204,563	222,102	230,000
Court Attendance	768	1,046	871	900
Support Payment Transactions Processed	180,010	215,121	211,179	211,500
Support Collected (in millions)	\$37	\$36	\$36	\$36.5
Shelter Care Hearings	123	117	116	120
Foster Care Review Hearings	815	804	926	875
EFFICIENCY:				
Cost per citizen of Lake County	\$3.20	\$3.62	\$3.48	\$3.77

## Family Law Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$1,257,138	\$1,292,710	\$1,410,714	\$1,592,973
Operating Expenditures	32,364	36,087	46,931	45,691
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$1,289,502</b>	<b>\$1,328,797</b>	<b>\$1,457,645</b>	<b>\$1,638,664</b>
<b>BUDGETED PERSONNEL:</b>	<b>25.47</b>	<b>25.47</b>	<b>24.31</b>	<b>24.31</b>





CRIMINAL

The Criminal Division handles all circuit and county criminal document processing, including felonies, misdemeanors, criminal traffic, non-criminal infractions, and juvenile delinquency. All appeals are also coordinated through this Division.

Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
WORKLOAD/DEMAND:				
Cases Filed:				
Felony	3,606	3,527	3,003	3,100
Misdemeanor	2,556	2,968	2,909	3,000
Ordinance Violation	36	38	58	60
Non-Criminal Infraction	624	623	710	725
Juvenile Delinquency	854	793	760	800
Driving Under the Influence	598	562	629	650
Other Criminal Traffic	5,087	5,136	5,003	5,100
TOTAL CASES FILED:	13,361	13,647	13,072	13,435
Cases Reopened	2,530	2,444	2296	2,400
Docket Entries	798,459	858,293	809,813	825,000
Court Attendance	1,811	1,634	1,580	1,600
Jury Trials	44	37	41	42
EFFICIENCY:				
Cost per citizen of Lake County	\$4.92	\$5.36	\$5.43	\$5.86

Criminal Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$1,915,790	\$1,987,316	\$2,109,240	\$2,430,509
Operating Expenditures	60,934	73,264	99,134	120,011
Capital Outlay	7,197	-	-	-
TOTAL EXPENDITURES:	\$1,983,921	\$2,060,580	\$2,208,374	\$2,550,520
BUDGETED PERSONNEL:	34.36	31.84	31.39	31.39

## TRAFFIC

The Traffic Division maintains all records and collections payments relating to civil traffic tickets issued in Lake County. The Division also collects payments for Criminal matters, as well as manages payment plans.

### Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
Uniform Traffic Citations Filed	29,128	30,847	27,169	30,000
Docket Entries	305,845	325,060	310,297	320,000
Court Attendance	47*	187**	191	200
Receipts Processed***	67,013	74,395	73,593	80,000
Total Moneys Receipted***	\$10,648,591	\$11,131,887	\$10,644,459	\$11,500,000
Payment Plans Entered	4,274	5,269	4,909	5,300
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$1.89	\$1.98	\$2.22	\$2.43

\* Hearing Officer handled Civil Traffic cases via ZOOM. Clerk did not attend.

\*\* This fiscal year completed the backlog of court cases due to COVID-19.

\*\*\* Cashiers payments for Civil Traffic and Criminal Divisions; includes funds collected and disbursed to General Revenue and State Trust Funds.

### Traffic Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$739,691	\$749,326	\$881,993	\$1,026,925
Operating Expenditures	18,019	21,547	29,219	32,037
Capital Outlay	6,383	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$764,093</b>	<b>\$770,873</b>	<b>\$911,212</b>	<b>\$1,058,962</b>
<b>BUDGETED PERSONNEL:</b>	<b>12.69</b>	<b>10.21</b>	<b>10.07</b>	<b>10.07</b>

## JURY & EVIDENCE

Summoning of jurors, and the management, retention, and safe-keeping of evidence used in court cases are administered by the Jury & Evidence Division.

### Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
Jurors Summoned	47,224	49,400	42,275	45,000
Juror Payments Issued	2,188	1,888	1,853	2,000
<b>EFFICIENCY:</b>				
Cost per citizen of Lake County	\$0.67	\$0.72	\$0.72	\$0.76

*\*Impacts of COVID-19 pandemic.*

### Jury & Evidence Expenditures by Year

	2022 Actual	2023 Actual	2024 Est. Actual	2025 Adopted
Personal Services	\$166,057	\$152,017	\$194,323	\$212,540
Operating Expenditures	106,001	108,229	115,550	119,700
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$272,058</b>	<b>\$260,246</b>	<b>\$309,873</b>	<b>\$332,240</b>
<b>BUDGETED PERSONNEL:</b>	<b>2.6</b>	<b>2.6</b>	<b>2.55</b>	<b>2.55</b>

# COURT DATA & RECORDS

The Court Data & Records Division manages Lake County’s digital court records. This Division performs any redaction necessary to make the records available for public viewing, known as view on request (VOR). The Division also does back-scanning of older records.

The records processed by this division are those found throughout the Courts Management Department; therefore, the budget for this division is likewise spread throughout the Courts Management Department.

## Workload Statistics

	2022 Actual	2023 Actual	2024 Actual	2025 Projected
<b>WORKLOAD/DEMAND:</b>				
VOR Requests Completed	105,747	110,368	131,787	132,000
Documents Redacted for VOR	1,736,571	1,079,086	1,192,857	1,193,000
Total Case Files Back-Scanned	6,359	8,195	13,532	14,000
Total Documents Scanned	101,092	96,004	122,149	123,000
Total Pages Scanned	341,081	238,603	450,220	452,000



# GLOSSARY & INDEX







## GLOSSARY

**ACCRUAL ACCOUNTING:** Transactions are recognized as revenues or expenses when they occur, regardless of the timing of related cash flows.

**ADOPTED BUDGET:** The financial plan of revenues and expenditures for a fiscal year as approved by the Clerk, the Board of County Commissioners, and the Clerks of Court Operations Corporation.

**AMENDMENT:** A change to an adopted budget which may increase or decrease a fund total.

**APPROPRIATION:** A specific amount of funds authorized by the Clerk of Courts to a department from which obligations may be incurred and expenditures may be made.

**BOARD/BCC:** Board of County Commissioners

**BUDGET:** The Office is required by law to have a balanced budget, which is defined as a budget wherein the total expected revenues equal the total planned spending.

**BUDGET CALENDAR:** The schedule of key dates involved in the process of preparing a budget for the ensuing fiscal year.

**BUDGET DOCUMENT:** The official written statement of the annual fiscal year financial plan for the Clerk of Courts.

**BUDGET MESSAGE:** A brief written statement presented by the Clerk of Courts to explain principle budget issues.

**DEPARTMENT:** An organizational unit responsible for carrying out a major governmental function.

**DIVISION:** A basic organizational unit which is functionally unique in its service delivery.

**ENCUMBRANCE:** The commitment and setting aside, but not yet expending, of appropriated funds to purchase an item or service.

**EXPENDITURE:** Decreases in fund financial resources, through actual payments of transfers for the procurement of assets or the cost of goods and/or services received.

**FTE:** Full Time Equivalent.

**FCCC:** Florida Court Clerks and Comptrollers.

**FLCCOC:** Florida Clerks of Court Operations Corporation.

**FEES:** A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.



**FINE:** A charge by government associated with imposing a penalty.

**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 budgets and their funding.

**FISCAL YEAR:** The annual budget year which runs from October 1 through September 30.

**FRINGE BENEFITS:** These employee benefits include social security, retirement, group health, dental, and life insurance.

**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, which 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. These unspent funds can be carried forward to the following year's budget.

**GAAP (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES):** Accounting Rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

**GASB:** Government Accounting Standards Board.

**GOAL:** A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

**GRANT:** A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

**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.

**INTERGOVERNMENTAL REVENUE:** Revenue received from another governmental unit.

**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS:** The governing body of Lake County, Florida, composed of five persons elected countywide to represent designated districts.

**LAKE EMERGENCY MEDICAL SERVICES, INC. (LEMS):** Not-for-profit corporation formed by Lake County for the provision of ambulance services.

**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.

**LINE-ITEM BUDGET:** A budget that lists each account category separately along with dollar amounts budgeted for each account, such as office supplies, travel and per diem, or rent.

**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.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING:** A basis of accounting whereby revenues are recognized when they become measurable and available. Expenditures are recognized when a liability is incurred.

**OBJECT CODE:** An account to which an expenses or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenses, capital outlay, and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

**OBJECTIVE:** The planned attainment of an accomplishment which contributes to reaching an established goal.

**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 Clerk's operations; b) the resultant expenditure requirements; and c) the resources available for their support.

**OPERATING EXPENSES:** These are expenses of day-to-day operations such as office supplies, repair and maintenance, and travel and per diem.

**PERSONAL SERVICES:** Costs related to compensating employees, including salaries and wages and fringe benefits.

**RESERVE:** An account used to indicate that a portion of fund balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**REVENUE:** Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

**UNENCUMBERED BALANCE:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

**UNIFORM ACCOUNTING SYSTEM:** The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

**USER FEES:** The fees charges for direct receipt of public services.



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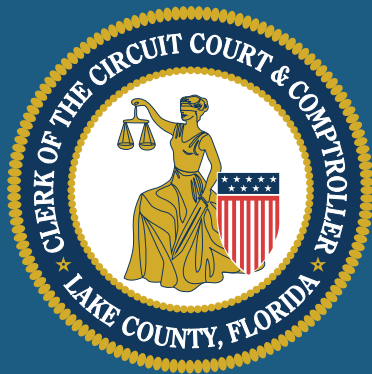
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*Lake County, Florida*  
*Clerk of the Circuit Court & Comptroller*

# ANNUAL BUDGET

FISCAL YEAR 2024/25