This document, titled Lake County Board of County Commissioners

Adopted Budget Fiscal Year 2026 is 21 pages in length.

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LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026 ADOPTED BUDGET

Millage Rates	Millage per $1000	Millage Rates	Millage per $1000
Countywide - Lake County BCC	5.0254	Lake County Fire MSTU	0.4800
Lake County Ambulance MSTU	0.4629	Lake County Wellness Way MSTU	0.4585
Lake County Water Authority	0.2940	Voter approved debt for Environmental Lands	0.0400
Stormwater, Parks & Roads MSTU	0.4957		

	General Fund	Special Revenue	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	TOTAL
ESTIMATED REVENUES							
Ad Valorem Taxes	225,587,389	54,611,459	1,795,578	-	-	-	281,994,426
Sales & Use Taxes	3,254,961	41,003,159	-	-	-	-	44,258,120
Licensing & Permits	-	135,038,991	-	-	30,562,115	-	165,601,106
Intergovernmental Revenues	31,895,141	93,571,405	297,667	-	-	-	125,764,213
Charges for Services	16,947,354	21,596,165	-	-	620,000	34,746,250	73,909,769
Fines & Forfeitures	475,000	447,300	-	-	-	-	922,300
Miscellaneous Revenue	756,663	1,675,953	516,064	-	111,947	150,000	3,210,627
TOTAL REVENUES	278,916,508	347,944,432	2,609,309	-	31,294,062	34,896,250	695,660,561
Less 5% Statutory Deductions	(13,897,748)	(7,840,491)	(105,187)	-	(1,770,353)	(5,000)	(23,618,779)
NET REVENUES	265,018,760	340,103,941	2,504,122	-	29,523,709	34,891,250	672,041,782
NON-REVENUES							
Interfund Transfers	9,865,944	24,004,057	7,995,374	21,813,718	5,242,976	-	68,922,069
Intergovernmental Transfers	150,764	56,000	10,500	-	-	-	217,264
Fund Balances/Reserves/Net Assets	56,078,332	186,695,452	3,698,397	56,119,126	5,799,845	2,511,324	310,902,476
TOTAL NON-REVENUES	66,095,040	210,755,509	11,704,271	77,932,844	11,042,821	2,511,324	380,041,809
TOTAL ESTIMATED REVENUES	331,113,800	550,859,450	14,208,393	77,932,844	40,566,530	37,402,574	1,052,083,591
EXPENDITURES/EXPENSES							
General Government	63,862,549	79,904,998	11,100,404	12,524,125	-	-	167,392,076
Public Safety	14,254,679	133,610,549	-	9,414,631	-	-	157,279,859
Physical Environment	4,261,250	4,155,116	-	-	37,217,964	-	45,634,330
Transportation	-	120,402,012	-	22,809,910	-	-	143,211,922
Economic Environment	3,007,800	44,582,631	-	-	-	-	47,590,431
Human Services	14,064,556	1,912,337	-	-	-	-	15,976,893
Conservation & Resource Management	-	19,552,241	-	-	-	-	19,552,241
Culture & Recreation	274,870	25,864,606	-	14,905,421	-	-	41,044,897
Judicial Services	5,753,747	5,091,333	-	-	-	-	10,845,080
Debt Service	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	34,918,741	34,918,741
Interfund Transfers	20,794,312	45,532,834	-	-	2,006,113	588,810	68,922,069
Intergovernmental Transfers	171,688,210	2,297,754	53,868	-	599,151	-	174,638,983
Fund Balances/Reserves/Net Assets	33,151,827	67,953,039	3,054,121	18,278,757	743,302	1,895,023	125,076,069
TOTAL EXPENDITURES/EXPENSES	331,113,800	550,859,450	14,208,393	77,932,844	40,566,530	37,402,574	1,052,083,591

Lake County, Florida
FY 2026 Adopted Budget
Comparison of Operating Budget to Total Budget

Funds	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Operating Budget				
Countywide Funds	$ 265,721,066	$ 367,304,035	$ 387,461,587	$ 383,224,586
Special Revenue Funds	231,723,695	362,885,431	369,147,690	401,065,985
Special Revenue - Grant Funds	27,858,763	90,203,023	107,371,021	97,682,679
Debt Service Funds	10,809,191	14,067,815	14,324,077	14,208,393
Enterprise Funds	28,703,553	37,249,994	39,846,043	40,566,530
Sub-Total Operating Budget	**$ 564,816,268**	**$ 871,710,298**	**$ 918,150,418**	**$ 936,748,173**
Less: Operating Transfers	(45,553,537)	(46,772,078)	(47,367,936)	(47,108,351)
Total Operating Budget	**$ 519,262,731**	**$ 824,938,220**	**$ 870,782,482**	**$ 889,639,822**
Capital Project Funds	**$ 13,823,879**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
Internal Service Funds	**$ 28,509,407**	**$ 33,041,125**	**$ 34,234,002**	**$ 37,402,574**
Total Budget				
Countywide Funds	$ 265,721,066	$ 367,304,035	$ 387,461,587	$ 383,224,586
Special Revenue Funds	231,723,695	362,885,431	369,147,690	401,065,985
Special Revenue - Grant Funds	27,858,763	90,203,023	107,371,021	97,682,679
Debt Service Funds	10,809,191	14,067,815	14,324,077	14,208,393
Enterprise Funds	28,703,553	37,249,994	39,846,043	40,566,530
Capital Project Funds	13,823,879	66,180,205	66,525,742	77,932,844
Internal Service Funds	28,509,407	33,041,125	34,234,002	37,402,574
Total All Funds	**$ 607,149,554**	**$ 970,931,628**	**$ 1,018,910,162**	**$ 1,052,083,591**

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.

Operating Budget by Fund
Fiscal Year 2026

	General 0010	County Transportation Trust 1120	Lake County Ambulance 1220	County Library System 1900
Revenues				
Taxes	$ 228,842,350	$ 9,300,000	$ 21,079,322	$ -
Permits and Fees	-	33,000	-	-
Intergovernmental Revenues	31,895,141	5,890,000	-	161,747
Charges For Services	16,947,354	1,114,775	-	11,685
Fines And Forfeits	475,000	-	-	19,300
Miscellaneous Revenues	756,663	10,000	5,100	189,032
Total Current Revenues	$ 278,916,508	$ 16,347,775	$ 21,084,422	$ 381,764
Non-Revenues	52,197,292	6,582,481	2,097,982	5,616,362
Total Revenues	**$ 331,113,800**	**$ 22,930,256**	**$ 23,182,404**	**$ 5,998,126**
Less Operating Transfers	(20,794,312)	(817,389)	(14,251,556)	-
Total Operating Budget	**$ 310,319,488**	**$ 22,112,867**	**$ 8,930,848**	**$ 5,998,126**
Expenditures				
Personal Services	$ 27,040,923	$ 10,067,069	$ -	$ 3,247,603
Operating Expenditures	40,435,475	7,773,613	-	1,104,520
Capital Outlay	15,576,978	1,780,632	-	438,709
Total Operating Expenditures	$ 83,053,376	$ 19,621,314	$ -	$ 4,790,832
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	21,926,075	975,000	4,195,086	1,207,294
Other Uses	226,134,349	2,333,942	18,987,318	-
Total Expenditures	**$ 331,113,800**	**$ 22,930,256**	**$ 23,182,404**	**$ 5,998,126**
Less Operating Transfers	(20,794,312)	(817,389)	(14,251,556)	-
Total Operating Budget	**$ 310,319,488**	**$ 22,112,867**	**$ 8,930,848**	**$ 5,998,126**

Operating Budget by Fund
Fiscal Year 2026

	Library Impact Fee Trust 1070	Parks Impact Fee Trust - Central District 1081	Parks Impact Fee Trust - North District 1082	Parks Impact Fee Trust - South District 1083
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	500,000	22,000	50,000	250,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	$ 500,000	$ 22,000	$ 50,000	$ 250,000
Non-Revenues	5,775,003	228,911	182,066	1,821,404
Total Revenues	**$ 6,275,003**	**$ 250,911**	**$ 232,066**	**$ 2,071,404**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 6,275,003**	**$ 250,911**	**$ 232,066**	**$ 2,071,404**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	-	-
Capital Outlay	1,000,000	183,995	232,066	1,093,142
Total Operating Expenditures	$ 1,000,000	$ 183,995	$ 232,066	$ 1,093,142
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	2,756,794	-	-	-
Other Uses	2,518,209	66,916	-	978,262
Total Expenditures	**$ 6,275,003**	**$ 250,911**	**$ 232,066**	**$ 2,071,404**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 6,275,003**	**$ 250,911**	**$ 232,066**	**$ 2,071,404**

Operating Budget by Fund
Fiscal Year 2026

	Educational System Impact Fees 1090	Local Provider Participation Fund 1100	North Central Transportation Benefit District 1148	NorthEast/Wekiva Transportation Benefit District 1149
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	30,000,000	39,139,650	530,000	580,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	$ 30,000,000	$ 39,139,650	$ 530,000	$ 580,000
Non-Revenues	-	457,111	4,972,024	6,557,251
Total Revenues	**$ 30,000,000**	**$ 39,596,761**	**$ 5,502,024**	**$ 7,137,251**
Less Operating Transfers	-	(150,000)	-	-
Total Operating Budget	**$ 30,000,000**	**$ 39,446,761**	**$ 5,502,024**	**$ 7,137,251**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	5,029,149	6,558,161
Total Operating Expenditures	$ -	$ -	$ 5,029,149	$ 6,558,161
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	30,000,000	39,446,761	-	-
Other Uses	-	150,000	472,875	579,090
Total Expenditures	**$ 30,000,000**	**$ 39,596,761**	**$ 5,502,024**	**$ 7,137,251**
Less Operating Transfers	-	(150,000)	-	-
Total Operating Budget	**$ 30,000,000**	**$ 39,446,761**	**$ 5,502,024**	**$ 7,137,251**

Operating Budget by Fund
Fiscal Year 2026

	South Transportation Benefit District 1157	Central Transportation Benefit District 1158	Fish Conservation 1190	MSTU - Stormwater Management 1230
Revenues				
Taxes	$ -	$ -	$ -	$ 1,069,013
Permits and Fees	6,010,000	650,000	-	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	145,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	$ 6,010,000	$ 650,000	$ -	$ 1,214,013
Non-Revenues	37,586,508	6,034,142	253,209	3,059,429
Total Revenues	**$ 43,596,508**	**$ 6,684,142**	**$ 253,209**	**$ 4,273,442**
Less Operating Transfers	-	-	-	(60,701)
Total Operating Budget	**$ 43,596,508**	**$ 6,684,142**	**$ 253,209**	**$ 4,212,741**
Expenditures				
Personal Services	$ -	$ -	$ -	$ 860,867
Operating Expenditures	10,000	8,500	-	128,835
Capital Outlay	40,948,408	6,654,103	-	3,084,564
Total Operating Expenditures	$ 40,958,408	$ 6,662,603	$ -	$ 4,074,266
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	2,638,100	21,539	253,209	199,176
Total Expenditures	**$ 43,596,508**	**$ 6,684,142**	**$ 253,209**	**$ 4,273,442**
Less Operating Transfers	-	-	-	(60,701)
Total Operating Budget	**$ 43,596,508**	**$ 6,684,142**	**$ 253,209**	**$ 4,212,741**

Operating Budget by Fund
Fiscal Year 2026

	MSTU - Parks Services 1231	MSTU - Roads Services 1232	Emergency 911 1240	Resort/ Development Tax 1250
Revenues				
Taxes	$ 7,240,289	$ 1,308,555	$ -	$ 5,000,000
Permits and Fees	200,000	-	-	-
Intergovernmental Revenues	1,550,000	-	3,400,752	-
Charges For Services	168,000	-	35,000	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	18,163	-	1,000	-
Total Current Revenues	$ 9,176,452	$ 1,308,555	$ 3,436,752	$ 5,000,000
Non-Revenues	2,130,903	(47,164)	7,443,967	12,206,216
Total Revenues	**$ 11,307,355**	**$ 1,261,391**	**$ 10,880,719**	**$ 17,206,216**
Less Operating Transfers	(362,014)	(64,716)	-	(285,000)
Total Operating Budget	**$ 10,945,341**	**$ 1,196,675**	**$ 10,880,719**	**$ 16,921,216**
Expenditures				
Personal Services	$ 2,739,226	$ -	$ 1,489,195	$ 837,820
Operating Expenditures	6,010,621	154,225	3,117,933	3,861,219
Capital Outlay	1,565,500	1,003,619	1,072,510	-
Total Operating Expenditures	$ 10,315,347	$ 1,157,844	$ 5,679,638	$ 4,699,039
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	150,000	4,000
Other Uses	992,008	103,547	5,051,081	12,503,177
Total Expenditures	**$ 11,307,355**	**$ 1,261,391**	**$ 10,880,719**	**$ 17,206,216**
Less Operating Transfers	(362,014)	(64,716)	-	(285,000)
Total Operating Budget	**$ 10,945,341**	**$ 1,196,675**	**$ 10,880,719**	**$ 16,921,216**

Operating Budget by Fund
Fiscal Year 2026

	Greater Hills MSBU 1290	Law Enforcement Trust 1330	Mt Plymouth/ Sorrento CRA Trust 1340	Emergency Medical Services 1350
Revenues				
Taxes	$ -	$ -	$ 219,927	$ -
Permits and Fees	388,989	-	-	-
Intergovernmental Revenues	-	50,000	-	3,843,006
Charges For Services	-	-	-	19,026,532
Fines And Forfeits	-	150,000	-	-
Miscellaneous Revenues	3,000	-	-	176,100
Total Current Revenues	$ 391,989	$ 200,000	$ 219,927	$ 23,045,638
Non-Revenues	59,706	1,304,315	925,033	17,515,804
Total Revenues	**$ 451,695**	**$ 1,504,315**	**$ 1,144,960**	**$ 40,561,442**
Less Operating Transfers	(31,359)	-	-	-
Total Operating Budget	**$ 420,336**	**$ 1,504,315**	**$ 1,144,960**	**$ 40,561,442**
Expenditures				
Personal Services	$ -	$ -	$ -	$ 28,164,226
Operating Expenditures	344,029	-	32,130	7,799,085
Capital Outlay	-	-	-	818,646
Total Operating Expenditures	$ 344,029	$ -	$ 32,130	$ 36,781,957
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	1,504,315	50,000	1,611,696
Other Uses	107,666	-	1,062,830	2,167,789
Total Expenditures	**$ 451,695**	**$ 1,504,315**	**$ 1,144,960**	**$ 40,561,442**
Less Operating Transfers	(31,359)	-	-	-
Total Operating Budget	**$ 420,336**	**$ 1,504,315**	**$ 1,144,960**	**$ 40,561,442**

Operating Budget by Fund
Fiscal Year 2026

	Greater Groves MSBU 1370	Coronavirus State/Local Fiscal Recovery 1380	Wellness Way MSTU 1390	Internal Subdivision Roads MSBU 1400
Revenues				
Taxes	$ -	$ -	$ 264,089	$ -
Permits and Fees	265,650	-	-	50,703
Intergovernmental Revenues	-	6,635,187	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	640	-	-	-
Total Current Revenues	$ 266,290	$ 6,635,187	$ 264,089	$ 50,703
Non-Revenues	73,109	10,422,810	(13,205)	-
Total Revenues	**$ 339,399**	**$ 17,057,997**	**$ 250,884**	**$ 50,703**
Less Operating Transfers	(21,304)	-	(13,205)	-
Total Operating Budget	**$ 318,095**	**$ 17,057,997**	**$ 237,679**	**$ 50,703**
Expenditures				
Personal Services	$ -	$ -	$ -	
Operating Expenditures	229,440	-	232,397	50,703
Capital Outlay	-	-	-	
Total Operating Expenditures	$ 229,440	$ -	$ 232,397	$ 50,703
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	6,635,187	-	-
Other Uses	109,959	10,422,810	18,487	-
Total Expenditures	**$ 339,399**	**$ 17,057,997**	**$ 250,884**	**$ 50,703**
Less Operating Transfers	(21,304)	-	(13,205)	-
Total Operating Budget	**$ 318,095**	**$ 17,057,997**	**$ 237,679**	**$ 50,703**

Operating Budget by Fund
Fiscal Year 2026

	Infrastructure Sales Tax Revenue 1410	Village Green Street Lighting 1430	Greater Pines Municipal Services 1450	Picciola Island Street Lighting 1460
Revenues				
Taxes	$ 26,138,720	$ -	$ -	$ -
Permits and Fees	-	14,014	382,900	4,228
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	75	3,000	50
Total Current Revenues	$ 26,138,720	$ 14,089	$ 385,900	$ 4,278
Non-Revenues	(38,066)	8,370	88,498	4,248
Total Revenues	**$ 26,100,654**	**$ 22,459**	**$ 474,398**	**$ 8,526**
Less Operating Transfers	(4,286,936)	(1,127)	(30,872)	(342)
Total Operating Budget	**$ 21,813,718**	**$ 21,332**	**$ 443,526**	**$ 8,184**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	-	15,117	324,327	4,000
Capital Outlay	-	-	-	-
Total Operating Expenditures	$ -	$ 15,117	$ 324,327	$ 4,000
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	26,100,654	7,342	150,071	4,526
Total Expenditures	**$ 26,100,654**	**$ 22,459**	**$ 474,398**	**$ 8,526**
Less Operating Transfers	(4,286,936)	(1,127)	(30,872)	(342)
Total Operating Budget	**$ 21,813,718**	**$ 21,332**	**$ 443,526**	**$ 8,184**

Operating Budget by Fund
Fiscal Year 2026

	Valencia Terrace Street Lighting 1470	Sylvan Shores Street Lighting 1480	MSBU Wastewater Treatment System 1490	Building Services 1520
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	6,860	26,838	67,980	4,190,434
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	332,512
Fines And Forfeits	-	-	-	178,000
Miscellaneous Revenues	50	300	-	-
Total Current Revenues	$ 6,910	$ 27,138	$ 67,980	$ 4,700,946
Non-Revenues	6,382	5,769	33,192	9,380,306
Total Revenues	**$ 13,292**	**$ 32,907**	**$ 101,172**	**$ 14,081,252**
Less Operating Transfers	(553)	(2,171)	-	(235,048)
Total Operating Budget	**$ 12,739**	**$ 30,736**	**$ 101,172**	**$ 13,846,204**
Expenditures				
Personal Services	$ -	$ -	$ -	$ 4,949,667
Operating Expenditures	6,200	21,922	51,480	1,749,238
Capital Outlay	-	-	-	5,171,603
Total Operating Expenditures	$ 6,200	$ 21,922	$ 51,480	$ 11,870,508
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	7,092	10,985	49,692	2,210,744
Total Expenditures	**$ 13,292**	**$ 32,907**	**$ 101,172**	**$ 14,081,252**
Less Operating Transfers	(553)	(2,171)	-	(235,048)
Total Operating Budget	**$ 12,739**	**$ 30,736**	**$ 101,172**	**$ 13,846,204**

Operating Budget by Fund
Fiscal Year 2026

	County Fire Rescue 1680	Fire Services Impact Fee Trust 1690	Lake County Water Authority 9800	Community Development Block Grant 1200
Revenues				
Taxes	$ 10,797,208	$ -	$ 13,197,495	$ -
Permits and Fees	50,635,745	1,000,000	-	-
Intergovernmental Revenues	200,000	-	944,143	14,656,193
Charges For Services	58,800	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	82,200	30,100	450,000	1,146
Total Current Revenues	$ 61,773,953	$ 1,030,100	$ 14,591,638	$ 14,657,339
Non-Revenues	14,149,672	3,114,096	17,682,069	852,309
Total Revenues	**$ 75,923,625**	**$ 4,144,196**	**$ 32,273,707**	**$ 15,509,648**
Less Operating Transfers	(3,104,823)	-	-	-
Total Operating Budget	**$ 72,818,802**	**$ 4,144,196**	**$ 32,273,707**	**$ 15,509,648**
Expenditures				
Personal Services	$ 54,511,297	$ -	$ 75,491	$ 393,426
Operating Expenditures	9,057,243	-	15,831,757	1,268,128
Capital Outlay	1,054,414	729,981	9,356,642	522,063
Total Operating Expenditures	$ 64,622,954	$ 729,981	$ 25,263,890	$ 2,183,617
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	1,999,000	12,473,722
Other Uses	11,300,671	3,414,215	5,010,817	852,309
Total Expenditures	**$ 75,923,625**	**$ 4,144,196**	**$ 32,273,707**	**$ 15,509,648**
Less Operating Transfers	(3,104,823)	-	-	-
Total Operating Budget	**$ 72,818,802**	**$ 4,144,196**	**$ 32,273,707**	**$ 15,509,648**

Operating Budget by Fund
Fiscal Year 2026

	Transit 1210	Affordable Housing Assistance Trust 1260	Section 8 1270	Federal/ State Grants 1300
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	-	-	-	-
Intergovernmental Revenues	19,180,502	12,102,826	7,651,324	17,295,725
Charges For Services	476,511	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	180,000	285,497	170,000	-
Total Current Revenues	$ 19,837,013	$ 12,388,323	$ 7,821,324	$ 17,295,725
Non-Revenues	4,681,778	6,863,695	904,816	5,483,677
Total Revenues	**$ 24,518,791**	**$ 19,252,018**	**$ 8,726,140**	**$ 22,779,402**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 24,518,791**	**$ 19,252,018**	**$ 8,726,140**	**$ 22,779,402**
Expenditures				
Personal Services	$ 623,584	$ 1,542,824	$ 581,211	$ 206,829
Operating Expenditures	17,779,779	170,092	263,192	653,416
Capital Outlay	3,352,273	-	-	16,435,480
Total Operating Expenditures	$ 21,755,636	$ 1,712,916	$ 844,403	$ 17,295,725
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	16,757,606	6,976,921	-
Other Uses	2,763,155	781,496	904,816	5,483,677
Total Expenditures	**$ 24,518,791**	**$ 19,252,018**	**$ 8,726,140**	**$ 22,779,402**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 24,518,791**	**$ 19,252,018**	**$ 8,726,140**	**$ 22,779,402**

Operating Budget by Fund
Fiscal Year 2026

	Restricted Local Programs 1310	Pari-Mutuel Revenue Replacement Bonds 2510	Public Lands Debt Service 2710	Expansion Projects Debt Service 2810
Revenues				
Taxes	$ -	$ -	$ 1,795,578	$ -
Permits and Fees	40,000	-	-	-
Intergovernmental Revenues	10,000	297,667	-	-
Charges For Services	227,350	-	-	-
Fines And Forfeits	100,000	-	-	-
Miscellaneous Revenues	70,500	-	-	-
Total Current Revenues	$ 447,850	$ 297,667	$ 1,795,578	$ -
Non-Revenues	6,448,830	575,155	2,118,444	5,839,514
Total Revenues	**$ 6,896,680**	**$ 872,822**	**$ 3,914,022**	**$ 5,839,514**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 6,896,680**	**$ 872,822**	**$ 3,914,022**	**$ 5,839,514**
Expenditures				
Personal Services	$ 141,788	$ -	$ -	$ -
Operating Expenditures	5,589,982	-	-	-
Capital Outlay	335,012	-	-	-
Total Operating Expenditures	$ 6,066,782	$ -	$ -	$ -
Debt Service	$ -	$ 250,870	$ 2,528,880	$ 5,515,374
Grants And Aids	820,424	-	-	-
Other Uses	9,474	621,952	1,385,142	324,140
Total Expenditures	**$ 6,896,680**	**$ 872,822**	**$ 3,914,022**	**$ 5,839,514**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 6,896,680**	**$ 872,822**	**$ 3,914,022**	**$ 5,839,514**

Operating Budget by Fund
Fiscal Year 2026

	Sales Tax Revenue Note Debt Service 2850	Landfill Enterprise 4200	Solid Waste Closures & Long-Term Care 4220	Property & Casualty 5200
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	-	30,562,115	-	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	620,000	-	
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	516,064	111,947	-	
Total Current Revenues	$ 516,064	$ 31,294,062	$ -	$ -
Non-Revenues	3,065,971	8,899,271	373,197	
Total Revenues	**$ 3,582,035**	**$ 40,193,333**	**$ 373,197**	**$ -**
Less Operating Transfers	-	(2,006,113)	-	(220,086)
Total Operating Budget	**$ 3,582,035**	**$ 38,187,220**	**$ 373,197**	**$ (220,086)**
Expenditures				
Personal Services	$ -	$ 2,593,156	$ -	$ -
Operating Expenditures	-	33,786,473	338,335	-
Capital Outlay	-	500,000	-	-
Total Operating Expenditures	$ -	$ 36,879,629	$ 338,335	$ -
Debt Service	$ 2,805,280	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	776,755	3,313,704	34,862	-
Total Expenditures	**$ 3,582,035**	**$ 40,193,333**	**$ 373,197**	**$ -**
Less Operating Transfers	-	(2,006,113)	-	(220,086)
Total Operating Budget	**$ 3,582,035**	**$ 38,187,220**	**$ 373,197**	**$ (220,086)**

Operating Budget by Fund
Fiscal Year 2026

	Employee Group Benefits 5300	Totals
Revenues		
Taxes	$ -	$ 326,252,546
Permits and Fees	-	165,601,106
Intergovernmental Revenues	-	125,764,213
Charges For Services	-	39,163,519
Fines And Forfeits	-	922,300
Miscellaneous Revenues	-	3,060,627
Total Current Revenues	$ -	660,764,311
Non-Revenues	-	275,983,862
Total Revenues	**$ -**	**$ 936,748,173**
Less Operating Transfers	(368,724)	(47,108,351)
Total Operating Budget	**$ (368,724)**	**$ 889,639,822**
Expenditures		
Personal Services	$ -	$ 140,066,202
Operating Expenditures	-	158,203,406
Capital Outlay	-	124,497,650
Total Operating Expenditures	$ -	422,767,258
Debt Service	$ -	11,100,404
Grants And Aids	-	149,489,881
Other Uses	-	353,390,630
Total Expenditures	**$ -**	**$ 936,748,173**
Less Operating Transfers	(368,724)	(47,108,351)
Total Operating Budget	**$ (368,724)**	**$ 889,639,822**

Revenues by Fund

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
	Countywide Funds				
0010	General	$ 240,839,036	$ 317,097,632	$ 336,024,981	$ 331,113,800
1120	County Transportation Trust	21,408,064	25,826,585	26,083,611	22,930,256
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	5,998,126
	Total Countywide Funds	**$ 282,926,804**	**$ 367,304,035**	**$ 387,461,587**	**$ 383,224,586**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 1,100,502	$ 5,129,407	$ 6,084,477	$ 6,275,003
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	2,071,404
1090	Educational Systems Impact Fees	37,819,535	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation Fund	38,116,845	13,507,634	13,507,634	39,596,761
1147	West Transportation Benefit District	403	54,574	403	-
1148	North Central Transportation Benefit District	1,417,175	3,314,547	3,856,773	5,502,024
1149	NE/Wekiva Transportation Benefit District	2,121,787	6,085,294	5,874,192	7,137,251
1157	South Transportation Benefit District	12,824,654	40,391,656	37,863,764	43,596,508
1158	Central Transportation Benefit District	1,594,852	4,842,616	4,987,872	6,684,142
1159	North Transportation Benefit District	171	2,817	4,485	-
1190	Fish Conservation	9,659	251,119	253,209	253,209
1230	MSTU - Stormwater Management	1,354,557	4,074,769	3,964,356	4,273,442
1231	MSTU - Parks Services	8,472,505	11,723,636	13,132,679	11,307,355
1232	MSTU - Roads Section	388	607,483	607,483	1,261,391
1240	Emergency 911	3,130,790	11,556,018	12,471,954	10,880,719
1250	Resort/Development Tax	5,899,697	16,178,748	16,938,258	17,206,216
1290	Greater Hills MSBU	331,516	430,915	440,289	451,695
1330	Law Enforcement Trust	248,125	352,554	1,330,251	1,504,315
1340	Mt Plymouth/Sorrento CRA Trust	228,427	880,648	914,657	1,144,960
1350	Emergency Medical Services	30,196,776	34,615,427	39,436,780	40,561,442
1370	Greater Groves MSBU	260,648	332,638	331,842	339,399
1380	Coronavirus State/Local Fiscal Recovery	6,023,355	26,510,311	26,088,836	17,057,997
1390	MSTU - Wellness Way	-	295,426	295,426	250,884
1400	Internal Subdivision Roads MSBU	-	21,227	21,227	50,703
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	5,669	20,286	21,555	101,172
1520	Building Services	5,562,288	13,984,923	15,683,778	14,081,252
1680	County Fire Rescue	44,353,308	65,823,516	66,477,730	75,923,625
1690	Fire Services Impact Fee Trust	1,409,828	3,188,997	4,089,751	4,144,196
9800	Lake County Water Authority	12,432,190	40,115,725	33,442,758	32,273,707
	Total Special Revenue Funds	**$ 242,761,450**	**$ 362,885,431**	**$ 369,147,690**	**$ 401,065,985**
	Special Revenue - Grant Funds				
1200	Community Development Block Grant	$ 2,512,483	$ 14,686,454	$ 13,232,651	$ 15,509,648
1210	Transit	14,149,918	22,906,493	31,233,433	24,518,791
1260	Affordable Housing Assistance Trust	1,995,924	18,260,243	17,705,121	19,252,018
1270	Section 8	7,638,537	7,636,528	9,340,267	8,726,140
1300	Federal/State Grants	1,514,213	24,979,234	34,103,238	22,779,402
1310	Restricted Local Programs	974,107	1,734,071	1,756,311	6,896,680
	Total Special Revenue - Grant Funds	**$ 28,785,182**	**$ 90,203,023**	**$ 107,371,021**	**$ 97,682,679**

Revenues by Fund

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
	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	$ 40,193,333
4220	Solid Waste Closures & Long-Term Care	263,238	262,478	316,586	373,197
	Total Enterprise Funds	**$ 33,833,215**	**$ 37,249,994**	**$ 39,846,043**	**$ 40,566,530**
	Subtotal Operating Budget	**$ 600,225,898**	**$ 871,710,298**	**$ 918,150,418**	**$ 936,748,173**
	Less Operating Transfers	$ (45,553,537)	$ (46,772,078)	$ (47,367,936)	$ (47,108,351)
	Total Operating Budget	**$ 554,672,361**	**$ 824,938,220**	**$ 870,782,482**	**$ 889,639,822**
	Capital Projects Funds				
3050	Second Renewal Sales Tax Capital Projects	$ 25,312,183	$ 66,180,205	$ 66,525,742	$ 77,932,844
3840	Road Resurfacing Capital Projects	121	-	-	-
	Total Capital Projects Funds	**$ 25,312,304**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
	Internal Service Funds				
5200	Property and Casualty	$ 4,344,455	$ 5,735,602	$ 6,399,973	$ 7,209,771
5300	Employee Group Benefits	20,826,403	23,198,644	23,501,859	26,113,499
5400	Fleet Management	3,436,982	4,106,879	4,332,170	4,079,304
	Total Internal Service Funds	**$ 28,607,840**	**$ 33,041,125**	**$ 34,234,002**	**$ 37,402,574**

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
	Countywide Funds				
0010	General	$ 224,907,155	$ 317,097,632	$ 336,024,981	$ 331,113,800
1120	County Transportation Trust	21,059,876	25,826,585	26,083,611	22,930,256
1220	Lake County Ambulance	14,990,997	18,683,714	19,279,279	23,182,404
1900	County Library System	4,763,038	5,696,104	6,073,716	5,998,126
	Total Countywide Funds	**$ 265,721,066**	**$ 367,304,035**	**$ 387,461,587**	**$ 383,224,586**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 122,624	$ 5,129,407	$ 6,084,477	$ 6,275,003
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	2,071,404
1090	Educational Systems Impact Fees	37,819,535	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation Fund	43,209,656	13,507,634	13,507,634	39,596,761
1147	West Transportation Benefit District	-	54,574	403	-
1148	North Central Transportation Benefit District	66,736	3,314,547	3,856,773	5,502,024
1149	NE/Wekiva Transportation Benefit District	34,242	6,085,294	5,874,192	7,137,251
1157	South Transportation Benefit District	8,328,761	40,391,656	37,863,764	43,596,508
1158	Central Transportation Benefit District	196,814	4,842,616	4,987,872	6,684,142
1159	North Transportation Benefit District	-	2,817	4,485	-
1190	Fish Conservation	-	251,119	253,209	253,209
1230	MSTU - Stormwater Management	1,063,283	4,074,769	3,964,356	4,273,442
1231	MSTU - Parks Services	7,926,420	11,723,636	13,132,679	11,307,355
1232	MSTU - Roads Section	-	607,483	607,483	1,261,391
1240	Emergency 911	2,259,281	11,556,018	12,471,954	10,880,719
1250	Resort / Development Tax	4,128,777	16,178,748	16,938,258	17,206,216
1290	Greater Hills MSBU	326,285	430,915	440,289	451,695
1330	Law Enforcement Trust	516,019	352,554	1,330,251	1,504,315
1340	Mt Plymouth/Sorrento CRA Trust	6,488	880,648	914,657	1,144,960
1350	Emergency Medical Services	28,463,707	34,615,427	39,436,780	40,561,442
1370	Greater Groves MSBU	256,617	332,638	331,842	339,399
1380	Coronavirus State/Local Fiscal Recovery	6,023,355	26,510,311	26,088,836	17,057,997
1390	MSTU - Wellness Way	-	295,426	295,426	250,884
1400	Internal Subdivision Roads MSBU	-	21,227	21,227	50,703
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	4,553	20,286	21,555	101,172
1520	Building Services	4,780,927	13,984,923	15,683,778	14,081,252
1680	County Fire Rescue	43,404,383	65,823,516	66,477,730	75,923,625
1690	Fire Services Impact Fee Trust	2,283,078	3,188,997	4,089,751	4,144,196
9800	Lake County Water Authority	11,695,751	40,115,725	33,442,758	32,273,707
	Total Special Revenue Funds	**$ 231,723,693**	**$ 362,885,431**	**$ 369,147,690**	**$ 401,065,985**
	Special Revenue - Grant Funds				
1200	Community Development Block Grant	$ 2,509,970	$ 14,686,454	$ 13,232,651	$ 15,509,648
1210	Transit	13,737,587	22,906,493	31,233,433	24,518,791
1260	Affordable Housing Assistance Trust	1,995,924	18,260,243	17,705,121	19,252,018
1270	Section 8	7,512,277	7,636,528	9,340,267	8,726,140
1300	Federal/State Grants	1,514,213	24,979,234	34,103,238	22,779,402
1310	Restricted Local Programs	588,792	1,734,071	1,756,311	6,896,680
	Total Special Revenue - Grant Funds	**$ 27,858,763**	**$ 90,203,023**	**$ 107,371,021**	**$ 97,682,679**

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
	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	$ 40,193,333
4220	Solid Waste Closures & Long-Term Care	56,924	262,478	316,586	373,197
	Total Enterprise Funds	**$ 28,703,553**	**$ 37,249,994**	**$ 39,846,043**	**$ 40,566,530**
	Subtotal Operating Budget	**$ 564,816,265**	**$ 871,710,298**	**$ 918,150,418**	**$ 936,748,173**
	Less Operating Transfers	$ (45,553,537)	$ (46,772,078)	$ (47,367,936)	$ (47,108,351)
	Total Operating Budget	**$ 519,262,728**	**$ 824,938,220**	**$ 870,782,482**	**$ 889,639,822**
	Capital Projects Funds				
3050	2nd Renewal Sales Tax Capital Projects	$ 13,815,575	$ 66,180,205	$ 66,525,742	$ 77,932,844
3840	Road Resurfacing Capital Projects	8,304	-	-	-
	Total Capital Projects Funds	**$ 13,823,879**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
	Internal Service Funds				
5200	Property and Casualty	$ 3,857,235	$ 5,735,602	$ 6,399,973	$ 7,209,771
5300	Employee Group Benefits	21,059,466	23,198,644	23,501,859	26,113,499
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**	**$ 37,402,574**