



**Florida Department of Revenue**  
*Property Tax Oversight*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

July 15, 2024

Honorable Carey Baker  
Lake County Property Appraiser  
cbaker@lcpafl.org

Dear Mr. Baker:

Under section 195.087, Florida Statutes (F.S.), the Department of Revenue has reviewed your budget request for your office's operations for October 1, 2024, through September 30, 2025. The Department will send copies of this letter and your tentative budget to your board of county commissioners.

The budget contains the Department's tentative amendments and changes. The salary this budget reflects for the official is based on the salary for 2023-2024. The Office of Economic and Demographic Research will provide the final salary computations for 2024-2025, and the Department will make the necessary adjustments when this information becomes available.

Section 195.087, F.S., requires the property appraiser and county commission to submit additional information or testimony before the budget becomes final on August 15, 2024. The Department will make final amendments or changes to your budget and will notify both you and your board of county commissioners then. Please submit all additional information by August 9.

If you have any questions, please contact me at (850) 617-8849.

Sincerely,

Gavrielle Alday  
Budget Manager  
Property Tax Oversight

Enclosure  
cc: Board of County Commissioners

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
 SUMMARY OF THE 2024-2025 BUDGET BY APPROPRIATION CATEGORY**

7/15/2024

**EXHIBIT A**

**LAKE COUNTY**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$3,079,678	\$3,716,788	\$1,657,734	\$3,861,386	\$144,598	3.89%	\$3,861,386	\$144,598	3.89%
OPERATING EXPENSES (Sch. II)	\$523,297	\$692,443	\$461,472	\$841,114	\$148,671	21.47%	\$841,114	\$148,671	21.47%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$10,000		\$76,179	\$66,179	661.79%	\$76,179	\$66,179	661.79%
<b>TOTAL AMOUNT</b>	<b>\$3,602,975</b>	<b>\$4,419,231</b>	<b>\$2,119,206</b>	<b>\$4,778,679</b>	<b>\$359,448</b>	<b>8.13%</b>	<b>\$4,778,679</b>	<b>\$359,448</b>	<b>8.13%</b>
<b>NUMBER OF POSITIONS</b>		<b>43</b>		<b>43</b>	<b>0</b>	<b>0.00%</b>	<b>43</b>	<b>0</b>	<b>0.00%</b>
					COL (5) - (3)	COL (6) / (3)			