



This document, titled Lake County Board of County Commissioners – Recommended Budget Fiscal Year 2026 is 24 pages in length. If you wish to request an accessible version of this document, please contact publicrecords@lakecountyfl.gov.

LAKE COUNTY, FLORIDA • BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2026



RECOMMENDED BUDGET

Table of Contents

Page

Table of Contents

Section A - General Information

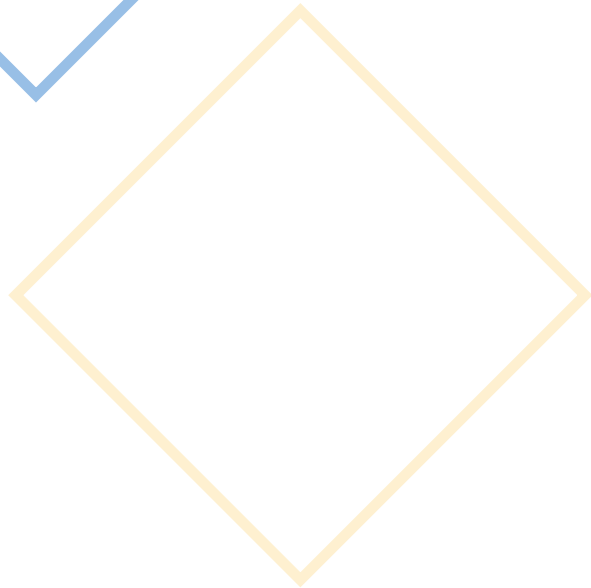
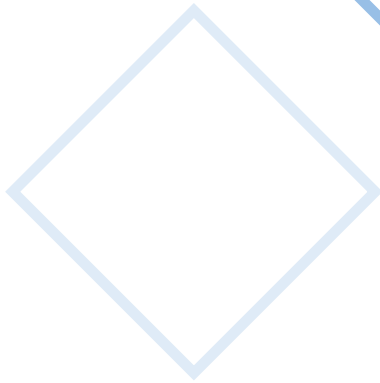
- 1 Lake County Government Organization Chart
- 2 Lake County Commissioners, County Manager and County Attorney
- 3 Lake County Commissioners/Elected Officials/Appointed Officials
- 4 Lake County's Mission, Goals and Objectives

Section B - Budget Schedules

- 9 Chart of Taxable Values and Millages
- 10 General Fund Revenues & Expenditures
- 11 Comparison of Operating Budget to Total Budget
- 12 Revenues by Fund
- 14 Expenditures by Fund
- 16 Estimated Fund Balances
- 18 Reserves and Contingencies – All Funds

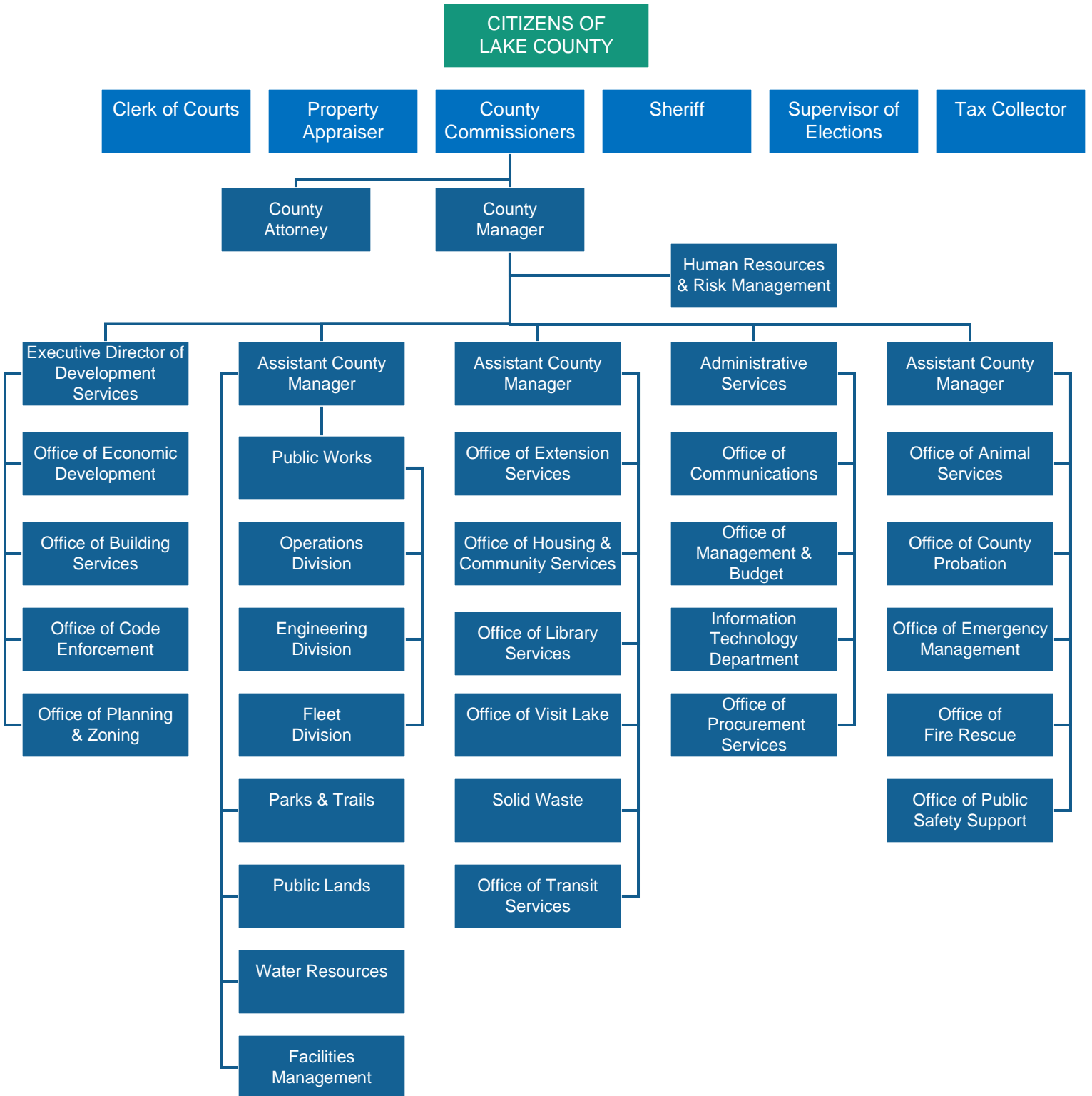


**GENERAL
INFORMATION**



Lake County Government

Organizational Chart



BOARD OF COUNTY COMMISSIONERS



Anthony Sabatini
District 1



Sean M. Parks
Vice Chairman, District 2



Kirby Smith
District 3



Leslie Campione
Chairman, District 4



Timothy Morris
District 5

COUNTY MANAGER AND COUNTY ATTORNEY



Jennifer Barker
County Manager



Melanie Marsh
County Attorney



COUNTY COMMISSION MEMBERS/
ELECTED OFFICIALS/APPOINTED OFFICIALS

Commission Chairman

Leslie Campione
District Four

Commission Vice-Chairman

Sean M. Parks
District Two

Commission Member

Anthony Sabatini
District One

Commission Member

Kirby Smith
District Three

Commission Member

Timothy Morris
District Five

315 West Main Street, P.O. Box 7800, Tavares, FL 32778

Phone: (352) 343-9850

www.lakecountyfl.gov

ELECTED OFFICIALS

Clerk of Courts

Gary J. Cooney
Phone: (352) 742-4100
www.lakecountyclerk.org

Property Appraiser

Mark V. Jordan
Phone: (352) 253-2150
www.lakecopropappr.com

Sheriff

Peyton C. Grinnell
Phone: (352) 343-9500
www.lcso.org

Supervisor of Elections

Alan Hays
Phone: (352) 343-9734
www.lakevotes.gov

Tax Collector

David W. Jordan
Phone: (352) 343-9602
www.laketax.com

APPOINTED OFFICIALS

County Manager

Jennifer Barker
Phone: (352) 343-9888
www.lakecountyfl.gov

County Attorney

Melanie Marsh
Phone: (352) 343-9787
www.lakecountyfl.gov



Lake County's Mission, Goals and Objectives

Mission Statement: To provide exceptional service; enhance and protect the quality of life for all Lake County residents; facilitate a vibrant economy with an abundance of workforce opportunities; and exercise fiscal responsibility, while using innovative approaches and making well-planned decisions.

GOAL 1: Provide exceptional public safety and emergency response services to achieve a safe and secure community.

- Provide exceptional critical response services to Lake County residents through Lake County Fire Rescue and Lake Emergency Medical Services; with an emphasis on efficiency and coordination between first responder agencies, including municipal agencies and adjoining counties; to assure the protection of life and property of Lake County residents and businesses.
- Support the Lake County Sheriff's Office as the chief law enforcement agency in Lake County in its mission to provide residents with effective crime prevention and law enforcement; recognizing and providing enforcement for Animal Services, which promotes the welfare of animals.
- Assure coordination between federal, state, county, and municipal public safety providers in the event of an emergency or disaster; provide exceptional emergency response and disaster mitigation through planning, training, citizen outreach and operation of Lake County's Emergency Operations and Communications Center.
- Maximize coordination of emergency response services by utilizing technology and innovation to promote efficiency across all public safety agencies, and lower emergency response times.
- Facilitate and support re-entry programs and services directed at reducing recidivism, and that focus on mental health, addiction, housing, education, employment opportunities, and life skills.
- Adopt effective and reasonable regulations which protect residents' quality of life, property values and investment in Lake County, and utilize code enforcement to maintain a clean and safe environment for all residents.

GOAL 2: Facilitate a strong and diversified economy.

- Simplify the permitting process for construction activities and new business creation and assure that a "business-friendly" environment is maintained in all county departments.
- Adopt policies and support programs which target manufacturing and high-wage job creation opportunities for Lake County residents (e.g., technical fields, healthcare, medical)

Lake County's Mission, Goals and Objectives

research, business support, research, and development); and encourage new commercial and light industrial growth to facilitate a more diversified tax base.

- Support collaborative efforts between Lake County government, the business community and education providers (e.g., Lake-Sumter State College, Lake Technical College, Lake County Public Schools, Lake County Libraries, UF/IFAS and private schools and colleges); recognizing that a well-prepared workforce can only be achieved when workforce needs are understood and addressed.
- Work closely with municipal and regional partners, to promote cooperation and coordination between all entities seeking to energize and grow Lake County's economy (i.e., business retention, success, and expansion).
- Promote and adopt policies and programs that assist start-up and developing businesses and entrepreneurship, acknowledging the key role that small businesses play in Lake County's local economy.
- Promote ecotourism (including natural resource protection), sports and recreational opportunities, which benefit existing residents and attract new residents seeking an active lifestyle; recognizing that high-wage companies and new businesses often relocate or expand in areas where employees have access to active recreation and abundant natural resources.

GOAL 3: Plan, develop and maintain a high-quality, safe, and reliable transportation network.

- Coordinate with municipal and regional partners (e.g., The Lake-Sumter Metropolitan Planning Organization, adjoining counties, Central Florida Expressway Authority, Florida Department of Transportation) to assure a broad-based, comprehensive approach to the county's transportation network.
- Implement transportation improvements in the most cost-efficient manner possible (e.g., building in phases, long-range planning, partnering with the private sector, innovative financing).
- Provide a variety of transportation options for residents (i.e., multi-modal system) and assure that Lake County's transportation network is well-planned for vehicles, cyclists, pedestrians, water-vessels, buses, and rail.
- Utilize innovative funding, partner with municipalities, and seek all available funding sources (e.g., state, regional and federal) to implement Lake County's master trail plan, and support regional trail systems.
- Prioritize maintenance projects of county-maintained roads and sidewalks and manage funding to prevent deterioration of this critical infrastructure and to protect residents from unsafe conditions; coordinate with the Lake County School District and municipalities on needed sidewalk projects to promote safe access to schools.



Lake County's Mission, Goals and Objectives

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

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

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



Lake County's Mission, Goals and Objectives

GOAL 5: Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities, library services and promoting conservation, preservation, and protection of natural resources.

- Preserve major systems, such as lakes, rivers and wetlands; and support efforts to improve water quality, including the remediation and restoration of degraded ecosystems (e.g., Lake Apopka, Harris Chain of Lakes).
- Support programs that engage the community to preserve and enhance the county's natural resources, prevent litter and pollution, and conserve water (e.g., outreach regarding irrigation, use of fertilizer, "right plant, right place").
- Provide cost-feasible, resource-based recreation (i.e., passive trails on public lands, bird watching opportunities, wildflower corridors) that enhances the ecotourism opportunities for residents and visitors and stimulates the local economy.
- Provide cost-feasible active recreation opportunities which serve all residents of Lake County; incorporate sporting venues that support large-scale events that promote the local economy.
- Utilize Lake County's "Keep Lake Beautiful" program (as an affiliate of Keep America Beautiful) as a vehicle to engage the community to reduce litter and pollution along roadways, lakes, rivers, and wetlands in all areas, including cities and distinctive communities, and to improve the appearance of Lake County.
- Promote life-long learning under a cooperative countywide library system; engage the community by offering physical and digital content, programs, and services critical to education, research, and workforce training.

GOAL 6: Assure that new residential and commercial development is well-planned, attractive, and high-quality.

- Adopt regulations and design standards which promote quality development that is attractive and timeless, including conservation-based landscaping and well-designed water retention areas that are "natural" in appearance.
- Utilize reasonable regulations and incentives to promote natural resource protection and water conservation in commercial and residential development.
- Assure that Lake County regulations are well-balanced and mindful of protecting private property rights.
- Require minimum design criteria for commercial development including the use of architectural features to achieve quality design that enhances the appearance of Lake County's commercial corridors and districts.

Lake County's Mission, Goals and Objectives

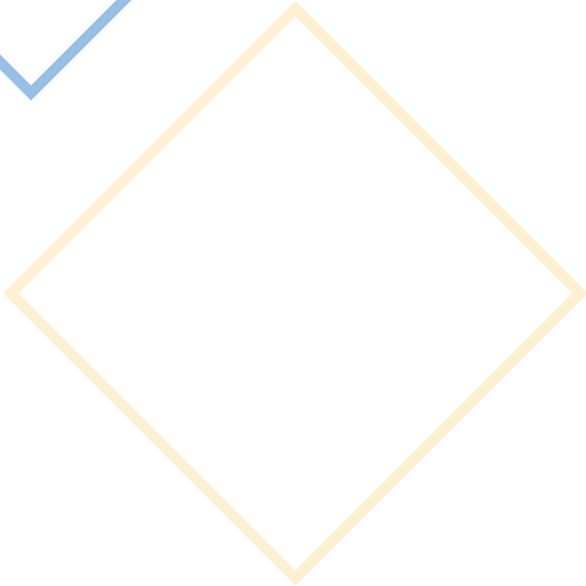
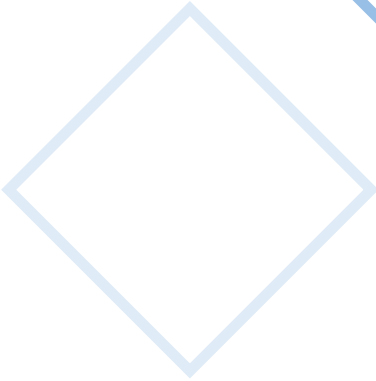
- Utilize open space, passive recreation, clustering, and appropriate residential densities to achieve compatible and complimentary land uses.
- Promote the preservation and enhancement of distinctive small towns and rural communities (e.g., facilitate vibrant downtown districts by using tourism revenues to promote local festivals and events; utilize compact Community Redevelopment Areas to improve aesthetic features and infrastructure; adopt land use regulations which promote infill development).
- Coordinate utility services in unincorporated areas through interlocal service boundary agreements, joint planning agreements and partnerships with municipal and private providers; explore the feasibility of Lake County providing utility services in unincorporated areas that are environmentally sensitive or where central utilities would promote compact, orderly growth patterns in desirable locations.

GOAL 7: Facilitate and coordinate the delivery of services to those in need.

- Foster innovative approaches to helping those in need find long-term and sustainable solutions for daily living; recognizing the community's desire to address immediate needs of shelter, food, and clothing for the homeless population, while finding solutions that move individuals to self-sufficiency.
- Support agencies whose mission is to address mental health needs in the community, including, but not limited to, substance abuse and addiction treatment and the treatment of mental health illnesses.
- Assist Lake County veterans and their qualified dependents in obtaining benefits and services through local, state, and federal programs.
- Support social services' needs in the community (e.g. transportation, affordable housing, training for those with disabilities, youth who have "aged out" of foster care, re-entry programs designed to prevent recidivism, and programs to help abused children, at-risk youth and the elderly), by awarding grants that leverage local funding to increase and expand the level of service provided by existing private and non-profit community-based organizations; monitor programs and assure that ongoing financial support by Lake County is results-driven.



**BUDGET
SCHEDULES**



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

Taxing District	Final Taxable Value FY 2024	Adopted Millage Rate FY 2024	Final Taxable Value FY 2025	Adopted Millage Rate FY 2025	Certified Taxable Value FY 2026	Rollback Rate FY 2026	Proposed Millage Rate FY 2026
Countywide Funds							
General	\$ 34,787,930,057	5.0364	\$ 40,207,949,885	5.0364	\$ 44,889,439,552	4.7597	5.0364
Lake County Ambulance MSTU	34,787,930,057	0.4629	40,207,949,885	0.4629	44,889,439,552	0.4375	0.4629
Special Taxing Districts							
Stormwater, Roads and Parks MSTU	15,644,371,240	0.4957	17,380,097,969	0.4957	19,373,447,908	0.4619	0.4957
Fire Rescue MSTU	17,504,985,262	0.5138	19,609,668,601	0.4800	21,973,349,455	0.4477	0.4800
Wellness Way MSTU	186,520,461	0.0000	334,471,593	0.9170	575,983,755	0.7129	0.4585
Lake County Water Authority	35,081,558,168	0.2940	40,518,544,238	0.2940	44,889,439,552	0.2801	0.2940
Total All Funds		6.8028		7.6860		7.0998	7.2275
Public Lands-Voted Debt	\$ 34,787,930,057	0.0918	\$ 40,207,949,885	0.0918	\$ 44,889,439,552		0.0400

Source: Certification of Taxable Value DR-420

Lake County
General Fund - Revenues and Expenditures

Revenues by Source	Actual Revenues FY 2024	Adopted Budget FY 2025	Revised Budget FY 2025	Proposed Budget FY 2026
Current Revenues				
Ad Valorem Taxes	\$ 169,156,397	\$ 205,089,453	\$ 204,845,855	\$ 228,081,173
Communication Services Tax	1,503,585	1,254,961	1,254,961	1,254,961
Licenses & Permits	2,500	-	-	-
Intergovernmental Revenues	38,110,492	34,446,377	34,596,969	29,895,141
Charges for Services	14,606,241	15,724,063	15,614,063	16,913,754
Fines and Forfeitures	574,295	475,000	475,000	475,000
Miscellaneous Revenues	7,381,166	755,907	5,573,156	756,663
Less: 5% Estimated Receipts	-	(12,784,810)	(12,784,810)	(13,922,437)
Sub-Total Current Revenues	\$ 231,334,675	\$ 244,960,951	\$ 249,575,194	\$ 263,454,255
Non-Revenues				
Transfer From Other Funds	\$ 5,919,737	\$ 8,775,200	\$ 8,773,494	\$ 9,865,944
Excess Fees	3,584,624	1,380,902	1,380,902	150,764
Fund Balance	-	61,980,579	76,295,391	40,184,678
Sub-Total Non-Revenues	\$ 9,504,361	\$ 72,136,681	\$ 86,449,787	\$ 50,201,386
Total Revenues	\$ 240,839,036	\$ 317,097,632	\$ 336,024,981	\$ 313,655,641

Expenditures by Department/Office	Actual Expenditures FY 2024	Adopted Budget FY 2025	Revised Budget FY 2025	Proposed Budget FY 2026
Legislative Affairs	\$ 1,124,889	\$ 1,248,469	\$ 1,255,969	\$ 1,171,953
County Manager	883,761	1,014,323	1,014,323	1,025,156
County Attorney	1,199,212	1,533,208	1,772,271	1,767,668
Procurement Services	657,906	716,880	716,880	753,380
Human Resources & Risk Management	1,109,710	1,367,983	1,458,942	1,466,589
Facilities Management	8,959,036	15,377,203	22,642,016	10,257,275
Management & Budget	778,280	1,031,846	1,055,236	1,025,751
Economic Development	1,923,060	2,435,253	2,520,541	2,449,158
Animal Services	2,343,872	2,786,769	2,843,570	3,008,023
Information Technology	4,039,736	5,099,551	5,104,105	5,134,694
Housing & Community Services	6,550,472	9,828,813	9,803,179	10,479,037
Fire Rescue	24,506	-	-	-
Public Safety Support	2,480,711	3,949,941	4,443,939	2,589,124
Emergency Management	324,962	385,109	385,109	430,439
Planning & Zoning	1,884,517	3,191,965	3,294,246	2,714,138
Code Enforcement	1,083,442	1,198,229	1,198,229	1,289,004
Communications	1,274,024	1,489,885	1,527,250	1,620,919
Parks & Trails	3,206,955	4,359,143	4,421,206	4,337,346
Extension Services	688,141	802,397	860,753	888,709
Probation	952,525	1,091,441	1,091,942	1,151,359
Public Works	188,703	300,000	6,445,036	300,000
Judicial Support	5,890,227	6,932,234	7,031,409	7,073,747
Clerk of the Court	9,225,293	10,621,819	10,633,334	11,408,960
Property Appraiser	4,323,155	4,878,777	4,878,777	6,009,386
Tax Collector	8,095,328	9,633,234	9,633,234	10,582,579
Sheriff	110,230,636	128,476,334	129,151,179	145,876,853
Supervisor of Elections	7,777,631	7,424,719	9,573,657	7,981,956
Non-Departmental (excludes reserves)	37,686,465	36,870,126	48,387,367	40,012,389
Sub-Total Expenditures	\$ 224,907,155	\$ 264,045,651	\$ 293,143,699	\$ 282,805,592
Reserves	\$ -	\$ 38,504,076	\$ 39,451,100	\$ 21,416,575
Reserve for Purchase Orders	-	4,997,723	-	-
Special Reserve - Road Resurfacing	-	6,120,000	-	4,462,437
Special Reserve - Opioid Settlement	-	3,430,182	3,430,182	4,971,037
Contingency - Sheriff	-	-	-	-
Total Expenditures	\$ 224,907,155	\$ 317,097,632	\$ 336,024,981	\$ 313,655,641

Lake County
Comparison of Operating Budget to Total Budget

Funds	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Proposed FY 2026
Operating Budget				
Countywide Funds	\$ 265,721,065	\$ 367,304,035	\$ 386,164,500	\$ 364,550,240
Special Revenue Funds	231,723,694	362,885,431	369,147,690	357,898,454
Special Revenue - Grant Funds	27,858,763	90,203,023	106,288,069	73,901,896
Debt Service Funds	10,809,190	14,067,815	14,324,077	14,208,393
Enterprise Funds	28,703,553	37,249,994	39,846,043	40,323,228
Sub-Total Operating Budget	\$ 564,816,265	\$ 871,710,298	\$ 915,770,379	\$ 850,882,211
Less: Operating Transfers	(45,553,537)	(46,772,078)	(47,367,936)	(47,108,351)
Total Operating Budget	\$ 519,262,728	\$ 824,938,220	\$ 868,402,443	\$ 803,773,860
Capital Project Funds	\$ 13,823,879	\$ 66,180,205	\$ 66,525,742	\$ 23,329,497
Internal Service Funds	\$ 28,509,407	\$ 33,041,125	\$ 34,234,002	\$ 37,034,121
Total Budget				
Countywide Funds	\$ 265,721,065	\$ 367,304,035	\$ 386,164,500	\$ 364,550,240
Special Revenue Funds	231,723,694	362,885,431	369,147,690	357,898,454
Special Revenue - Grant Funds	27,858,763	90,203,023	106,288,069	73,901,896
Debt Service Funds	10,809,190	14,067,815	14,324,077	14,208,393
Enterprise Funds	28,703,553	37,249,994	39,846,043	40,323,228
Capital Project Funds	13,823,879	66,180,205	66,525,742	23,329,497
Internal Service Funds	28,509,407	33,041,125	34,234,002	37,034,121
Total All Funds	\$ 607,149,551	\$ 970,931,628	\$ 1,016,530,123	\$ 911,245,829

Discussion:

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

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

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

**Lake County
Revenues by Fund**

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Proposed FY 2026
Countywide Funds					
0010	General	\$ 240,839,036	\$ 317,097,632	\$ 336,024,981	\$ 313,655,641
1120	County Transportation Trust	21,408,064	25,826,585	24,786,524	21,798,569
1220	Lake County Ambulance	15,749,335	18,683,714	19,279,279	23,182,404
1900	County Library System	4,930,369	5,696,104	6,073,716	5,913,626
Total Countywide Funds		\$ 282,926,804	\$ 367,304,035	\$ 386,164,500	\$ 364,550,240
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 1,100,502	\$ 5,129,407	\$ 6,084,477	\$ 1,490,000
1081	Parks Impact Fee Trust - Central District	94,555	148,470	224,574	250,911
1082	Parks Impact Fee Trust - North District	130,205	125,009	205,213	232,066
1083	Parks Impact Fee Trust - South District	410,871	1,741,422	1,948,348	1,008,471
1090	Educational System Impact Fees	37,819,535	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation	38,116,845	13,507,634	13,507,634	40,020,372
1147	West Transport Benefit District	404	54,574	403	-
1148	North Central Transport Benefit District	1,417,175	3,314,547	3,856,773	4,354,659
1149	NE/Wekiva Transport Benefit District	2,121,787	6,085,294	5,874,192	5,486,035
1157	South Transportation Benefit District	12,824,654	40,391,656	37,863,764	40,311,873
1158	Central Transportation Benefit District	1,594,852	4,842,616	4,987,872	5,683,932
1159	North Transportation Benefit District	171	2,817	4,485	-
1190	Fish Conservation	9,659	251,119	253,209	-
1230	MSTU - Stormwater Management	1,354,557	4,074,769	3,964,356	4,186,943
1231	MSTU - Parks Services	8,472,505	11,723,636	13,132,679	10,423,320
1232	MSTU - Roads Services	388	607,483	607,483	1,261,391
1240	Emergency 911	3,130,790	11,556,018	12,471,954	7,092,960
1250	Resort/Development Tax	5,899,697	16,178,748	16,938,258	16,060,266
1290	Greater Hills MSBU	331,516	430,915	440,289	451,695
1330	Law Enforcement Trust	248,125	352,554	1,330,251	1,527,751
1340	Mt Plymouth/Sorrento CRA Trust	228,427	880,648	914,657	1,019,272
1350	Emergency Medical Services	30,196,776	34,615,427	39,436,780	38,343,172
1370	Greater Groves MSBU	260,648	332,638	331,842	339,399
1380	Coronavirus State/Local Fiscal Relief	6,023,356	26,510,311	26,088,836	6,635,187
1390	Wellness Way MSTU	-	295,426	295,426	250,884
1400	Internal Subdivision Roads MSTU	-	21,227	21,227	49,678
1410	Infrastructure Sales Tax Revenue	26,833,115	26,047,265	28,115,679	26,100,654
1430	Village Green Street Lighting	13,343	22,803	23,920	22,459
1450	Greater Pines Municipal Services	327,093	459,627	455,274	474,398
1460	Picciola Island Street Lighting	4,268	7,283	8,618	8,526
1470	Valencia Terrace Street Lighting	6,867	10,693	13,342	13,292
1480	Sylvan Shores Street Lighting	25,483	29,948	30,303	32,907
1490	MSBU - Wastewater Treatment Systems	5,669	20,286	21,555	101,172
1520	Building Services	5,562,288	13,984,923	15,683,778	13,898,607
1680	County Fire Rescue	44,353,308	65,823,516	66,477,730	69,593,285
1690	Fire Services Impact Fee Trust	1,409,828	3,188,997	4,089,751	2,050,257
9800	Lake County Water Authority	12,432,190	40,115,725	33,442,758	29,122,660
Total Special Revenue Funds		\$ 242,761,452	\$ 362,885,431	\$ 369,147,690	\$ 357,898,454

**Lake County
Revenues by Fund**

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Proposed FY 2026
Special Revenue - Grant Funds					
1200	Community Development Block Grant	\$ 2,512,483	\$ 14,686,454	\$ 13,232,651	\$ 13,512,715
1210	Transit	14,149,918	22,906,493	30,847,000	14,365,774
1260	Affordable Housing Assistance Trust	1,995,924	18,260,243	17,705,121	18,470,522
1270	Section 8	7,638,537	7,636,528	8,643,748	8,710,640
1300	Federal/State Grants	1,514,213	24,979,234	34,103,238	17,248,651
1310	Restricted Local Programs	974,107	1,734,071	1,756,311	1,593,594
Total Special Revenue - Grant Funds		\$ 28,785,182	\$ 90,203,023	\$ 106,288,069	\$ 73,901,896
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 323,582	\$ 804,241	\$ 827,655	\$ 872,822
2710	Public Lands Debt Service	3,166,062	4,744,530	4,647,689	3,914,022
2810	Expansion Projects Debt Service	5,452,463	5,179,021	5,473,397	5,839,514
2850	Sales Tax Revenue Note	2,977,140	3,340,023	3,375,336	3,582,035
Total Debt Service Funds		\$ 11,919,247	\$ 14,067,815	\$ 14,324,077	\$ 14,208,393
Enterprise Funds					
4200	Landfill Enterprise	\$ 33,569,977	\$ 36,987,516	\$ 39,529,457	\$ 39,984,893
4220	Solid Waste Closures and Long-Term Care	263,237	262,478	316,586	338,335
Total Enterprise Funds		\$ 33,833,214	\$ 37,249,994	\$ 39,846,043	\$ 40,323,228
Subtotal Operating Budget		\$ 600,225,899	\$ 871,710,298	\$ 915,770,379	\$ 850,882,211
Less Operating Transfers		\$ (45,553,537)	\$ (46,772,078)	\$ (47,367,936)	\$ (47,108,351)
Total Operating Budget		\$ 554,672,362	\$ 824,938,220	\$ 868,402,443	\$ 803,773,860
Capital Project Funds					
3050	Second Renewal Sales Tax Capital Projects	\$ 25,312,183	\$ 66,180,205	\$ 66,525,742	\$ 23,329,497
3840	Road Resurfacing Capital Projects	121	-	-	-
Total Capital Project Funds		\$ 25,312,304	\$ 66,180,205	\$ 66,525,742	\$ 23,329,497
Internal Service Funds					
5200	Property and Casualty	\$ 4,344,455	\$ 5,735,602	\$ 6,399,973	\$ 7,185,418
5300	Employee Group Benefits	20,826,403	23,198,644	23,501,859	25,769,399
5400	Fleet Management	3,436,981	4,106,879	4,332,170	4,079,304
Total Internal Service Funds		\$ 28,607,839	\$ 33,041,125	\$ 34,234,002	\$ 37,034,121

**Lake County
Expenditures by Fund**

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Proposed FY 2026
Countywide Funds					
0010	General	\$ 224,907,155	\$ 317,097,632	\$ 336,024,981	\$ 313,655,641
1120	County Transportation Trust	21,059,876	25,826,585	24,786,524	21,798,569
1220	Lake County Ambulance	14,990,997	18,683,714	19,279,279	23,182,404
1900	County Library System	4,763,037	5,696,104	6,073,716	5,913,626
Total Countywide Funds		\$ 265,721,065	\$ 367,304,035	\$ 386,164,500	\$ 364,550,240
Special Revenue Funds					
1070	Library Impact Fee Trust	\$ 122,624	\$ 5,129,407	\$ 6,084,477	\$ 1,490,000
1081	Parks Impact Fee Trust - Central District	-	148,470	224,574	250,911
1082	Parks Impact Fee Trust - North District	76,174	125,009	205,213	232,066
1083	Parks Impact Fee Trust - South District	169,050	1,741,422	1,948,348	1,008,471
1090	Educational System Impact Fees	37,819,535	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation	43,209,656	13,507,634	13,507,634	40,020,372
1147	West Transport Benefit District	-	54,574	403	-
1148	North Central Transport Benefit District	66,736	3,314,547	3,856,773	4,354,659
1149	NE/Wekiva Transport Benefit District	34,242	6,085,294	5,874,192	5,486,035
1157	South Transportation Benefit District	8,328,761	40,391,656	37,863,764	40,311,873
1158	Central Transportation Benefit District	196,814	4,842,616	4,987,872	5,683,932
1159	North Transportation Benefit District	-	2,817	4,485	-
1190	Fish Conservation	-	251,119	253,209	-
1230	MSTU - Stormwater Management	1,063,283	4,074,769	3,964,356	4,186,943
1231	MSTU - Parks Services	7,926,420	11,723,636	13,132,679	10,423,320
1232	MSTU - Roads Services	-	607,483	607,483	1,261,391
1240	Emergency 911	2,259,282	11,556,018	12,471,954	7,092,960
1250	Resort/Development Tax	4,128,777	16,178,748	16,938,258	16,060,266
1290	Greater Hills MSBU	326,285	430,915	440,289	451,695
1330	Law Enforcement Trust	516,019	352,554	1,330,251	1,527,751
1340	Mt Plymouth/Sorrento CRA Trust	6,488	880,648	914,657	1,019,272
1350	Emergency Medical Services	28,463,707	34,615,427	39,436,780	38,343,172
1370	Greater Groves MSBU	256,617	332,638	331,842	339,399
1380	Coronavirus State/Local Fiscal Relief	6,023,355	26,510,311	26,088,836	6,635,187
1390	Wellness Way MSTU	-	295,426	295,426	250,884
1400	Internal Subdivision Roads MSTU	-	21,227	21,227	49,678
1410	Infrastructure Sales Tax Revenue	28,189,374	26,047,265	28,115,679	26,100,654
1430	Village Green Street Lighting	14,526	22,803	23,920	22,459
1450	Greater Pines Municipal Services	322,785	459,627	455,274	474,398
1460	Picciola Island Street Lighting	3,748	7,283	8,618	8,526
1470	Valencia Terrace Street Lighting	6,335	10,693	13,342	13,292
1480	Sylvan Shores Street Lighting	24,409	29,948	30,303	32,907
1490	MSBU - Wastewater Treatment Systems	4,553	20,286	21,555	101,172
1520	Building Services	4,780,927	13,984,923	15,683,778	13,898,607
1680	County Fire Rescue	43,404,383	65,823,516	66,477,730	69,593,285
1690	Fire Services Impact Fee Trust	2,283,078	3,188,997	4,089,751	2,050,257
9800	Lake County Water Authority	11,695,751	40,115,725	33,442,758	29,122,660
Total Special Revenue Funds		\$ 231,723,694	\$ 362,885,431	\$ 369,147,690	\$ 357,898,454

**Lake County
Expenditures by Fund**

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Proposed FY 2026
Special Revenue - Grant Funds					
1200	Community Development Block Grant	\$ 2,509,970	\$ 14,686,454	\$ 13,232,651	\$ 13,512,715
1210	Transit	13,737,587	22,906,493	30,847,000	14,365,774
1260	Affordable Housing Assistance Trust	1,995,924	18,260,243	17,705,121	18,470,522
1270	Section 8	7,512,277	7,636,528	8,643,748	8,710,640
1300	Federal/State Grants	1,514,213	24,979,234	34,103,238	17,248,651
1310	Restricted Local Programs	588,792	1,734,071	1,756,311	1,593,594
Total Special Revenue - Grant Funds		\$ 27,858,763	\$ 90,203,023	\$ 106,288,069	\$ 73,901,896
Debt Service Funds					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 253,672	\$ 804,241	\$ 827,655	\$ 872,822
2710	Public Lands Debt Service	2,611,970	4,744,530	4,647,689	3,914,022
2810	Expansion Projects Debt Service	5,141,462	5,179,021	5,473,397	5,839,514
2850	Sales Tax Revenue Note	2,802,086	3,340,023	3,375,336	3,582,035
Total Debt Service Funds		\$ 10,809,190	\$ 14,067,815	\$ 14,324,077	\$ 14,208,393
Enterprise Funds					
4200	Landfill Enterprise	\$ 28,646,629	\$ 36,987,516	\$ 39,529,457	\$ 39,984,893
4220	Solid Waste Closures and Long-Term Care	56,924	262,478	316,586	338,335
Total Enterprise Funds		\$ 28,703,553	\$ 37,249,994	\$ 39,846,043	\$ 40,323,228
Subtotal Operating Budget		\$ 564,816,265	\$ 871,710,298	\$ 915,770,379	\$ 850,882,211
Less Operating Transfers		\$ (45,553,537)	\$ (46,772,078)	\$ (47,367,936)	\$ (47,108,351)
Total Operating Budget		\$ 519,262,728	\$ 824,938,220	\$ 868,402,443	\$ 803,773,860
Capital Project Funds					
3050	Second Renewal Sales Tax Capital Projects	\$ 13,815,575	\$ 66,180,205	\$ 66,525,742	\$ 23,329,497
3840	Road Resurfacing Capital Projects	8,304	-	-	-
Total Capital Project Funds		\$ 13,823,879	\$ 66,180,205	\$ 66,525,742	\$ 23,329,497
Internal Service Funds					
5200	Property and Casualty	\$ 3,857,235	\$ 5,735,602	\$ 6,399,973	\$ 7,185,418
5300	Employee Group Benefits	21,059,466	23,198,644	23,501,859	25,769,399
5400	Fleet Management	3,592,706	4,106,879	4,332,170	4,079,304
Total Internal Service Funds		\$ 28,509,407	\$ 33,041,125	\$ 34,234,002	\$ 37,034,121

**Lake County
Estimated Fund Balances**

Fund No.	Fund Name	Fund Balance 10/01/2024	Estimated Fund Balance 09/30/2025	Projected Fund Balance 09/30/2026
Countywide Funds				
0010 - General		\$ 61,980,579	\$ 76,295,391	\$ 40,184,678
1120 - County Transportation Trust		11,064,989	10,024,928	6,268,183
1220 - Lake County Ambulance		627,793	1,244,628	3,117,203
1900 - County Library System		404,353	781,965	411,189
Total Countywide Funds		\$ 74,077,714	\$ 88,346,912	\$ 49,981,253
Special Revenue Funds				
1070 - Library Impact Fee Trust		\$ 4,844,407	\$ 5,799,477	\$ 1,015,000
1081 - Parks Impact Fee Trust - Central District		130,420	206,524	230,011
1082 - Parks Impact Fee Trust - North District		77,509	157,713	184,566
1083 - Parks Impact Fee Trust - South District		1,503,922	1,710,848	770,971
1090 - Educational System Impact Fee		-	-	-
1100 - Local Provider Participation Assessment		1,194,524	1,194,524	880,722
1147 - West Transportation Benefit District		54,574	403	-
1148 - North Central Transportation Benefit District		2,830,047	3,372,273	3,851,159
1149 - N/E Wekiva Transportation Benefit District		5,534,294	5,323,192	4,935,035
1157 - South Transportation Benefit District		34,676,656	32,148,764	34,602,373
1158 - Central Transportation Benefit District		4,225,116	4,370,372	5,066,432
1159 - North Transportation Benefit District		2,817	4,485	-
1190 - Fish Conservation		251,119	253,209	-
1230 - MSTU - Stormwater Management		2,977,380	2,866,967	3,033,631
1231 - MSTU - Parks Services		896,043	1,476,336	590,248
1232 - MSTU - Roads		-	-	31,791
1240 - Emergency 911		4,660,804	5,536,780	5,538,760
1250 - Resort/Development Tax		11,425,897	12,185,407	11,310,266
1290 - Greater Hills MSBU		75,315	84,689	79,305
1330 - Law Enforcement Trust		155,054	1,132,751	1,330,251
1340 - Mt Plymouth/Sorrento CRA Trust		649,539	699,461	798,146
1350 - Emergency Medical Services		3,189,436	8,010,789	4,297,534
1370 - Greater Groves MSBU		79,663	78,867	86,424
1380 - American Rescue Plan Act Funds		9,195,706	114,975	-
1390 - Wellness Way MSTU		-	-	-
1400 - MSBU - Subdivision Roads		-	-	-
1410 - Infrastructure Sales Tax Revenue		1,938,737	4,007,151	1,268,870
1430 - Village Green Street Lighting		9,418	10,535	9,074
1450 - Greater Pines Municipal Services		93,022	88,669	107,793
1460 - Picciola Island Street Lighting		3,228	4,563	4,462
1470 - Valencia Terrace Street Lighting		4,129	6,778	6,728
1480 - Sylvan Shores Street Lighting		4,186	4,541	7,126
1490 - MSBU - Wastewater Treatment		286	1,555	33,192
1520 - Building Services		9,342,254	11,041,109	9,432,709
1680 - County Fire Rescue		3,794,015	4,464,959	6,415,923
1690 - Fire Services Impact Fee Trust		2,209,152	3,109,906	1,071,657
9800 - Lake County Water Authority		25,885,246	19,212,279	14,531,022
Total Special Revenue Funds		\$ 131,913,915	\$ 128,680,851	\$ 111,521,181

**Lake County
Estimated Fund Balances**

Fund No.	Fund Name	Fund Balance 10/01/2024	Estimated Fund Balance 09/30/2025	Projected Fund Balance 09/30/2026
Special Revenue - Grant Funds				
1200 -	Community Development Block Grant	\$ 1,685,173	\$ 231,370	\$ -
1210 -	Transit	2,240,789	528,983	-
1260 -	Affordable Housing Assistance Trust	6,660,556	5,990,470	6,082,199
1270 -	Section 8	9,981	977,825	889,316
1300 -	Federal/State Grants	4,004,181	-	-
1310 -	Restricted Local Programs	1,285,721	1,303,142	1,160,744
Total Special Revenue - Grant Funds		\$ 15,886,401	\$ 9,031,790	\$ 8,132,259
Debt Service Funds				
2510 -	Pari-Mutuel Revenue Replacement Bonds	\$ 521,457	\$ 544,871	\$ 590,038
2710 -	Public Lands Debt Service	1,156,679	1,059,838	2,198,248
2810 -	Expansion Projects Debt Service	29,764	324,140	324,140
2850 -	Sales Tax Revenue Note Debt Service	344,709	380,022	585,971
Total Debt Service Funds		\$ 2,052,609	\$ 2,308,871	\$ 3,698,397
Enterprise Funds				
4200 -	Landfill Enterprise	\$ 4,836,397	\$ 7,278,338	\$ 5,453,968
4220 -	Solid Waste Closures and Long-Term Care	92,478	146,586	102,575
Total Enterprise Funds		\$ 4,928,875	\$ 7,424,924	\$ 5,556,543
Total Operating Budget		\$ 228,859,514	\$ 235,793,348	\$ 178,889,633
Capital Project Funds				
3050 -	2nd Renewal Sales Tax Capital Projects	\$ 44,381,810	\$ 42,758,933	\$ 1,515,779
3840 -	Road Resurfacing Capital Projects	-	-	-
Total Capital Project Funds		\$ 44,381,810	\$ 42,758,933	\$ 1,515,779
Internal Service Funds				
5200 -	Property and Casualty	\$ 328,507	\$ 992,878	\$ 1,679,584
5300 -	Employee Group Benefits	-	202,007	807,387
5400 -	Fleet Management	17,879	(143,789)	-
Total Internal Service Funds		\$ 346,386	\$ 1,051,096	\$ 2,486,971

Lake County
Reserves and Contingencies
All Funds - Includes PO Carry-forwards

Fund No.	Fund Name	Adopted Budget FY 2025	Revised Budget FY 2025	Proposed Budget FY 2026
Countywide Funds				
0010	General	\$ 53,051,981	\$ 42,881,282	\$ 30,850,049
1120	County Transportation Trust	4,857,413	1,348,775	384,166
1220	Lake County Ambulance	1,574,490	2,135,159	4,071,862
1900	County Library System	10,496	-	-
Total Countywide Funds		\$ 59,494,380	\$ 46,365,216	\$ 35,306,077
Special Revenue Funds				
1070	Library Impact Fee Trust	\$ 3,153,964	\$ -	\$ -
1081	Parks Impact Fee - Central District	-	-	-
1082	Parks Impact Fee - North District	-	-	-
1083	Parks Impact Fee - South District	105,415	-	-
1090	Educational System Impact Fee	-	-	-
1100	Local Provider Participation Assessment	-	-	-
1147	West Transportation Benefit District	-	-	-
1148	North Central Transportation Benefit District	462,223	-	-
1149	N/E Wekiva Transportation Benefit District	878,944	-	-
1157	South Transportation Benefit District	8,537,874	-	-
1158	Central Transportation Benefit District	207,144	-	-
1159	North Transportation Benefit District	2,817	-	-
1190	Fish Conservation	-	-	-
1230	MSTU - Stormwater Management	1,127,674	-	21,379
1231	MSTU - Parks Services	292,711	-	-
1240	Emergency 911	4,288,785	4,052,528	3,175,832
1250	Resort/Development Tax	11,401,207	10,571,005	11,072,227
1290	Greater Hills MSBU	69,931	69,931	64,547
1330	Law Enforcement Trust	-	-	-
1340	Mt Plymouth/Sorrento CRA	752,843	648,326	937,142
1350	Emergency Medical Services	1,194,515	5,449,385	-
1370	Greater Groves MSBU	73,905	73,109	80,666
1380	American Rescue Plan Act Funds	9,195,706	-	-
1390	Wellness Way MSTU	-	-	-
1400	MSBU - Subdivision Roads	-	-	-
1410	Infrastructure Sales Tax Revenue	-	-	-
1430	Village Green Street Lighting	7,253	7,253	5,792
1450	Greater Pines Municipal Services	92,851	88,498	107,622
1460	Picciola Island Street Lighting	2,914	2,914	4,055
1470	Valencia Terrace Street Lighting	3,733	3,733	6,332
1480	Sylvan Shores Street Lighting	5,415	5,415	8,000
1490	MSBU - Wastewater Treatment	286	-	49,692
1520	Building Services	2,606,482	3,217,334	1,814,654
1680	County Fire Rescue	5,480,138	1,494,471	700,000
1690	Fire Services Impact Fee Trust	261,656	-	1,890,257
9800	Lake County Water Authority	11,776,186	1,989,968	1,859,770
Total Special Revenue Funds		\$ 61,982,572	\$ 27,673,870	\$ 21,797,967

**Lake County
Reserves and Contingencies
All Funds - Includes PO Carry-forwards**

Fund No.	Fund Name	Adopted Budget FY 2025	Revised Budget FY 2025	Proposed Budget FY 2026
Special Revenue - Grant Funds				
1200	Community Development Block Grant	\$ 109,861	\$ -	\$ -
1210	Transit	2,032,547	3	430,698
1260	Affordable Housing Assistance Trust	375,086	-	-
1270	Section 8	9,981	875,879	889,316
1300	Federal/State Grants	4,004,181	-	-
1310	Restricted Local Programs	9,474	-	-
Total Special Revenue - Grant Funds		\$ 6,541,130	\$ 875,882	\$ 1,320,014
Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 551,741	\$ 575,155	\$ 621,952
2710	Public Lands Debt Service	2,106,807	2,009,966	1,331,274
2810	Expansion Projects Debt Service	29,764	324,140	324,140
2850	Sales Tax Revenue Note Debt Service	538,400	573,713	776,755
Total Debt Service Funds		\$ 3,226,712	\$ 3,482,974	\$ 3,054,121
Enterprise Funds				
4200	Landfill Enterprise	\$ 1,394,044	\$ 2,678,682	\$ 500,000
4220	Solid Waste Closures and Long-Term Care	101,527	32,117	-
Total Enterprise Funds		\$ 1,495,571	\$ 2,710,799	\$ 500,000
Subtotal Operating Budget		\$ 132,740,365	\$ 81,108,741	\$ 61,978,179
Capital Project Funds				
3050	2nd Renewal Sales Tax Capital Projects	\$ 15,238,575	\$ 615,779	\$ -
3840	Road Resurfacing Capital Projects	-	-	-
3850	Sales Tax Revenue Note Projects	-	-	-
Total Capital Project Funds		\$ 15,238,575	\$ 615,779	\$ -
Internal Service Funds				
5200	Property and Casualty	\$ 727,231	\$ 1,391,602	\$ 1,870,670
5300	Employee Group Benefits	1,442,788	-	-
5400	Fleet Management	107,445	-	-
Total Internal Service Funds		\$ 2,277,464	\$ 1,391,602	\$ 1,870,670