This document, titled Lake County Board of County Commissioners Adopted Budget Fiscal Year 2026 is 413 pages in length.

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LAKE COUNTY, FLORIDA • BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2026

LAKE COUNTY, FL

REAL FLORIDA · REAL CLOSE

ADOPTED BUDGET

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lake County
Florida

For the Fiscal Year Beginning

October 01, 2024

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lake County, Florida, for its Annual Budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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.

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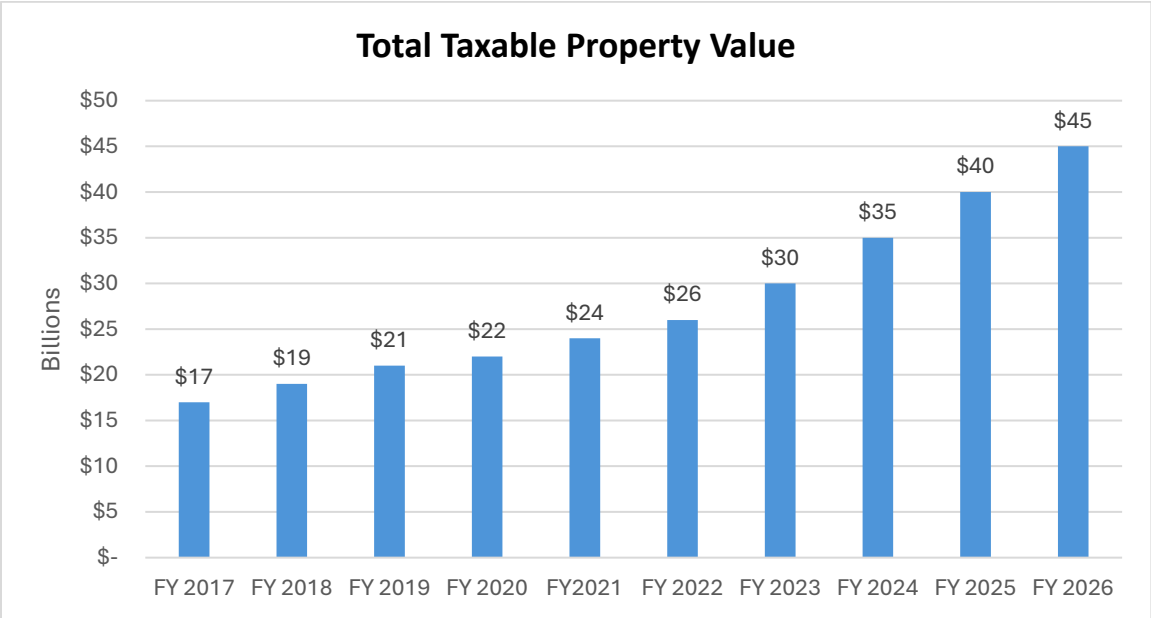
October 1, 2025

Honorable Chairman and Members of the Board of County Commissioners:

I am pleased to formally present the Adopted Budget for Fiscal Year (FY) 2026 totaling $1,052,083,591, which includes an operating budget of $889,639,822. The operating budget differs from the total adopted budget as it does not include interfund transfers, capital project funds or internal service funds. By comparison, the FY 2025 adopted budget totaled $970,931,628 with $824,938,220 of that comprising the operating budget.

Property Values

Property values continue to trend upward, as we have seen over the past several years. The increased values, as well as new construction of both residential and commercial properties being added to the tax roll, is reflected in the 11.64 percent increase over the FY 2025 values as certified by the Lake County Property Appraiser.



The unincorporated property values for the Stormwater, Roads and Parks MSTU and the Fire Rescue MSTU experienced an increase of 11.47 percent and 12.05 percent, respectively.

Tourism

The tourism industry has experienced strong growth and the revenue generated from the Tourism Development Tax (TDT) increased due to several factors including post pandemic travel demand, strong hotel stay performance and an influx of new revenue from short term

rental sources. Given the cyclical nature of the tourism industry, it is advisable to maintain a cautious approach to forecasting and spending.

General Fund

The 11.64 percent increase in taxable values provided the revenue required to fully fund County Departments, Judicial Support and the Constitutional Offices while lowering the countywide millage rate from the FY 2025 adopted rate of 5.0364 to 5.0254 for FY 2026.

Funding increases for County Departments are related to both mandatory and discretionary expenditures. The mandatory increases reflect adjustments to the Florida Retirement System (FRS) contribution rates, inmate medical costs, utilities, insurance and state-mandated Medicaid costs. Discretionary increases include additional operational costs associated with fluctuations due to inflation and increases in leased vehicles and fuel costs, affecting department budgets countywide.

During FY 2025, the recovery efforts associated with the impacts from Hurricane Milton reduced the General Fund reserves balance below the FY 2025 General Fund Reserve of 17.7 percent. It is anticipated that the county will receive FEMA reimbursements for a portion of the funding expended on hurricane recovery and a portion of that reimbursement will be used to offset the decrease in General Fund Reserves.

The adopted budget reflects a General Fund Reserve of 10.2 percent of the Operating Budget, which exceeds the Board's policy minimum goal of 7 percent of the Operating Budget. Going forward, maintaining reserves between 12 and 16 percent of the Operating Budget will enable the County to be better prepared for future natural disasters and other emergency situations.

Public Safety

During FY 2023, the Office of Emergency Medical Services merged with the Office of Fire Rescue. The restructuring provided a more cohesive emergency response service delivery while still offering a career path for both single-certified and dual-certified first responders.

The newly structured Office of Fire Rescue provides quality, community-based emergency medical services throughout the County, and fire protection services to residents and businesses for not only the unincorporated areas of the County, but also to the Town of Astatula, the Town of Howey-in-the-Hills, City of Fruitland Park, City of Mascotte, Town of Montverde and a portion of the Town of Lady Lake.

Emergency medical services are funded through a countywide Ambulance MSTU millage and revenue collected for services rendered. The adopted budget for the Ambulance MSTU includes an unchanged millage of 0.4629 mills.

Fire protection services are funded through an unincorporated Fire Rescue MSTU to support basic life support and traditional fire suppression services. The adopted budget for the Fire Rescue MSTU includes an unchanged millage of 0.4800 mills.

Infrastructure Sales Tax

The Infrastructure Sales Tax (IST) revenues received for FY 2025 came in higher than what had been projected during the FY 2025 budget process. The additional revenue was allocated in FY 2026 to fund additional projects. A public workshop was held to discuss and prioritize the projects that would be included in the FY 2026 IST plan on August 12, 2025, and was approved by the Board during a public hearing on August 26, 2025. The FY 2026 IST projects list includes new public safety vehicles and equipment, active and passive park enhancements, fire station and other public facility renovations, a public safety communication tower, County Library building renovations and replacements, sidewalk and intersection renovations, fleet equipment, IT enhancements, the debt service requirements for public safety radios, and road resurfacing projects.

Public Works Department-Roads Resurfacing Program

The FY 2026 Budget includes $7,990,542 in additional funding for the Roads Resurfacing Program. Lake County's General Fund was able to allocate $4,962,437 in funding towards the Roads Resurfacing Program and other infrastructure projects in FY 2026. This was possible through budget reductions and increased revenues from various areas countywide. The Roads Resurfacing Program also received an allocation of $2,024,486 through the Infrastructure Sales Tax and $1,003,619 through the Road Services MSTU in FY 2026.

Staffing Changes and Wage Adjustments

This year's adopted budget includes the addition of 80 new positions. New positions included 50 that were added to Fire Rescue, 10 additional positions for the Sheriff's Office, and 10 additional positions for the Property Appraiser's Office.

On November 3, 2020, Florida voters approved a constitutional amendment to gradually increase the state's minimum wage each year until reaching $15.00 per hour in September 2026. On September 30, 2025, Florida's minimum wage increased to $14.00 per hour. The fiscal year's budget includes setting a $16.00 minimum wage and covers wage adjustments needed to address compression.

Stormwater, Parks and Roads MSTU

The budget for projects that utilize funding from the Stormwater, Parks and Roads MSTU was adopted using a millage of 0.4957. The funding for this millage is currently split between stormwater, parks and roads projects. The MSTU is the main funding source for operations and maintenance in the County's stormwater, parks and roads program, managed by the Public Works Operations Division and the Office of Parks and Trails.

Public Lands Voted Debt Millage

The adopted budget for Public Lands Voted Debt includes a millage of 0.0400, a reduction from the FY 2025 adopted rate of 0.0918 mills. As of September 30, 2025, there is approximately $2.6 million in outstanding debt which is scheduled to be retired in 2026. Due to the continual rise in property values, the annual debt obligation will be met, and the fund is structurally balanced with adequate reserves to mitigate any fluctuations in revenues and any costs related to arbitrage calculations.

LCL Provider Participation Assessment

The Board of County Commissioners adopted the Local Provider Participation Fund Ordinance in January 2022, and collections began in October 2022. This is a non-ad valorem special assessment of non-public hospitals within the county. Funds collected are remitted to the Florida Agency for Health Care Administration (AHCA) as non-federal match to draw down additional Medicaid funding to help the hospitals recoup unreimbursed Medicaid care costs. The budget is comprised of provider assessments, distributions to AHCA, and administration costs.

Conclusion

I wish to thank the Board of County Commissioners for its direction and support and the Constitutional Officers for their participation during this year's budget development process. In addition, I offer my appreciation to our Budget team, department/office directors and staff for their ongoing commitment to Lake County and its residents.

Sincerely,

Jennifer Barker

Jennifer Barker
County Manager

BUDGET OVERVIEW

History of Lake County

The region of Central Florida that is now known as Lake County has been inhabited for thousands of years. Evidence of the Timucuan Indians is throughout Lake County. There are more than 1,000 identified archeological sites in Lake County.

In 1562, a French Huguenot colony was established at the present site of Astor and was later wiped out by the Spanish. During the late 1560's, the Spanish established a system of missions throughout the Lake County area. By 1763, there were few Indians left in the area. During the Revolutionary War, all of Florida belonged to the British and residents were loyal to that country.

In 1782, Spain re-occupied Florida and began awarding large tracts of land to reward favors. Forts were built throughout Lake County, known then as Mosquito County, to defend the settlers against the Seminole Indians. In 1823, at the Treaty of Moultie Creek, the Seminoles were ordered to live in a reservation, most of which was in Lake County.

Towns grew and vanished. Other towns took their places. When the Civil War started in 1861, there were several large plantations and many small farms in Lake County. Florida became one of the states to secede from the Union. By the end of the Civil War in 1865, another homesteading act was in place, offering 160 acres of land to settlers who would live on the land for five years and improve it. The Homesteading Act offered a fresh start and many men and soldiers, both Rebel and Yankee, took advantage of the opportunity and came to Lake County to make their homes.

In May 1887, the Florida Legislature created Lake County. It was carved from Orange and Sumter counties and was named for its 250 named lakes and 1,735 bodies of water. The courthouse, known as the Pioneer Building, was dedicated in 1889.

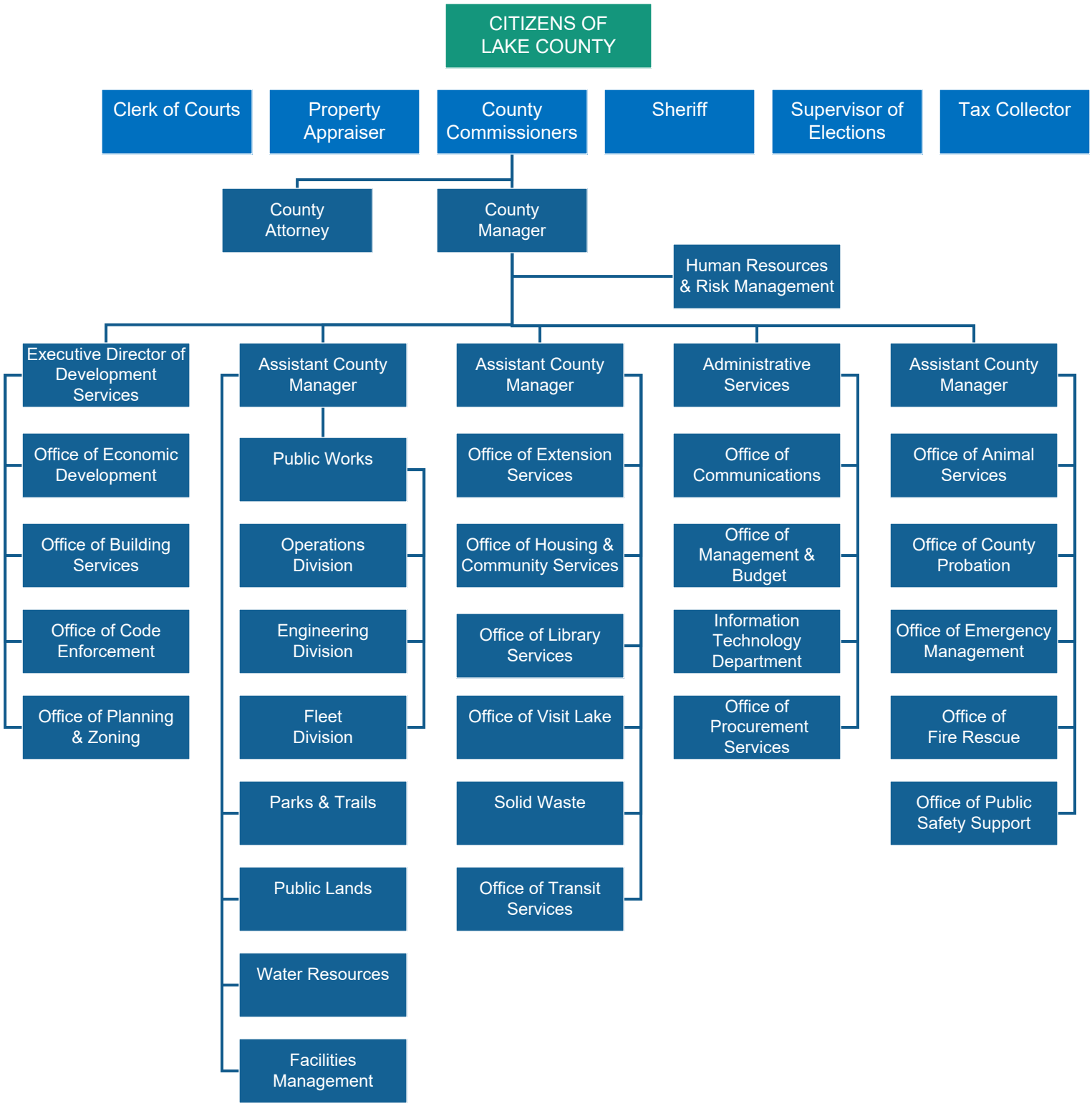
World War II took many Lake County men to war. Lake County was famous for the number of war bonds sold here and scrap metal collected. The first war bond sold in the United States was sold in Leesburg. Lake County was the site of a Prisoner of War camp during the Second World War.

Early industry consisted of reliance on the land: farming, citrus growing, lumber, turpentine, etc. All of this to some degree or another relied on the weather and time and time again big freezes killed not only crops and citrus, but also hopes and dreams. Back-to-back freezes in 1894 and 1895 devastated large and small farms alike. Lake County was known worldwide for its record crops of peaches, tomatoes, watermelon, ferns, and, of course, citrus. Other industries moved into Lake County and the economy grew.

Lake County's history is rich and diverse. Today, as in the past, Lake County is a pleasant place to live and work.

Lake County Government

Organizational Chart



Fiscal Year 2026

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 EXECUTIVE MANAGEMENT TEAM

Jennifer Barker County Manager Administrative Services	Information Technology Department Office of Communications Office of Management & Budget Office of Procurement Services
Tommy Carpenter Assistant County Manager Public Safety	Office of Animal Services Office of County Probation Office of Emergency Management Office of Fire Rescue Office of Public Safety Support
Cari Christian Assistant County Manager Community Services	Office of Transit Services Office of Extension Services Office of Housing & Community Services Office of Library Services Office of Visit Lake Office of Solid Waste
Jim Kovacs Director of Human Resources & Risk Management	Office of Human Resources & Risk Management
Kathleen Dial Executive Director of Development Services	Office of Building Services Office of Code Enforcement Office of Economic Development Office of Planning and Zoning
Bobby Bonilla Assistant County Manager Public Works, Infrastructure and Resource Management	Office of Parks and Trails Water Resources Public Works Department Office of Facilities Management Office of Fleet Management

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

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.

- 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).

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.

- 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.

County Budget Made Responsible

- In budget preparation, examine every department, office, and division to ensure that funds are budgeted appropriately.

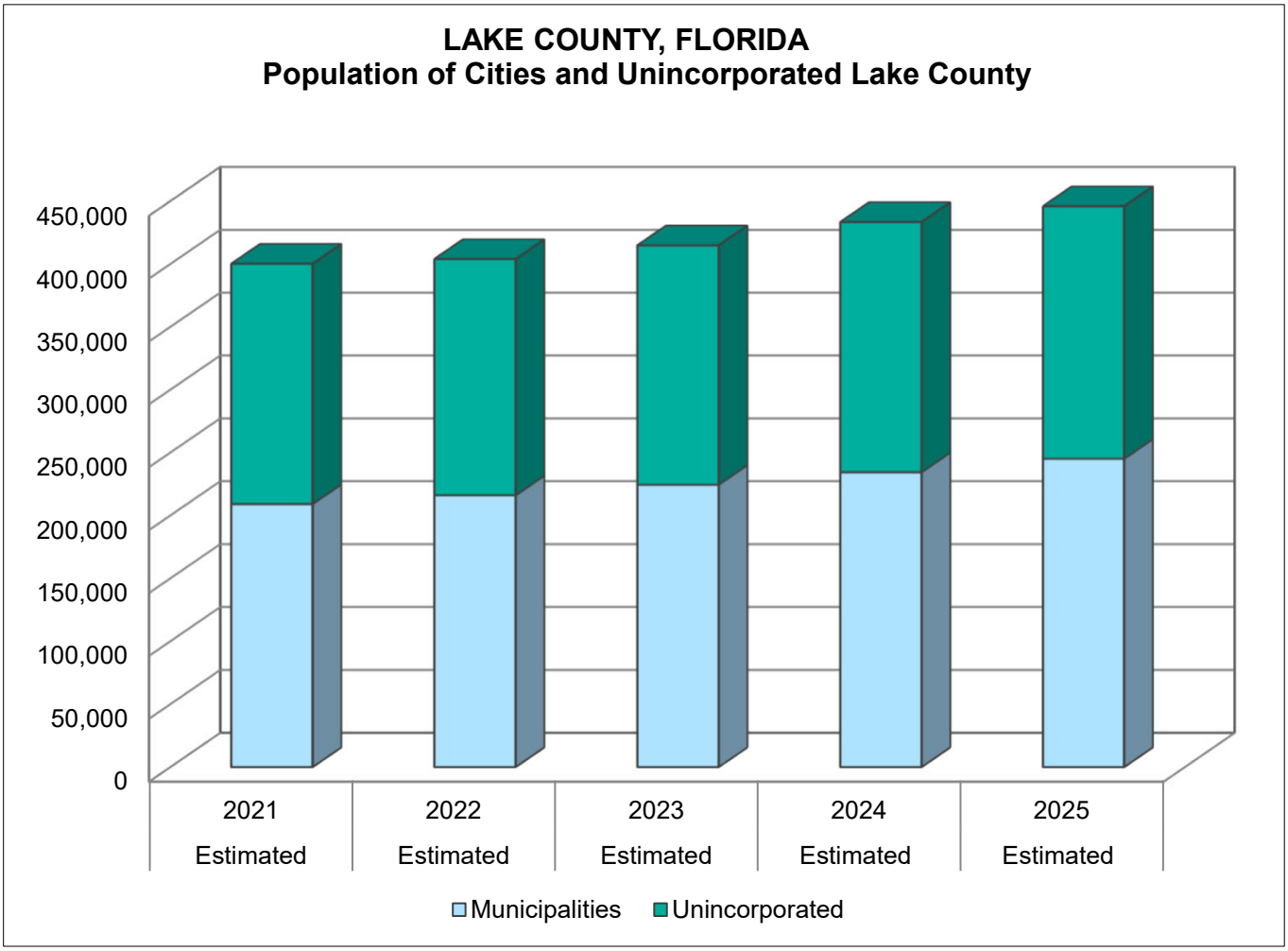
- Distinguish between core functions of government and non-essential functions and further distinguish those functions that provide direct services to the public, and when budget cuts are necessary focus them on non-essential functions and functions that do not provide direct services to the public.

- Ensure transparency of the budget process by:
  - requiring a public process prior to reduction or elimination of any governmental function or direct service to the public
  - providing written documentation including analysis and financial information to the Board of County Commissioners prior to the public process described immediately above
  - making written documentation available to the public on the County website in advance of the public process that provides plain language, explanatory comments, and information on the County budget

- To the extent possible during the budget process, and continuously thereafter, examine:
  - the economy, efficiency, and effectiveness of County programs
  - the structure and design of County departments/offices and divisions
  - the adequacy of financial and management processes used by departments and divisions
  - alternative methods of providing programs or services
  - the possibility of consolidation or transfer of County work or operations between departments/offices and divisions as well as with other units of government
  - the procurement of goods and services in order to ensure that the County is obtaining the best quality services and goods at the best pricing available, and at the same time make department/office directors and division managers jointly responsible with the Office of Procurement Services for this duty

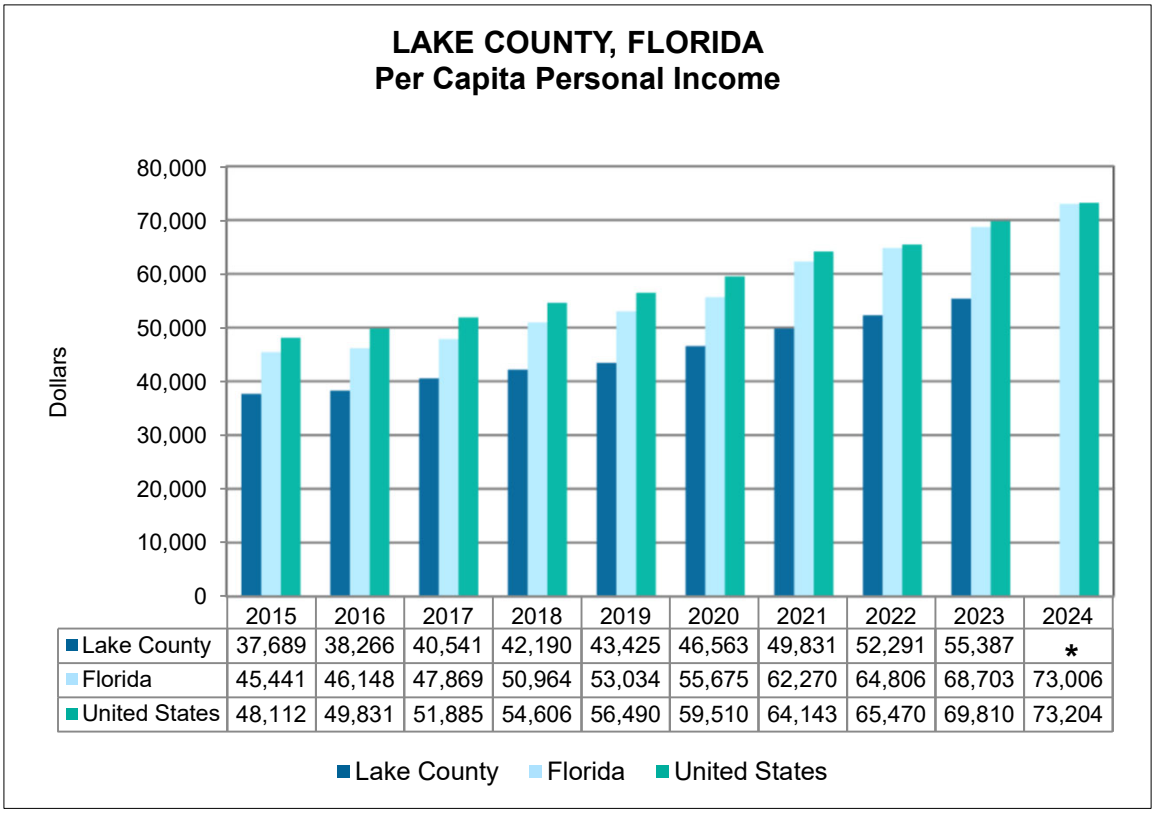
- During the budget process, streamline department/office and division organizational structures and eliminate unnecessary or redundant advisory groups.

- Budget utilizing existing revenues and fund balance such that fund balance will remain adequate and ensure that adequate reserves and fund balance are maintained looking at the budget over a five-year period conservatively anticipating future revenues and expenses over that period.



Population Distribution (Rounded and Estimated)					
	April 1, 2021	**April 1, 2022**	**April 1, 2023**	**April 1, 2024**	**April 1, 2025**
Astatula	1,945	1,995	2,042	2,205	2,273
Clermont	44,687	45,812	47,456	48,988	51,042
Eustis	23,407	23,595	23,918	24,180	24,477
Fruitland Park	8,675	8,615	8,615	8,634	8,732
Groveland	20,197	21,633	22,760	23,697	23,827
Howey-in-the Hills	1,680	1,778	1,790	1,934	2,039
Lady Lake	16,042	16,174	16,224	16,352	16,978
Leesburg	28,234	28,833	30,378	33,344	37,541
Mascotte	7,321	8,040	8,565	9,215	9,894
Minneola	15,038	16,446	18,064	19,893	21,201
Montverde	1,693	1,712	1,792	2,191	2,195
Mount Dora	16,688	17,129	17,843	18,227	18,896
Tavares	19,600	20,296	21,003	21,530	21,869
Umatilla	3,785	3,875	3,881	3,885	4,050
Unincorporated Lake County	191,150	187,924	190,418	199,056	200,867
TOTAL	**400,142**	**403,857**	**414,749**	**433,331**	**445,881**

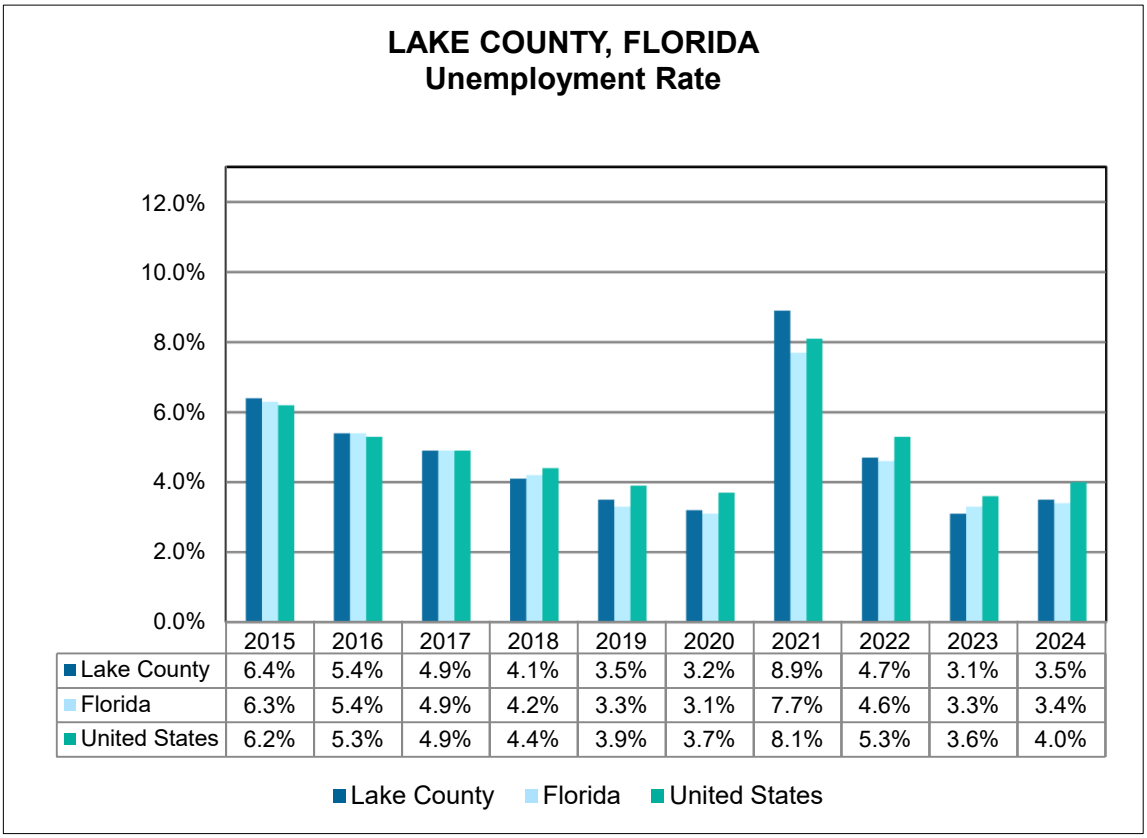
Source: University of Florida, Bureau of Economic and Business Research



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Lake County	37,689	38,266	40,541	42,190	43,425	46,563	49,831	52,291	55,387	*
Florida	45,441	46,148	47,869	50,964	53,034	55,675	62,270	64,806	68,703	73,006
United States	48,112	49,831	51,885	54,606	56,490	59,510	64,143	65,470	69,810	73,204

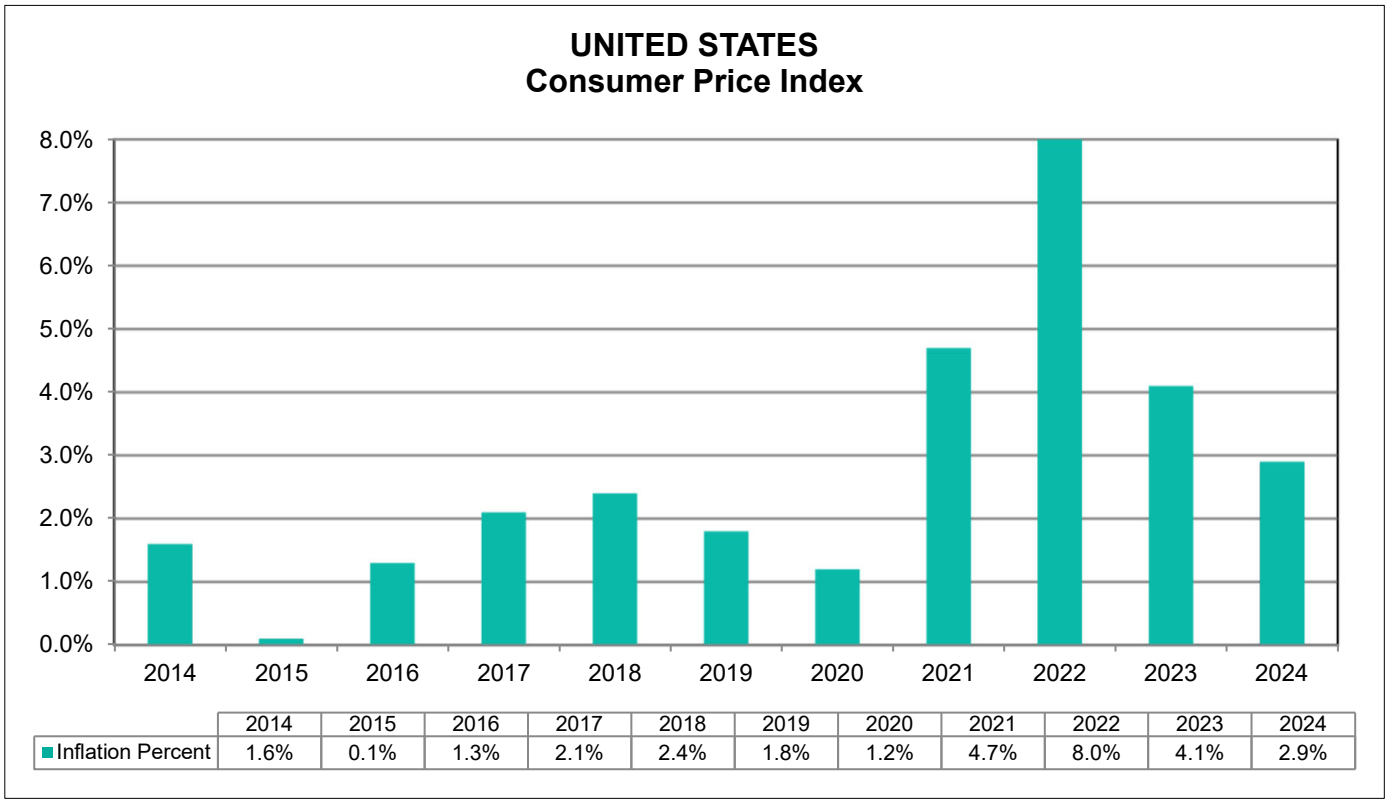
Source: U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts

* Statistic not yet published.



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Lake County	6.4%	5.4%	4.9%	4.1%	3.5%	3.2%	8.9%	4.7%	3.1%	3.5%
Florida	6.3%	5.4%	4.9%	4.2%	3.3%	3.1%	7.7%	4.6%	3.3%	3.4%
United States	6.2%	5.3%	4.9%	4.4%	3.9%	3.7%	8.1%	5.3%	3.6%	4.0%

Source: U.S. Bureau of Labor Statistics



Consumer Price Index (CPI)		
Year	**U.S. Index 1982-1984=100**	**Inflation Percent**
2014	236.74	1.6%
2015	237.02	0.1%
2016	240.01	1.3%
2017	245.12	2.1%
2018	251.11	2.4%
2019	255.57	1.8%
2020	258.81	1.2%
2021	270.97	4.7%
2022	292.66	8.0%
2023	304.70	4.1%
2024	**313.69**	**2.9%**

Source: U.S. Department of Labor, Bureau of Labor Statistics
Historical CPI-U - Annual Average

Financial Structure

County's Organizational Units

The County's organizational units follow the Florida State Chart of Accounts and are organized based on **funds.** The County prepares a budget for 55 separate funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and how spending activities are controlled.

Departments/Offices are responsible for carrying out a major governmental activity, such as public works.

A department/office may be comprised of one or more unique **divisions** to further define a service delivery, such as the Road Operations Division of the Public Works Department.

A **section** or **program** divides specific responsibilities within a division, for example, Maintenance Area 1 within the Road Operations Division.

Budgeting by Function

Presentation of the operating budget is also structured by Functions which delineate budget expenditures in terms of broad goals and objectives. Major functions include: 1) General Government, 2) Public Safety, 3) Physical Environment, 4) Transportation, 5) Economic Environment, 6) Human Services, 7) Culture and Recreation, and 8) Court-Related Expenditures.

The Annual Comprehensive Financial Report (ACFR) depicts the operating budget by function. Functions may transcend specific fund or departmental boundaries in that a function encompasses all associated activities, regardless of fund or department, directed toward the attainment of a general goal or objective.

Financial Structure

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not required either legally or by Generally Accepted Accounting Principles (GAAP) to be accounted for in other funds are accounted for in the General Fund.

General operating funds of the Clerk of Courts, Property Appraiser, Sheriff, and Tax Collector are held and accounted for by each respective Constitutional Office. Funds transferred to these offices from the Board's General Fund are reported in the Constitutional Offices section of this document.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Lake County maintains 38 Special Revenue funds.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The County's budget includes five Debt Service funds.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. There are seven Capital Projects funds in the total budget.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Lake County's two Enterprise funds are associated with solid waste management.

Internal Service Funds - Internal Service Funds are for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. There are three Internal Service funds.

Financial Structure

Basis of Budgeting – Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues. All Governmental Funds are accounted for using the modified accrual basis and all Proprietary Funds are accounted for by using the accrual basis of accounting.

Measurement Focus

Governmental Fund Types are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported unreserved fund balances (net current assets) are considered a measure of available, spendable, or appropriable resources. Governmental Fund Type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Fund Types are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for Proprietary Fund types (on an income determination measurement focus) report increases (revenues) and decreases (expenses) in total economic net worth.

Basis of Accounting and Measurement Focus

Except for the Enterprise Fund, Lake County develops the revenue and expenditure/expense estimates contained in the annual budget in accordance with Generally Accepted Accounting Principles (GAAP). The budget for the Enterprise Fund is prepared on an annual basis and is in conformance with GAAP, except that capital outlay expenses are budgeted for management purposes and subsequently recorded as fixed assets at year end. In addition, depreciation expense is not budgeted.

Because the revenue and expenditure/expense estimates are based on GAAP, it is important for the reader to have an understanding of accounting principles as they relate to these estimates. The following is a brief overview of the measurement focus and basis of accounting.

All Governmental Fund Types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available.

Primary revenues, including property taxes, special assessments, intergovernmental revenues, charges for services and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are considered measurable and available only when cash is received by the County. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: 1) principal and interest on general long-term debt which is recognized when due; 2) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures until paid; and 3) certain inventories of supplies which are considered expenditures when purchased.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Relationship between Budget and Accounting

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored, monthly, via accounting system reports. Accounting adjustments are made at fiscal yearend to conform to GAAP.

The major differences between this adopted budget and GAAP for **Governmental Fund Types** are:
a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain revenues and expenditures not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include:
a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of net assets (GAAP); b) certain items, e.g., principal expense and capital outlay are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); c) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.

Budget Policies

Statutory Requirements of a Balanced Budget

Chapters 129 and 200, Florida Statutes, govern the County's annual budgetary process. These Statutes require that the County prepare, approve, adopt and execute an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. Other provisions include:

- A budget shall be balanced and adopted by the Board of County Commissioners.
- The revenues of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied.
- The appropriations of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit to the County during the year and the provision for the reserves as follows:

Budget Amendment Policy

Chapter 129, Florida Statutes, governs amendments to the adopted budget. This Chapter states that the Board at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the Minutes, provided that the total of the appropriations of the fund may not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose.
3. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose.
4. Any changes not included above may be made by resolution or ordinance adopted after a public hearing.
5. Only the following transfers may be made between funds:
   - Transfers to correct errors in handling receipts and disbursements.
   - Budgeted transfers.
   - Transfers to properly account for unanticipated revenue or increased receipts.

Funds Checking Policy

This policy allows the over expenditure of individual line items within a major object in any organizational code (org code). Major object codes are personal services, operating expenses, capital outlay, debt service and grants and aids. Budget transfers under $25,000 between the various major object codes within a fund by department may be approved by the County Manager or his/her designee. All other transfers, as well as transfers from reserve accounts, must be approved by the Board.

Reserve for Outstanding Purchase Orders Policy

This policy establishes outstanding purchase order reserves by fund to be included in the subsequent year's budget and provides for the administrative adjustment of department and division budgets in amounts not to exceed the purchase order reserve by fund. At the end of a fiscal year, some purchase orders will remain open because the goods or services have not been received. These purchase orders are "rolled over" to the new fiscal year. The purchase order rollover is an automatic process in the County's financial system. Any excess purchase order reserves that remain after the rollover process is completed would be de-appropriated as part of the mid-year budget amendment.

Debt Management Policies

The objective of Lake County's Debt Management Policy (LCC-57) and Chapter 130 of the Florida Statues is to establish guidelines and requirements for the development of a debt management system. The policy includes the following directives:

- When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed 90% of the useful life of the project.
- Where possible, the County will use self-supporting revenue, special assessment, or other self-supporting bonds, instead of general obligation bonds to fund capital projects.
- The County will not use long-term debt to finance current operations.
- The County will seek to maintain and, if applicable, improve its current bond rating.
- The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Annual Comprehensive Financial Report will be forwarded by April 30 to the Municipal Securities Rulemaking Board's EMMA system.

Lake County has not adopted legal debt limits within its financial policies. However, debt ratios such as direct and overall debt per capita and debt per taxable property value are tracked and compared with those recommended by Moody's Investors.

Lake County's bond issues and notes payable are separated into three categories:

- General Obligation Debt – Bonds secured by the ad valorem taxing power of the County. Bonds may be limited as detailed in the voter referendum required prior to issuance of all general obligation bonds.
- Special Obligation Debt – Debt secured by a pledge of special revenue such as Sales Tax or Local Option Gas Tax that is not backed by the ad valorem taxing power of the County.
- Enterprise Fund Debt – Debt secured by a pledge of revenue in the Landfill Enterprise Fund.

Grant Policy

The objective of the Grant Policy (LCC-59) is to provide for guidelines in applying to fund services or programs with state or federal funds.

A. Grant applications to fund services or program with state or federal funds should be reviewed by the County staff and the County Manager with significant consideration given to:
   - the cost of administering the grant relative to the size of the grant.
   - the availability of matching funds if required.
   - the extent to which locally generated funds will be required to support those programs when the original funding is no longer available.
   - the desirability of the program, i.e., whether the County would be funding the program were it not for the grant; and
   - who is required to sign the grant application.

B. The Chairman of the Board of County Commissioners may sign all grant applications if deemed appropriate to submit based on the factors in Subsection A.

C. The County Manager, or designee, may sign all grant applications not requiring the Board Chairman's signature if deemed appropriate to submit based on the factors in Subsection A.

D. The Board of County Commissioners must approve the acceptance of all grants; provided, however, that the County Manger or designee may accept and execute any grants with a dollar value up to $75,000.

Purchasing Policy

The objective of the Purchasing Policy (LCC-39) is to provide guidelines for purchasing of all goods and services made by or on behalf of Lake County. Purchases shall be completed in a manner and method that provides for the most proficient and effective expenditures of County funds and the maximum protection of the County taxpayer by ensuring the prevention of waste and conflict of interest within the procurement function. The policy includes the following directives:

- All purchasing actions are to be conducted on the basis of full and open competition to the greatest degree possible.
- All specifications or statements of work included in County procurement actions shall accurately describe the essential needs of the County, and contain no artificial, arbitrary, or unnecessary requirements that limit competition or increase cost.
- Each procurement action is to be completed in accordance with the best interests of the County, and with the highest level of integrity and fairness to all involved parties throughout the acquisition cycle.
- All County procurement operations are to be conducted in full compliance with all established state and local statutes and regulations with particular regard to ethical standards to be maintained within the purchasing function.

Budget Process

Policy/Strategy

In December, the Office of Management and Budget projected revenues and expenditures for the next fiscal year using a five-year financial projection model. Meetings were held with the County Manager and Board of County Commissioners (Board) to discuss priorities for the planning process and examine various budget scenarios for the upcoming budgets. A Strategic Planning Workshop was held by the Board in February to discuss the major initiatives and priorities for the upcoming budget with the public, county departments/offices and stakeholders within the community.

Development

In January, a budget kickoff meeting was held with the department/office directors and financial coordinators to provide the County's budget guidelines and training for Fiscal Year 2026 budget preparation. In February, the departments/offices submitted their proposed budgets to the Office of Management and Budget for review.

Review

In March, meetings were held with departments/offices and the County Manager to discuss their operating budgets and budget impact statements. Various workshops are held from May through August where the public is invited to provide input and discuss budget priorities with the Board. Departmental budget workshops were held in May to present the departments/offices proposed budgets to the Board of County Commissioners. In June, a preliminary budget summary was presented by the Budget Office, to give an overview of projected revenues and the county wide budget. A budget workshop was held in July to present the Recommended Budget and adoption of the proposed millage and non-ad valorem rates. The Recommended Budget was distributed to the Board of County Commissioners, County Administration, Constitutional Officers, and made available online to the general public for their inspection. In August, a workshop to review capital projects included in the Infrastructure Sales Tax Plan was held and a public hearing was held at the following Board meeting to finalize and adopt the Infrastructure Sales Tax project plan for the upcoming fiscal year.

Adoption

During September, two public hearings were held for the purpose of presenting to and receiving input from citizens on the tentative budget and proposed millage rates. At the second public hearing, the budget and millage rates were formally adopted pursuant to Florida Statutes. Following Board approval, the Office of Management and Budget prepared the adopted budget for distribution and posted it online for the general public. The budget became effective October 1, 2025.

Adjustments to the Budget

After the formal adoption of the budget, budget adjustments may be required to accommodate unforeseen fiscal activities. Appropriations in any fund may be decreased and other appropriations in the same fund may be increased by motion provided that the total appropriations of the fund may not be changed. The Board has established procedures by which the designated budget officer may authorize budget amendments with a total value of $25,000 or less, if the total appropriations of the fund does not change. All transfers greater than $25,000 must be approved by the Board. For receipts of a nature from a source not anticipated in the budget and received for a particular purpose including but not limited to grants, donations, gifts, or reimbursements for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditure provided for in the budget. If an amendment to the budget is required for a purpose not specifically authorized by statutes, the amendment may be authorized by resolution or ordinance of the Board adopted following a public hearing. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the public hearing. Two public hearings are scheduled during the fiscal year to account for such amendments.

Lake County
Fiscal Year 2025 - 2026 Budget Calendar

Date	Responsibility	Description
November 19, 2024	Budget Office	Public Hearing: Year-end Budget Adjustment (FY 2024)
December 5, 2024	Budget, Departments/Offices	Capital Improvement Plan (CIP) Overview / Training
December 5 - January 9	Departments/Offices	Electronic CIP entry
December 10, 2024	County Manager, Human Resources, Budget	Strategic Planning for upcoming year
January 3, 2025	Departments/Offices	Mid-Year adjustment requests due to Budget Office
January 9, 2025	Departments/Offices	Deadline for CIP electronic submission
January 10, 2025	Departments/Offices	Personnel change requests are due in Human Resources. All requests must be entered on 2026 Form 9 and submitted with appropriate attachments, signed by ACM or Executive Director. Form 9 changes will be tracked/approved by the County Manager separately.
January 10, 2025	Departments/Offices	Overtime estimates due to Human Resources
January 13, 2025	Facilities, Fleet, IT	Operational internal service charges due to Budget: Facilities/Fleet/IT chargebacks
January 21, 2025	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2024 fund balances and other adjustments
January 22, 2025	County Manager, Human Resources, Budget	Review personnel change requests
January 30, 2025	County Manager, Directors, All Fiscal Contacts	Budget Kickoff
January 31, 2025	Human Resources	HR Loads Baseline Payrolls in Munis (with overtime projections).
January 31 - February 24	Departments/Offices	Budget requests entered into Munis
February 6, 2025	Human Resources - Risk Management	Internal service charges due to Budget: Risk allocations, Health Insurance rates, etc.
February 24, 2025	Departments/Offices	Deadline for departmental budget requests into MUNIS, revenues and expenditures including CIP requests. Fee Schedules and Budget Impact Statements are due to Budget.
Feb 24 - March 21, 2025	Budget Office	Analyze departmental requests and prepare recommendations
February 25, 2025	Economic Development	Economic forecast presentation
February 26, 2025	Board of County Commissioners	Annual Strategies Workshop
March 10, 2025	Departments/Offices	Budget change justifications due to Budget
March 24 - April 7, 2025	Departments/Offices	Budget Meetings with County Manager
April 3, 2025	Departments/Offices	Mid-Year adjustment requests due to Budget Office
April 10, 2025	Departments/Offices	Budget Workshop presentations due to Budget Office for review
April 15 - 30, 2025	Departments/Offices	Budget Workshop presentation review with County Manager
April 22, 2025	Board of County Commissioners	Public Hearing for Mid-Year Budget Amendment to reflect FY 2024 audited fund balances and other adjustments
May 5, 2025	Board of County Commissioners	Budget Workshops: Department Presentations
May 6, 2025	Board of County Commissioners	Fire Assessment Study Presentation (Fire Rescue/Benesch)
May 14, 2025	Board of County Commissioners	Budget Workshops: Department Presentations
May 22, 2025	Board of County Commissioners	Budget Workshops: Department Presentations
May 27-30, 2025	Departments/Offices	Review and Finalize Infrastructure Sales Tax project list w/County Manager
June 1, 2025	Property Appraiser	Preliminary estimate of property tax value due from Property Appraiser (F.S. 129.03)
June 1, 2025	Constitutional Offices, Judicial	Budgets due from Constitutional Offices and Judicial Services, excluding the Tax Collector
June 10, 2025	Board of County Commissioners	Budget Workshop: Preliminary Budget Summary & LCWA Preliminary Budget Summary
June 25 – July 2, 2025	Budget Office	Finalize FY 2026 Recommended Budget
July 1, 2025	Property Appraiser	Certification of Taxable Value by Property Appraiser
July 1, 2025	Board of County Commissioners	Budget Workshop - Preliminary MSBU and Special Assessment rates for TRIM notices
July 21, 2025	Departments/Offices	Project Rebudget Requests due to Budget
July 22, 2025	Board of County Commissioners	Budget Workshop - Present Recommended Budget and Adopt Maximum Millage Rates (TRIM rates) for BCC and LCWA
July 23, 2025	Budget Office	Submit Maximum Millage Rates to Florida Dept. of Revenue (eTRIM)
July 23, 2025	Departments/Offices	Organizational chart changes due to Budget Office
July 28, 2025	Departments/Offices	Department/Program Descriptions and Performance Measures are due to Budget
August 1, 2025	Tax Collector	Budget due from Tax Collector
August 7, 2025	Procurement	Preliminary Open Non-blanket Purchase Orders Report due to Budget Office
August 12, 2025	Board of County Commissioners	Budget Workshop: Infrastructure Sales Tax Capital Improvement Plan
August 18, 2025	Information Technology	Submit final listing of IT chargebacks to Budget Office
August 26, 2025	Board of County Commissioners	Public Hearing: Infrastructure Sales Tax Capital Improvement Plan
September 8, 2025	Procurement	Final Open Non-blanket Purchase Orders Report due to Budget Office
September 9, 2025	Board of County Commissioners	Public Hearing: Adopt tentative budget and millage rates, set final public hearing date, time and place. TRIM provides the public hearing advertisement requirement. (F.S. 200.065) Board Chambers, 5:05 p.m.
September 23, 2025	Board of County Commissioners	Public Hearing: Adopt the final FY 2026 millage rates and budget (F.S. 200.065) Board Chambers, 5:05 p.m.
October 1, 2025		FY 2026 Adopted Budget goes into effect

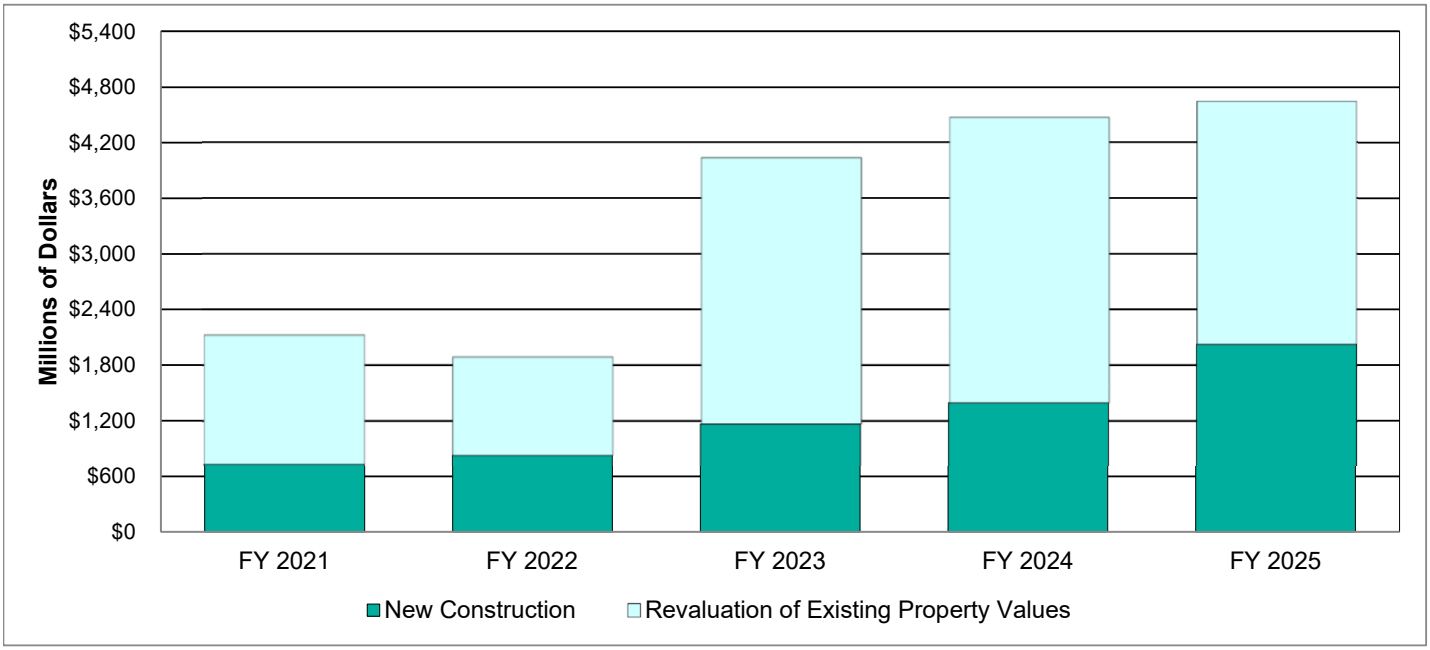
Lake County
Chart of Taxable Values and Millages

Taxing District	Taxable Value 2024	Millage Rate 2024	Taxable Value 2025	Millage Rate 2025	Taxable Value 2026	Rollback Rate 2026	Millage Rate 2026
Countywide Funds							
General	$ 34,787,930,057	5.0364	$ 40,207,949,885	5.0364	$ 44,889,439,552	4.7597	5.0254
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
Lake County Water Authority	35,081,558,168	0.2940	40,518,544,238	0.2940	44,889,439,552	0.2801	0.2940
Wellness Way MSTU*	186,520,461	0.0000	334,471,593	0.9170	575,983,755	0.7129	0.4585
Total All Funds	**$ 34,787,930,057**	**6.8028**	**$ 40,207,949,885**	**7.6860**	**$ 44,889,439,552**	**7.0998**	**7.2165**
Public Lands-Voted Debt	$ 34,787,930,057	0.0918	$ 40,207,949,885	0.0918	$ 44,889,439,552	N/A	0.0400

* The Wellness Way MSTU was established in FY 2024. FY 2025 is the first year a millage rate was assessed for Wellness Way.

Source: Florida Department of Revenue Certification of Taxable Value DR-420

Lake County, Florida
Comparison of General Fund Gross Taxable Value Over Prior Years
FY 2021 to FY 2025

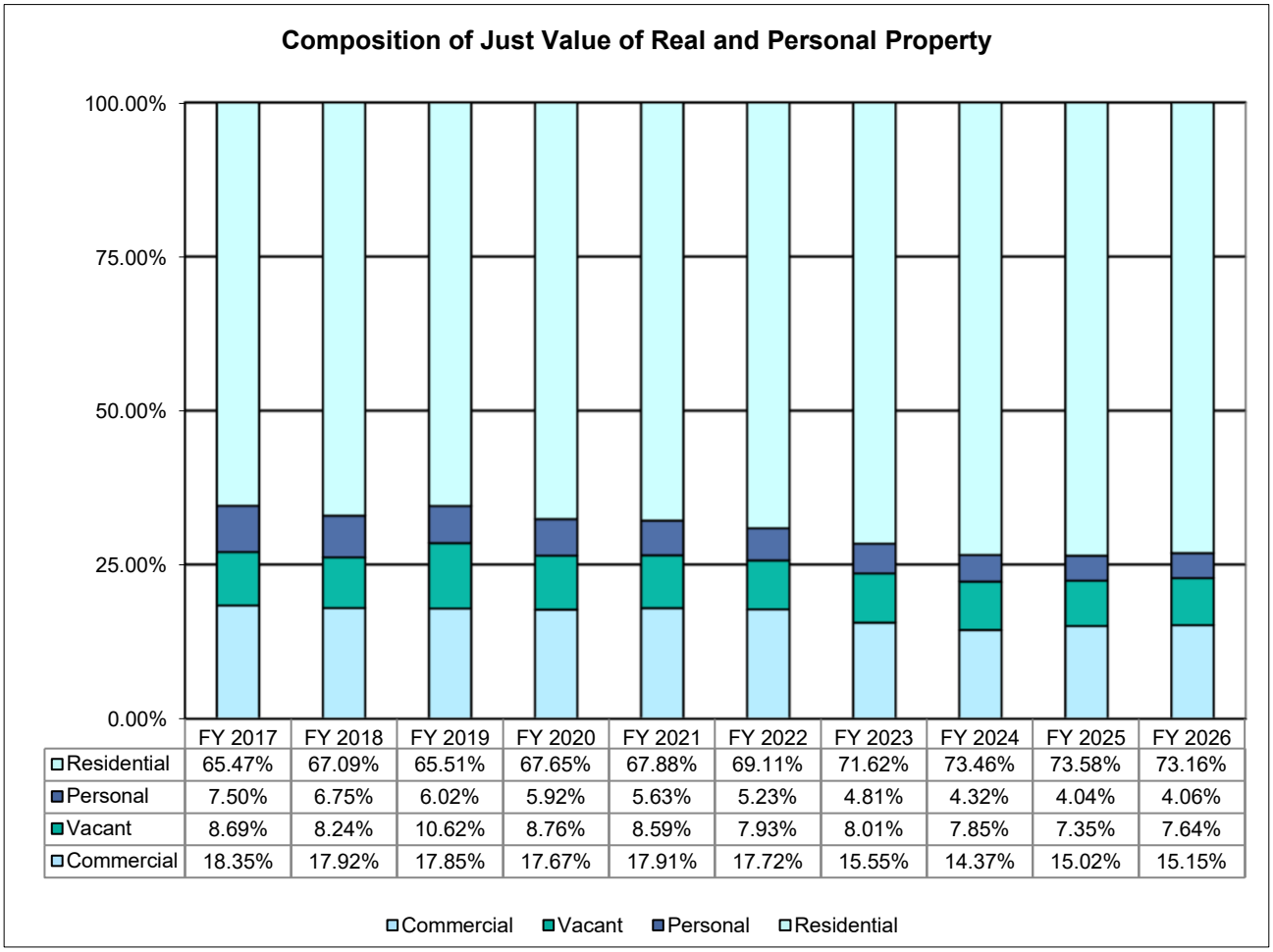


	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
New Construction	$ 732,809,992	$ 829,860,957	$ 1,169,831,940	$ 1,396,197,471	$ 2,025,516,792
Revaluation of Property Values	$ 1,391,577,313	$ 1,060,002,240	$ 2,865,430,766	$ 3,071,916,568	$ 2,616,684,718
Total Change in Gross Taxable Value	$ 1,739,359,238	$ 1,889,863,197	$ 4,033,886,311	$ 4,411,692,927	$ 10,015,305,739

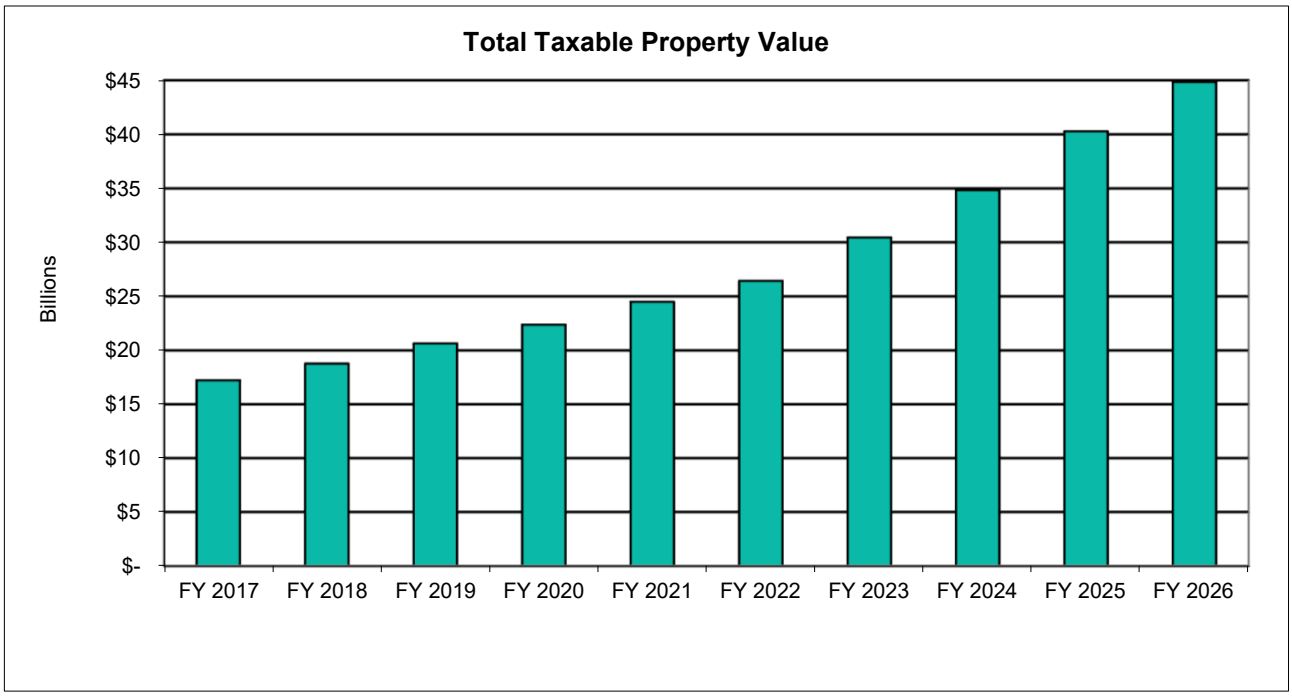
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
% Change Due to New Construction	4.00%	3.39%	4.43%	4.66%	2.33%
% Change Due to Revaluation	7.60%	4.33%	10.86%	10.25%	3.02%
Total % Change	9.49%	7.71%	15.29%	14.71%	11.55%

General Fund	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Gross Taxable Value	$ 24,499,403,221	$ 26,389,266,418	$ 30,423,152,729	$ 34,834,845,656	$ 44,850,151,395
Millage Rate	5.0327	5.0529	5.0364	5.0364	5.0254

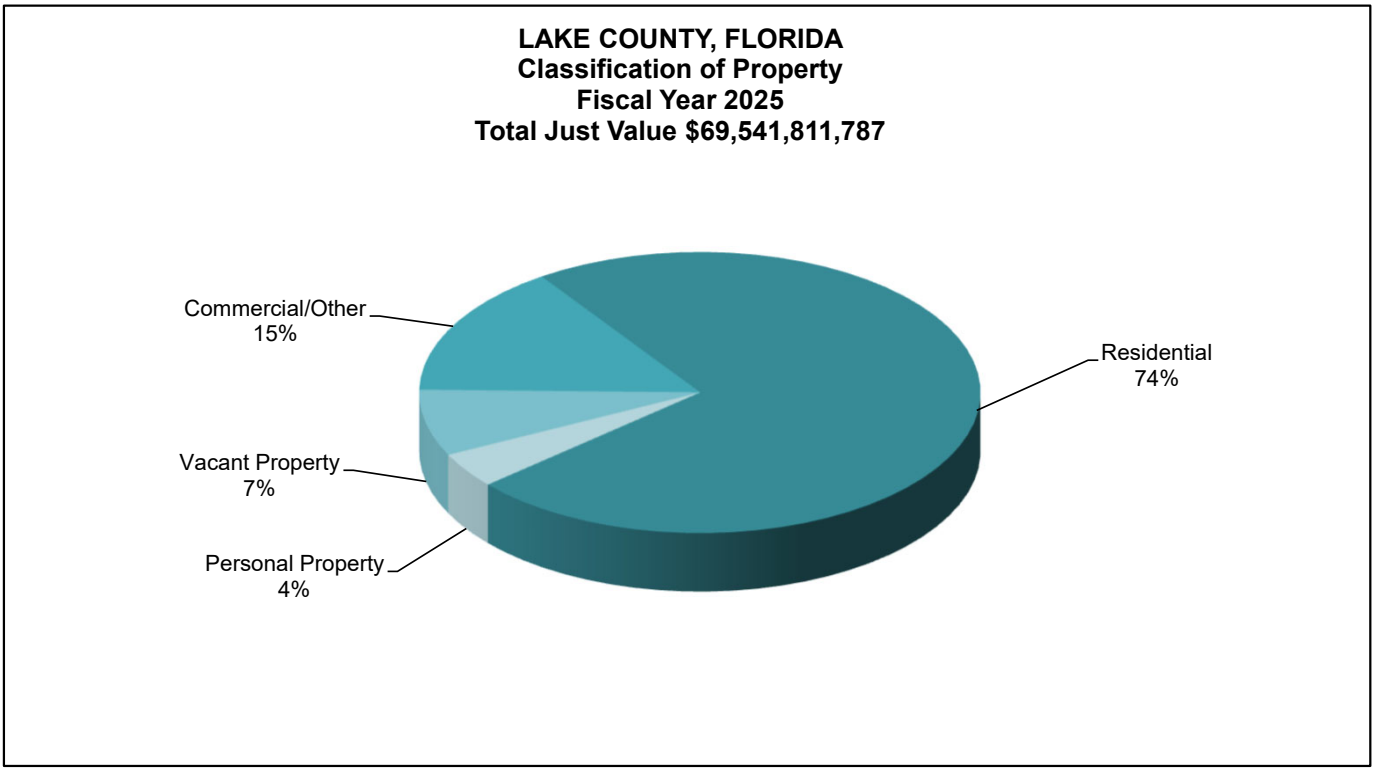
Lake County, Florida
Property Tax Highlights
Fiscal Years 2017-2026

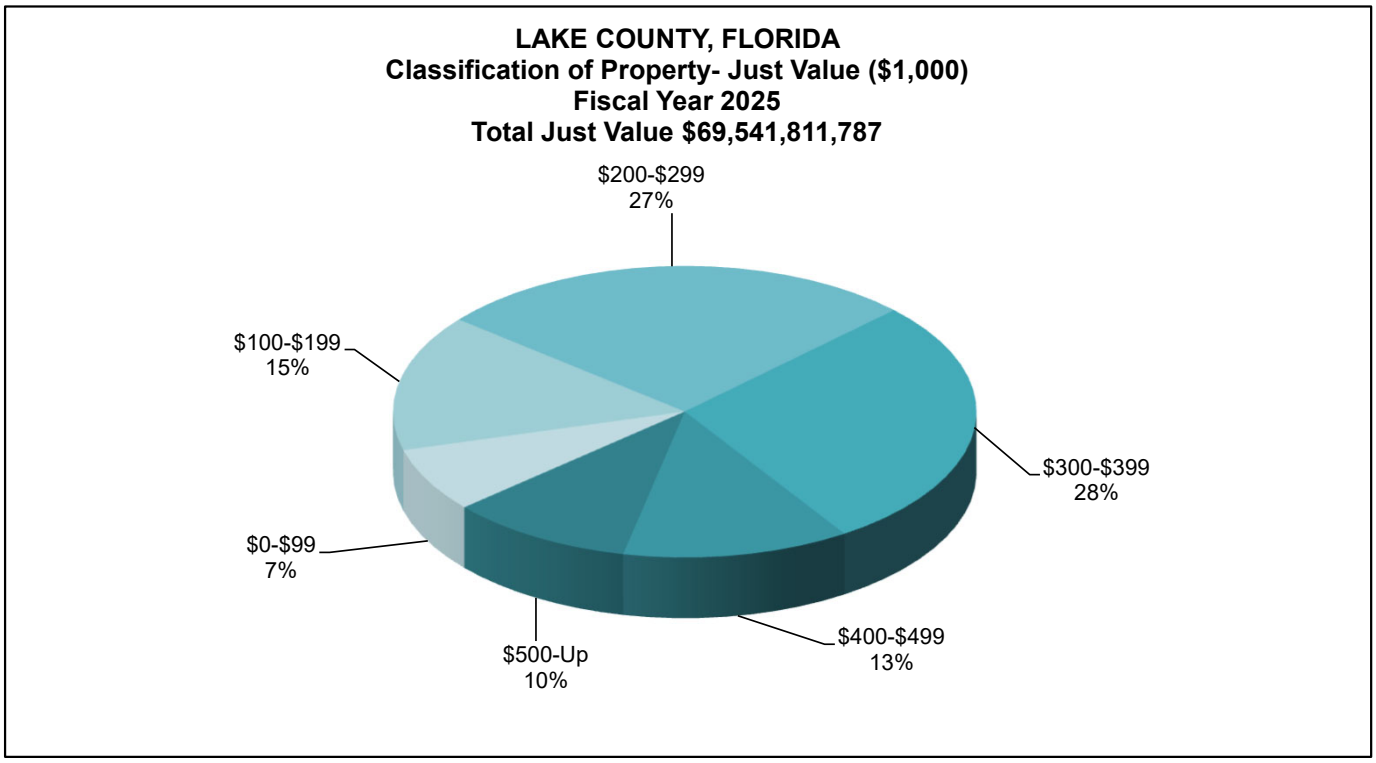


	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Residential	65.47%	67.09%	65.51%	67.65%	67.88%	69.11%	71.62%	73.46%	73.58%	73.16%
Personal	7.50%	6.75%	6.02%	5.92%	5.63%	5.23%	4.81%	4.32%	4.04%	4.06%
Vacant	8.69%	8.24%	10.62%	8.76%	8.59%	7.93%	8.01%	7.85%	7.35%	7.64%
Commercial	18.35%	17.92%	17.85%	17.67%	17.91%	17.72%	15.55%	14.37%	15.02%	15.15%

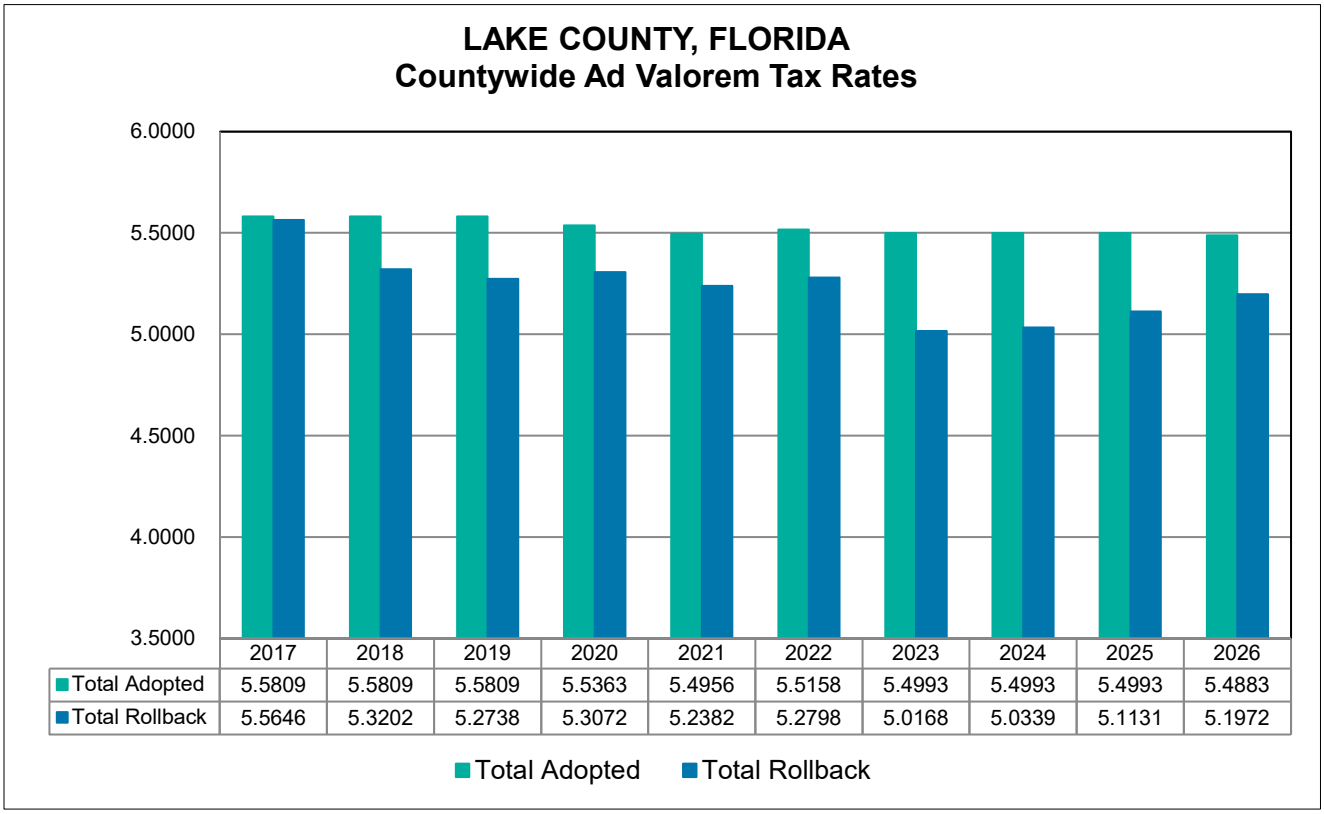


Source: Lake County Property Appraiser's Office





Source: Lake County Property Appraiser's Office

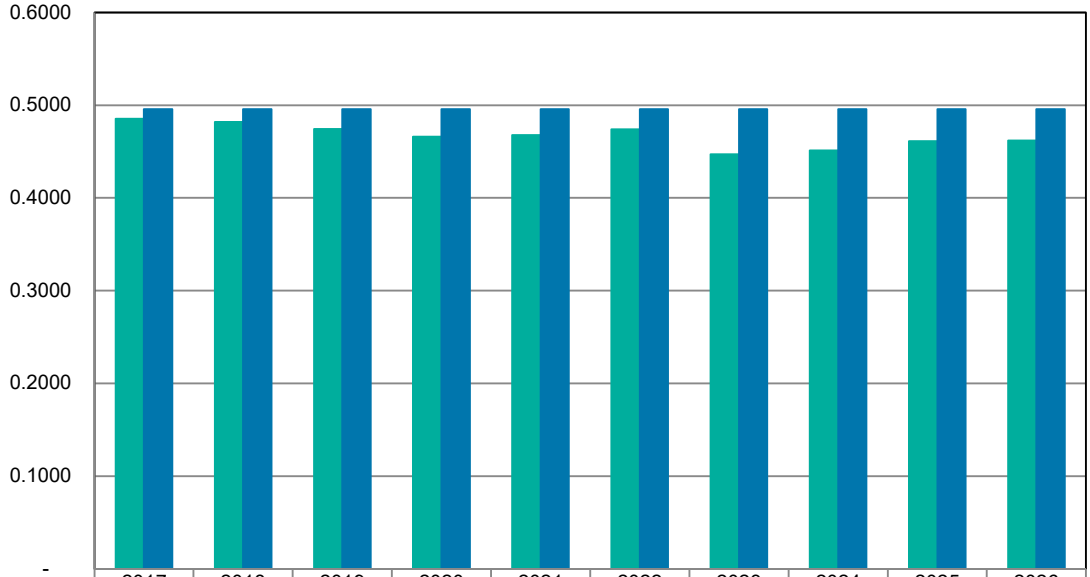


Lake County, Florida
Countywide Ad Valorem Tax Rates

Fiscal Year	Adopted Rates: General Fund	Adopted Rates: Ambulance Fund	Adopted Rates: Total Adopted	Total Rollback
2017	5.1180	0.4629	5.5809	5.5646
2018	5.1180	0.4629	5.5809	5.3202
2019	5.1180	0.4629	5.5809	5.2738
2020	5.0734	0.4629	5.5363	5.3072
2021	5.0327	0.4629	5.4956	5.2382
2022	5.0529	0.4629	5.5158	5.2798
2023	5.0364	0.4629	5.4993	5.0168
2024	5.0364	0.4629	5.4993	5.0339
2025	5.0364	0.4629	5.4993	5.1131
2026	**5.0254**	**0.4629**	**5.4883**	**5.1972**

Source: Lake County Office of Management & Budget

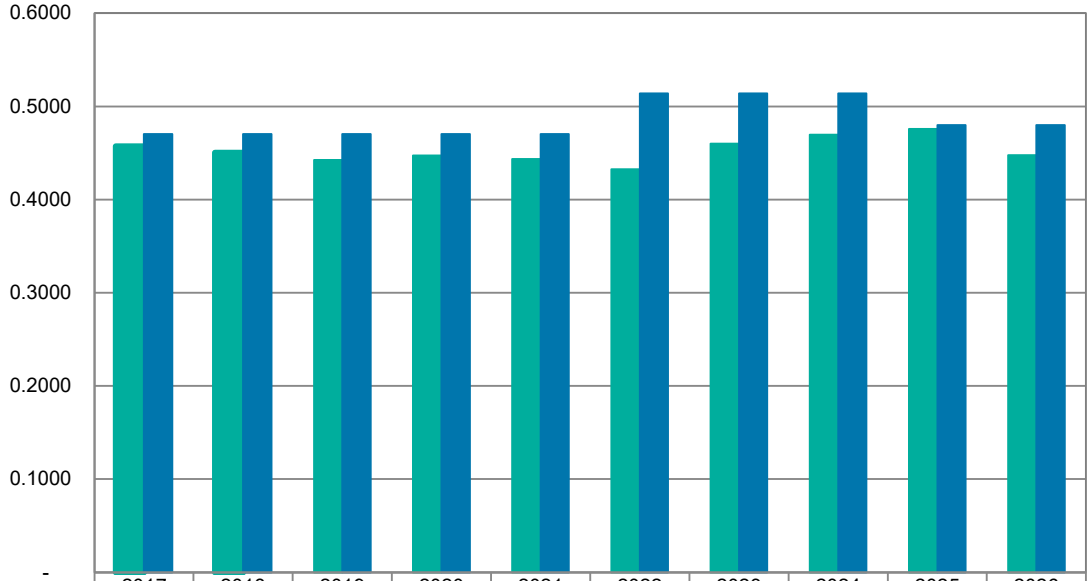
LAKE COUNTY, FLORIDA
Stormwater Management, Parks and Roads MSTU Tax Rates



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Rollback Rate	0.4853	0.4818	0.4745	0.4660	0.4677	0.4740	0.4471	0.4513	0.4613	0.4619
Adopted Rate	0.4957	0.4957	0.4957	0.4957	0.4957	0.4957	0.4957	0.4957	0.4957	0.4957

Rollback Rate Adopted Rate

LAKE COUNTY, FLORIDA
Fire Rescue MSTU Tax Rates

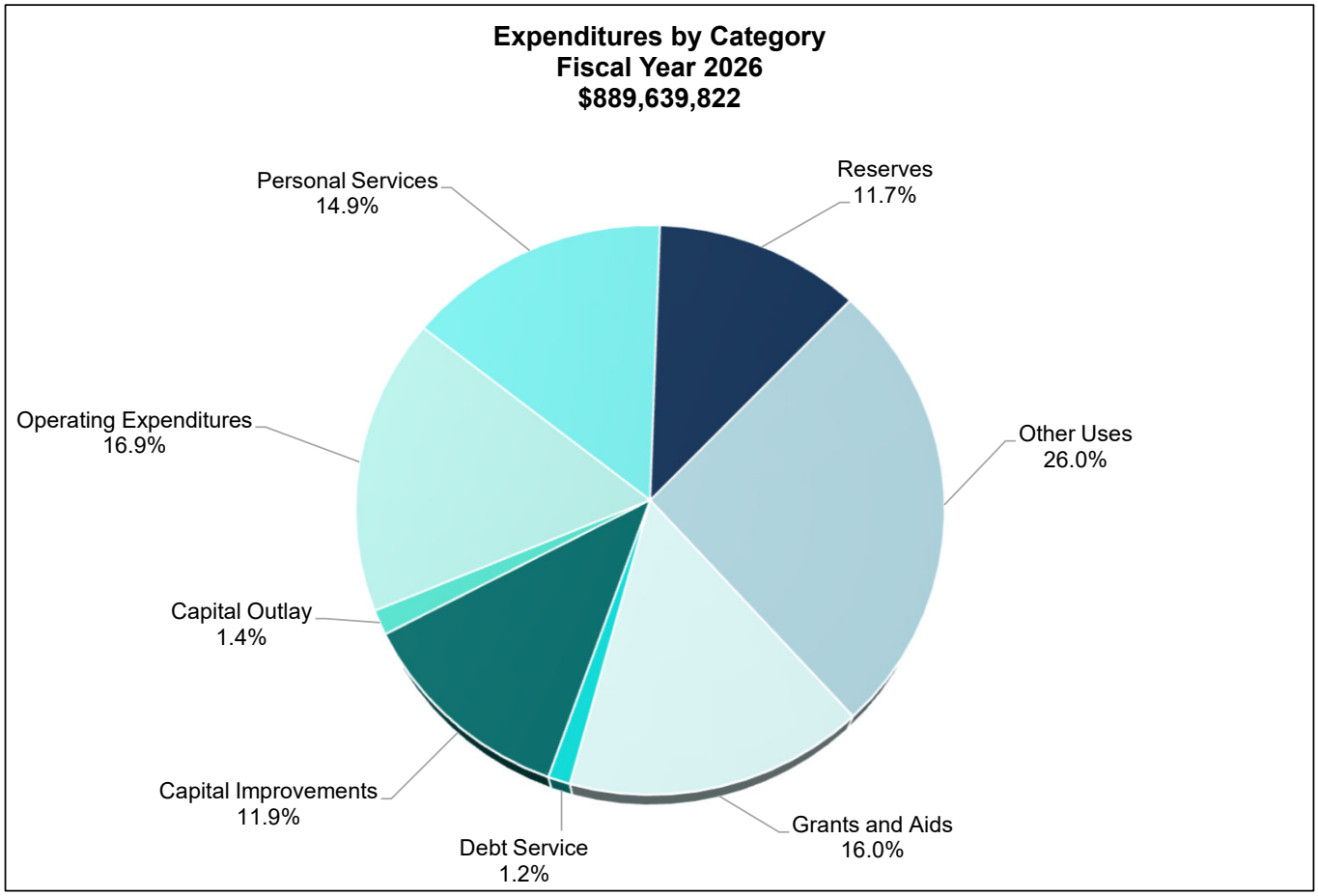


	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Rollback Rate	0.4574	0.4503	0.4425	0.4474	0.4434	0.4326	0.4601	0.4696	0.4758	0.4477
Adopted Rate	0.4704	0.4704	0.4704	0.4704	0.4704	0.5138	0.5138	0.5138	0.4800	0.4800

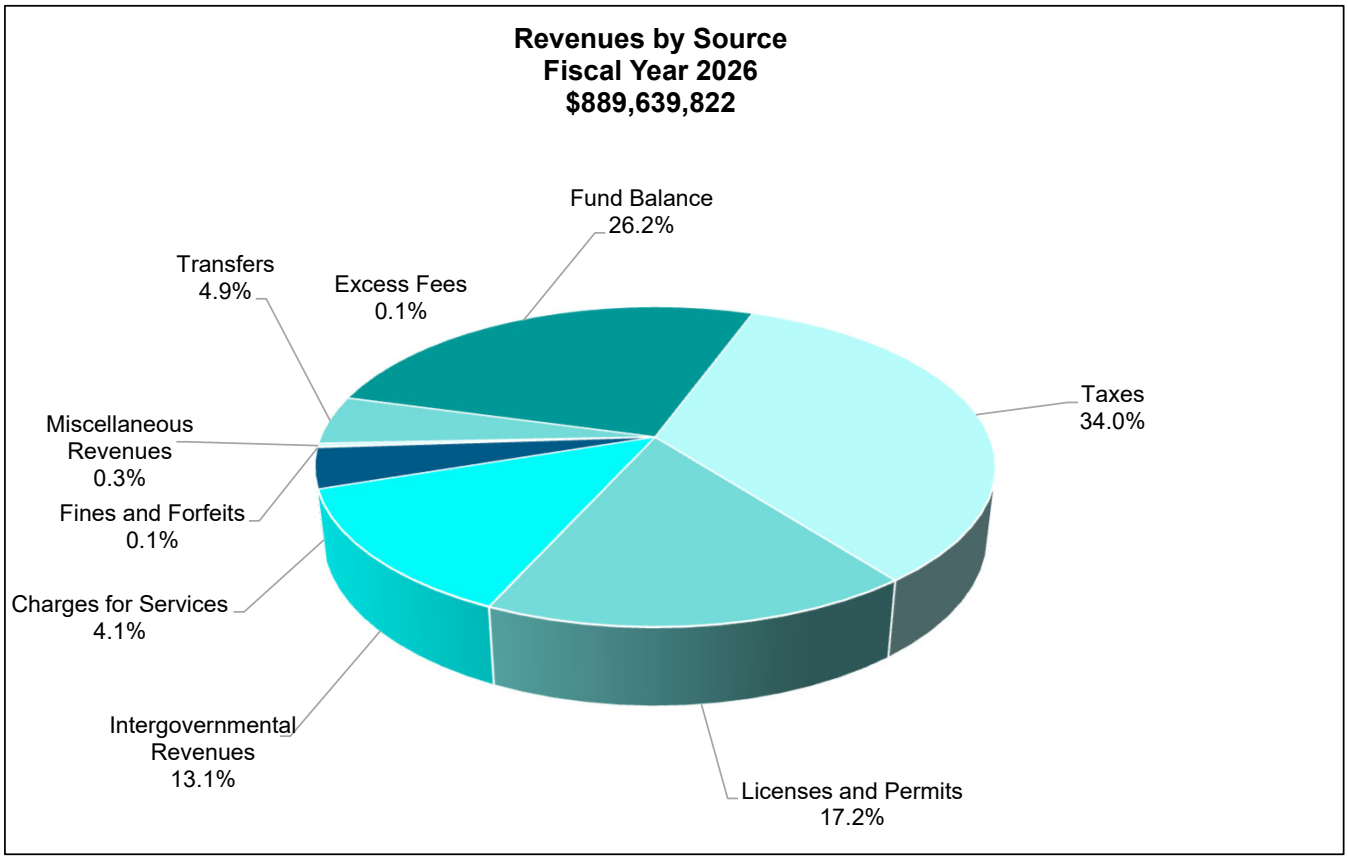
Rollback Rate Adopted Rate

Source: Lake County Office of Management & Budget

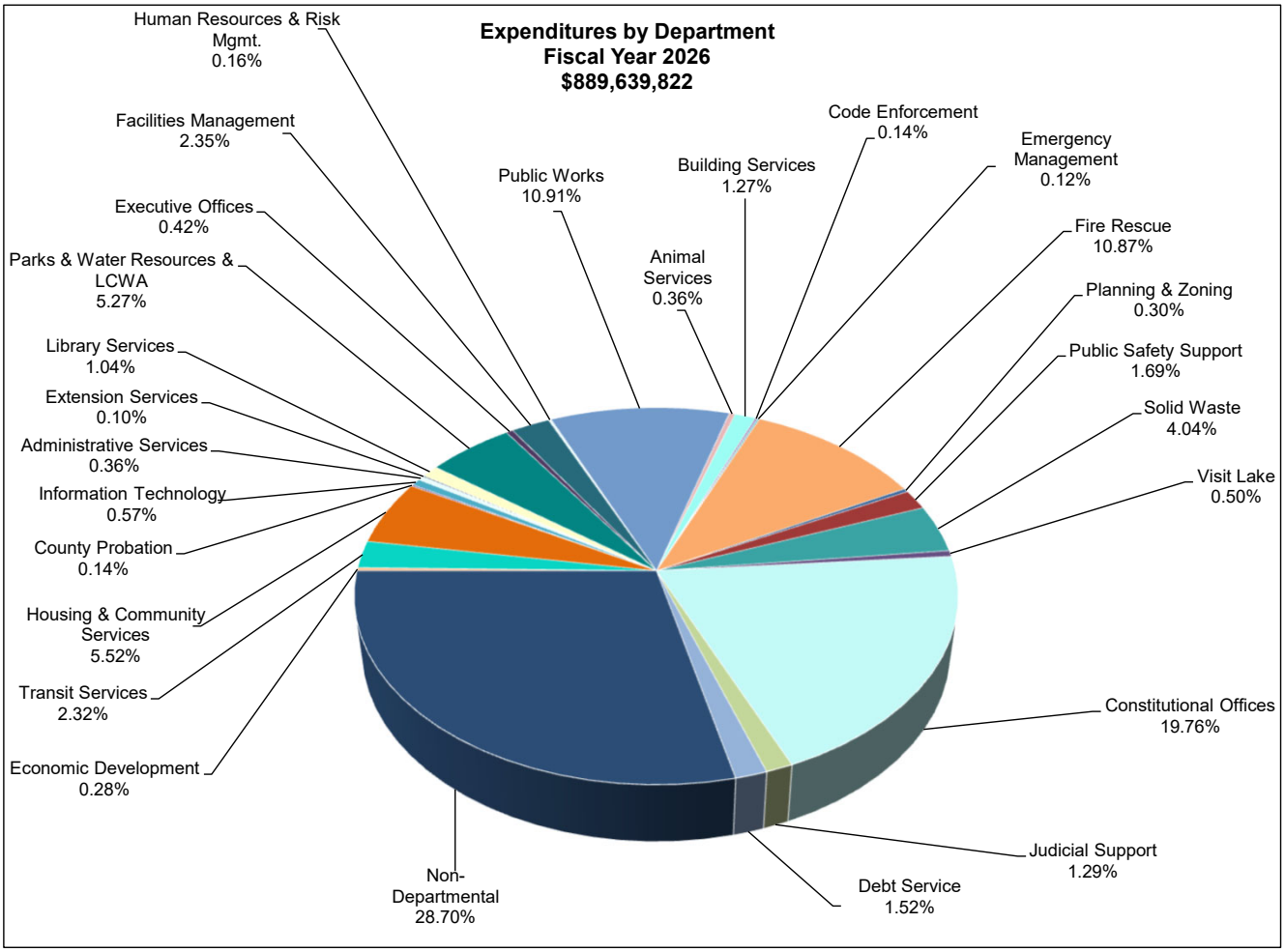
SCHEDULES



Expenditures By Category Fiscal Year 2026 Operating Budget		
Personal Services	$	140,066,202
Operating Expenditures		158,203,406
Capital Outlay		13,226,582
Subtotal Operating Expenditures	**$**	**311,496,190**
Capital Improvements		111,271,068
Debt Service		11,100,404
Grants and Aids		149,489,881
Reserves		109,378,244
Other Uses (Transfers and Administrative Charges)		244,012,386
SUBTOTAL EXPENDITURES	**$**	**936,748,173**
Less: Operating Transfers		(47,108,351)
TOTAL EXPENDITURES	**$**	**889,639,822**

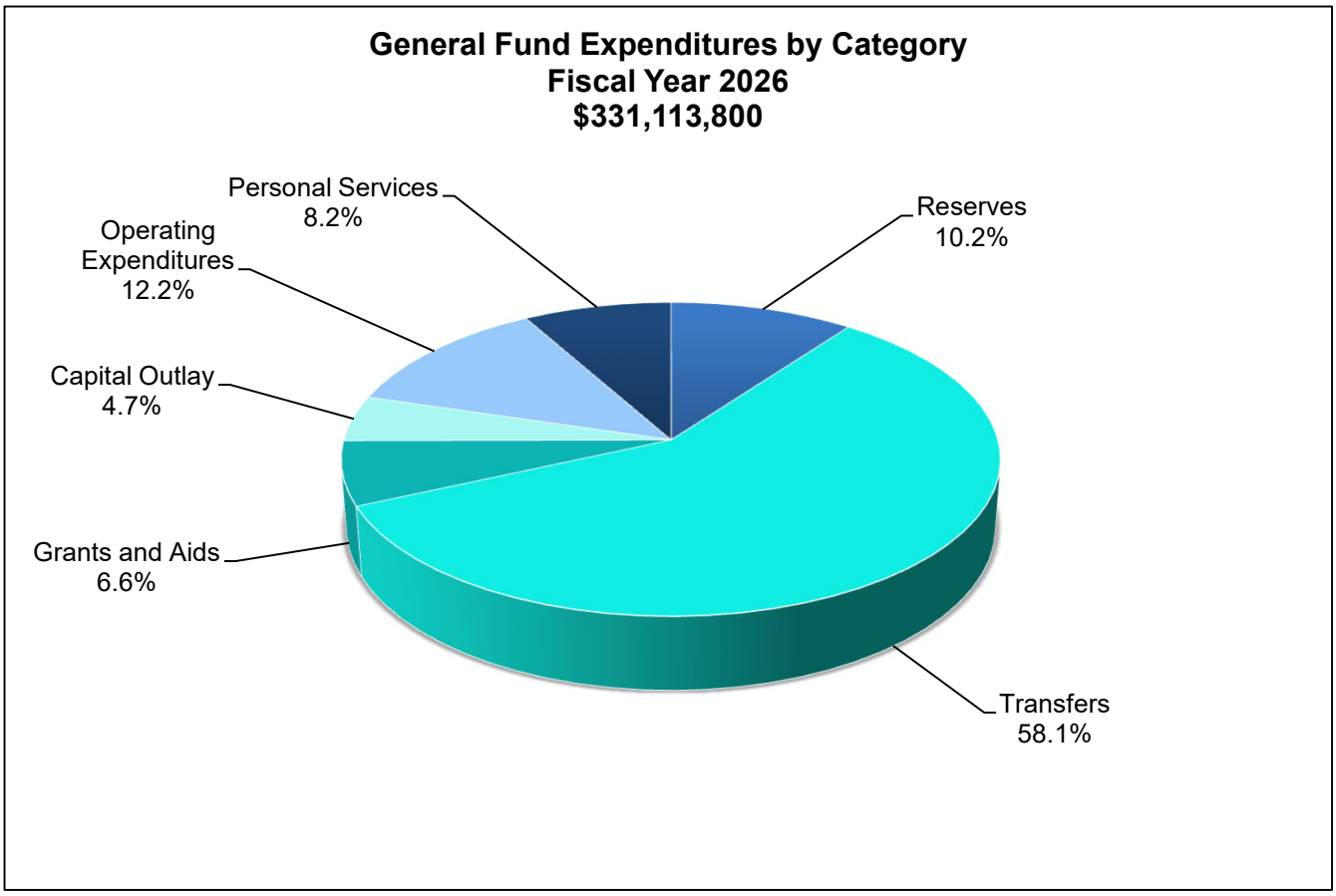


Revenues By Source Fiscal Year 2026 Operating Budget		
Taxes	$	326,252,546
Licenses and Permits		165,601,106
Intergovernmental Revenues		125,764,213
Charges For Services		39,163,519
Fines and Forfeitures		922,300
Miscellaneous Revenues		3,060,627
Non-Revenues		
Transfers		47,108,351
Excess Fees		217,264
Fund Balance		252,272,026
Less: 5% Estimated Receipts		(23,613,779)
SUBTOTAL REVENUES	**$**	**936,748,173**
Less: Operating Transfers		(47,108,351)
TOTAL REVENUES	**$**	**889,639,822**

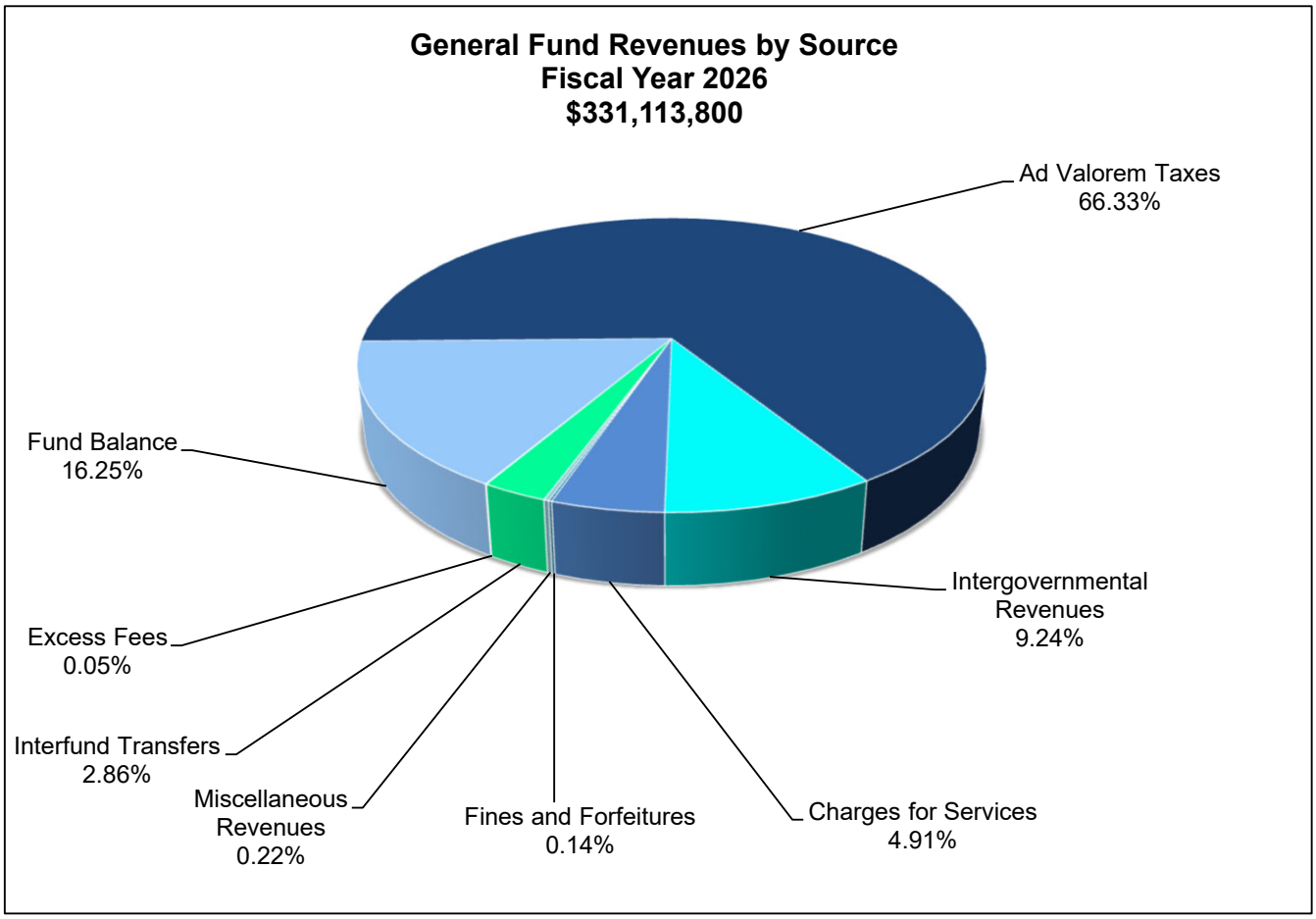


Expenditures By Department/Office
Fiscal Year 2026 Operating Budget

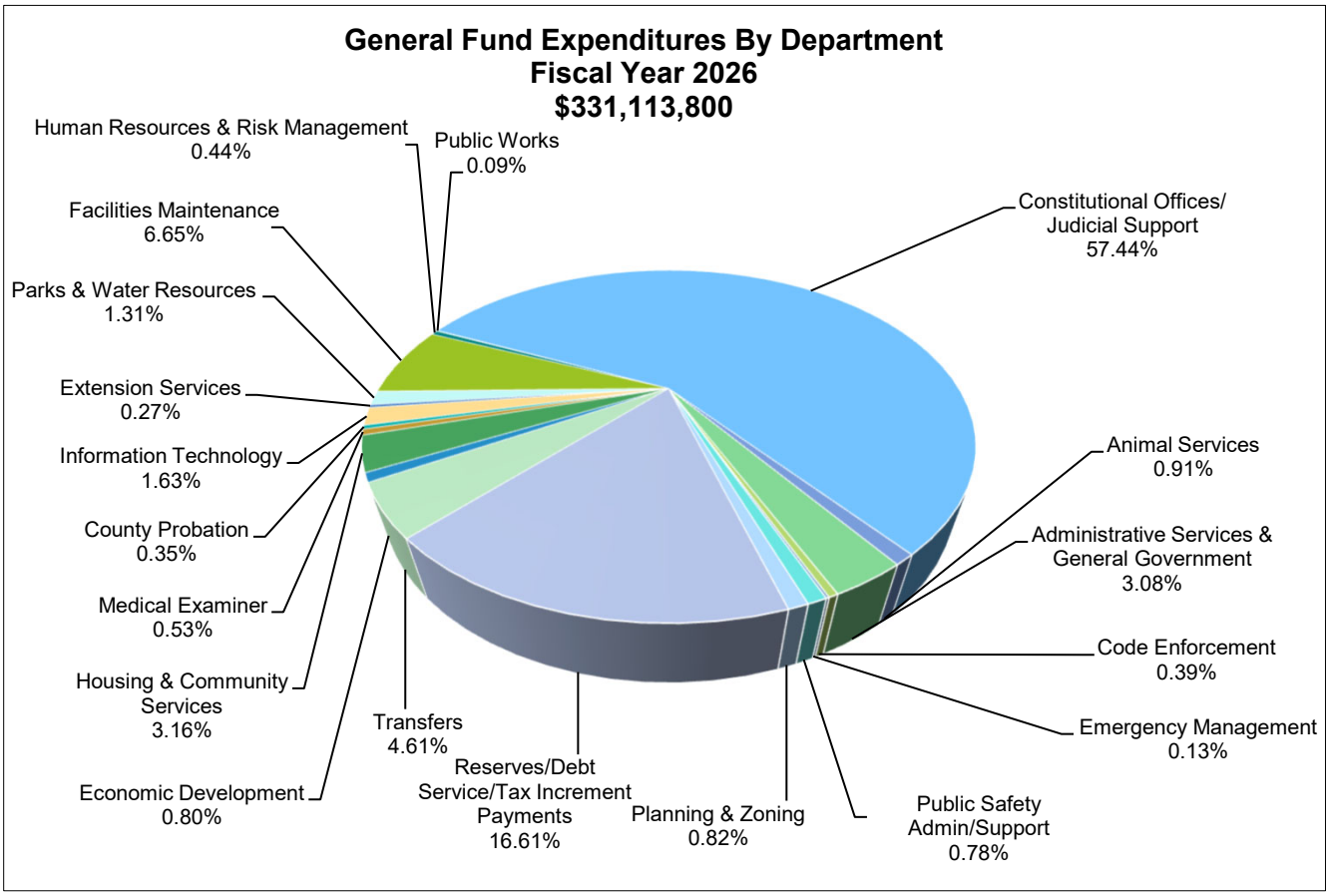
Administrative Services	$ 3,400,050		Information Technology	5,384,694
Animal Services	3,392,826		Library Services	9,754,920
Buildings Services	11,870,508		Parks & Water Resources	49,324,481
Code Enforcement	1,289,004		Planning & Zoning	2,782,590
County Probation	1,277,824		Public Safety Support	15,874,110
Economic Development	2,588,361		Public Works	102,182,215
Emergency Management	1,139,466		Solid Waste	37,852,680
Executive Offices	3,964,777		Transit Services	21,755,636
Extension Offices	893,709		Visit Lake	4,755,757
Facilities Management	22,031,524		Constitutional Offices	185,068,779
Fire Rescue	101,866,574		Judicial Support	12,044,784
Housing & Community Services	51,734,445		Debt Service	14,208,393
Human Resources & Risk Mgmt.	1,466,589		Non-Departmental	268,843,477
Sub-Total Operating Budget				**$ 936,748,173**
Less: Operating Transfers				(47,108,351)
Total Operating Budget				**$ 889,639,822**



General Fund Expenditures By Category Fiscal Year 2026		
Personal Services		$ 27,040,923
Operating Expenditures		40,435,475
Capital Outlay		15,576,978
Subtotal Operating Expenditures		**$ 83,053,376**
Grants and Aids		21,926,075
Transfers		
Constitutional Officers	$ 171,688,210	
Interfund Transfers	$ 20,794,312	
Total Transfers		192,482,522
Reserves		33,651,827
TOTAL EXPENDITURES		**$ 331,113,800**



General Fund Revenues by Source Fiscal Year 2026		
Ad Valorem Taxes	$	228,842,350
Intergovernmental Revenues		31,895,141
Charges for Services		16,947,354
Fines and Forfeitures		475,000
Miscellaneous Revenues		756,663
Interfund Transfers		9,865,944
Excess Fees		150,764
Fund Balance		56,078,332
Subtotal Revenues	**$**	**345,011,548**
Less: 5% Estimated Receipt		(13,897,748)
TOTAL REVENUES	**$**	**331,113,800**

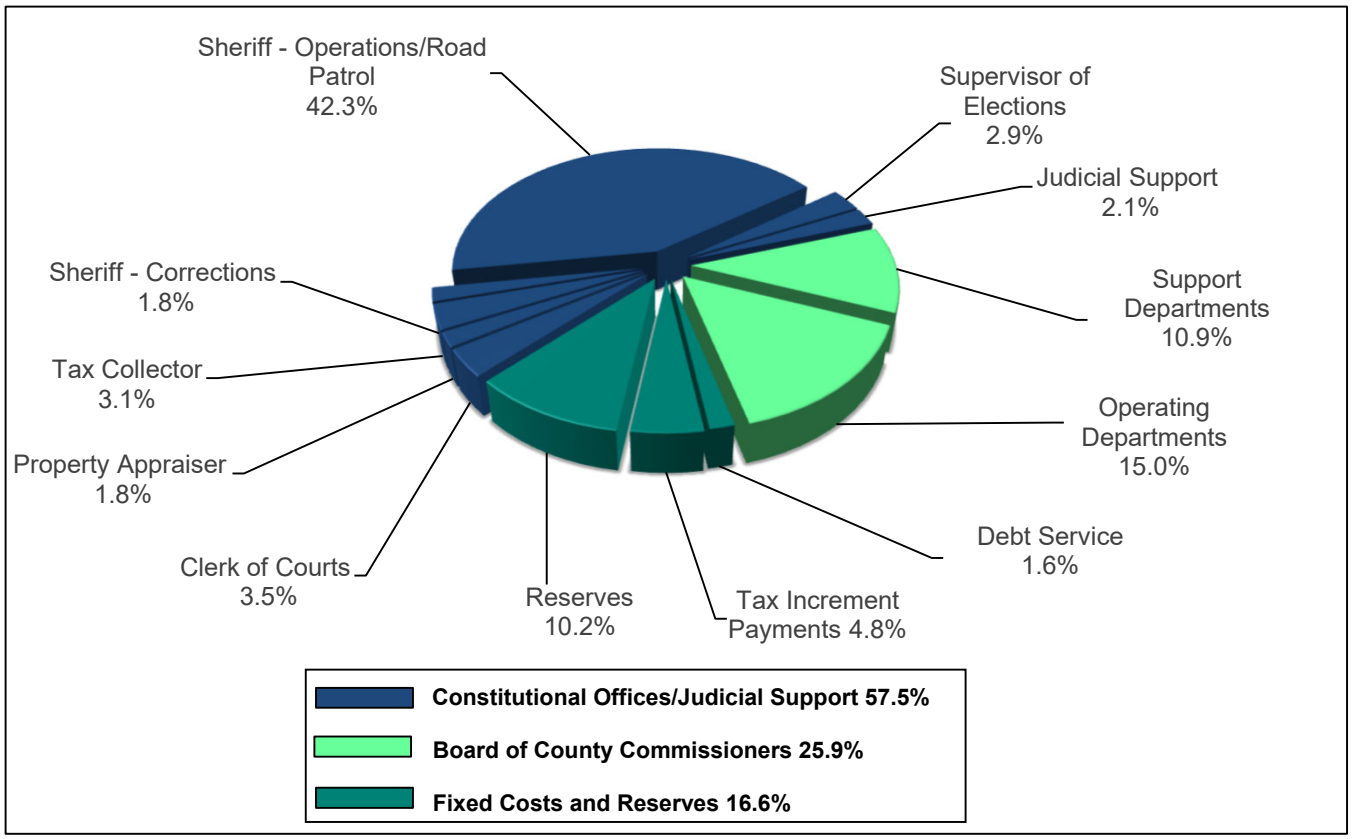


General Fund Expenditures By Department Fiscal Year 2026		
Administrative Services & General Government	$	10,211,980
Animal Services		3,008,023
Code Enforcement		1,289,004
County Probation		1,157,528
Economic Development		2,588,361
Emergency Management		430,439
Extension Services		893,709
Facilities Maintenance		22,031,524
Housing & Community Services		10,479,037
Human Resources & Risk Management		1,466,589
Information Technology		5,384,694
Parks & Trails, Water Resources		4,339,346
Planning & Zoning		2,700,460
Public Safety Support		2,589,124
Public Works		300,000
Medical Examiner		1,751,443
Constitutional Offices/ Judicial Support		190,206,728
Reserves/Debt Service/Tax Increment Payments		55,006,873
Transfers		15,278,938
TOTAL EXPENDITURES	**$**	**331,113,800**

Constitutional Offices
Judicial Support
Board of County Commissioners

General Fund Appropriation Comparison - Fiscal Year 2026

Constitutional Offices/Judicial Support	Adopted FY 2026	Percentage of Fund Total
Clerk of Courts	$ 11,433,460	3.5%
Property Appraiser	6,009,386	1.8%
Tax Collector	10,288,913	3.1%
Sheriff - Corrections	5,717,141	1.8%
Sheriff - Operations/Road Patrol	140,159,712	42.3%
Supervisor of Elections	9,524,369	2.9%
Judicial Support	7,073,747	2.1%
Total Constitutional/Judicial	**$ 190,206,728**	**57.5%**
Board of County Commissioners		
Support Departments	$ 36,247,634	10.9%
Operating Departments	49,652,565	15.0%
Total BCC Departments	**$ 85,900,199**	**25.9%**
Fixed Costs and Reserves		
Debt Service	$ 5,515,374	1.6%
Tax Increment Payments	15,839,672	4.8%
Reserves	33,651,827	10.2%
Total Fixed Costs and Reserves	**$ 55,006,873**	**16.6%**
Total General Fund	**$ 331,113,800**	**100.0%**



Comparison of Changes from Proposed to Adopted Budget FY 2026

Fund No.	Fund Name	Recommended Budget FY 2026	Adjustment	Adopted Budget FY 2026
	Countywide Funds			
0010	General	$ 313,655,641	$ 17,458,159	$ 331,113,800
1120	County Transportation Trust	21,798,569	1,131,687	22,930,256
1220	Lake County Ambulance	23,182,404	-	23,182,404
1900	County Library System	5,913,626	84,500	5,998,126
	Total Countywide Funds	**$ 364,550,240**	**$ 18,674,346**	**$ 383,224,586**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 1,490,000	$ 4,785,003	$ 6,275,003
1081	Parks Impact Fee Trust - Central District	250,911	-	250,911
1082	Parks Impact Fee Trust - North District	232,066	-	232,066
1083	Parks Impact Fee Trust - South District	1,008,471	1,062,933	2,071,404
1090	Educational System Impact Fees	30,000,000	-	30,000,000
1100	Local Provider Participation Fund	40,020,372	(423,611)	39,596,761
1148	North Central Transportation Benefit District	4,354,659	1,147,365	5,502,024
1149	NE/Wekiva Transportation Benefit District	5,486,035	1,651,216	7,137,251
1157	South Transportation Benefit District	40,311,873	3,284,635	43,596,508
1158	Central Transportation Benefit District	5,683,932	1,000,210	6,684,142
1190	Fish Conservation	-	253,209	253,209
1230	MSTU - Stormwater Management	4,186,943	86,499	4,273,442
1231	MSTU - Parks Services	10,423,320	884,035	11,307,355
1232	MSTU - Roads Services	1,261,391	-	1,261,391
1240	Emergency 911	7,092,960	3,787,759	10,880,719
1250	Resort/Development Tax	16,060,266	1,145,950	17,206,216
1290	Greater Hills MSBU	451,695	-	451,695
1330	Law Enforcement Trust	1,527,751	(23,436)	1,504,315
1340	Mt. Plymouth/Sorrento CRA Trust	1,019,272	125,688	1,144,960
1350	Emergency Medical Services	38,343,172	2,218,270	40,561,442
1370	Greater Groves MSBU	339,399	-	339,399
1380	American Rescue Plan Act Funds	6,635,187	10,422,810	17,057,997
1390	Wellness Way MSTU	250,884	-	250,884
1400	Internal Subdivision MSBU	49,678	1,025	50,703
1410	Infrastructure Sales Tax Revenue	26,100,654	-	26,100,654
1430	Village Green Street Lighting	22,459	-	22,459
1450	Greater Pines Municipal Services	474,398	-	474,398
1460	Picciola Island Street Lighting	8,526	-	8,526
1470	Valencia Terrace Street Lighting	13,292	-	13,292
1480	Sylvan Shores Street Lighting	32,907	-	32,907
1490	MSBU-Wastewater Treatment	101,172	-	101,172
1520	Building Services	13,898,607	182,645	14,081,252
1680	County Fire Rescue	69,593,285	6,330,340	75,923,625
1690	Fire Services Impact Fee Trust	2,050,257	2,093,939	4,144,196
9800	Lake County Water Authority	29,122,660	3,151,047	32,273,707
	Total Special Revenue Funds	**$ 357,898,454**	**$ 43,167,531**	**$ 401,065,985**

Comparison of Changes from Proposed to Adopted Budget FY 2026

Fund No.	Fund Name	Recommended Budget FY 2026	Adjustment	Adopted Budget FY 2026
	Special Revenue - Grant Funds			
1200	Community Development Block Grant	$ 13,512,715	$ 1,996,933	$ 15,509,648
1210	Transit	14,365,774	10,153,017	24,518,791
1260	Affordable Housing Assist Trust	18,470,522	781,496	19,252,018
1270	Section 8	8,710,640	15,500	8,726,140
1300	Federal/State Grants	17,248,651	5,530,751	22,779,402
1310	Restricted Local Programs	1,593,594	5,303,086	6,896,680
	Total Special Revenue - Grant Funds	**$ 73,901,896**	**$ 23,780,783**	**$ 97,682,679**
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 872,822	$ -	$ 872,822
2710	Public Lands Debt Service	3,914,022	-	3,914,022
2810	Expansion Projects Debt Service	5,839,514	-	5,839,514
2850	Sales Tax Revenue Note	3,582,035	-	3,582,035
	Total Debt Service Funds	**$ 14,208,393**	**$ -**	**$ 14,208,393**
	Enterprise Funds			
4200	Landfill Enterprise	$ 39,984,893	$ 208,440	$ 40,193,333
4220	Solid Waste Closures and Long Term Care	338,335	34,862	373,197
	Total Enterprise Funds	**$ 40,323,228**	**$ 243,302**	**$ 40,566,530**
	Subtotal Operating Budget	**$ 850,882,211**	**$ 85,865,962**	**$ 936,748,173**
	Less Operating Transfers	**$ (47,108,351)**	**$ -**	**$ (47,108,351)**
	Total Operating Budget	**$ 803,773,860**	**$ 85,865,962**	**$ 889,639,822**
	Capital Projects Funds			
3050	Second Renewal Sales Tax Capital Projects	$ 23,329,497	$ 54,603,347	$ 77,932,844
	Total Capital Projects Funds	**$ 23,329,497**	**$ 54,603,347**	**$ 77,932,844**
	Internal Service Funds			
5200	Property and Casualty	$ 7,185,418	$ 24,353	$ 7,209,771
5300	Employee Group Benefits	25,769,399	344,100	26,113,499
5400	Fleet Management	4,079,304	-	4,079,304
	Total Internal Service Funds	**$ 37,034,121**	**$ 368,453**	**$ 37,402,574**

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.

Department/Fund Matrix

Fund Type	General	Impact Fees	Gas Tax	Environ mental	Grants	Ambulance/ Law Enforce. / E911/ County Fire	MSTU	Resort Tax	Bldg Svcs	Library	Capital Projects	Solid Waste	Internal Service
County Manager	■												
County Attorney	■												
Human Resources and Risk Management	■												■
Legislative Affairs	■												
Administrative Services													
Communications	■												
Information Technology	■										■		
Management & Budget	■												
Procurement Services	■												
Public Safety													
Animal Services	■												
Emergency Management	■				■						■		
Fire Rescue	■	■			■	■					■		
County Probation	■				■								
Public Safety Support	■					■					■		
Development Services													
Building Services									■				
Code Enforcement	■												
Economic Development	■				■								
Planning & Zoning	■												
Infrastructure & Transportation Services													
Facilities Management	■										■		
Fleet Management											■		■
Public Works													
Engineering		■	■		■						■		
Operations	■		■	■	■		■						
Transit Services	■				■								
Community/Public Services													
Extension Services	■												
Housing & Community Services	■				■								
Library Services		■			■					■			
Parks & Water Resources	■	■		■	■		■				■		
Solid Waste											■	■	
Visit Lake					■			■					
Clerk of the Court	■												
Property Appraiser	■												
Sheriff	■				■	■					■		
Supervisor of Elections	■												
Tax Collector	■												
Judicial Support	■												

Estimated Fund Balances
Fiscal Year 2026

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	$ 56,078,332
1120	County Transportation Trust	11,064,989	10,024,928	7,399,870
1220	Lake County Ambulance	627,793	1,244,628	3,117,203
1900	County Library System	404,353	781,965	495,689
	Total Countywide Funds	**$ 74,077,714**	**$ 88,346,912**	**$ 67,091,094**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 4,844,407	$ 5,799,477	$ 5,800,003
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	1,833,904
1100	LCL Provider Participation	1,194,524	1,194,524	457,111
1147	West Transportation Benefit District	54,574	403	-
1148	North Central Transportation Benefit District	2,830,047	3,372,273	4,998,524
1149	NE/Wekiva Transportation Benefit District	5,534,294	5,323,192	6,586,251
1157	South Transportation Benefit District	34,676,656	32,148,764	37,887,008
1158	Central Transportation Benefit District	4,225,116	4,370,372	6,066,642
1159	North Transportation Benefit District	2,817	4,485	-
1190	Fish Conservation	251,119	253,209	253,209
1230	MSTU Stormwater Management	2,977,380	2,866,967	3,120,130
1231	MSTU Parks Services	896,043	1,476,336	1,003,033
1232	MSTU Roads Services	-	-	17,552
1240	Emergency 911	4,660,804	5,536,780	7,525,767
1250	Resort/Development Tax	11,425,897	12,185,407	12,456,216
1290	Greater Hills MSBU	75,315	84,689	79,305
1330	Law Enforcement Trust	155,054	1,132,751	1,306,815
1340	Mt. Plymouth/Sorrento CRA Trust	649,539	699,461	936,672
1350	Emergency Medical Services	3,189,436	8,010,789	6,515,804
1370	Greater Groves MSBU	79,663	78,867	86,424
1380	American Rescue Plan Act Funds	9,195,706	114,975	10,422,810
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	9,615,354
1680	County Fire Rescue	3,794,015	4,464,959	12,596,263
1690	Fire Services Impact Fee Trust	2,209,152	3,109,906	3,165,596
9800	Lake County Water Authority	25,885,246	19,212,279	17,682,069
	Total Special Revenue Funds	**$ 131,913,915**	**$ 128,680,851**	**$ 152,264,284**
	Special Revenue - Grants Funds			
1200	Community Development Block Grant	$ 1,685,173	$ 231,370	$ 852,309
1210	Transit	2,240,789	528,983	2,865,079
1260	Affordable Housing Assistance Trust	6,660,556	5,990,470	6,863,695
1270	Section 8	9,981	977,825	904,816
1300	Federal/State Grants	4,004,181	-	5,483,677
1310	Restricted Local Programs	1,285,721	1,303,142	6,448,830
	Total Special Revenue - Grants Funds	**$ 15,886,401**	**$ 9,031,790**	**$ 23,418,406**

Estimated Fund Balances
Fiscal Year 2026

Fund No.	Fund Name	Fund Balance 10/01/2024	Estimated Fund Balance 09/30/2025	Projected Fund Balance 09/30/2026
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 521,457	$ 544,871	$ 590,038
2710	Public Lands Program	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	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	$ 5,662,408
4220	Solid Waste Closures & LongTerm Care	92,478	146,586	137,437
	Total Enterprise Funds	**$ 4,928,875**	**$ 7,424,924**	**$ 5,799,845**
	Total Operating Funds	**$ 228,859,514**	**$ 235,793,348**	**$ 252,272,026**
	Capital Projects Funds			
3050	Second Renewal Sales Tax Capital Projects	$ 44,381,810	$ 42,758,933	$ 56,119,126
	Total Capital Projects Funds	**$ 44,381,810**	**$ 42,758,933**	**$ 56,119,126**
	Internal Service Funds			
5200	Property and Casualty	$ 328,507	$ 992,878	$ 1,703,937
5300	Employee Group Benefits	-	202,007	807,387
5400	Fleet Management	17,879	(143,789)	-
	Total Internal Service Funds	**$ 346,386**	**$ 1,051,096**	**$ 2,511,324**

Reserves and Contingencies
All Funds

Fund No.	Fund Name	Adopted FY 2025	Estimated FY 2025	Adopted FY 2026
	Countywide Funds			
0010	General	$ 53,051,981	$ 42,881,282	$ 33,651,827
1120	County Transportation Trust	4,857,413	1,348,775	1,515,853
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**	**$ 39,239,542**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 3,153,964	$ -	$ 2,518,209
1081	Parks Impact Fee - Central District	-	-	66,916
1083	Parks Impact Fee - South District	105,415	-	978,262
1148	North Central Transportation Benefit District	462,223	-	472,875
1149	N/E Wekiva Transportation Benefit District	878,944	-	579,090
1157	South Transportation Benefit District	8,537,874	-	2,638,100
1158	Central Transportation Benefit District	207,144	-	21,539
1159	North Transportation Benefit District	2,817	-	-
1190	Fish Conservation	-	-	253,209
1230	MSTU - Stormwater Management	1,127,674	-	107,878
1231	MSTU - Parks Services	292,711	-	412,785
1240	Emergency 911	4,288,785	4,052,528	5,051,081
1250	Resort/Development Tax	11,401,207	10,571,005	12,218,177
1290	Greater Hills MSBU	69,931	69,931	64,547
1340	Mt. Plymouth/Sorrento CRA Trust	752,843	648,326	1,062,830
1350	Emergency Medical Services	1,194,515	5,449,385	2,167,789
1370	Greater Groves MSBU	73,905	73,109	80,666
1380	American Rescue Plan Act Funds	9,195,706	-	10,422,810
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	1,975,696
1680	County Fire Rescue	4,880,138	794,471	5,882,230
1690	Fire Services Impact Fee Trust	261,656	-	3,414,215
9800	Lake County Water Authority	11,776,186	1,989,968	5,010,817
	Total Special Revenue Funds	**$ 61,382,572**	**$ 26,973,870**	**$ 55,581,214**
	Special Revenue - Grant Funds			
1200	Community Development Block Grant	$ 109,861	$ -	$ 852,309
1210	Transit	2,032,547	3	2,763,155
1260	Affordable Housing Assistance Trust	375,086	-	781,496
1270	Section 8	9,981	875,879	904,816
1300	Federal/State Grants	4,004,181	-	5,483,677
1310	Restricted Local Programs	9,474	-	9,474
	Total Special Revenue - Grant Funds	**$ 6,541,130**	**$ 875,882**	**$ 10,794,927**

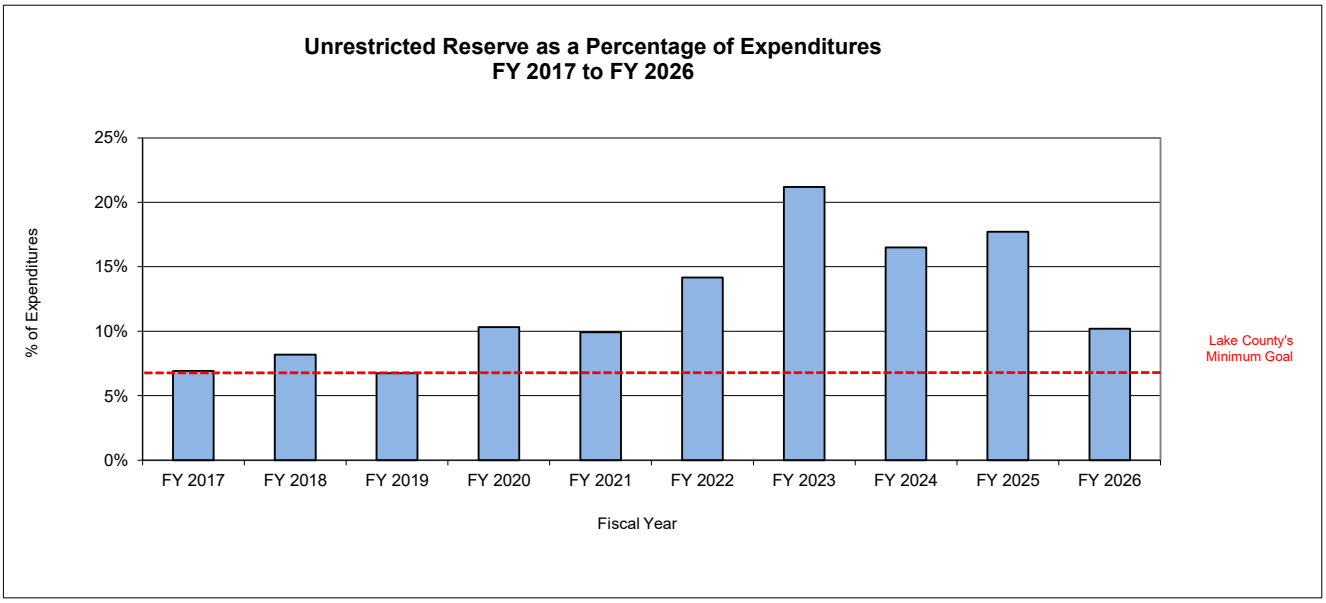
Reserves and Contingencies
All Funds

Fund No.	Fund Name	Adopted FY 2025	Estimated FY 2025	Adopted FY 2026
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 551,741	$ 575,155	$ 621,952
2710	Public Lands Program	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	$ 708,440
4220	Solid Waste Closures and Long-Term Care	101,527	32,117	34,862
	Total Enterprise Funds	**$ 1,495,571**	**$ 2,710,799**	**$ 743,302**
	Subtotal Operating Budget	**$ 132,140,365**	**$ 80,408,741**	**$ 109,413,106**
	Capital Projects Funds			
3050	Second Renewal Sales Tax Capital Projects	$ 15,238,575	65,617	$ 18,278,757
	Total Capital Projects Funds	**$ 15,238,575**	**$ 65,617**	**$ 18,278,757**
	Internal Service Funds			
5200	Property and Casualty	$ 727,231	$ 1,391,602	$ 1,895,023
5300	Employee Group Benefits	1,442,788	-	-
5400	Fleet Management	107,445	-	-
	Total Internal Service Funds	**$ 2,277,464**	**$ 1,391,602**	**$ 1,895,023**

Reserves and Contingencies
General Fund Detail

	Adopted FY 2025	Estimated FY 2025	Adopted FY 2026
General			
Reserve - PO Carry-forward	$ 4,997,723	-	$ 4,929,982
Economic Stabilization Reserve	38,504,076	39,451,100	23,759,408
Special Reserve	9,550,182	3,430,182	4,962,437
Total General Fund Reserves & Contingencies	**$ 53,051,981**	**42,881,282**	**$ 33,651,827**

General Fund Unrestricted Reserves

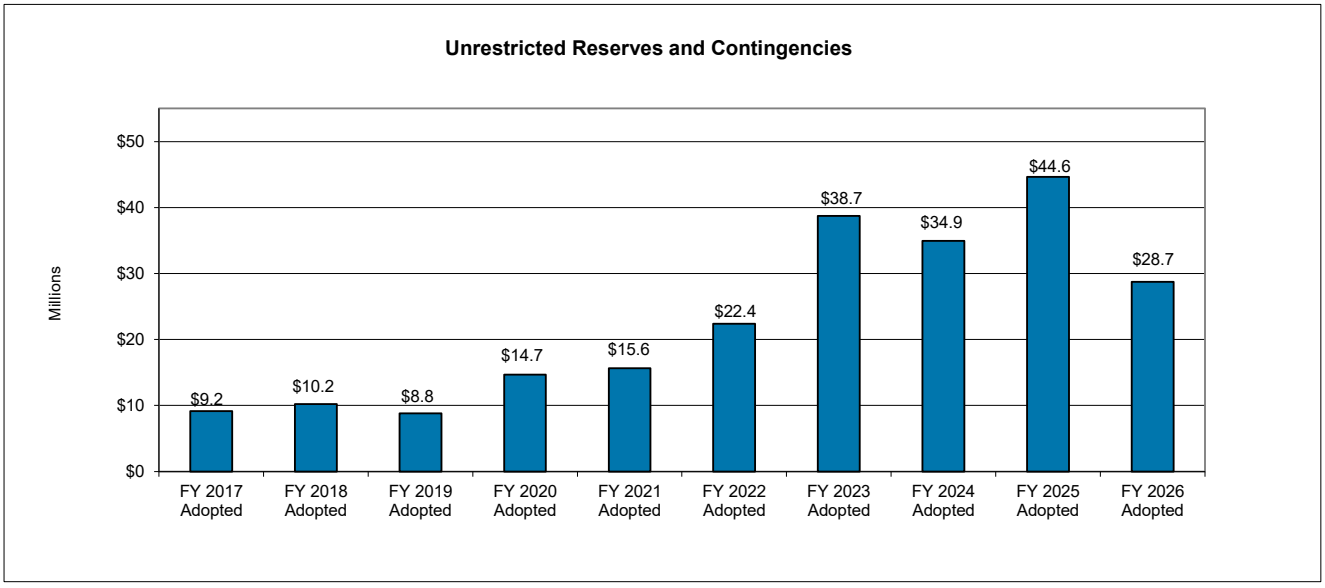


Unrestricted Reserves as a Percentage of Total Expenditures										
Fiscal Year	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unrestricted Reserves	6.9%	8.2%	6.8%	10.3%	9.9%	14.2%	21.2%	16.5%	17.7%	10.2%

Notes:

The Board of County Commissioners Policy LCC-51 was revised in 2012 to set a goal for an economic stabilization reserve balance between 7% to 12% of the total operating budget in the General Fund.

In Fiscal Year 2018, internal transfers from the General Fund to other county funds were removed from the calculation of the Unrestricted Reserves as a percentage of expenditures.



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**

Expenditures by Department/Office
Fiscal Year 2026 Operating Budget

Department/Office	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted 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
Communications	1,274,024	1,489,885	1,527,250	1,620,919
Procurement Services	657,906	716,880	716,880	753,380
Human Resources & Risk Mgmt	1,109,710	1,367,983	1,458,942	1,466,589
Management & Budget	778,280	1,031,846	1,055,236	1,025,751
Information Technology	4,040,211	5,099,551	5,104,105	5,384,694
Building Services	4,542,273	11,139,866	12,227,869	11,870,508
Code Enforcement	1,083,442	1,198,229	1,198,229	1,289,004
Planning & Zoning	1,891,005	3,319,770	3,560,577	2,782,590
Economic Development	1,923,059	2,435,253	2,567,929	2,588,361
Housing & Community Services	18,483,140	49,844,888	49,159,819	51,315,006
Veterans Services	344,386	415,943	415,943	419,439
Extension Services	688,141	802,397	860,753	893,709
Visit Lake	3,821,827	4,537,860	6,082,103	4,755,757
Fairgrounds & Special Events	261,894	329,478	353,435	261,750
Library Services	4,885,661	7,661,051	12,158,193	9,754,920
Parks & Water Resources & LCWA	22,616,107	57,918,698	53,576,770	49,062,731
Facilities Management	8,959,036	15,377,203	22,964,806	22,031,524
Transit Services	13,737,587	20,873,946	31,233,430	21,755,636
Public Works	31,264,847	89,035,796	120,649,798	102,182,215
Solid Waste	27,071,085	34,189,617	35,590,378	37,852,680
Animal Services	2,395,533	3,071,457	3,245,053	3,392,826
County Probation	1,049,600	1,215,366	1,223,512	1,277,824
Emergency Management	496,093	1,094,136	1,094,136	1,139,466
Fire Rescue	68,033,956	87,023,447	93,191,770	101,866,574
Public Safety Support	11,546,647	19,635,110	21,521,472	15,874,110
Clerk of the Circuit Court	9,225,293	10,621,819	10,633,334	11,433,460
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	10,288,913
Sheriff	110,945,683	129,269,461	130,766,172	147,812,651
Supervisor of Elections	7,777,631	7,424,719	9,573,657	9,524,369
Judicial Support	5,890,227	6,932,234	7,031,409	12,044,784
Debt Service	10,723,393	10,730,049	10,730,049	11,100,404
Non-Departmental	171,672,719	267,598,349	248,122,835	271,951,466
Sub-Total Operating Budget	**$ 564,816,741**	**$ 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	**$ 519,263,204**	**$ 824,938,220**	**$ 870,782,482**	**$ 889,639,822**

MAJOR REVENUES – ANALYSIS AND ASSUMPTIONS

Following is a brief discussion of ten major revenue sources for Lake County. These include:

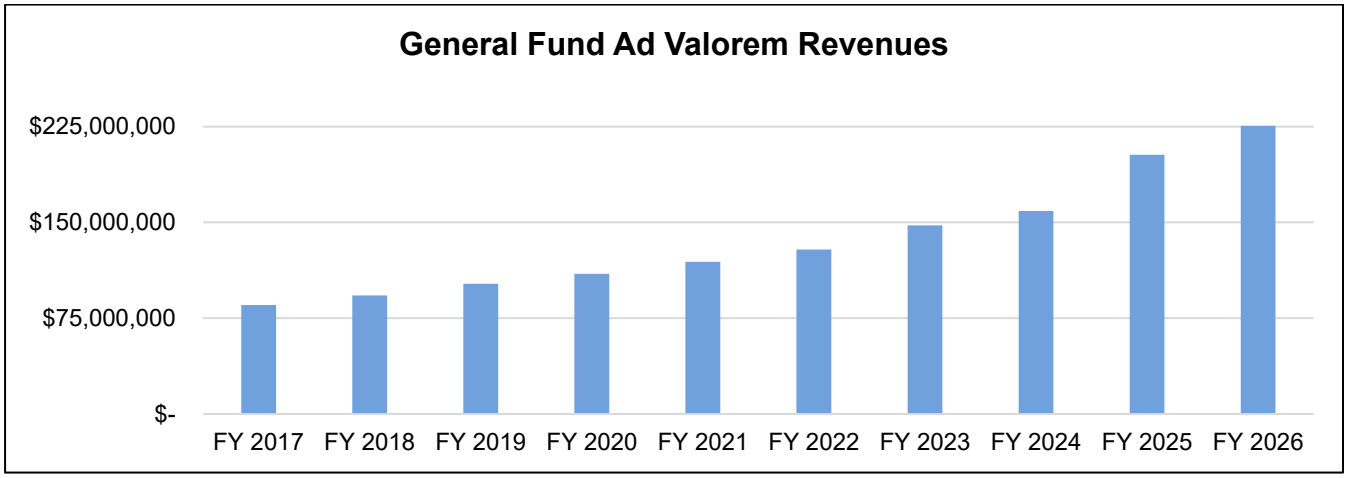
1. Ad Valorem Taxes
2. Fire Rescue Non-Ad Valorem Assessment
3. Solid Waste Services Non-Ad Valorem Assessment
4. State Sales Tax
5. Infrastructure Surtax Renewal
6. Local Option Gas Tax
7. State Revenue Sharing Proceeds
8. Constitutional Gas Tax
9. Local Option Resort Tax
10. Communications Services Tax

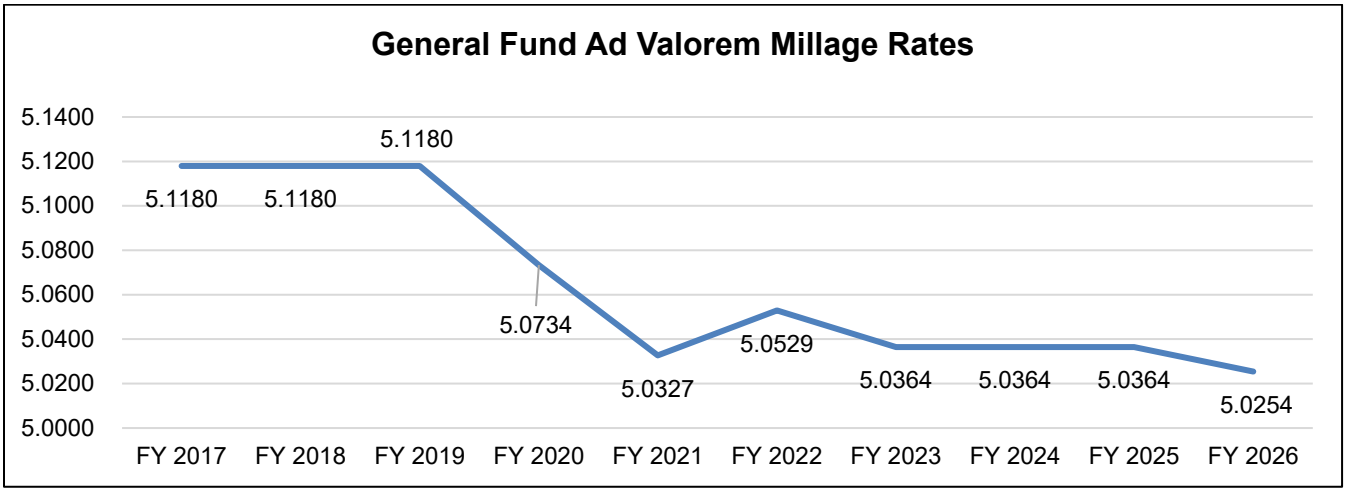
Ad Valorem Taxes

Ad valorem taxes result from the levy of taxes on real property and tangible personal property located in the County. This tax is shown as "County" on the Truth in Millage (TRIM) statements that are sent out to taxpayers. The Ad Valorem Millage Rate is set by the Board of County Commissioners each year, and qualified homeowners may receive exemptions from the taxable value of their property due to homestead, age, disability, or other factors. The millage rate is applied to each $1,000 of the taxable value after adjustment for any exemptions. For example, a home that has a taxable value of $150,000 with $50,000 in homestead exemptions and a millage rate of 5.0254 would be taxed as $150,000 - $50,000 = $100,000/$1,000 = 100 x 5.0254 = $502.54 Property Tax. Taxable values are determined by the Property Appraiser. The tax is collected by the Tax Collector with discounts provided for early payment.

Falling property values, along with added exemptions, contributed to a decrease in General Fund Ad Valorem revenues from 2008 through 2013 with revenue stabilizing in 2014. Collections in 2015 increased as a result of an increase in the Ad Valorem Tax Rate combined with returning growth in taxable values. Fiscal Years 2016 forward have seen continued increases in the taxable values. The General Fund millage rate is 5.0254 for Fiscal Year 2026.

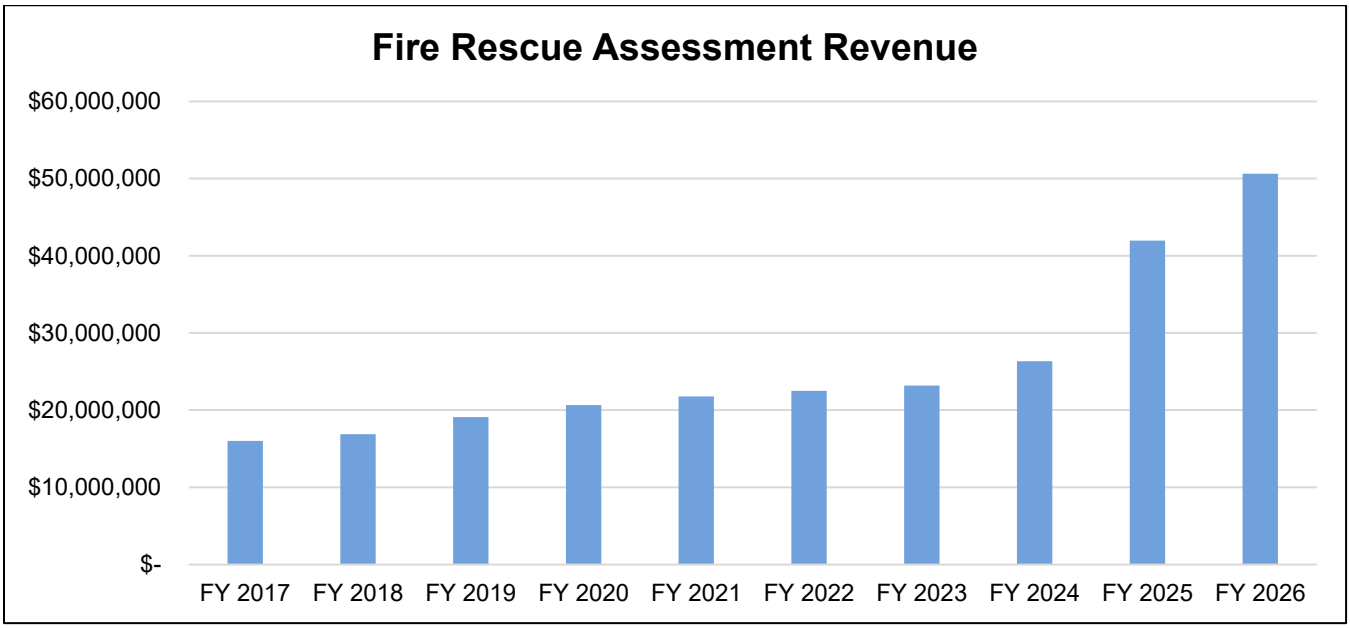
The Fiscal Year 2026 Budget reflects an 11.64% increase in taxable value with decrease of the approved millage rate of 0.011 mills, resulting in an increase of $22,741,534 to this revenue source compared to the Fiscal Year 2025 revised budget.

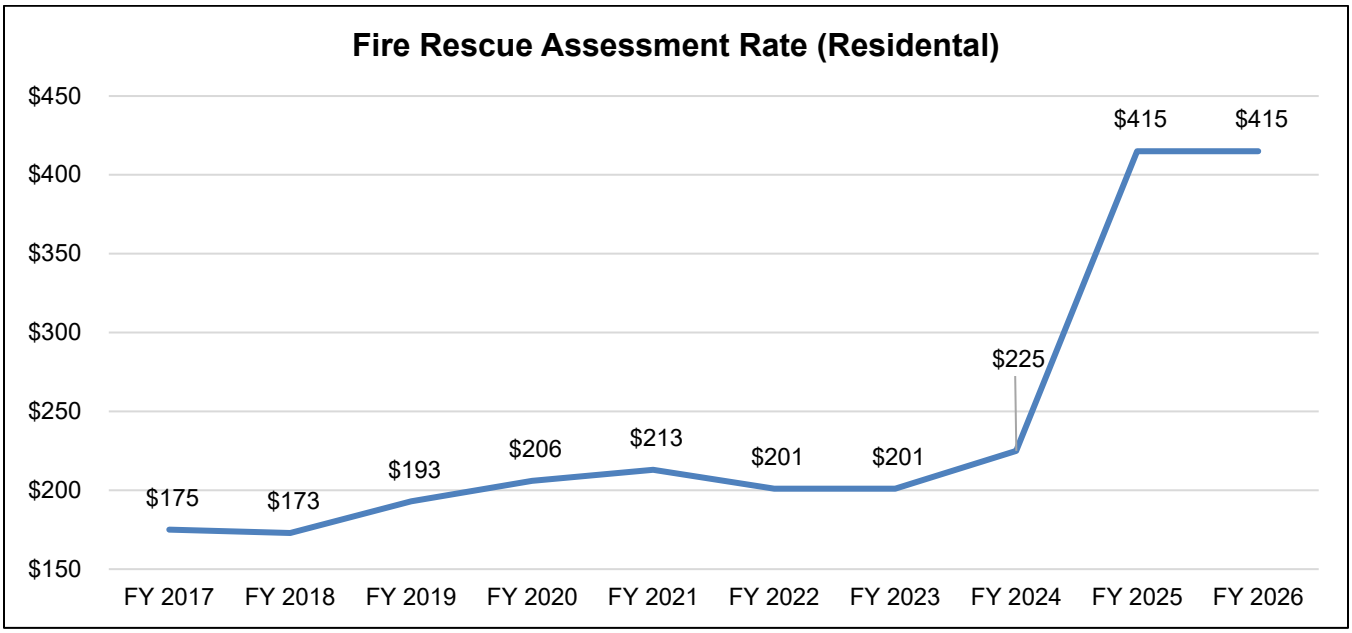




Fire Rescue Non-Ad Valorem Assessment

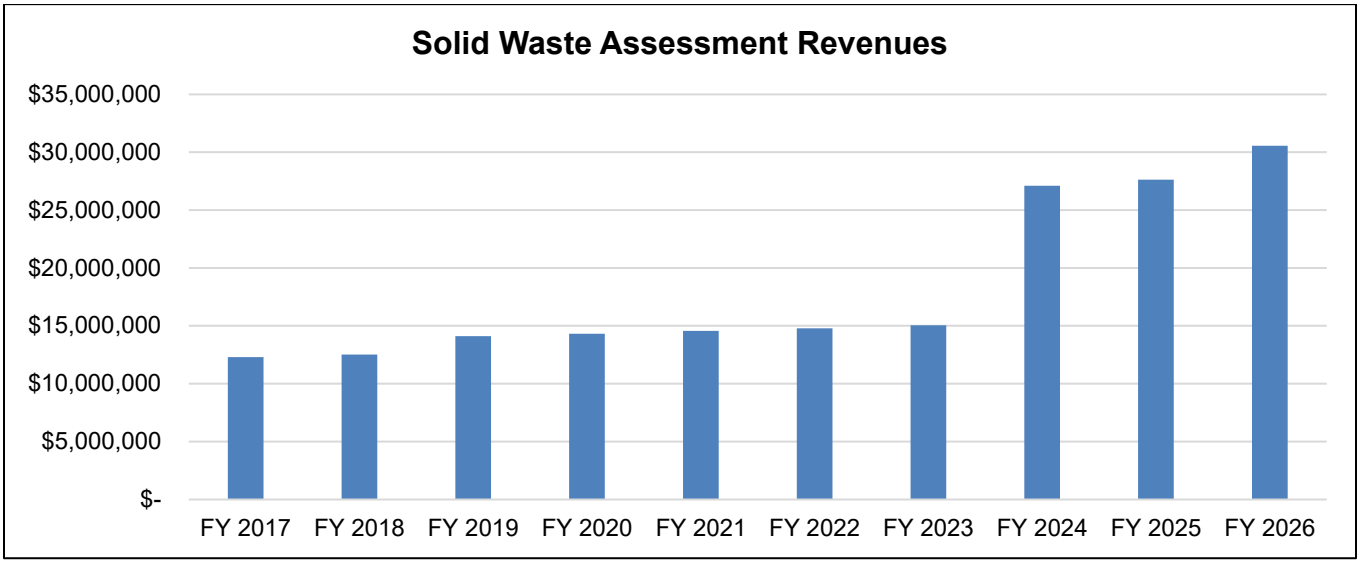
The Fire Assessment was established in 1985 to fund the costs associated with providing fire protection services to properties within the unincorporated areas of Lake County, as well as the municipalities of Astatula, Howey-in-the-Hills, and Lady Lake. Additional agreements have been reached that include services to the Cities of Fruitland Park and Mascotte, and the Town of Montverde. The assessment rates are set by the Board of County Commissioners each year, and vary depending on the type of property (residential, commercial, etc.) The assessment charged represents a charge for services based upon the estimated benefit received by each property. Fiscal Year 2026 projected fire rescue assessment revenue reflects a continuing increase in the number of units assessed, along with no increase in the approved assessment rates.

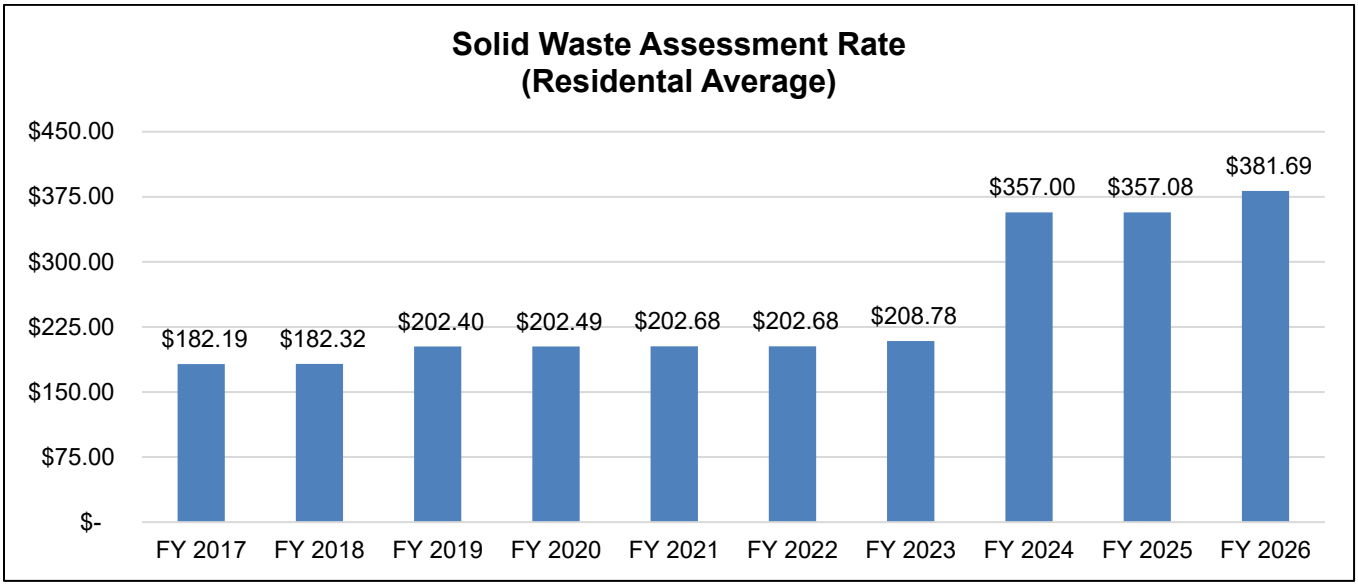




Solid Waste Services Non-Ad Valorem Assessment

The Solid Waste Assessment, established in 1988, is levied on owners of improved real estate in the unincorporated areas of the County. The assessment is levied to pay for costs related to the collection and disposal of waste in unincorporated Lake County, and the rates are set by the Board of County Commissioners each year. This assessment is included on the annual property tax bill that is sent to property owners.



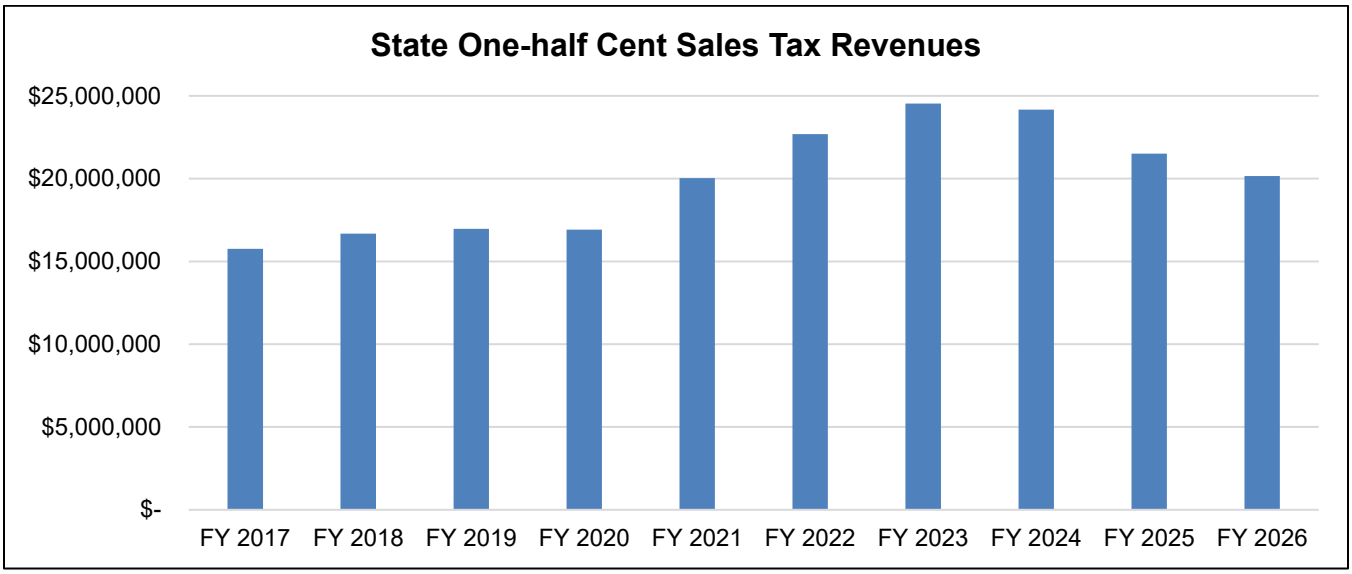


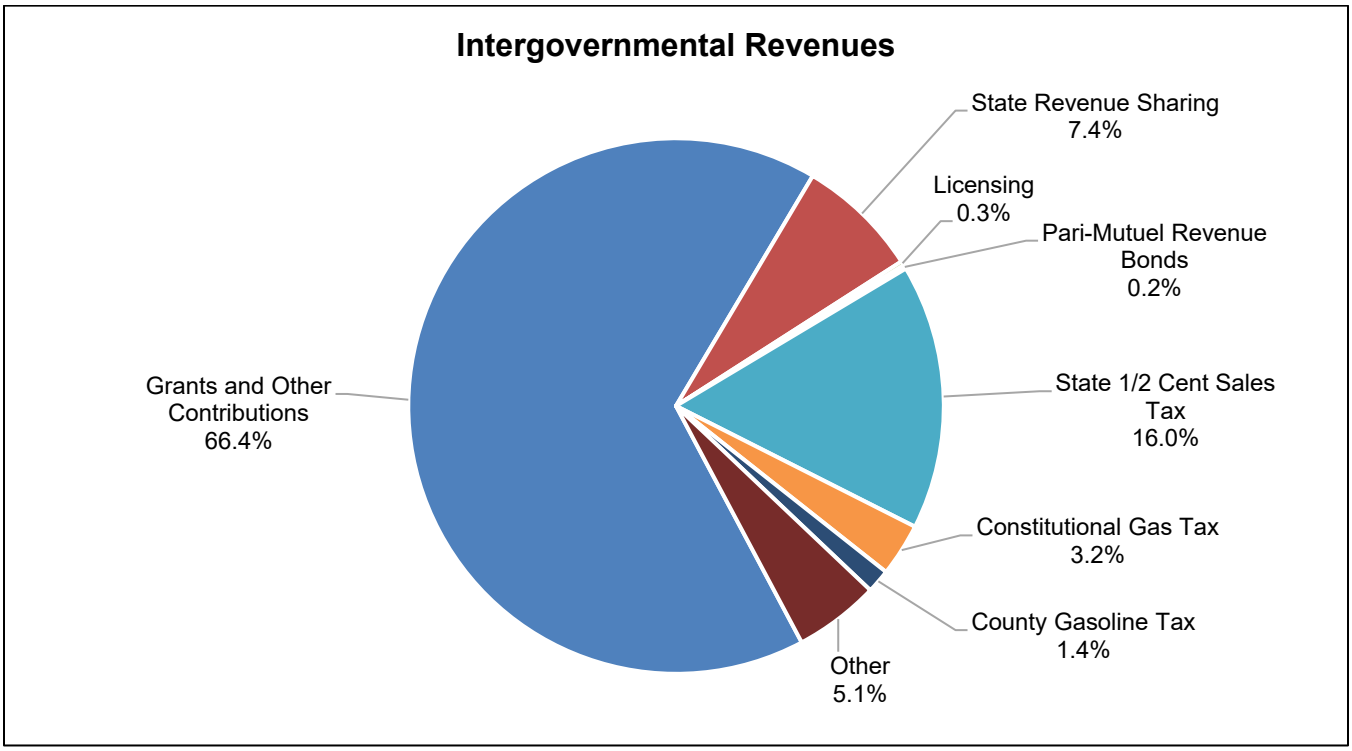
Effective October 1, 2025 (Fiscal Year 2026), an assessment rate structure was implemented where the charge for each residence is based on the number of collections per week. The amounts assessed are $368 for areas that receive Once-a-week Pick Up and $478 for areas that receive Twice-a-week Pick Up.

The average adopted assessment rate per residence for Fiscal Year 2026 is $381.69. This average is calculated by dividing the total assessment revenue by the total number of housing units billed. The actual assessment billed for each residence is based on the service level.

State Sales Tax

The Local Government Half-Cent Sales Tax Program is a revenue sharing program funded from the State's general sales and use tax collections. This tax is charged on eligible transactions along with the base Florida Sales Tax and any local discretionary sales surtax. The program is administered by the Florida Department of Revenue, which distributes revenue to the counties. Budgeted revenue for Fiscal Year 2026 reflects a 6.3% decrease from the Fiscal Year 2025 revised budget.

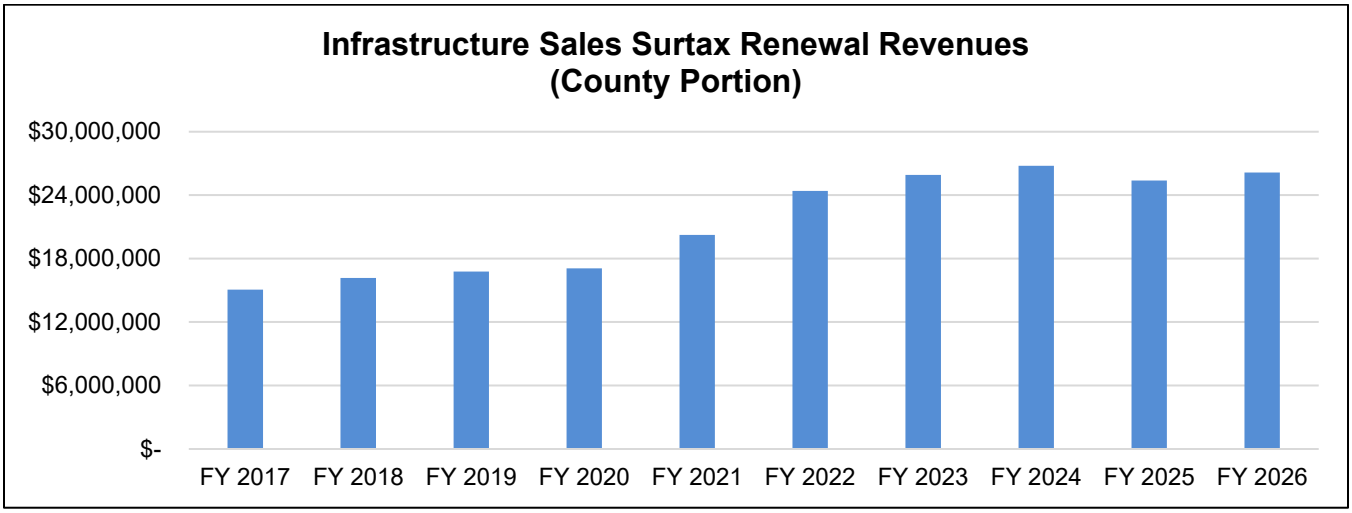


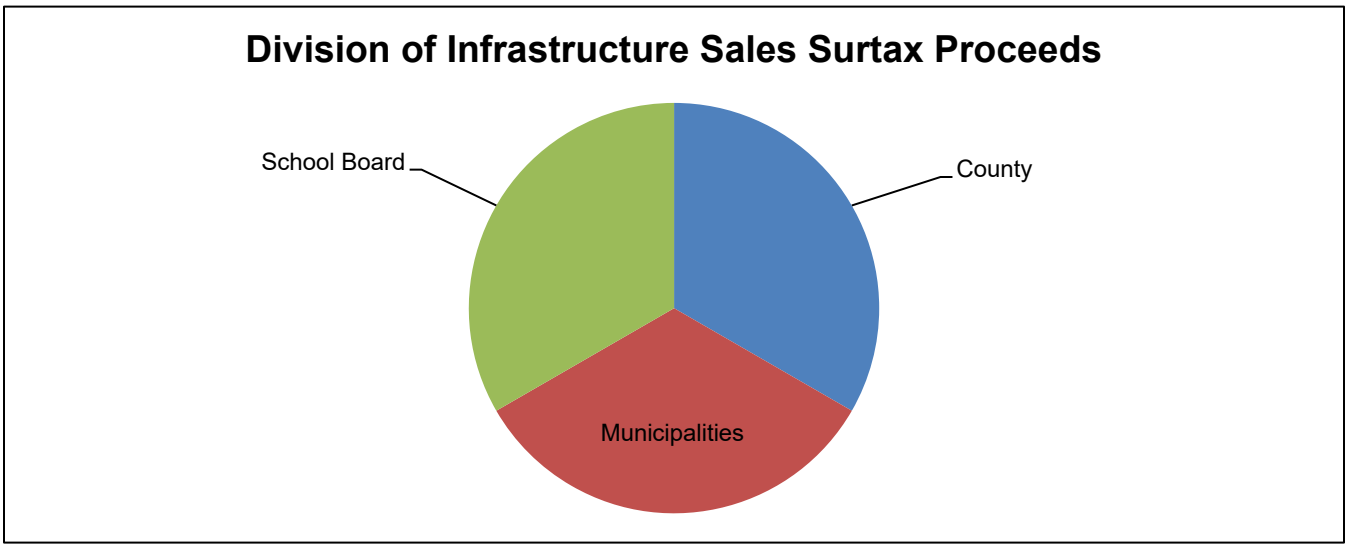


Infrastructure Surtax Renewal

The Infrastructure Sales Surtax was originally approved by voters for a 15-year period beginning January 1, 1988 and ending December 31, 2002. The tax was renewed in 2001, with collections spanning from January 1, 2003 to December 31, 2017. In 2015, the tax was renewed a second time to begin January 1, 2018 and will run for 15 years through December 31, 2032.

This is a one percent tax that is levied on transactions that are subject to the state sales tax. The proceeds are distributed in three even portions between the County, the School Board, and the County's fourteen municipalities. The portion allocated to the municipalities is shared by the Towns of Astatula, Howey-in-the-Hills, Lady Lake, and Montverde, as well as the Cities of Clermont, Eustis, Fruitland Park, Groveland, Leesburg, Mascotte, Minneola, Mount Dora, Tavares, and Umatilla.





Local Option Gas Tax (1 to 6 Cents)

These revenues result from a six-cent per gallon tax on motor and diesel fuel sold in Lake County. This tax was authorized by the Florida Legislature in 1983 and is administered by the Florida Department of Revenue with the proceeds received by the County and its municipalities based on approved agreements. As these tax revenues are generated by the sale of fuels, they are directly affected by events such as changes in fuel prices, driving habits, business activity, and fuel efficiency improvements in vehicles.

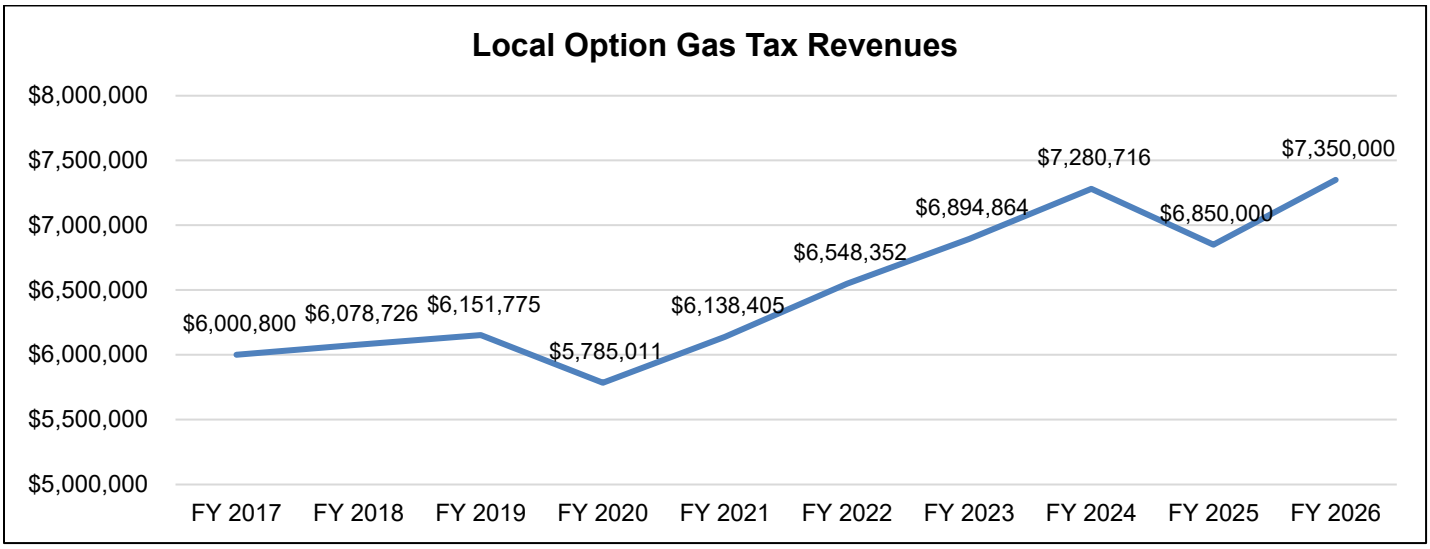
The authorized uses of these revenues are:

1. Public transportation operations and maintenance
2. Roadway and right-of-way maintenance and equipment, and structures used primarily for the storage and maintenance of such equipment
3. Roadway and right-of-way drainage
4. Street lighting
5. Traffic signs, traffic engineering, signalization, and pavement markings
6. Bridge maintenance and operations
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads

The First and Second Cent Tax was originally levied by Lake County for the ten-year period of September 1, 1984 to August 31, 1994. The tax was then extended for an additional 20 years through August 31, 2014. On January 14, 2014, the tax was re-imposed for the period of September 1, 2014 through December 31, 2043.

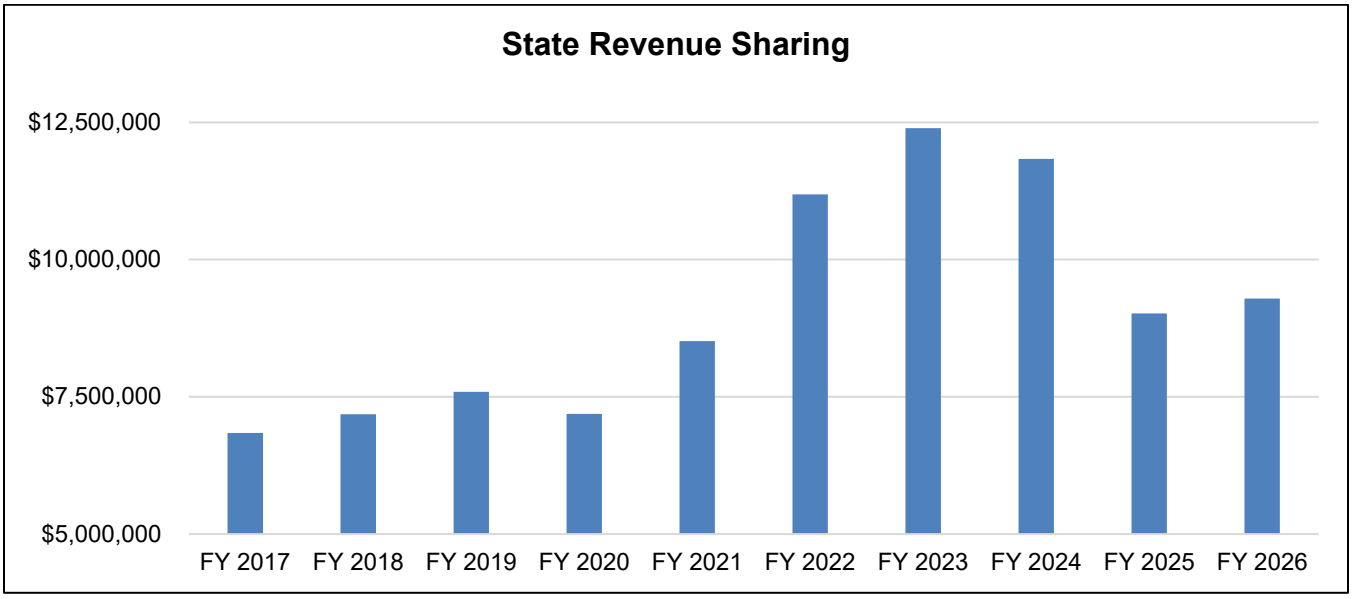
The Third and Fourth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1985 and ending August 30, 2015. On January 13, 2015, the tax was re-imposed for the period of August 31, 2015 through December 31, 2043.

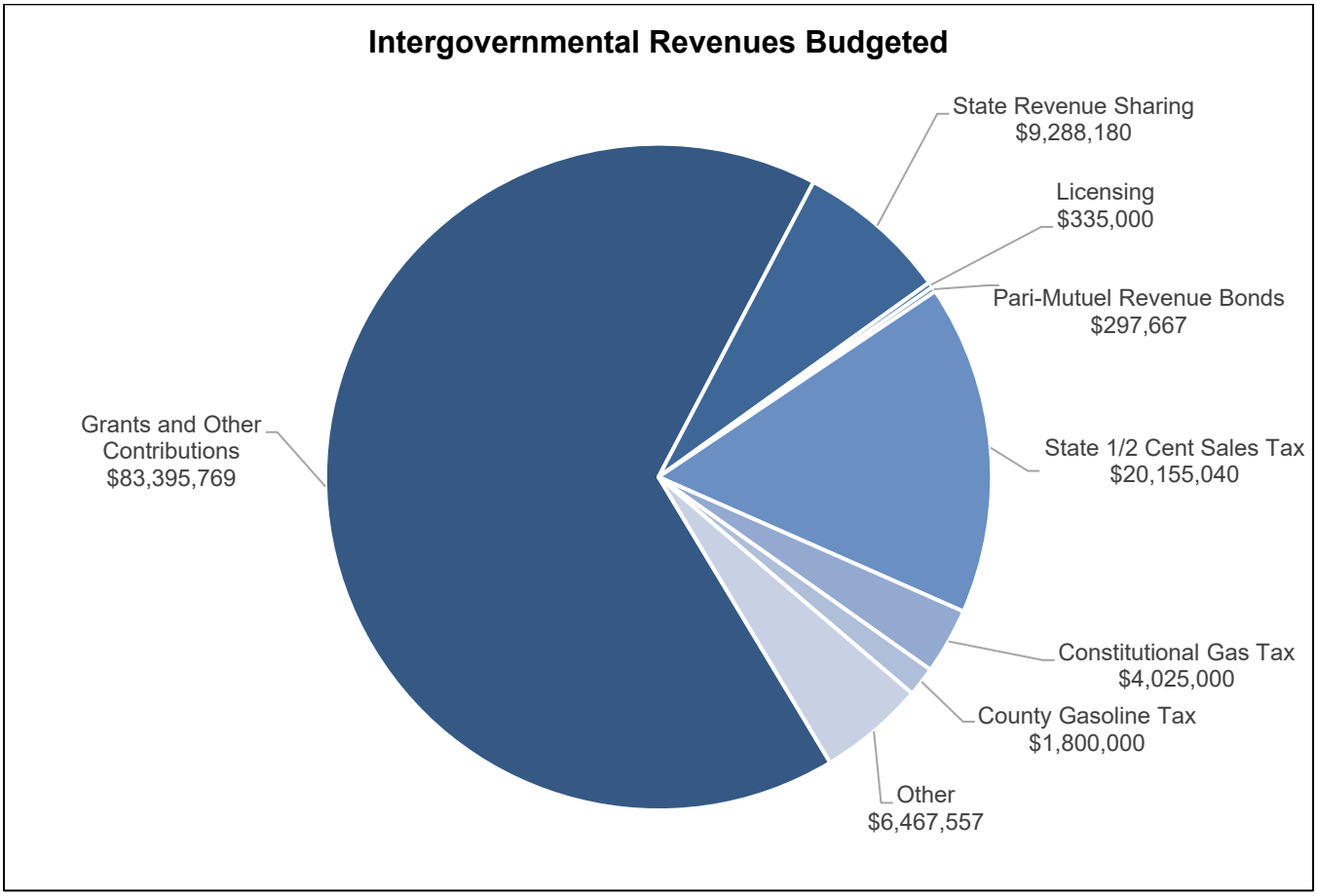
The Fifth and Sixth Cent Tax was levied by Lake County for a thirty-year period beginning September 1, 1986 and ending August 30, 2016. On January 13, 2015, the tax was re-imposed for the period of August 31, 2016 through December 31, 2043.



State Revenue Sharing Proceeds

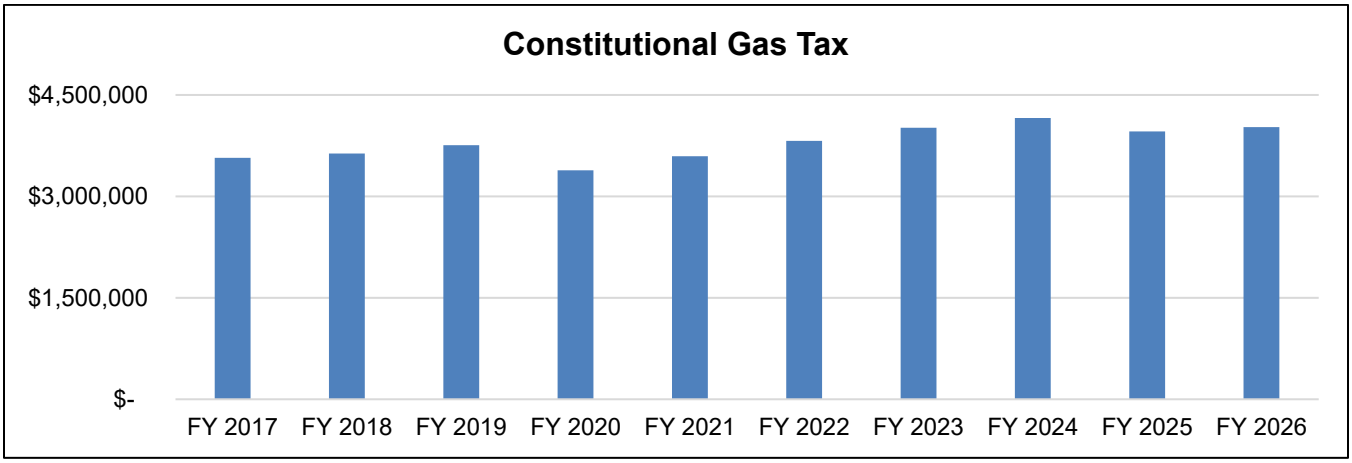
These revenues are received by the County for a share of the State Sales and Use Tax collections, and a portion of the State taxes on cigarettes. The funds are administered by the Florida Department of Revenue. The amount of the funds received is a direct result of economic activity in Lake County.

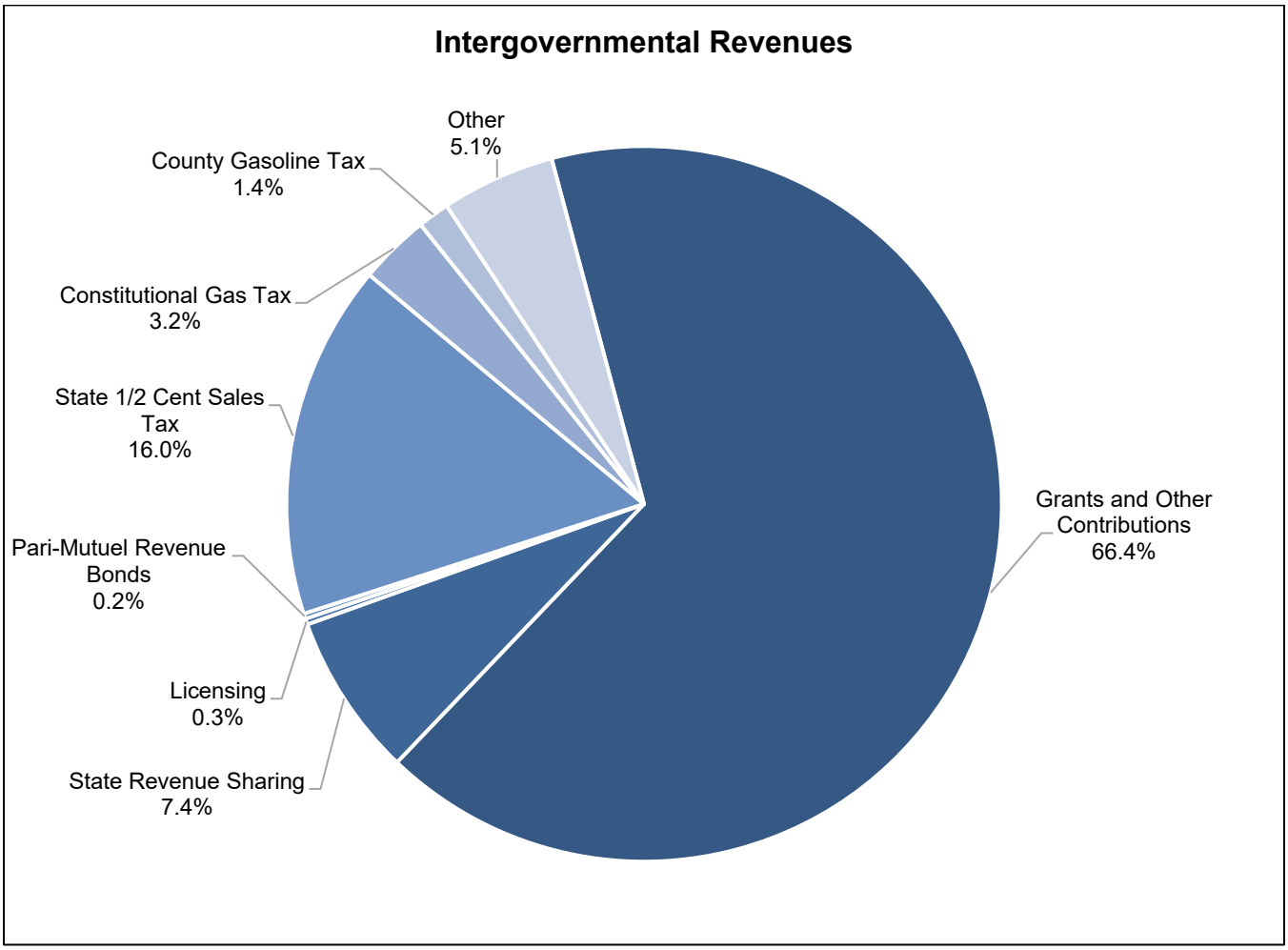




Constitutional Gas Tax (2 Cents)

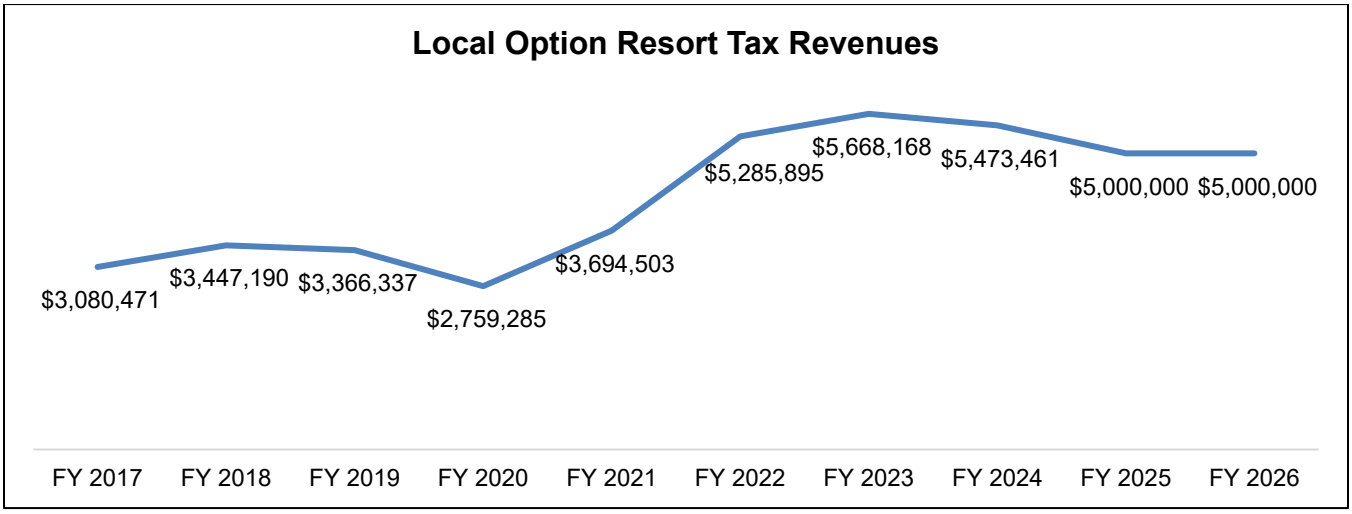
Enacted by the Florida Legislature in 1943, the Constitutional Gas Tax is a two-cent tax per gallon on gasoline and other petroleum products. The Florida State Board of Administration distributes the funds to each county based on an allocation formula that is applied to funds remaining after qualifying debt payments are deducted. Funds are used toward the acquisition, construction, and maintenance of roads. Maintenance uses may include traffic signals, sidewalks, bicycle paths, and landscaping, as necessary for the safe and efficient operation of roads.

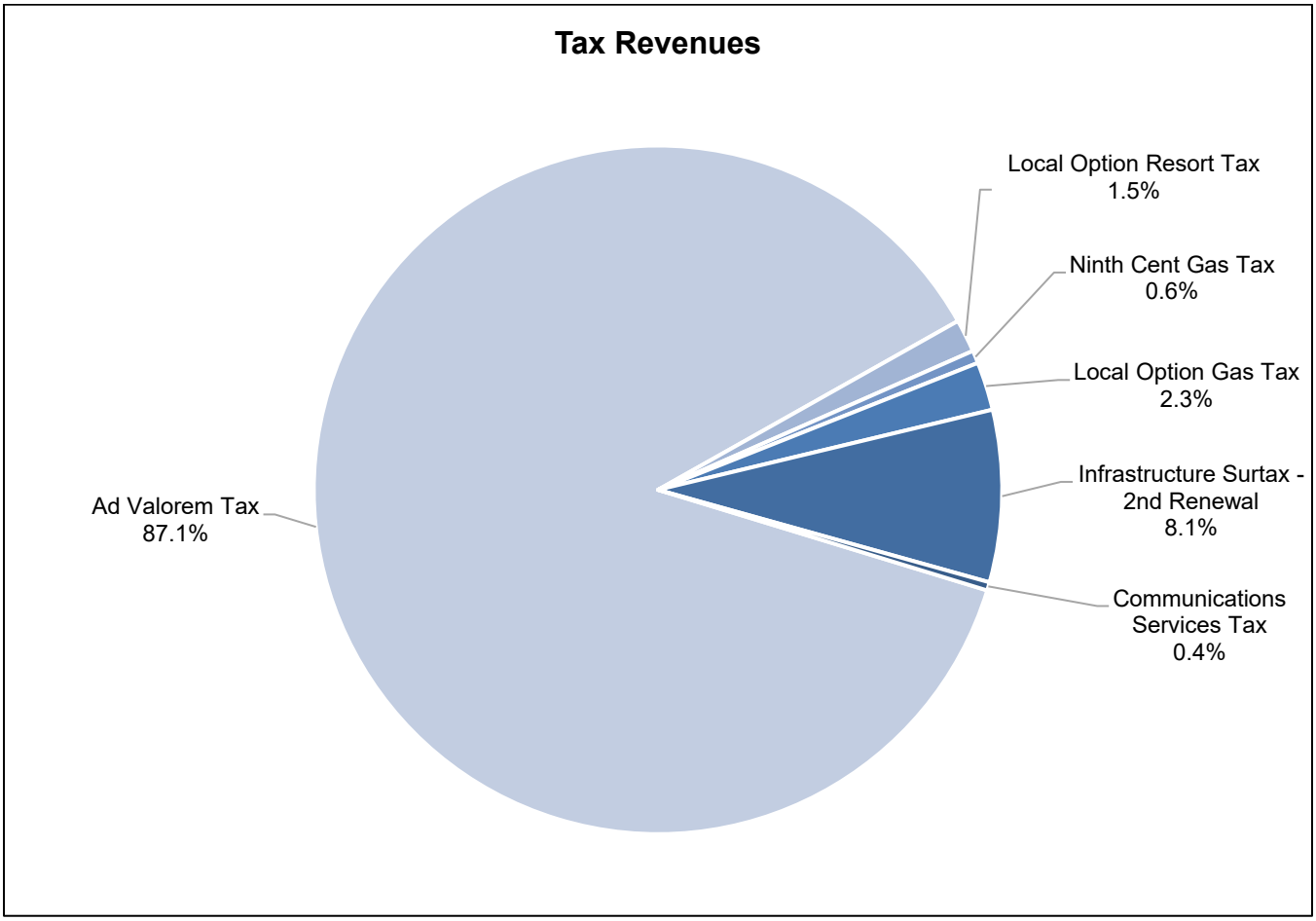




Local Option Resort Tax

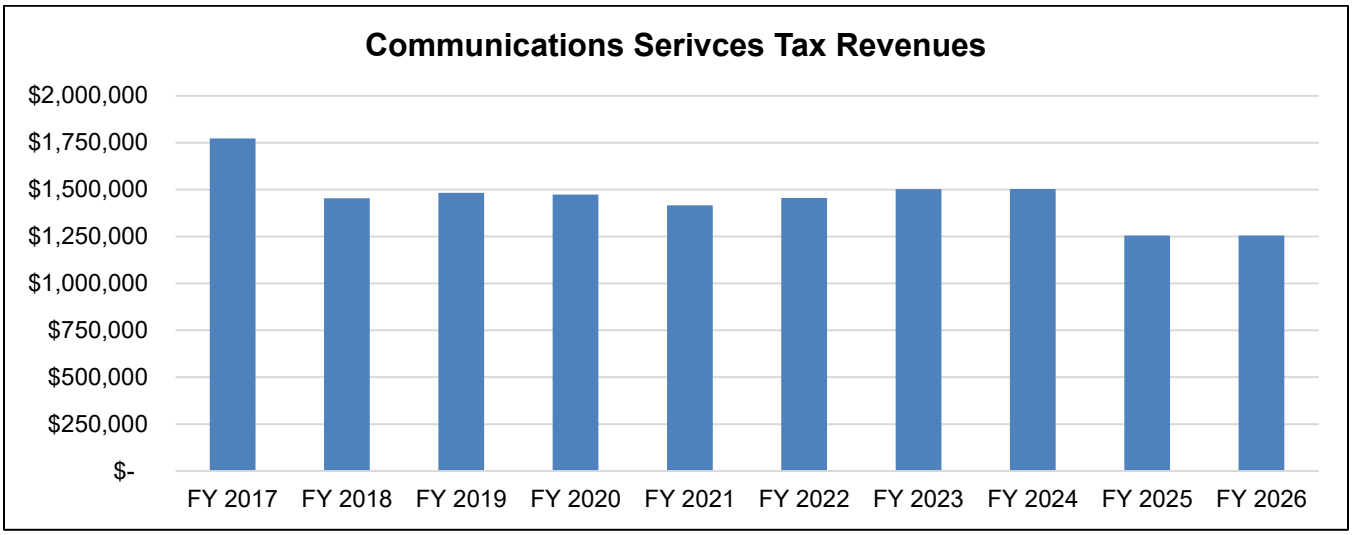
The Local Option Resort Tax was established by the Board of County Commissioners in 1984 to generate funds to promote tourism in Lake County. The Resort Tax rate on short term rentals in Lake County is 4%. The funds collected are to be used for tourism marketing and advertising, event sponsorships, event recruitment, and tourism related capital improvements to attract more visitors to Lake County annually per state statute.

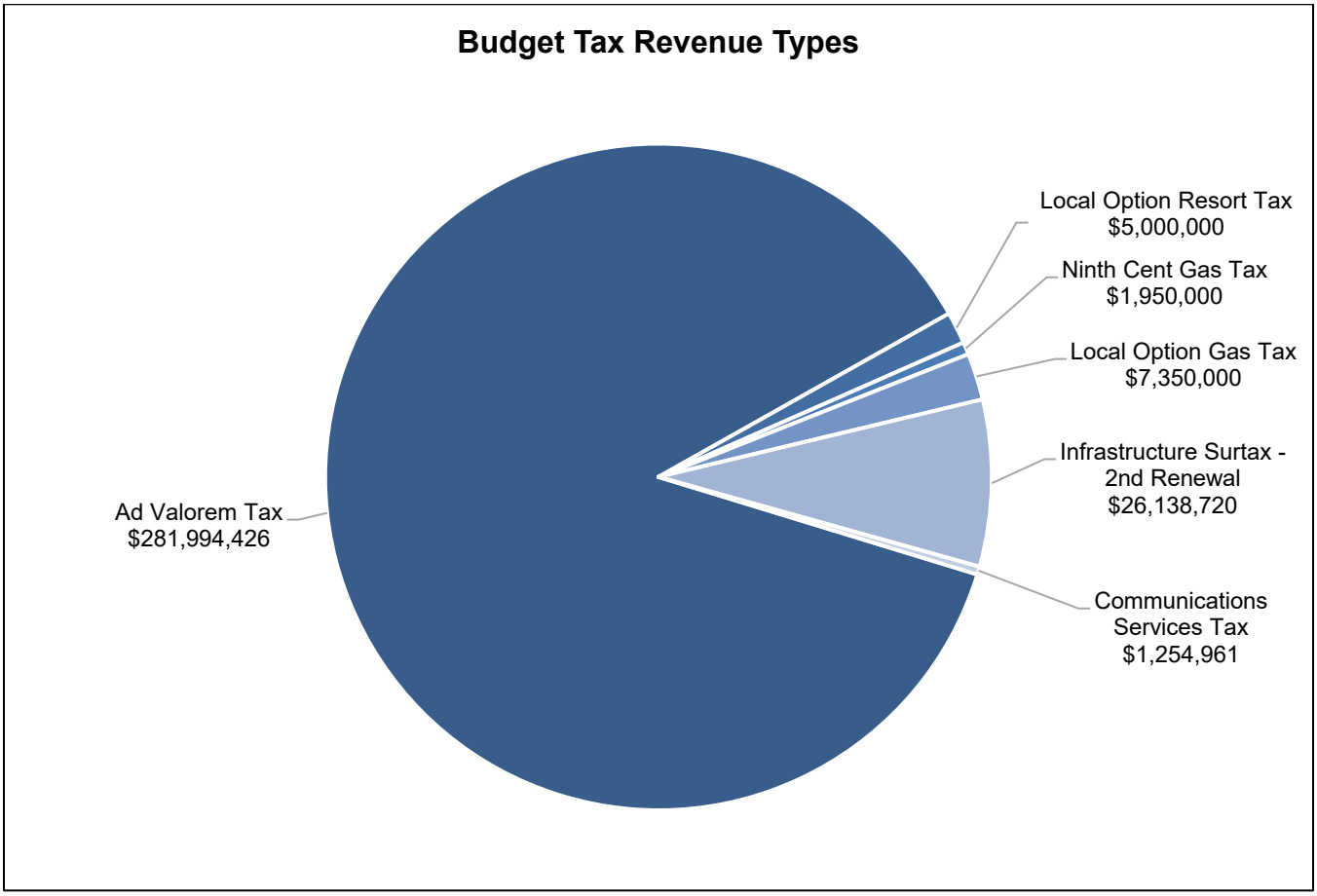




Communications Services Tax

These revenues are received from a state collected tax that is imposed on the retail sale of communication services such as traditional telephone, cable, satellite, pagers, and cellular. This tax is a combination of the Florida Communications Services Tax of 7.44 percent (11.44% for Direct-to-Home Satellite Service) and the Local Communications Services Tax, which varies from 2.54 percent to 5.92 percent depending on the area of the County where service is provided. The tax is collected by the service providers and sent to the Department of Revenue, from which monthly distributions are made to the counties based on a population formula.





LONG RANGE FINANCIAL PLANNING

The Lake County Office of Management and Budget projects and reviews various revenues and expenditures for future years for discussion and modeling purposes. Consideration is given to historical trends, legislative and regulatory changes, economic indicators, and specialized input from operational staff, consultants, and other available sources. The results of this process provide input into the decision-making process for the Board of County Commissioners. Tax rates, Fee Schedules, Assessments, and other revenue projections are updated at least annually, and when relevant new information becomes available. The results of State of Florida Revenue Estimating Conferences are also monitored and considered when making revenue recommendations for the budgeting process. Recommendations are made to the Board of County Commissioners regarding any proposed changes in the revenue structure. Mid-year adjustments are completed when appropriate for new/changing conditions.

Multi-year planning is conducted for specific funding groups, such as sales tax, road programs, and other capital improvements to prepare for future budgeting recommendations. These plans address the need for completion of the project, as well as the costs projected to provide for future operating costs when the projects are completed.

During the planning process, consideration is given to factors that impact the long-term revenue needed by the organization to meet current and future demands. These include factors such as personnel costs including the minimum wage changes in Florida and the need to remain competitive, the interest rate environment for investments and borrowings, inflationary pressures, growth patterns, personal and business spending trends, and projected capital needs. Future operating costs for new capital projects are also considered as part of the process.

Grant funding is generally not considered as a base funding source for budgeting purposes, unless the grant is a recurring award, and the granting agency has indicated that the funding will continue. Grants that benefit the residents of Lake County are pursued and added to the budget if awarded.

In recent years, the County has increased funding for road construction and maintenance to maintain par with the pace of new development and the accelerating deterioration of roadways and related infrastructure as usage continues to increase. New roadways in the Wellness Way area of South Lake County are being constructed and existing roads improved to create transportation corridors in anticipation of continued growth. It is expected that transportation infrastructure will continue to be a challenge in planning and implementation.

LONG RANGE FINANCIAL PLANNING

Below are sample projections for five years out from the current budget year:

Revenue Projections by Fiscal Year (In Millions)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Taxes	$326.25	$336.04	$346.12	$356.50	$367.20	$378.21
Permits and Fees	165.60	170.57	175.69	180.96	186.38	191.98
Intergovernmental Revenue	125.76	129.53	133.42	137.42	141.54	145.79
Charges for Services	73.91	76.13	78.41	80.76	83.19	85.68
Fines and Forfeits	0.92	0.95	0.98	1.01	1.04	1.07
Miscellaneous Revenues	3.21	3.37	3.47	3.57	3.67	3.77
Other Revenue Sources	356.42	356.42	356.42	356.42	356.42	356.42
	$1,052.07	$1,073.00	$1,094.50	$1,116.64	$1,139.44	$1,162.92

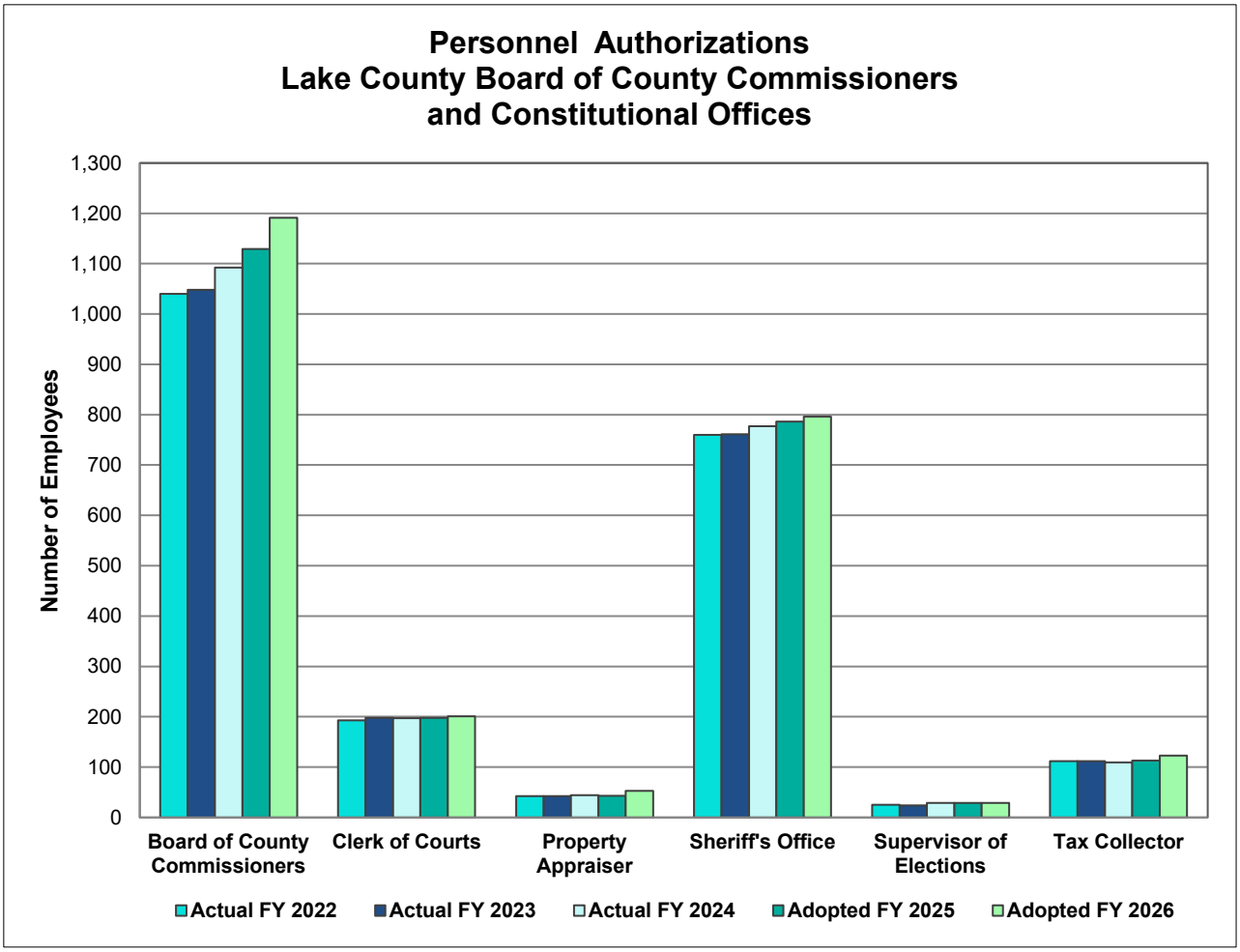
Expense Projections by Fiscal Year (In Millions)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personal Services	$141.45	$145.69	$150.06	$154.57	$159.20	$163.98
Operating Expenditures	191.74	195.57	199.49	203.48	207.55	211.70
Capital Outlay	177.49	180.15	182.85	185.60	188.38	191.21
Debt Service	11.10	10.24	9.64	9.04	8.44	7.84
Grants and Aids	156.15	159.27	162.46	165.71	169.02	172.40
Transfers	241.10	248.33	232.28	236.61	241.14	245.89
Reserves	130.57	131.26	155.25	159.17	163.24	167.43
Other Expenditures	2.47	2.47	2.47	2.47	2.47	2.47
	$1,052.07	$1,073.00	$1,094.50	$1,116.64	$1,139.44	$1,162.92

The Fiscal Year 2026 Adopted Five-year Infrastructure Sales Tax Plan:

Expense Projections by Fiscal Year (In Millions)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Public Safety	$7.58	$7.27	$6.50	$7.49	$7.79
Quality of Life	6.62	8.02	10.27	10.27	9.92
Public Works	8.44	6.79	6.82	6.66	7.11
Other Public Infrastructure	1.20	1.13	1.15	1.15	1.60
Debt Service	2.29	2.28	2.28	2.31	1.49
	$26.13	$25.49	$27.02	$27.88	$27.91



Personnel Authorizations
Lake County Board of County Commissioners and Constitutional Offices
Fiscal Years 2022 to 2026

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Adopted FY 2026
Board of County Commissioners	1,040	1,048	1,092	1,129	1,191
Clerk of Courts	193	198	197	198	201
Property Appraiser	42	42	44	43	53
Sheriff's Office	760	761	777	786	796
Supervisor of Elections	25	24	29	29	29
Tax Collector	112	112	109	113	123
Total	**2,172**	**2,185**	**2,248**	**2,298**	**2,393**

Personnel Authorization Summary
Lake County BCC Constitutional Officers
Full Time Positions by Department

	Actual FY 2024	Adopted FY 2025	Estimated FY 2025	Personnel Actions FY 2026 Transfers	Deletions	Additions	Adopted FY 2026
Lake County Board of County Commissioners (BCC)							
County Attorney	10.00	11.00	13.00	-	-	-	13.00
County Manager	9.00	9.00	9.00	-	-	-	9.00
Fairgrounds & Special Events	2.00	2.00	-	-	-	-	-
Information Technology Department	27.00	27.00	27.00	-	-	-	27.00
Judicial Support	12.00	12.00	12.00	-	-	1.00	13.00
Legislative Affairs	7.00	7.00	7.00	-	-	-	7.00
Office of Animal Services	29.00	30.00	30.00	-	-	-	30.00
Office of Building Services	49.00	49.00	49.00	6.00	-	-	55.00
Office of Code Enforcement	12.00	12.00	12.00	-	-	-	12.00
Office of Communications	15.00	15.00	17.00	-	-	1.00	18.00
Office of County Probation	15.00	15.00	15.00	-	-	1.00	16.00
Office of Economic Development	5.00	5.00	5.00	-	-	-	5.00
Office of Emergency Management	4.00	4.00	4.00	-	-	-	4.00
Office of Extension Services	12.00	12.00	12.00	-	-	-	12.00
Office of Facilities Management	29.00	30.00	30.00	-	-	-	30.00
Office of Fire Rescue	488.00	522.00	519.00	-	-	50.00	569.00
Office of Housing and Community Services	19.00	19.00	24.00	-	-	-	24.00
Office of Human Resources and Risk Mgmt	9.00	10.00	10.00	-	-	-	10.00
Office of Library Services	41.00	41.00	41.00	-	-	-	41.00
Office of Management and Budget	10.00	10.00	9.00	-	-	-	9.00
Office of Parks and Trails	31.00	31.00	38.00	-	-	-	38.00
Office of Planning and Zoning	22.00	23.00	23.00	(7.00)	-	-	16.00
Office of Procurement Services	8.00	8.00	9.00	-	-	-	9.00
Office of Public Safety Support	12.00	12.00	12.00	-	-	-	12.00
Office of Solid Waste	31.00	31.00	31.00	-	-	-	31.00
Office of Transit Services	6.00	6.00	6.00	-	-	-	6.00
Office of Veterans Services	5.00	5.00	-	-	-	-	-
Office of Visit Lake	4.00	4.00	5.00	-	-	-	5.00
Public Works	125.00	125.00	125.00	-	-	2.00	127.00
Water Resources	28.00	28.00	23.00	-	-	2.00	25.00
TOTAL - BCC Operating Funds	**1,076.00**	**1,115.00**	**1,117.00**	**(1.00)**	**-**	**57.00**	**1,173.00**
Office of Fleet Management	14.00	14.00	17.00	-	-	-	17.00
Non-Departmental	2.00	-	-	1.00	-	-	1.00
TOTAL - BCC Non-Operating Funds	**16.00**	**14.00**	**17.00**	**1.00**	**-**	**-**	**18.00**
TOTAL - Board of County Commissioners	**1,092.00**	**1,129.00**	**1,134.00**	**-**	**-**	**57.00**	**1,191.00**
Lake County Constitutional Officers							
Clerk of the Circuit Court and Comptroller	197.00	198.00	198.00	-	-	3.00	201.00
Property Appraiser	44.00	43.00	43.00	-	-	10.00	53.00
Sheriff's Office	777.00	786.00	786.00	-	-	10.00	796.00
Supervisor of Elections	29.00	29.00	29.00	-	-	-	29.00
Tax Collector	109.00	113.00	123.00	-	-	-	123.00
TOTAL - Constitutional Officers	**1,156.00**	**1,169.00**	**1,179.00**	**-**	**-**	**23.00**	**1,202.00**
TOTAL - Lake County	**2,248.00**	**2,298.00**	**2,313.00**	**-**	**-**	**80.00**	**2,393.00**

Information provided by the Office of Human Resources and Risk Management

Personnel Authorization Summary
Lake County Board of County Commissioners
Full Time Positions by Fund and Department

	Actual FY 2024	Adopted FY 2025	Estimated FY 2025	Personnel Actions FY 2026 Transfers	Deletions	Additions	Adopted FY 2026
General Fund							
County Attorney	9.00	10.00	12.00	-	-	-	12.00
County Manager	6.50	6.50	6.50	-	-	-	6.50
Fairgrounds & Special Events	2.00	2.00	-	-	-	-	-
Information Technology Department	26.10	26.10	26.00	-	-	-	26.00
Judicial Support	12.00	12.00	12.00	-	-	1.00	13.00
Legislative Affairs	7.00	7.00	7.00	-	-	-	7.00
Office of Animal Services	29.00	29.00	29.00	-	-	-	29.00
Office of Building Services	0.10	0.10	0.40	6.00	-	-	6.40
Office of Code Enforcement	12.00	12.00	12.00	-	-	-	12.00
Office of Communications	12.25	12.25	14.25	-	-	-	14.25
Office of County Probation	14.00	14.00	14.00	-	-	1.00	15.00
Office of Economic Development	4.75	4.75	4.60	-	-	-	4.60
Office of Emergency Management	1.40	1.40	1.40	-	-	-	1.40
Office of Extension Services	12.00	12.00	12.00	-	-	-	12.00
Office of Facilities Management	29.00	30.00	30.00	-	-	-	30.00
Office of Fire Rescue	0.25	-	-	-	-	-	-
Office of Housing and Community Services	4.80	4.80	9.30	-	-	-	9.30
Office of Human Resources & Risk Mgmt	9.00	10.00	10.00	-	-	-	10.00
Office of Management and Budget	10.00	10.00	9.00	-	-	-	9.00
Office of Parks and Trails	5.00	5.50	8.34	-	-	-	8.34
Office of Planning and Zoning	22.00	23.00	22.60	(7.10)	-	-	15.50
Office of Procurement Services	8.00	8.00	8.50	-	-	-	8.50
Office of Public Safety Support	2.30	2.30	1.80	-	-	-	1.80
Office of Veterans Services	5.00	5.00	-	-	-	-	-
Water Resources	28.00	28.00	23.00	-	-	2.00	25.00
General Fund	271.45	275.70	273.69	(1.10)	-	4.00	276.59
County Transportation Trust							
County Manager	1.00	1.00	1.00	-	-	-	1.00
Information Technology Department	-	-	1.00	-	-	-	1.00
Public Works	117.50	106.50	104.50	-	-	2.00	106.50
County Transportation Trust	118.50	107.50	106.50	-	-	2.00	108.50
County Library System							
Office of Communications	0.25	0.25	0.25	-	-	-	0.25
Office of Library Services	41.00	41.00	41.00	-	-	-	41.00
Office of Parks and Trails	-	-	-	-	-	-	-
County Library System	41.25	41.25	41.25	-	-	-	41.25
SUBTOTAL - Countywide Funds	**431.20**	**424.45**	**421.44**	**(1.10)**	**-**	**6.00**	**426.34**
MSTU - Stormwater Management							
Public Works	7.50	7.50	9.50	-	-	-	9.50
MSTU - Stormwater Management	7.50	7.50	9.50	-	-	-	9.50
MSTU - Parks Services							
County Manager	0.50	0.50	0.50	-	-	-	0.50
Office of Communications	-	-	-	-	-	1.00	1.00
Office of Procurement Services	-	-	0.50	-	-	-	0.50
Office of Parks and Trails	26.00	25.50	29.66	-	-	-	29.66
MSTU - Parks Services	26.50	26.00	30.66	-	-	1.00	31.66
Emergency 911							
Office of Fire Rescue	8.50	8.50	8.50	-	-	-	8.50
Office of Public Safety Support	7.80	7.80	7.50	-	-	-	7.50
Emergency 911	16.30	16.30	16.00	-	-	-	16.00

Personnel Authorization Summary
Lake County Board of County Commissioners
Full Time Positions by Fund and Department

	Actual FY 2024	Adopted FY 2025	Estimated FY 2025	Personnel Actions FY 2026 Transfers	Deletions	Additions	Adopted FY 2026
Resort/Development Tax							
Office of Planning and Zoning	-	-	0.20	0.05	-	-	0.25
Office of Communications	2.50	2.50	2.50	-	-	-	2.50
Office of Visit Lake	4.00	4.00	5.00	-	-	-	5.00
Resort/Development Tax	6.50	6.50	7.70	0.05	-	-	7.75
Emergency Medical Services							
County Manager	0.30	0.30	0.30	-	-	-	0.30
Office of Economic Development	-	-	-	-	-	-	-
Office of Fire Rescue	163.50	181.50	177.50	(0.50)	-	49.50	226.50
Office of Public Safety Support	1.90	1.90	2.70	-	-	-	2.70
Emergency Medical Services	165.70	183.70	180.50	(0.50)	-	49.50	229.50
Coronavirus State/Local Fiscal Recovery							
Office of Management and Budget	-	-	-	-	-	-	-
Coronavirus State/Local Fiscal Recovery	-	-	-	-	-	-	-
Building Services							
County Manager	0.40	0.40	0.40	-	-	-	0.40
Office of Planning and Zoning	-	-	0.20	0.05	-	-	0.25
Information Technology Department	0.90	0.90	-	-	-	-	-
Office of Building Services	48.40	48.40	48.10	-	-	-	48.10
Office of Economic Development	0.25	0.25	0.40	-	-	-	0.40
Building Services	49.95	49.95	49.10	0.05	-	-	49.15
County Fire Rescue							
County Manager	0.30	0.30	0.30	-	-	-	0.30
Office of Economic Development	-	-	-	-	-	-	-
Office of Building Services	0.50	0.50	0.50	-	-	-	0.50
Office of Fire Rescue	312.75	317.00	318.00	0.50	-	0.50	319.00
Office of Solid Waste	0.45	0.45	-	-	-	-	-
County Fire Rescue	314.00	318.25	318.80	0.50	-	0.50	319.80
SUBTOTAL - Special Revenue Funds	**586.45**	**608.20**	**612.26**	**0.10**	**-**	**51.00**	**663.36**
Community Development Block Grant							
County Attorney	0.75	0.75	0.75	-	-	-	0.75
Office of Housing and Community Services	3.45	3.45	3.95	-	-	-	3.95
Community Development Block Grant	4.20	4.20	4.70	-	-	-	4.70
Transit							
Office of Transit Services	6.00	6.00	6.00	-	-	-	6.00
Transit	6.00	6.00	6.00	-	-	-	6.00
Affordable Housing Assistance Trust							
County Attorney	0.25	0.25	0.25	-	-	-	0.25
Office of Housing and Community Services	4.25	4.25	3.25	-	-	-	3.25
Affordable Housing Assistance Trust	4.50	4.50	3.50	-	-	-	3.50
Section 8							
Office of Housing and Community Services	6.50	6.50	7.50	-	-	-	7.50
Section 8	6.50	6.50	7.50	-	-	-	7.50
Federal/State Grants							
Office of Emergency Management	2.60	2.60	2.60	-	-	-	2.60
Federal/State Grants	2.60	2.60	2.60	-	-	-	2.60
Restricted Local Programs							
Office of County Probation	1.00	1.00	1.00	-	-	-	1.00
Restricted Local Programs	1.00	1.00	1.00	-	-	-	1.00
SUBTOTAL - Grant Funds	**24.80**	**24.80**	**25.30**	**-**	**-**	**-**	**25.30**

Personnel Authorization Summary
Lake County Board of County Commissioners
Full Time Positions by Fund and Department

	Actual FY 2024	Adopted FY 2025	Estimated FY 2025	Personnel Actions FY 2026 Transfers	Deletions	Additions	Adopted FY 2026
Landfill Enterprise							
Office of Solid Waste	30.55	30.55	31.00	-	-	-	31.00
Landfill Enterprise	30.55	30.55	31.00	-	-	-	31.00
SUBTOTAL - Enterprise Funds	**30.55**	**30.55**	**31.00**	**-**	**-**	**-**	**31.00**
TOTAL - Operating Funds	**1,073.00**	**1,088.00**	**1,090.00**	**(1.00)**	**-**	**57.00**	**1,146.00**
Fleet Management							
Office of Fleet Management	12.00	12.00	15.00	-	-	-	15.00
Fleet Management	12.00	12.00	15.00	-	-	-	15.00
TOTAL - Internal Service Funds	**12.00**	**12.00**	**15.00**	**-**	**-**	**-**	**15.00**
Non-Departmental							
Non-Departmental	2.00	-	-	1.00	-	-	1.00
Office of Animal Services	-	1.00	1.00	-	-	-	1.00
Office of Fire Rescue	3.00	15.00	15.00	-	-	-	15.00
Office of Fleet Management	2.00	2.00	2.00	-	-	-	2.00
Public Works	-	11.00	11.00	-	-	-	11.00
Non-Departmental	7.00	29.00	29.00	1.00	-	-	30.00
TOTAL - All Funds	**1,092.00**	**1,129.00**	**1,134.00**	**-**	**-**	**57.00**	**1,191.00**

Information provided by the Office of Human Resources and Risk Management

Position Additions and Deletions
FY 2026

Fund/Department/Division	Full Time Delete	Full Time Transfers	Part Time Add/Del/ Transfer	Full Time Adds	Position	Pos #	Form 9
General Fund							
Office of County Probation							
Office of County Probation	0.00	0.00	0.00	1.00	Probation Associate	1716	26-043
	0.00	0.00	0.00	1.00			
Office of Planning and Zoning							
Office of Planning and Zoning	0.00	(1.00)	0.00	0.00	Associate Planner Supervisor	1619	26-053
	0.00	(1.00)	0.00	0.00			
Water Resources							
Water Resources	0.00	0.00	0.00	1.00	Construction Program Manager	1715	26-042
Water Resources	0.00	0.00	0.00	1.00	Field Technician	1659	26-047
	0.00	0.00	0.00	2.00			
General Fund	0.00	(1.00)	0.00	3.00			
County Transportation Trust							
Public Works Engineering	0.00	0.00	0.00	1.00	Construction Inspector II	1666	26-002
Public Works Engineering	0.00	0.00	0.00	1.00	Sign and Striping Technician I	1658	26-030
County Transportation Trust	0.00	0.00	0.00	2.00			
SUBTOTAL - Countywide Funds	**0.00**	**(1.00)**	**0.00**	**5.00**			
MSTU - Parks Services							
Office of Communications							
Office of Communications	0.00	0.00	0.00	1.00	Conetent Coordinator	1718	26-048
	0.00	0.00	0.00	1.00			
Emergency Medical Services							
Office of Fire Rescue							
Logistics	0.00	0.00	0.00	1.00	Public Safety Logistics Technician	1665	26-007
Emergency Medical Services	0.00	0.00	0.00	0.50	Program/Scheduling Associate - Fire Rescue	1664	26-014
Emergency Medical Services	0.00	0.00	0.00	25.00	Emergency Medical Technician	1667 thru 1691	26-010
Emergency Medical Services	0.00	0.00	0.00	20.00	Paramedic	1692 thru 1711	26-011
Emergency Medical Services	0.00	0.00	0.00	1.00	Paramedic/FTO	1712	26-015
Emergency Medical Services	0.00	0.00	0.00	2.00	EMS Battalion Chief	1713&1714	26-008
Emergency Medical Services	0.00	0.00	0.00	49.50			
County Fire Rescue							
Office of Fire Rescue							
Fire Rescue	0.00	0.00	0.00	0.50	Program/Scheduling Associate - Fire Rescue	1664	26-014
County Fire Rescue	0.00	0.00	0.00	0.50			
SUBTOTAL - Special Revenue Funds	**0.00**	**0.00**	**0.00**	**51.00**			
Restricted Local Programs							
Judicial Support							
Judicial Support	0.00	0.00	0.00	1.00	Court Program Specialist	1717	26-045
Restricted Local Programs	0.00	0.00	0.00	1.00			
SUBTOTAL - Grants Funds	**0.00**	**0.00**	**0.00**	**1.00**			
TOTAL - Operating Funds	**0.00**	**(1.00)**	**0.00**	**57.00**			
Non-Departmental							
Non-Departmental	0.00	1.00	0.00	0.00	Associate Planner Supervisor	1619	26-053
TOTAL - Non-Departmental	**0.00**	**1.00**	**0.00**	**0.00**			
TOTAL - All Funds	**0.00**	**0.00**	**0.00**	**57.00**			

Information provided by the Office of Human Resources and Risk Management

BUDGET BY FUND

FUNDS AND REVENUES DESCRIPTIONS

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities-identified as funds-based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled.

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

GOVERNMENTAL FUND TYPES

Governmental Fund types are divided into four sections: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

GENERAL FUND

General (Fund 0010)

Department: Countywide

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Major revenues in the General Fund include ad valorem taxes, state sales tax, state revenue sharing proceeds, and fund balance. The General Fund also receives administration revenue from other funds for services provided. The Fiscal Year 2026 budget provides for the support of County Departments, Clerk of Courts, the Property Appraiser, Sheriff's Office, Supervisor of Elections, Tax Collector, Judicial Support, and other Non-Departmental items.

SPECIAL REVENUE FUNDS

County Transportation Trust (Fund 1120)

Department: Public Works

Major revenues in the County Transportation Trust Fund include the six cents of local option gas tax, the two cents of Constitutional gas tax and one cent of County fuel taxes, the ninth cent gas tax, other service-related revenues, and appropriated fund balance.

The Fiscal Year 2026 budget provides for engineering, traffic, environmental services, and road operations. This fund predominantly provides for maintenance of roads and not

major road construction. Road construction is funded from road impact fees (construction), sales taxes (equipment, road construction and resurfacing), and federal/state grants.

Lake County Ambulance (Fund 1220)

Department: Non-Departmental

The Lake County Ambulance Fund was established to account for the ad valorem tax subsidy provided to agencies within Lake County that provide qualified services. The Fiscal Year 2026 budget is supported by a 0.4629 millage rate.

County Library System (Fund 1900)

Office: Library Services

The County Library System Fund was established to account for revenues and expenses related to the operation of the library system. The Office of Library Services provides administration of the Lake County Library System, which is a single-county cooperative public library system with six County branch libraries and ten municipal member libraries. Library services are free to Lake County residents. Library Services has reciprocal borrowing agreements with Marion, Seminole and Volusia Counties, and Lake Sumter State College, that allows for access to their libraries. Lake County supports the operation of the member libraries through system-wide services and monetary grants to the municipalities.

Library Impact Fee Trust (Fund 1070)

Office: Library Services

The Library Impact Fee Trust Fund accrues monies from library impact fees charged against new construction in the County. Library projects funded by impact fees must be growth-related. Revenues include impact fee revenues and fund balance. The budget is allocated for eligible library projects throughout the County based on recommendations from the Lake County Library Advisory Board.

Parks Impact Fee Trust (Funds 1081, 1082, 1083)

Office: Parks and Trails

The Board of County Commissioners adopted park impact fees in November 2003, and collections began in January 2004. These impact fees are assessed against new construction in the unincorporated areas of the County and are expended for growth-related park development within three park impact fee districts. The budgets are comprised of impact fees and fund balance.

Educational System Impact Fees (Fund 1090)

Department: Non-Departmental

The Educational System Impact Fees Fund was established in 2021 to recognize the collection of School Impact Fees and their subsequent remittance to the Lake County School Board according to Government Accounting Standards Board Statement Number 84, which established the criteria for identifying fiduciary activities of all state and local governments. Prior to September 2021, these activities had been recorded as balance sheet entries. Revenues consist of the fees collected by the County and Municipalities.

LCL Provider Participation Assessment (Fund 1100)

Department: Non-Departmental

The Board of County Commissioners adopted the Local Provider Participation Fund Ordinance in January 2022, and collections began in October 2022. This is a non-ad valorem special assessment of non-public hospitals within the county. Funds collected are remitted to the Florida Agency for Health Care Administration (AHCA) as non-federal match to draw down additional Medicaid funding to help the hospitals recoup unreimbursed Medicaid care costs. The budget is comprised of provider assessments, distributions to AHCA, and administration costs.

Road Impact Fees (Funds 1147, 1148, 1149, 1157, 1158, 1159)

Department: Public Works

The Road Impact Fee funds accrue monies from transportation impact fees charged against new construction in the County. Road projects funded by impact fees must be growth-related and located in the districts in which monies are collected, which can result in carry-over fund balances due to the restrictions placed upon the usage of monies with regards to the location of projects, as well as the need to accumulate monies before beginning a major project.

There are no funds budgeted in Fiscal Year 2026 for funds 1147 or 1159.

Fish Conservation (Fund 1190)

Office: Parks and Trails

Lake County previously received an allocation for the additional levy of $1.00 on all fishing licenses sold within the County. This surcharge was derived from a 1967 Special Act, as amended in 1975. Fishing licenses are no longer issued through the County Tax Collector, so no additional revenue will be received in this fund. These funds can be used for fish conservation projects, including vegetation control, habitat, and access improvement with prior approval of the Florida Fish and Wildlife Conservation Agency

(FFWC). Past projects have included fish tagging equipment, stocking of fish, fishing dock installations and repairs, and the addition of Blueways trails. The Fiscal Year 2026 budget is funded by fund balance.

MSTU – Stormwater Management (Fund 1230)

Department: Public Works

Stormwater programs include basin studies and the floodplain management program, which provides an application process for federally backed flood insurance. Drainage, water quality related improvements and residential lot grading inspections also are administered through the Stormwater Section. Revenues include ad valorem taxes, fees, other revenues, and fund balance.

MSTU – Parks Services (Fund 1231)

Office: Parks and Trails

This fund is designated for Parks and Trails with a portion of ad valorem taxes generated from the Stormwater, Parks and Roads ad valorem millage supporting parks maintenance and improvement programs. This fund also includes the Public Lands program budget which is provided through an inter-fund transfer from the General Fund. Additional funding sources include ad valorem tax revenues, fees, transfers from other funds, grant revenues and fund balance. Maintenance activities for Parks and Trails include repair and maintenance of ball fields, infields, and tracks and for the Public Lands program include preparing fire lines, tree removal/pruning, preventing illegal dumping, lawn care and fence repairs.

MSTU – Roads (Fund 1232)

Office: Public Works

This fund is designated for Public Works with a portion of ad valorem taxes generated from the Stormwater, Parks and Roads ad valorem millage supporting parks maintenance and improvement programs. Funds are used for the road maintenance and resurfacing program for Public Works.

Emergency 911 (Fund 1240)

Office: Public Safety Support

The Emergency 911 Fund accounts for monthly user charges on telephone service for operation and maintenance of the E911 system, as well as for capital equipment purchases. The system is comprised of six Public Safety Answering Points (PSAP's). Ongoing responsibilities associated with maintenance of the system include review and revision of operating protocol procedures, and maintenance of the database by which

calls are correctly routed by the computer system. The system is fully funded through a monthly service charge on telephone bills. Revenues include emergency service fee revenues, grants, and fund balance. The Fiscal Year 2026 budget provides for on-going routine operation and maintenance of the E911 system.

Resort/Development Tax (Fund 1250)

Office: Visit Lake

Programs and services provided by the Office of Visit Lake are funded by the resort/development tax. This tax is levied on all short-term rentals of 180 days or less. The tax was first enacted in 1984 at 2% and was increased to 4% on March 31, 2003. The budget is funded by resort tax revenues, rents, and fund balance. Primary activities include advertising on radio, television and in the electronic and print media, and working with business and event planners to increase the number of event days resulting in higher hotel/motel occupancy rates.

Municipal Services Benefit Units (Funds 1290, 1370, 1450)

Department: Non-Departmental

Three MSBU's (Greater Hills, Greater Groves, and Greater Pines) were established for common area maintenance such as landscaping, pool maintenance, janitorial services, and street lighting within these subdivisions. An annual assessment is collected on the property owner's tax bill to cover these costs.

Law Enforcement Trust (Fund 1330)

Constitutional Offices: Sheriff

Law Enforcement Trust revenues are primarily generated from locally confiscated drug money. These confiscated funds are generally used to replace law enforcement equipment in the Sheriff's Office.

Mount Plymouth/Sorrento CRA Trust (Fund 1340)

Office: Planning and Zoning

The Mount Plymouth/Sorrento Community Redevelopment Area Trust Fund was established to finance community redevelopment projects within the boundaries of the redevelopment area. Funds are generated from a portion of property taxes collected within those boundaries according to the establishing ordinance.

Emergency Medical Services Fund (Fund 1350)

Offices: Fire Rescue, Public Safety Support

The Emergency Medical Services Fund was established to account for activities related to the provision of ambulance services within Lake County, including functions previously performed by Lake Emergency Medical Services. These functions became part of the County's operations beginning with the Fiscal Year 2019 Budget. Funds are received by a transfer from the County Ambulance Fund, fees charged for services, and other miscellaneous revenue sources.

Coronavirus State and Local Fiscal Recovery Fund (SLFRF) (Fund 1380)

Department: Non-Departmental

The American Rescue Plan Act (ARPA) of 2021 authorizes the Coronavirus State and Local Fiscal Recovery Fund (CLFRF) with funding to respond to the COVID-19 public health emergency or its negative economic impact. This includes providing assistance to households, small business, nonprofits, and impacted industries, such as tourism, travel, and hospitality; responding to workers performing essential work during the COVID-19 pandemic by providing premium pay to eligible workers of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government performing essential work or by providing grants to eligible employers that have eligible workers; providing government services, to the extent of the reduction of revenue due to COVID-19 relative to revenues collected in the most recent full fiscal year of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government; or make necessary investments in water, sewer, or broadband infrastructure.

The county received a total of $71,308,368 in two tranches, or installments, with each being received in Fiscal Years 2021 and 2022.

MSTU- Wellness Way (Fund 1390)

Department: Public Works

The MSTU provides for the construction and maintenance of streets, sidewalks, lighting, drainage, and other essential road infrastructure in the Wellness Way Area. The MSTU's purpose is to provide maintenance on the collector road network in the area for the enhanced road infrastructure.

MSBU - Internal Subdivision Road Maintenance (Fund 1400)

Department: Public Works

For internal residential subdivision road maintenance, road improvements, and a method by which to assess the costs to the residents of that subdivision.

Infrastructure Sales Tax Revenue (Fund 1410)

Department: Non-Departmental

The County's share of the one-cent sales tax is collected in the Infrastructure Sales Tax Revenue Fund and is then transferred to other funds for allowable expenditures after the deduction of the administrative service fee. Collections began 1/1/18 for the Second Renewal of the Sales Tax authorization and will continue until 12/31/32.

Fiscal Year 2026 appropriations for the Renewal Sales Tax include transfers to other funds and the administrative service fee. Funds are to be used for purposes allowed by F.S. 212.055(2).

Street Lighting (Funds 1430, 1460, 1470, 1480)

Department: Non-Departmental

Four MSBU's (Village Green, Picciola Island, Valencia Terrace, and Sylvan Shores) were established to provide residential street lighting within the designated boundaries of each area. An annual assessment is collected on the property owner's tax bill to cover these costs.

MSBU – Wastewater Treatment (Fund 1490)

Department: Public Works

The Wastewater Treatment MSBU was established in 2023 to provide a mechanism for interested residents to pay an annual fee for services associated with the installation and operation of a Distributed Wastewater Treatment System. An annual fee will be collected on the property owner's tax bill to cover these costs.

Building Services (Fund 1520)

Office: Building Services

Building Services is a self-supporting program that administers and enforces all building and licensing laws, rules, and regulations, as well as performs building inspection activities. Enforcement and inspection activities are supported by a variety of fees for

services. Projected revenues include building permit fees, protective inspection fees, administrative service fees, contractor license fees, other revenues, and fund balance.

County Fire Rescue (Fund 1680)

Office: Fire Rescue

The County Fire Rescue Fund provides resources to provide fire and medical response to protect County residents and visitors over an area encompassing 1,100 square miles. Projected revenues include ad valorem taxes from a 0.4800 millage rate, fire assessment fees, Lake County Ambulance Fund transfer, service agreements, grants, other revenues, and fund balance.

Fire Services Impact Fee Trust (Fund 1690)

Office: Fire Rescue

Fire Services Impact Fee Trust Fund revenues are collected in the unincorporated areas of the County and the cities of Astatula, Howey-in-the-Hills and Lady Lake (excluding The Villages). In addition, the County has interlocal agreements with the Cities of Fruitland Park and Mascotte, and the Town of Montverde for the collection of Impact Fees. These funds are used to construct and equip new fire stations, expand existing fire stations, and to add apparatus to our fleet as necessitated by growth to provide fire and medical response. The budget is funded by impact fees and fund balance.

Lake County Water Authority (Fund 9800)

Department: Parks and Water Resources

The Lake County Water Authority serves to control and conserve freshwater resources, fosters improvements to streams, lake and canals, improves the fish and aquatic wildlife by improving the streams, lake and canals and protects the freshwater resources of the county through assisting local governments in treating stormwater runoff. The projected revenues are collected through ad valorem taxes of 0.2940 millage rate.

SPECIAL REVENUE - GRANT FUNDS

Community Development Block Grant (Fund 1200)

Office: Housing and Community Services

The Community Development Block Grant (CDBG) program is administered at the federal level by the U.S. Department of Housing and Urban Development, which makes funds available to local governments. Lake County became an entitlement community in 1999 and started receiving funds in 2000. The Cities of Tavares, Lady Lake and Minneola, and the Towns of Montverde, Astatula, and Howey-in-the-Hills receive a share of the

entitlement dollars pursuant to Urban County Partnership Agreements with Lake County. CDBG funds have been used for roadway paving and paying paving assessments, for housing rehabilitation, to expand meals-on-wheels deliveries and transportation services to seniors, to provide prescription assistance, to improve community centers, sidewalks and parks, and to construct American Disability Act (ADA) restrooms and entrances in public buildings.

Transit (Fund 1210)

Office: Transit Services

Public paratransit and fixed-route services are provided to citizens and visitors in Lake County through a contracted service provider. LakeXpress fixed-route service began on May 21, 2007 primarily along the U.S. Highway 441 corridor, including The Villages, Eustis and Leesburg. A second and third route through Mount Dora and Leesburg began in July 2008. On July 1, 2009, a fourth bus route began operating from the Altoona Post Office on S.R. 19 to the Community of Zellwood on U.S. 441, where passengers can transfer to LYNX route 44. Route 50E was added to provide service from Clermont to Winter Garden, and 50W was added to provide transport between Mascotte and Clermont.

Lake County Connection is a state-funded program and provides low-cost transportation services to the transportation disadvantaged such as the mobility impaired and mentally impaired, as well as senior citizens. Currently, the County contracts with RATP Dev USA, Inc. as its paratransit provider. This fund was renamed from the Public Transportation Fund to the Transit Fund effective Fiscal Year 2016. Revenues include a subsidy from the General Fund, Federal and State grants, advertising revenues, fare revenues, miscellaneous revenues, and fund balance.

Affordable Housing Assistance Trust (Fund 1260)

Office: Housing and Community Services

State Housing Initiatives Partnership (SHIP) funds are received from the State to assist low- and moderate-income households in the purchase of a home. These funds can be used for down payments, closing costs and mortgage buy downs for new homes, or for existing homes that have been or will be repaired within 12 months of transfer of title. SHIP funds are distributed on an entitlement basis to all 67 counties and 52 CDBG entitlement cities in Florida. The amounts remitted to Lake County are based on a percentage of documentary stamp collections.

Section 8 (Fund 1270)

Office: Housing and Community Services

The Section 8 Housing Program is funded through the U.S. Department of Housing and Urban Development. The program makes rental housing affordable to very low-income families through rental subsidies paid directly to the landlord on behalf of the participating family. In some cases, a utility subsidy also is paid.

Federal/State Grants (Fund 1300)

Departments/Offices: Emergency Management, Fire Rescue, Probation, Public Works

The Federal and State Grants Fund was established beginning in Fiscal Year 2010 to account for certain grant revenues that previously were budgeted in the General Fund. Since grant revenues must be spent for the purposes for which they were received, this fund assures that unspent funds are not inadvertently directed to other programs and services or co-mingled with General Fund revenues.

Restricted Local Programs (Fund 1310)

Departments/Offices: Animal Services, Parks and Trails, Probation, Public Works, Sheriff's Programs, Non-Departmental

The Restricted Local Programs Fund was established in Fiscal Year 2010 to account for certain restricted revenues that were previously budgeted in the General Fund. Restricted revenues must be spent for the purposes they were received. The budget includes funding for Sheriff deputy training through traffic education and police education funds, court cost and teen court fees, alcohol and drug abuse, Dori Slosberg traffic education, animal services donations, boating license fees, and Florida Arts license plate revenues.

DEBT SERVICE FUNDS

Debt Service (Currently Active Funds 2510, 2710, 2810, 2850)

Department: Debt Service

Debt service funds have been established to accumulate resources and account for the payment of principal and interest related to various capital improvement bonds, limited general obligation bonds, sales tax revenue refunding bonds and various notes payable.

In 2007, the County issued $34.7 million in direct placement limited general obligation bonds for the purpose of acquiring and improving lands within the County to protect drinking water resources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality. In 2015 the bond was partially refunded and refinanced, resulting in savings.

In 2007 the County issued $87.4 million in capital improvement revenue bonds. The funds were used to acquire, construct, and equip various capital improvements. The issuance was secured by a pledge of the County's half cent sales tax received form the state. In 2015 the bond was partially refunded and refinanced through the issuance of 2 separate bonds, series 2015A and 2015B, resulting in savings. During the 2023 fiscal year the series 2015B bond was refunded and refinanced through the issuance of the taxable capital improvement revenue bond, series 2022, resulting in savings. During the 2025 fiscal year the series 2022 taxable bond was refunded as tax exempt resulting in savings.

In 2000 the County issued a direct placement bond secured by sales tax revenues used to replace pari-mutuel (racing tax) revenue previously distributed by the state. The $4.4 million sales tax revenue bond was issued to finance the cost of acquisition, construction and equipping of certain capital improvements including land acquisition, various park projects and walking and biking trails. The bond was refinanced in 2011 and modified and reissued in 2013 at a lower interest rate both resulting in savings.

In 2016 the County secured funds through a direct borrowing note in the sum of $1.01 million dollars. The funds were used for the purchase of land and buildings.

In Fiscal Year 2019, a $19,980,000 direct placement infrastructure sales surtax revenue bond was issued to fund construction of a new animal shelter and for the purchase of public safety radios. This direct placement bond was refunded and refinanced during the 2020 fiscal year resulting in savings, and an additional borrowing of $10,000,000 for road resurfacing was issued in the same note. Debt service payments are secured by sales surtax revenues received by the County.

CAPITAL PROJECTS FUNDS

Second Renewal Sales Tax Capital Projects (Fund 3050)

Department: Non-Departmental

The Second Renewal Sales Tax Capital Projects Fund receives revenues from the Second Renewal of the Infrastructure Sales Tax, along with interest, and fund balance. This authorization began January 1, 2018 and continues through December 31, 2032. Some budgeted items include capital building maintenance, information technology improvements, library renovation and replacements, fire apparatus, improvements to multiple parks and fire stations, sidewalk and road projects, and vehicles for the Sheriff's Office.

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS

Account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of

providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, management control, accountability, or other purposes.

Landfill Enterprise (Fund 4200)

Office: Solid Waste

The Landfill Enterprise Fund supports the operations of the Solid Waste group. Solid Waste is comprised of administration/financial operations, landfill operations, scale services, residential convenience centers, and hazardous waste. The County utilizes three residential hauling contracts for collection and one landfill contract for solid waste disposal. The Fiscal Year 2024 budget is supported by landfill operating income, disposal assessment fees, fund balance, and a transfer from the General Fund.

Solid Waste Closures and Long-Term Care (Fund 4220)

Office: Solid Waste

The Florida Department of Environmental Protection (FDEP) requires that a reserve fund be established to provide closing costs and long-term care costs for the County's landfills. The County has five closed disposal units under long-term care. They include Central Landfill - Phases I and II, Lady Lake, Umatilla, and Loghouse. Funding is also budgeted for the closure of the active Central Landfill - Phase III.

INTERNAL SERVICE FUNDS

Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Property and Casualty (Fund 5200)

Office: Human Resources and Risk Management

The Property and Casualty Fund manages revenues and expenditures relating to the County's workers compensation and liability insurance programs. Revenues are received from the entities participating in the programs, and are used to pay claims, premiums, and administrative costs.

Employee Group Benefits (Fund 5300)

Office: Human Resources and Risk Management

The Employee Group Benefits Fund manages the revenues received from entities participating in the County's employee insurance plans. Participants include the Board of County Commissioners, Clerk of Courts, Lake County Water Authority, Lake-Sumter Metropolitan Planning Organization, Property Appraiser, Supervisor of Elections, and Tax Collector. Expenditures from the fund include claims payments, insurance premiums, and administrative costs.

Fleet Management (Fund 5400)

Office: Fleet Management

The Fleet Management Fund was established for the operation of the County's Fleet Management Division. Revenues are received for work performed and used for the expenditures necessary to provide those services.

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
General (0010)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 158,902,750	$ 203,089,453	$ 202,845,855	$ 225,587,389
Ad Valorem Taxes - Delinquent	10,253,646	2,000,000	2,000,000	2,000,000
Communications Services Tax	1,503,585	1,254,961	1,254,961	1,254,961
Total Taxes	**$ 170,659,981**	**$ 206,344,414**	**$ 206,100,816**	**$ 228,842,350**
Permits and Fees				
Industrial Development Revenue Bond Fees	$ 2,500	$ -	$ -	$ -
Total Permits and Fees	**$ 2,500**	**$ -**	**$ -**	**$ -**
Intergovernmental Revenues				
Hazard Mitig Grant	$ -	$ 285,000	$ 435,592	$ -
Byrne Justice Assistance Grant - CFDA 16.738	185,473	-	-	-
Federal Disaster Relief	1,016,760	-	-	-
Federal Payments in Lieu of Tax-General Government	200,347	-	-	-
Federal Payments in Lieu of Tax-Wildlife	942	-	-	-
Other Public Safety Projects	-	1,000,000	1,000,000	-
EMP Grant	30,658	-	-	-
Aquatic Weed Control	179,955	175,000	175,000	-
State Disaster Relief	17,324	-	-	-
Ag Education & Promo Facility	-	2,000,000	2,000,000	2,000,000
State Revenue Sharing Proceeds	11,832,751	9,017,650	9,017,650	9,288,180
Insurance Agents County License	95,187	60,000	60,000	60,000
Mobile Home Licenses	185,988	180,000	180,000	180,000
Alcoholic Beverage License	128,666	95,000	95,000	95,000
State Sales Tax	24,163,545	21,509,748	21,509,748	20,155,040
Contributions from Other Agencies	72,897	123,979	123,979	116,921
Total Intergovernmental Revenues	**$ 38,110,493**	**$ 34,446,377**	**$ 34,596,969**	**$ 31,895,141**
Charges for Services				
$2 Court Technology Services Fee	$ 796,387	$ 750,000	$ 750,000	$ 750,000
Parts	213,303	15,000	15,000	15,000
Labor	17,417	4,500	4,500	4,500
Reprographic Services	213,299	200,000	200,000	200,000
Charges - Outside Sources	32,746	5,000	5,000	5,000
Other Charges for Services	499,604	500,000	500,000	450,000
Sheriffs Fees	208,242	170,000	170,000	170,000
Other General Government Charges/Fees	300	-	-	-
Lot Line Adjustment	9,000	8,700	8,700	7,000
Concurrency Fees	8,935	8,000	8,000	8,000
Electronic Game Room Facility Renewal	8,088	-	-	-
Construction Review	8,560	8,000	8,000	8,000
Master Park Plans	-	500	500	500
Zoning Fees	39,261	39,000	39,000	39,000
Zoning Permits	301,900	270,000	270,000	270,000
Zoning Conformance Letter	15,000	11,200	11,200	12,000
Variances	8,500	20,000	20,000	20,000
Subdivision Applications	26,935	20,000	20,000	20,000
Site Plan Review and Amendments	59,150	47,250	47,250	35,000
PUD Preliminary	2,150	5,750	5,750	5,000
Lot of Record	25,900	22,400	22,400	20,000
Lot Splits	11,710	15,000	15,000	12,000
DRS Presubmittals	11,000	7,250	7,250	12,000
Mobile Home Bond	500	1,875	1,875	1,875
Developers Agreements	9,920	60,000	60,000	30,000
Mining Plans	3,250	10,000	10,000	10,000
Tree Removal/Site Plan	79,250	18,750	18,750	20,000
Land Use Plan Amendment (LUPA)	30,250	20,000	20,000	20,000
Tree Removal Permit Review	73,540	50,000	50,000	50,000
Conditional Use Permit	6,652	10,000	10,000	10,000
Tax Exempt Sale of Maps and Publications	-	50	50	50

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Administrative CUP	275	-	-	-
Police Services	2,091,952	2,293,500	2,293,500	2,768,723
School Resource Officer	3,797,373	4,177,040	4,067,040	4,422,507
Dispatch Services	1,386,650	1,670,158	1,670,158	1,551,324
Subsistence Fee for Prisoners	66,600	70,000	70,000	70,000
Medical Fees for Prisoners	26,599	25,000	25,000	25,000
Administrative Services - Lake Tech	200,000	200,000	200,000	210,000
Marine Patrol - Lake County Water Authority	534,217	503,690	503,690	709,790
Emergency Service Fee	4,158	5,000	5,000	4,500
CUP Inspections	117,450	120,000	120,000	120,000
Mine Inspections	19,000	13,500	13,500	15,000
Landscape Inspections	17,550	5,000	5,000	5,000
Average Setback Inspections	2,512	1,500	1,500	1,500
County Wide Communications Fees	164,832	242,000	242,000	242,000
Average Setbacks	2,277	2,000	2,000	2,000
Mine Order Inspection	2,100	750	750	750
Water Resource Laboratory Fees	144,618	139,070	139,070	-
Animal Shelter - Penalty/Impound	8,346	15,000	15,000	15,000
Animal Shelter - Board	6,400	7,000	7,000	7,000
Animal Shelter - Clinic Services	8,920	10,000	10,000	10,000
Animal Shelter - Adoption Fees	28,734	25,000	25,000	25,000
Animal Shelter - Pet Licenses	595	500	500	500
Animal Shelter - Taxable	9,024	7,500	7,500	7,500
Animal Shelter - Non-Taxable	4,250	2,500	2,500	2,500
Animal Shelter - Disposals	380	100	100	100
Mosquito Control Services	-	-	-	33,600
Fairgrounds	39,582	32,500	32,500	32,500
Fairgrounds - Tax Exempt	1,962	5,000	5,000	5,000
Fairgrounds Farmers Market	130,488	122,000	122,000	130,000
Veterans Treatment Intervention	89,620	71,000	71,000	80,000
Court Innovations/Local Ordinance	109,644	100,000	100,000	100,000
Legal Aid	54,822	50,000	50,000	50,000
Juvenile Alternative Programs	54,822	55,000	55,000	55,000
Court Facilities ($15)	715,769	740,000	740,000	740,000
Domestic Violence Charges - FS 938.08	24,191	23,000	23,000	23,000
Impact Fee Services	191,450	147,300	147,300	150,000
MPO Administration Fees	29,247	29,986	29,986	30,000
Water Resources Administration Fees	1,799,082	2,514,244	2,514,244	3,097,635
Total Charges For Services	**$ 14,606,240**	**$ 15,724,063**	**$ 15,614,063**	**$ 16,947,354**
Fines and Forfeits				
Court Fines	$ 138,967	$ 100,000	$ 100,000	$ 100,000
DUI Test	(23)	-	-	-
Communications FD-FS 318.21(9)	226,438	225,000	225,000	225,000
Zoning Violation Fines	170,010	120,000	120,000	120,000
Handicap Parking Violations	250	-	-	-
Other Parking Violations	40	-	-	-
Animal Control Violations	37,309	30,000	30,000	30,000
Unclaimed Moneys FS 116.21	1,304	-	-	-
Total Fines and Forfeits	**$ 574,295**	**$ 475,000**	**$ 475,000**	**$ 475,000**
Miscellaneous Revenues				
Interest Including Profit on Investments	$ 4,801,802	$ 100,000	$ 100,000	$ 100,000
Interest - Tax Collector	1,258	-	-	-
Rents & Leases - Taxable	16,484	6,952	6,952	8,212
Rents & Leases - Non-taxable	185,954	170,405	203,405	173,901
Surplus Lands	-	10,000	4,794,249	10,000
Surplus Furniture/Fixtures/Equipment	15,175	15,000	15,000	15,000
Insurance Proceeds/Loss-FF&E	530,650	-	-	-
Donations	2,000	500	500	2,000
Other Contributions/Donations	-	50	50	50
Settlements	1,316,281	-	-	-
Stwide Mutual Aid	45,568	-	-	-

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
VAB Petition Fees	9,075	3,000	3,000	3,000
Other Miscellaneous Revenue	114,355	198,000	198,000	193,000
Community Service Insurance Fees	92	-	-	-
Credit Card Convenience Fee	152,515	101,000	101,000	101,000
P-Card Rebate	189,277	150,000	150,000	150,000
Impoundment/Sale - Livestock	680	1,000	1,000	500
Total Miscellaneous Revenues	**$ 7,381,166**	**$ 755,907**	**$ 5,573,156**	**$ 756,663**
Transfers				
Interfund Transfer	$ 29,488	$ 32,272	$ 32,272	$ 32,898
Interfund Transfer - Fire	62,015	65,057	65,057	62,780
Interfund Transfer - Admin Fee	5,323,348	8,130,450	8,128,744	9,181,456
Interfund Transfer - Ins/Admin	504,886	547,421	547,421	588,810
Excess Fees - Tax Collector	1,665,645	1,200,000	1,200,000	-
Excess Fees - Clerk of Court	261,186	902	902	764
Excess Fees - Supervisor of Elections	902,724	-	-	-
Excess Fees - Property Appraiser	346,836	150,000	150,000	150,000
Excess Fees - Office of the Sheriff	408,233	30,000	30,000	-
Fund Balance - Beginning of the Year	-	61,980,579	76,295,391	56,078,332
Total Transfers	**$ 9,504,361**	**$ 72,136,681**	**$ 86,449,787**	**$ 66,095,040**
Less 5% Estimated Receipt	**$ -**	**$ (12,784,810)**	**$ (12,784,810)**	**$ (13,897,748)**
Total General Fund	**$ 240,839,036**	**$ 317,097,632**	**$ 336,024,981**	**$ 331,113,800**
General Fund (0010)				
Expenditures (by Department)				
Animal Services	$ 2,343,872	$ 2,786,769	$ 2,843,570	$ 3,008,023
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
County Attorney	1,199,212	1,533,208	1,772,271	1,767,668
County Manager	883,761	1,014,323	1,014,323	1,025,156
Economic Development	1,923,060	2,435,253	2,520,541	2,588,361
Emergency Management	324,962	385,109	385,109	430,439
Extension Services	688,141	802,397	860,753	893,709
Facilities Management	8,959,036	15,377,203	22,642,016	22,031,524
Housing and Community Services	6,550,472	9,828,813	9,803,179	10,479,037
Human Resources/Risk Management	1,109,710	1,367,983	1,458,942	1,466,589
Information Technology	4,039,736	5,099,551	5,104,105	5,384,694
Legislative Affairs	1,124,889	1,248,469	1,255,969	1,171,953
Management & Budget	778,280	1,031,846	1,055,236	1,025,751
Parks & Water Resources	3,206,955	4,359,143	4,421,206	4,339,346
Planning & Zoning	1,884,517	3,191,965	3,294,246	2,700,460
Probation	952,525	1,091,441	1,091,942	1,157,528
Procurement Services	657,906	716,880	716,880	753,380
Public Safety Administration	24,506	-	-	-
Public Safety Support	2,480,711	3,949,941	4,443,939	2,589,124
Public Works	188,703	300,000	6,445,036	300,000
Clerk of the Circuit Court	9,225,293	10,621,819	10,633,334	11,433,460
Property Appraiser	4,323,155	4,878,777	4,878,777	6,009,386
Sheriff's Office	110,230,636	128,476,334	129,151,179	145,876,853
Supervisor of Elections	7,777,631	7,424,719	9,573,657	9,524,369
Tax Collector	8,095,328	9,633,234	9,633,234	10,288,913
Judicial Support	5,890,227	6,932,234	7,031,409	7,073,747
Non-Departmental	37,686,465	89,922,107	91,268,649	74,884,407
Total General Fund	**$ 224,907,155**	**$ 317,097,632**	**$ 336,024,981**	**$ 331,113,800**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
County Transportation Trust (1120)				
Revenues				
Taxes				
9th Cent Gas Tax	$ 1,964,630	$ 1,780,000	$ 1,780,000	$ 1,950,000
Local Option Gasoline	7,280,716	6,850,000	6,850,000	7,350,000
Total Taxes	**$ 9,245,346**	**$ 8,630,000**	**$ 8,630,000**	**$ 9,300,000**
Permits and Fees				
Principal - Special Assessment	$ 10,162	$ 33,000	$ 33,000	$ 33,000
Total Permits and Fees	**$ 10,162**	**$ 33,000**	**$ 33,000**	**$ 33,000**
Intergovernmental Revenues				
Federal Forestry Share	$ 67,134	$ -	$ -	$ -
Constitutional Gas Tax (20%)	831,619	785,000	785,000	825,000
Constitutional Gas Tax (80%)	3,326,476	3,175,000	3,175,000	3,200,000
County Gasoline Tax	1,804,476	1,750,000	1,750,000	1,800,000
Fuel Tax Refunds/Credits	88,081	65,000	65,000	65,000
Contributions from Other Agencies	32,500	-	1,297,087	-
Total Intergovernmental Revenues	**$ 6,150,286**	**$ 5,775,000**	**$ 7,072,087**	**$ 5,890,000**
Charges for Services				
Storm Water Review	$ 29,515	$ 18,850	$ 18,850	$ 29,000
Subdivision Review	201,152	160,000	160,000	200,000
Public Works Permits	133,300	89,000	89,000	130,000
Tax Exempt Sale of Maps and Publications	38	1,000	1,000	1,000
One Time Maintenance Charges	563	-	-	-
Signal/Sign Maintenance	1,225,021	739,775	739,775	739,775
Road Vacation Fees	279,411	12,000	12,000	12,000
Lot Determination	3,795	3,000	3,000	3,000
Total Charges for Services	**$ 1,872,795**	**$ 1,023,625**	**$ 1,023,625**	**$ 1,114,775**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 435,726	$ 65,160	$ 65,160	$ -
Other Interest Earnings	11,831	-	-	-
Insurance Proc/Loss Furn/Fix/Equipment	10,314	5,000	5,000	5,000
Scrap Sales	2,259	2,000	2,000	2,000
Other Miscellaneous Revenues	39,345	3,000	3,000	3,000
Total Miscellaneous Revenues	**$ 499,475**	**$ 75,160**	**$ 75,160**	**$ 10,000**
Transfers				
Interfund Transfer - General Fund	$ 3,630,000	$ -	$ -	$ -
Fund Balance - Beginning of Year	-	11,064,989	10,024,928	7,399,870
Total Transfers	**$ 3,630,000**	**$ 11,064,989**	**$ 10,024,928**	**$ 7,399,870**
Less 5% Estimated Receipt	**$ -**	**$ (775,189)**	**$ (775,189)**	**$ (817,389)**
Total County Transportation Trust	**$ 21,408,064**	**$ 25,826,585**	**$ 26,083,611**	**$ 22,930,256**
County Transportation Trust (1120)				
Expenditures				
Road Operations	$ 12,855,457	$ 10,379,065	$ 12,399,158	$ 10,132,055
Engineering Operations	2,902,188	5,144,653	6,454,258	5,353,616
Traffic Operations	2,975,644	3,170,239	3,606,205	3,458,790
Environmental Services	1,541,043	1,499,326	1,499,326	1,651,853
Intergovernmental Transfers	203	700	700	700
Interfund Transfers	785,340	775,189	775,189	817,389
Contingency and Cash Carryforward	-	4,857,413	1,348,775	1,515,853
Total County Transportation Trust	**$ 21,059,875**	**$ 25,826,585**	**$ 26,083,611**	**$ 22,930,256**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Lake County Ambulance (1220)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 14,604,910	$ 18,666,132	$ 18,643,743	$ 20,779,322
Ad Valorem Taxes - Delinquent	942,397	300,000	300,000	300,000
Total Taxes	**$ 15,547,307**	**$ 18,966,132**	**$ 18,943,743**	**$ 21,079,322**
Miscellaneous Revenues				
Interest Inc Profit on Invest	$ 148,017	$ 5,000	$ 5,000	$ 5,000
Interest - Tax Collector	116	100	100	100
Total Miscellaneous Revenues	**$ 148,133**	**$ 5,100**	**$ 5,100**	**$ 5,100**
Transfers				
Excess Fees - Tax Collector	$ 43,185	$ 30,000	$ 30,000	$ 30,000
Excess Fees - Property Appraiser	10,711	5,000	5,000	5,000
Fund Balance - Beginning of Year	-	627,793	1,244,628	3,117,203
Total Transfers	**$ 53,896**	**$ 662,793**	**$ 1,279,628**	**$ 3,152,203**
Less 5% Estimated Receipt	**$ -**	**$ (950,311)**	**$ (949,192)**	**$ (1,054,221)**
Total Lake County Ambulance	**$ 15,749,336**	**$ 18,683,714**	**$ 19,279,279**	**$ 23,182,404**
Lake County Ambulance (1220)				
Expenditures				
General Government	$ 882,326	$ 1,161,037	$ 1,162,690	$ 1,377,913
Lake County Ambulance Service	2,201,203	2,536,564	2,574,044	2,817,173
Interfund Transfers	11,474,839	12,814,464	12,810,899	14,251,556
Intergovernmental Transfers	432,629	597,159	596,487	663,900
Contingency and Cash Carryforward	-	1,574,490	2,135,159	4,071,862
Total Lake County Ambulance	**$ 14,990,997**	**$ 18,683,714**	**$ 19,279,279**	**$ 23,182,404**
County Library System (1900)				
Revenues				
Intergovernmental Revenues				
Aid to Libraries	$ 144,135	$ 145,000	$ 145,000	$ 145,747
Library Contributions	16,000	16,000	16,000	16,000
Total Intergovernmental Revenues	**$ 160,135**	**$ 161,000**	**$ 161,000**	**$ 161,747**
Charges for Services				
Non Resident Library Fees	$ 16,235	$ 11,685	$ 11,685	$ 11,685
Total Charges for Services	**$ 16,235**	**$ 11,685**	**$ 11,685**	**$ 11,685**
Fines and Forfeits				
Library Fines	$ 23,876	$ 19,300	$ 19,300	$ 19,300
Total Fines and Forfeits	**$ 23,876**	**$ 19,300**	**$ 19,300**	**$ 19,300**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 31,063	$ -	$ -	$ -
Donations	559	-	-	-
Other Miscellaneous Revenues	177,085	189,048	189,048	189,032
Total Miscellaneous Revenues	**$ 208,707**	**$ 189,048**	**$ 189,048**	**$ 189,032**
Transfers				
Interfund Transfer	$ 4,521,416	$ 4,913,067	$ 4,913,067	$ 5,123,022
Fund Balance - Beginning of Year	-	404,353	781,965	495,689
Total Transfers	**$ 4,521,416**	**$ 5,317,420**	**$ 5,695,032**	**$ 5,618,711**
Less 5% Estimated Receipt	**$ -**	**$ (2,349)**	**$ (2,349)**	**$ (2,349)**
Total County Library System	**$ 4,930,369**	**$ 5,696,104**	**$ 6,073,716**	**$ 5,998,126**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
County Library System (1900)				
Expenditures				
Library Services Administration	$ 7,380	$ 8,146	$ 8,146	$ 18,706
Library Services	2,156,970	2,399,796	2,608,492	2,492,822
Cagan Crossings Community Library	709,189	820,984	854,984	808,015
Marion Baysinger Memorial Library	239,680	235,669	264,765	339,655
East Lake County Library	206,045	278,396	315,896	320,945
Paisley County Library	167,335	188,778	231,154	232,169
Astor County Library	182,401	257,601	290,231	297,295
Cooper Memorial Library	955,171	1,051,136	1,108,055	1,059,593
State Aid to Libraries	138,867	445,102	391,993	428,926
Contingency and Cash Carryforward	-	10,496	-	-
Total County Library System	**$ 4,763,038**	**$ 5,696,104**	**$ 6,073,716**	**$ 5,998,126**
Library Impact Fee Trust (1070)				
Revenues				
Permits and Fees				
Library Impact Fee - Residential	$ 895,473	$ 300,000	$ 300,000	$ 500,000
Total Permits and Fees	**$ 895,473**	**$ 300,000**	**$ 300,000**	**$ 500,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 205,029	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 205,029**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 4,844,407	$ 5,799,477	$ 5,800,003
Total Transfers	**$ -**	**$ 4,844,407**	**$ 5,799,477**	**$ 5,800,003**
Less 5% Estimated Receipt	**$ -**	**$ (15,000)**	**$ (15,000)**	**$ (25,000)**
Total Library Impact Fee Trust	**$ 1,100,502**	**$ 5,129,407**	**$ 6,084,477**	**$ 6,275,003**
Library Impact Fee Trust (1070)				
Expenditures				
Library Impact Fee Trust	$ 122,624	$ 1,975,443	$ 6,084,477	$ 3,756,794
Contingency and Cash Carryforward	-	3,153,964	-	2,518,209
Total Library Impact Fee Trust	**$ 122,624**	**$ 5,129,407**	**$ 6,084,477**	**$ 6,275,003**
Parks Impact Fee Trust - Central District (1081)				
Revenues				
Permits and Fees				
Park Impact Fee - Residential	$ 88,742	$ 19,000	$ 19,000	$ 22,000
Total Permits and Fees	**$ 88,742**	**$ 19,000**	**$ 19,000**	**$ 22,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 5,813	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 5,813**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 130,420	$ 206,524	$ 230,011
Total Transfers	**$ -**	**$ 130,420**	**$ 206,524**	**$ 230,011**
Less 5% Estimated Receipt	**$ -**	**$ (950)**	**$ (950)**	**$ (1,100)**
Total Parks Impact Fee Trust - Central District	**$ 94,555**	**$ 148,470**	**$ 224,574**	**$ 250,911**
Parks Impact Fee Trust - Central District (1081)				
Expenditures				
Parks Impact Fee - Central	$ -	$ 148,470	$ 224,574	$ 183,995
Contingency and Cash Carryforward	-	-	-	66,916
Total Parks Impact Fee Trust - Central District	**$ -**	**$ 148,470**	**$ 224,574**	**$ 250,911**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Parks Impact Fee Trust - North District (1082)				
Revenues				
Permits and Fees				
Park Impact Fee - Residential	$ 124,604	$ 50,000	$ 50,000	$ 50,000
Total Permits and Fees	**$ 124,604**	**$ 50,000**	**$ 50,000**	**$ 50,000**
Miscellaneous Revenue				
Interest Incl Profit on Invest	$ 5,601	$ -	$ -	$ -
Total Miscellaneous Revenue	**$ 5,601**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 77,509	$ 157,713	$ 184,566
Total Transfers	**$ -**	**$ 77,509**	**$ 157,713**	**$ 184,566**
Less 5% Estimated Receipt	**$ -**	**$ (2,500)**	**$ (2,500)**	**$ (2,500)**
Total Parks Impact Fee Trust - North District	**$ 130,205**	**$ 125,009**	**$ 205,213**	**$ 232,066**
Parks Impact Fee Trust - North District (1082)				
Expenditures				
Parks Impact Fee - North	$ 76,174	$ 125,009	$ 205,213	$ 232,066
Total Parks Impact Fee Trust - North District	**$ 76,174**	**$ 125,009**	**$ 205,213**	**$ 232,066**
Parks Impact Fee Trust - South District (1083)				
Revenues				
Permits and Fees				
Park Impact Fee - Residential	$ 344,712	$ 250,000	$ 250,000	$ 250,000
Total Permits and Fees	**$ 344,712**	**$ 250,000**	**$ 250,000**	**$ 250,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 66,159	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 66,159**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,503,922	$ 1,710,848	$ 1,833,904
Total Transfers	**$ -**	**$ 1,503,922**	**$ 1,710,848**	**$ 1,833,904**
Less 5% Estimated Receipt	**$ -**	**$ (12,500)**	**$ (12,500)**	**$ (12,500)**
Total Parks Impact Fee Trust - South District	**$ 410,871**	**$ 1,741,422**	**$ 1,948,348**	**$ 2,071,404**
Parks Impact Fee Trust - South District (1083)				
Expenditures				
Parks Impact Fee - South	$ 169,050	$ 1,636,007	$ 1,948,348	$ 1,093,142
Contingency and Cash Carryforward	-	105,415	-	978,262
Total Parks Impact Fee Trust - South District	**$ 169,050**	**$ 1,741,422**	**$ 1,948,348**	**$ 2,071,404**
Educational System Impact Fees (1090)				
Revenues				
Permits and Fees				
Educational System Impact Fees	$ 37,499,546	$ 30,000,000	$ 30,000,000	$ 30,000,000
Total Permits and Fees	**$ 37,499,546**	**$ 30,000,000**	**$ 30,000,000**	**$ 30,000,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 319,989	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 319,989**	**$ -**	**$ -**	**$ -**
Total Educational System Impact Fees	**$ 37,819,535**	**$ 30,000,000**	**$ 30,000,000**	**$ 30,000,000**
Educational System Impact Fees (1090)				
Expenditures				
Educational System Impact Fees	$ 37,819,535	$ 30,000,000	$ 30,000,000	$ 30,000,000
Total Educational System Impact Fees	**$ 37,819,535**	**$ 30,000,000**	**$ 30,000,000**	**$ 30,000,000**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Local Provider Participation Fund (1100)				
Revenues				
Permits and Fees				
Local Provider Participation Assessment	$ 38,116,845	$ 12,313,110	$ 12,313,110	$ 39,139,650
Total Permits and Fees	**$ 38,116,845**	**$ 12,313,110**	**$ 12,313,110**	**$ 39,139,650**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,194,524	$ 1,194,524	$ 457,111
Total Transfers	**$ -**	**$ 1,194,524**	**$ 1,194,524**	**$ 457,111**
Total Local Provider Participation Fund	**$ 38,116,845**	**$ 13,507,634**	**$ 13,507,634**	**$ 39,596,761**
Local Provider Participation Fund (1100)				
Expenditures				
Local Provider Participation Fund	$ 43,059,656	$ 13,357,634	$ 13,357,634	$ 39,446,761
Interfund Transfer	150,000	150,000	150,000	150,000
Total Local Provider Particiapation Fund	**$ 43,209,656**	**$ 13,507,634**	**$ 13,507,634**	**$ 39,596,761**
West Transportation Benefit District (1147)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 403	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 403**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 54,574	$ 403	$ -
Total Transfers	**$ -**	**$ 54,574**	**$ 403**	**$ -**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total West Transportation Benefit District	**$ 403**	**$ 54,574**	**$ 403**	**$ -**
West Transportation Benefit District (1147)				
Expenditures				
West Transportation Benefit District	$ -	$ 54,574	$ 403	$ -
Total West Transportation Benefit District	**$ -**	**$ 54,574**	**$ 403**	**$ -**
North Central Transportation Benefit District (1148)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 738,618	$ 450,000	$ 450,000	$ 460,000
Road Impact Fee - Commercial	360,919	60,000	60,000	70,000
Capacity Reserve Fee	217,747	-	-	-
Total Permits and Fees	**$ 1,317,284**	**$ 510,000**	**$ 510,000**	**$ 530,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 99,891	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 99,891**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 2,830,047	$ 3,372,273	$ 4,998,524
Total Transfers	**$ -**	**$ 2,830,047**	**$ 3,372,273**	**$ 4,998,524**
Less 5% Estimated Receipt	**$ -**	**$ (25,500)**	**$ (25,500)**	**$ (26,500)**
Total North Central Transportation Benefit District	**$ 1,417,175**	**$ 3,314,547**	**$ 3,856,773**	**$ 5,502,024**
North Central Transportation Benefit District (1148)				
Expenditures				
North Central Transportation Benefit District	$ 66,736	$ 2,852,324	$ 3,856,773	$ 5,029,149
Contingency and Cash Carryforward	-	462,223	-	472,875
Total North Central Transportation Benefit District	**$ 66,736**	**$ 3,314,547**	**$ 3,856,773**	**$ 5,502,024**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Northeast/Wekiva Transportation Benefit District (1149)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 1,432,447	$ 550,000	$ 550,000	$ 550,000
Road Impact Fee - Commercial	53,961	30,000	30,000	30,000
Capacity Reserve Fee	477,961	-	-	-
Total Permits and Fees	**$ 1,964,369**	**$ 580,000**	**$ 580,000**	**$ 580,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 157,418	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 157,418**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 5,534,294	$ 5,323,192	$ 6,586,251
Total Transfers	**$ -**	**$ 5,534,294**	**$ 5,323,192**	**$ 6,586,251**
Less 5% Estimated Receipt	**$ -**	**$ (29,000)**	**$ (29,000)**	**$ (29,000)**
Total Northeast/Wekiva Transport Benefit District	**$ 2,121,787**	**$ 6,085,294**	**$ 5,874,192**	**$ 7,137,251**
Northeast/Wekiva Transportation Benefit District (1149)				
Expenditures				
Northeast/Wekiva Transportation Benefit District	$ 34,242	$ 5,206,350	$ 5,874,192	$ 6,558,161
Contingency and Cash Carryforward	-	878,944	-	579,090
Total Northeast/Wekiva Transport Benefit District	**$ 34,242**	**$ 6,085,294**	**$ 5,874,192**	**$ 7,137,251**
South Transportation Benefit District (1157)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 5,031,746	$ 4,000,000	$ 4,000,000	$ 4,000,000
Road Impact Fee - Commercial	5,061,404	2,000,000	2,000,000	2,000,000
Capacity Reservation - Residential	1,380,636	10,000	10,000	10,000
Capacity Reservation - Commercial	117,216	-	-	-
Total Permits and Fees	**$ 11,591,002**	**$ 6,010,000**	**$ 6,010,000**	**$ 6,010,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 1,233,652	$ 5,000	$ 5,000	$ -
Total Miscellaneous Revenues	**$ 1,233,652**	**$ 5,000**	**$ 5,000**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 34,676,656	$ 32,148,764	$ 37,887,008
Total Transfers	**$ -**	**$ 34,676,656**	**$ 32,148,764**	**$ 37,887,008**
Less 5% Estimated Receipt	**$ -**	**$ (300,000)**	**$ (300,000)**	**$ (300,500)**
Total South Transportation Benefit District	**$ 12,824,654**	**$ 40,391,656**	**$ 37,863,764**	**$ 43,596,508**
South Transportation Benefit District (1157)				
Expenditures				
South Transportation Benefit District	$ 8,328,761	$ 31,853,782	$ 37,863,764	$ 40,958,408
Contingency and Cash Carryforward	-	8,537,874	-	2,638,100
Total South Transportation Benefit District	**$ 8,328,761**	**$ 40,391,656**	**$ 37,863,764**	**$ 43,596,508**
Central Transportation Benefit District (1158)				
Revenues				
Permits and Fees				
Road Impact Fee - Residential	$ 777,364	$ 500,000	$ 500,000	$ 500,000
Road Impact Fee - Commercial	79,904	150,000	150,000	150,000
Capacity Reserve Fee	600,210	-	-	-
Total Permits and Fees	**$ 1,457,478**	**$ 650,000**	**$ 650,000**	**$ 650,000**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 137,374	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 137,374**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 4,225,116	$ 4,370,372	$ 6,066,642
Total Transfers	**$ -**	**$ 4,225,116**	**$ 4,370,372**	**$ 6,066,642**
Less 5% Estimated Receipt	**$ -**	**$ (32,500)**	**$ (32,500)**	**$ (32,500)**
Total Central Transportation Benefit District	**$ 1,594,852**	**$ 4,842,616**	**$ 4,987,872**	**$ 6,684,142**
Central Transportation Benefit District (1158)				
Expenditures				
Central Transportation Benefit District	$ 196,814	$ 4,635,472	$ 4,987,872	$ 6,662,603
Contingency and Cash Carryforward	-	207,144	-	21,539
Total Central Transportation Benefit District	**$ 196,814**	**$ 4,842,616**	**$ 4,987,872**	**$ 6,684,142**
North Transportation Benefit District (1159)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 171	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 171**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 2,817	$ 4,485	$ -
Total Transfers	**$ -**	**$ 2,817**	**$ 4,485**	**$ -**
Total North Transportation Benefit District	**$ 171**	**$ 2,817**	**$ 4,485**	**$ -**
North Transportation Benefit District (1159)				
Expenditures				
North Transportation Benefit District	$ -	$ -	$ 4,485	$ -
Contingency and Cash Carryforward	-	2,817	-	-
Total North Transportation Benefit District	**$ -**	**$ 2,817**	**$ 4,485**	**$ -**
Fish Conservation (1190)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 9,659	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 9,659**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 251,119	$ 253,209	$ 253,209
Total Transfers	**$ -**	**$ 251,119**	**$ 253,209**	**$ 253,209**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Fish Conservation	**$ 9,659**	**$ 251,119**	**$ 253,209**	**$ 253,209**
Fish Conservation (1190)				
Expenditures				
Fish Conservation	$ -	$ 251,119	$ 253,209	$ 253,209
Interfund Transfers	-	-	-	-
Total Fish Conservation	**$ -**	**$ 251,119**	**$ 253,209**	**$ 253,209**
MSTU - Stormwater Management (1230)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 900,553	$ 1,027,446	$ 1,027,446	$ 1,068,813
Ad Valorem Taxes - Delinquent	62,967	200	200	200
Total Taxes	**$ 963,520**	**$ 1,027,646**	**$ 1,027,646**	**$ 1,069,013**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Charges for Services				
Other Transportation Fees	$ 243,225	$ 125,000	$ 125,000	$ 125,000
Flood Determinations	25,515	2,500	2,500	20,000
Total Charges for Services	**$ 268,740**	**$ 127,500**	**$ 127,500**	**$ 145,000**
Miscellaneous Revenues				
Interest Incl Profit from Invest	$ 118,997	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 118,997**	**$ -**	**$ -**	**$ -**
Transfers				
Excess Fees - Tax Collector	$ 2,676	$ -	$ -	$ -
Excess Fees - Property Appraiser	624	-	-	-
Fund Balance - Beginning of Year	-	2,977,380	2,866,967	3,120,130
Total Transfers	**$ 3,300**	**$ 2,977,380**	**$ 2,866,967**	**$ 3,120,130**
Less 5% Estimated Receipt	**$ -**	**$ (57,757)**	**$ (57,757)**	**$ (60,701)**
Total MSTU - Stormwater Management	**$ 1,354,557**	**$ 4,074,769**	**$ 3,964,356**	**$ 4,273,442**
MSTU - Stormwater Management (1230)				
Expenditures				
Stormwater Management	$ 980,093	$ 2,858,741	$ 3,876,002	$ 4,074,266
Intergovernmental Transfers	26,929	30,597	30,597	30,597
Interfund Transfers	56,261	57,757	57,757	60,701
Contingency and Cash Carryforward	-	1,127,674	-	107,878
Total MSTU - Stormwater Management	**$ 1,063,283**	**$ 4,074,769**	**$ 3,964,356**	**$ 4,273,442**
MSTU - Parks Services (1231)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 6,102,189	$ 6,962,022	$ 6,962,022	$ 7,240,289
Ad Valorem Taxes - Delinquent	426,670	-	-	-
Total Taxes	**$ 6,528,859**	**$ 6,962,022**	**$ 6,962,022**	**$ 7,240,289**
Permits and Fees				
Tree Mitigation Fees	$ 99,990	$ 200,000	$ 200,000	$ 200,000
Total Permits and Fees	**$ 99,990**	**$ 200,000**	**$ 200,000**	**$ 200,000**
Intergovernmental Revenues				
Highway Planning/Construction	$ -	$ -	$ 650,000	$ 650,000
Local Transportation Projects	$ -	$ 900,000	$ 900,000	$ 900,000
Local Trail Management	$ -	$ -	$ 178,750	$ -
Contributions from Other Agencies	-	500,000	500,000	-
Total Intergovernmental Revenues	**$ -**	**$ 1,400,000**	**$ 2,228,750**	**$ 1,550,000**
Charges for Services				
Recreation Fees - Taxable	$ 97,623	$ 70,000	$ 70,000	$ 107,000
Recreation Fees - No Tax	72,720	36,000	36,000	61,000
Administration Fees - Water Resources	-	1,000,000	1,000,000	-
Total Charges for Services	**$ 170,343**	**$ 1,106,000**	**$ 1,106,000**	**$ 168,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 130,149	$ -	$ -	$ -
Interest - Tax Collector	57	-	-	-
Concessions and Rent	1,197	1,000	1,000	1,375
Rents/Leases - Non-Taxable	25,019	16,788	16,788	16,788
Other Miscellaneous Revenues	4,642	-	-	-
Total Miscellaneous Revenues	**$ 161,064**	**$ 17,788**	**$ 17,788**	**$ 18,163**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Transfers				
Interfund Transfers	$ 1,489,884	$ 1,489,884	$ 1,489,884	$ 1,489,884
Excess Fees - Tax Collector	18,135	-	-	-
Excess Fees - Property Appraiser	4,229	-	-	-
Fund Balance - Beginning of Year	-	896,043	1,476,336	1,003,033
Total Transfers	**$ 1,512,248**	**$ 2,385,927**	**$ 2,966,220**	**$ 2,492,917**
Less 5% Estimated Receipt	**$ -**	**$ (348,101)**	**$ (348,101)**	**$ (362,014)**
Total MSTU - Parks Services	**$ 8,472,504**	**$ 11,723,636**	**$ 13,132,679**	**$ 11,307,355**
MSTU - Parks Services (1231)				
Expenditures				
Parks Services Unincorporated	$ 6,247,814	$ 8,114,859	$ 8,776,648	$ 7,901,859
Intergovernmental Transfers	182,475	208,863	208,863	217,209
Hickory Point	-	1,000,000	1,000,000	1,070,550
Public Lands Program	1,154,218	1,759,102	2,799,067	1,342,938
Interfund Transfers	341,913	348,101	348,101	362,014
Contingency and Cash Carryforward	-	292,711	-	412,785
Total MSTU - Parks Services	**$ 7,926,420**	**$ 11,723,636**	**$ 13,132,679**	**$ 11,307,355**
MSTU - Roads Section (1232)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ -	$ 639,456	$ 639,456	$ 1,294,316
Ad Valorem Taxes - Delinquent	-	-	-	14,239
Total Taxes	**$ -**	**$ 639,456**	**$ 639,456**	**$ 1,308,555**
Transfers				
Excess Fees - Property Appraiser	$ 388	-	-	-
Fund Balance - Beginning of Year	-	-	-	17,552
Total Transfers	**$ 388**	**$ -**	**$ -**	**$ 17,552**
Less 5% Estimated Receipt	**$ -**	**$ (31,973)**	**$ (31,973)**	**$ (64,716)**
Total MSTU - Roads Section	**$ 388**	**$ 607,483**	**$ 607,483**	**$ 1,261,391**
MSTU - Roads Section (1232)				
Expenditures				
Roads Services	$ -	$ 556,326	$ 556,326	$ 1,157,844
Intergovermental Transfers	-	19,184	19,184	38,831
Interfund Transfer	-	31,973	31,973	64,716
Total MSTU - Roads Section	**$ -**	**$ 607,483**	**$ 607,483**	**$ 1,261,391**
Emergency 911 (1240)				
Revenues				
Intergovernmental Revenues				
Prepaid NG911 State Grant	$ 627,306	$ 5,317,264	$ 5,357,224	$ 1,800,752
Call Handling System Maintenance	87,160	-	-	-
Emergency Service Fee	2,000,086	1,600,000	1,600,000	1,600,000
Total Intergovernmental Revenues	**$ 2,714,552**	**$ 6,917,264**	**$ 6,957,224**	**$ 3,400,752**
Charges for Services				
Other General Government Charges/Fees	$ 121,485	$ 15,000	$ 15,000	$ 15,000
Other Public Safety Charges/Fees	56,758	20,000	20,000	20,000
Total Charges for Services	**$ 178,243**	**$ 35,000**	**$ 35,000**	**$ 35,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 180,853	$ 25,000	$ 25,000	$ -
Reimbursements	$ 4,344	$ -	$ -	$ -
Other Miscellaneous Revenues	$ 52,798	$ 1,000	$ 1,000	$ 1,000
Total Miscellaneous Revenues	**$ 237,995**	**$ 26,000**	**$ 26,000**	**$ 1,000**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Transfers				
Fund Balance - Beginning of Year	$ -	$ 4,660,804	$ 5,536,780	$ 7,525,767
Total Transfers	**$ -**	**$ 4,660,804**	**$ 5,536,780**	**$ 7,525,767**
Less 5% Estimated Receipt	**$ -**	**$ (83,050)**	**$ (83,050)**	**$ (81,800)**
Total Emergency 911	**$ 3,130,790**	**$ 11,556,018**	**$ 12,471,954**	**$ 10,880,719**
Emergency 911 (1240)				
Expenditures				
Emergency 911	$ 1,631,975	$ 3,282,334	$ 3,478,566	$ 4,028,886
E911 Projects	627,306	3,984,899	4,940,860	1,800,752
Contingency and Cash Carryforward	-	4,288,785	4,052,528	5,051,081
Total Emergency 911	**$ 2,259,281**	**$ 11,556,018**	**$ 12,471,954**	**$ 10,880,719**
Resort/Development Tax (1250)				
Revenues				
Taxes				
Local Option Resort Tax	$ 5,473,461	$ 5,000,000	$ 5,000,000	$ 5,000,000
Total Taxes	**$ 5,473,461**	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 426,235	$ -	$ -	$ -
Concessions/Rents	-	3,000	3,000	-
Other Contributions/Donations	1	1	1	-
Total Miscellaneous Revenues	**$ 426,236**	**$ 3,001**	**$ 3,001**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 11,425,897	$ 12,185,407	$ 12,456,216
Total Transfers	**$ -**	**$ 11,425,897**	**$ 12,185,407**	**$ 12,456,216**
Less 5% Estimated Receipt	**$ -**	**$ (250,150)**	**$ (250,150)**	**$ (250,000)**
Total Resort/Development Tax	**$ 5,899,697**	**$ 16,178,748**	**$ 16,938,258**	**$ 17,206,216**
Resort/Development Tax (1250)				
Expenditures				
Tourism	$ 3,820,827	$ 4,492,391	$ 6,082,103	$ 4,703,039
Interfund Transfers	307,950	285,150	285,150	285,000
Contingency and Cash Carryforward	-	11,401,207	10,571,005	12,218,177
Total Resort/Development Tax	**$ 4,128,777**	**$ 16,178,748**	**$ 16,938,258**	**$ 17,206,216**
Greater Hills MSBU (1290)				
Revenues				
Permits and Fees				
Service Assessments	$ 326,495	$ 371,316	$ 371,316	$ 388,989
Total Permits and Fees	**$ 326,495**	**$ 371,316**	**$ 371,316**	**$ 388,989**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 5,021	$ 3,000	$ 3,000	$ 3,000
Total Miscellaneous Revenues	**$ 5,021**	**$ 3,000**	**$ 3,000**	**$ 3,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 75,315	$ 84,689	$ 79,305
Total Transfers	**$ -**	**$ 75,315**	**$ 84,689**	**$ 79,305**
Less 5% Estimated Receipt	**$ -**	**$ (18,716)**	**$ (18,716)**	**$ (19,599)**
Total Greater Hills MSBU	**$ 331,516**	**$ 430,915**	**$ 440,289**	**$ 451,695**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Greater Hills (MSBU) 1290				
Expenditures				
Greater Hills MSBU	$ 292,630	$ 320,000	$ 329,374	$ 344,029
Intergovernmental Transfers	6,530	11,134	11,134	11,760
Interfund Transfers	27,125	29,850	29,850	31,359
Contingency and Cash Carryforward	-	69,931	69,931	64,547
Total Greater Hills MSBU	**$ 326,285**	**$ 430,915**	**$ 440,289**	**$ 451,695**
Law Enforcement Trust (1330)				
Revenues				
Intergovernmental Revenues				
Equitable Share/Justice Funds	$ 193,495	$ 25,000	$ 25,000	$ 25,000
Equitable Share/Treasury Funds	208	25,000	25,000	25,000
Total Intergovernmental Revenues	**$ 193,703**	**$ 50,000**	**$ 50,000**	**$ 50,000**
Fines and Forfeits				
Sale of Contraband Property	$ -	$ 150,000	$ 150,000	$ 150,000
Total Fines and Forfeits	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 54,422	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 54,422**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 155,054	$ 1,132,751	$ 1,306,815
Total Transfers	**$ -**	**$ 155,054**	**$ 1,132,751**	**$ 1,306,815**
Less 5% Estimated Receipt	**$ -**	**$ (2,500)**	**$ (2,500)**	**$ (2,500)**
Total Law Enforcement Trust	**$ 248,125**	**$ 352,554**	**$ 1,330,251**	**$ 1,504,315**
Law Enforcement Trust (1330)				
Expenditures				
County Sheriff - Law Enforcement	$ 516,019	$ 352,554	$ 1,330,251	$ 1,504,315
Total Law Enforcement Trust	**$ 516,019**	**$ 352,554**	**$ 1,330,251**	**$ 1,504,315**
Mt Plymouth/Sorrento CRA Trust (1340)				
Revenues				
Taxes				
Ad Valorem Tax - Current	$ 192,362	$ 230,834	$ 214,921	$ 219,927
Total Taxes	**$ 192,362**	**$ 230,834**	**$ 214,921**	**$ 219,927**
Intergovernmental Revenues				
TIF External Entities	$ 10,366	$ 12,439	$ 12,439	$ -
Total Intergovernmental Revenues	**$ 10,366**	**$ 12,439**	**$ 12,439**	**$ -**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 25,699	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 25,699**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 649,539	$ 699,461	$ 936,672
Total Transfers	**$ -**	**$ 649,539**	**$ 699,461**	**$ 936,672**
Less 5% Estimated Receipt	**$ -**	**$ (12,164)**	**$ (12,164)**	**$ (11,639)**
Total Mt Plymouth/Sorrento CRA Trust	**$ 228,427**	**$ 880,648**	**$ 914,657**	**$ 1,144,960**
Mt Plymouth/Sorrento CRA Trust (1340)				
Expenditures				
Mt Plymouth/Sorrento CRA Trust	$ 6,488	$ 127,805	$ 266,331	$ 82,130
Contingency and Cash Carryforward	-	752,843	648,326	1,062,830
Total Mt Plymouth/Sorrento CRA Trust	**$ 6,488**	**$ 880,648**	**$ 914,657**	**$ 1,144,960**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Emergency Medical Services (1350)				
Revenues				
Intergovernmental Revenues				
Ambulance Supplemental Payment Program	$ 2,918,266	$ 4,107,832	$ 4,107,832	$ 3,843,006
Total Intergovernmental Revenues	**$ 2,918,266**	**$ 4,107,832**	**$ 4,107,832**	**$ 3,843,006**
Charges for Services				
Private Pay Fees	$ 7,498,362	$ 6,200,357	$ 6,200,357	$ 7,706,249
Medicare Fees	16,834,768	15,855,600	15,855,600	17,948,732
Medicaid Fees	2,459,544	3,098,896	3,098,896	3,121,519
Commercial/HMO Fees	3,531,804	3,704,837	3,704,837	3,641,772
Contract Fees	77,108	435,309	435,309	97,547
Collection Accounts - New	434,293	325,000	325,000	450,000
Allowance - Bad Debt	(6,192,454)	(4,690,078)	(4,690,078)	(7,251,028)
Less Contract Allowances	(6,730,228)	(7,677,862)	(7,677,862)	(6,698,259)
Other Public Safety Charges/Fees	1,231	10,000	10,000	10,000
Total Charges for Services	**$ 17,914,428**	**$ 17,262,059**	**$ 17,262,059**	**$ 19,026,532**
Miscellaneous Revenues				
Interest Revenue	$ 364,102	$ 80,000	$ 80,000	$ 90,000
Surplus Furniture, Fixtures, & Equipment Sales	14,801	10,000	10,000	15,000
Insurance Proceeds/Loss - FF&E	10,685	50,000	50,000	50,000
Donations	1,000	100	100	100
Reimbursements	965	-	-	-
Other Miscellaneous Revenues	68,881	15,000	15,000	20,000
LEMS-Old Co Deposits	3,648	1,000	1,000	1,000
Total Miscellaneous Revenues	**$ 464,082**	**$ 156,100**	**$ 156,100**	**$ 176,100**
Other Sources				
Interfund Transfer	$ 8,900,000	$ 9,900,000	$ 9,900,000	$ 11,000,000
Total Other Sources	**$ 8,900,000**	**$ 9,900,000**	**$ 9,900,000**	**$ 11,000,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 3,189,436	$ 8,010,789	$ 6,515,804
Total Transfers	**$ -**	**$ 3,189,436**	**$ 8,010,789**	**$ 6,515,804**
Total Emergency Medical Services	**$ 30,196,776**	**$ 34,615,427**	**$ 39,436,780**	**$ 40,561,442**
Emergency Medical Services (1350)				
Expenditures				
EMS Field Operations	$ 19,300,475	$ 22,646,399	$ 22,972,711	$ 30,938,305
Emergency Dispatch	2,466,909	3,013,675	3,013,675	3,249,072
PSS Network Operations	570,179	1,504,380	1,681,610	913,311
Public Safety Logistics	2,892,859	3,024,630	3,027,704	3,292,965
Public Safety Logistics - Fleet	876,708	875,251	935,118	-
Interfund Transfers	2,356,577	2,356,577	2,356,577	-
Contingency and Cash Carryforward	-	1,194,515	5,449,385	2,167,789
Total Emergency Medical Services	**$ 28,463,707**	**$ 34,615,427**	**$ 39,436,780**	**$ 40,561,442**
Greater Groves MSBU (1370)				
Revenues				
Permits and Fees				
Service Assessments	$ 256,251	$ 265,650	$ 265,650	$ 265,650
Total Permits and Fees	**$ 256,251**	**$ 265,650**	**$ 265,650**	**$ 265,650**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 4,395	$ 640	$ 640	$ 640
Interest - Tax Collector	2	-	-	-
Total Miscellaneous Revenues	**$ 4,397**	**$ 640**	**$ 640**	**$ 640**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Transfers				
Fund Balance - Beginning of Year	$ -	$ 79,663	$ 78,867	$ 86,424
Total Transfers	**$ -**	**$ 79,663**	**$ 78,867**	**$ 86,424**
Less 5% Estimated Receipt	**$ -**	**$ (13,315)**	**$ (13,315)**	**$ (13,315)**
Total Greater Groves MSBU	**$ 260,648**	**$ 332,638**	**$ 331,842**	**$ 339,399**
Greater Groves MSBU (1370)				
Expenditures				
Greater Groves MSBU	$ 230,199	$ 229,440	$ 229,440	$ 229,440
Intergovernmental Transfers	5,125	7,989	7,989	7,989
Interfund Transfers	21,293	21,304	21,304	21,304
Contingency and Cash Carryforward	-	73,905	73,109	80,666
Total Greater Groves MSBU	**$ 256,617**	**$ 332,638**	**$ 331,842**	**$ 339,399**
Coronavirus State/Local Fiscal Recovery (1380)				
Revenues				
Intergovernmental Revenues				
American Rescue Plan Act Funds	$ 6,023,355	$ 17,314,605	$ 25,973,861	$ 6,635,187
Total Intergovernmental Revenues	**$ 6,023,355**	**$ 17,314,605**	**$ 25,973,861**	**$ 6,635,187**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 9,195,706	$ 114,975	$ 10,422,810
Total Transfers	**$ -**	**$ 9,195,706**	**$ 114,975**	**$ 10,422,810**
Total Coronavirus State/Local Fiscal Recovery	**$ 6,023,355**	**$ 26,510,311**	**$ 26,088,836**	**$ 17,057,997**
Coronavirus State/Local Fiscal Recovery (1380)				
Expenditures				
American Rescue Plan	$ 6,023,355	$ 17,314,605	$ 26,088,836	$ 6,635,187
Contingency and Cash Carryforward	-	9,195,706	-	10,422,810
Total Coronavirus State/Local Fiscal Recovery	**$ 6,023,355**	**$ 26,510,311**	**$ 26,088,836**	**$ 17,057,997**
Wellness Way MSTU (1390)				
Revenues				
Taxes				
Ad Valorem Tax - Current	$ -	$ 310,975	$ 310,975	$ 264,089
Total Taxes	**$ -**	**$ 310,975**	**$ 310,975**	**$ 264,089**
Less 5% Estimated Receipt	**$ -**	**$ (15,549)**	**$ (15,549)**	**$ (13,205)**
Total Wellness Way MSTU	**$ -**	**$ 295,426**	**$ 295,426**	**$ 250,884**
Wellness Way MSTU (1390)				
Expenditures				
Roads - Repairs & Maintenance	$ -	$ 295,426	$ 295,426	$ 250,884
Total Wellness Way MSTU	**$ -**	**$ 295,426**	**$ 295,426**	**$ 250,884**
Internal Subdivision Road MSBU (1400)				
Revenues				
Permits and Fees				
PW Non-Ad Valorem Assessment	$ -	$ 21,227	$ 21,227	$ 50,703
Total Taxes	**$ -**	**$ 21,227**	**$ 21,227**	**$ 50,703**
Total Internal Subdivision Road MSBU	**$ -**	**$ 21,227**	**$ 21,227**	**$ 50,703**
Internal Subdivision Road MSBU (1400)				
Expenditures				
Roads - Repairs & Maintenance	$ -	$ 21,227	$ 21,227	$ 50,703
Total Internal Subdivision Road MSBU	**$ -**	**$ 21,227**	**$ 21,227**	**$ 50,703**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Infrastructure Sales Tax Revenue (1410)				
Revenues				
Taxes				
Infrastructure Surtax - 2nd Renewal	$ 26,769,068	$ 25,377,398	$ 25,377,398	$ 26,138,720
Total Taxes	**$ 26,769,068**	**$ 25,377,398**	**$ 25,377,398**	**$ 26,138,720**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 53,460	$ -	$ -	$ -
Surplus Furniture, Fixtures, & Equipment Sales	10,587	-	-	-
Total Miscellaneous Revenues	**$ 64,047**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,938,737	$ 4,007,151	$ 1,268,870
Total Transfers	**$ -**	**$ 1,938,737**	**$ 4,007,151**	**$ 1,268,870**
Less 5% Estimated Receipt	**$ -**	**$ (1,268,870)**	**$ (1,268,870)**	**$ (1,306,936)**
Total Infrastructure Sales Tax Revenue	**$ 26,833,115**	**$ 26,047,265**	**$ 28,115,679**	**$ 26,100,654**
Infrastructure Sales Tax Revenue (1410)				
Expenditures				
Interfund Transfers	$ 28,189,374	$ 26,047,265	$ 28,115,679	$ 26,100,654
Total Infrastructure Sales Tax Revenue	**$ 28,189,374**	**$ 26,047,265**	**$ 28,115,679**	**$ 26,100,654**
Village Green Street Lighting (1430)				
Revenues				
Permits and Fees				
Service Assessments	$ 12,761	$ 14,014	$ 14,014	$ 14,014
Total Permits and Fees	**$ 12,761**	**$ 14,014**	**$ 14,014**	**$ 14,014**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 581	$ 75	$ 75	$ 75
Total Miscellaneous Revenues	**$ 581**	**$ 75**	**$ 75**	**$ 75**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 9,418	$ 10,535	$ 9,074
Total Transfers	**$ -**	**$ 9,418**	**$ 10,535**	**$ 9,074**
Less 5% Estimated Receipt	**$ -**	**$ (704)**	**$ (704)**	**$ (704)**
Total Village Green Street Lighting	**$ 13,342**	**$ 22,803**	**$ 23,920**	**$ 22,459**
Village Green Street Lighting (1430)				
Expenditures				
Village Green Street Lighting	$ 13,205	$ 14,000	$ 15,117	$ 15,117
Intergovernmental Transfers	255	423	423	423
Interfund Transfers	1,066	1,127	1,127	1,127
Contingency and Cash Carryforward	-	7,253	7,253	5,792
Total Village Green Street Lighting	**$ 14,526**	**$ 22,803**	**$ 23,920**	**$ 22,459**
Greater Pines Municipal Services (1450)				
Revenues				
Permits and Fees				
Service Assessments	$ 321,855	$ 382,900	$ 382,900	$ 382,900
Total Permits and Fees	**$ 321,855**	**$ 382,900**	**$ 382,900**	**$ 382,900**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 5,235	$ 3,000	$ 3,000	$ 3,000
Interest - Tax Collector	3	-	-	-
Total Miscellaneous Revenues	**$ 5,238**	**$ 3,000**	**$ 3,000**	**$ 3,000**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Transfers				
Fund Balance - Beginning of Year	$ -	$ 93,022	$ 88,669	$ 107,793
Total Transfers	**$ -**	**$ 93,022**	**$ 88,669**	**$ 107,793**
Less 5% Estimated Receipt	**$ -**	**$ (19,295)**	**$ (19,295)**	**$ (19,295)**
Total Greater Pines Municipal Services	**$ 327,093**	**$ 459,627**	**$ 455,274**	**$ 474,398**
Greater Pines Municipal Services (1450)				
Expenditures				
Greater Pines Municipal Services	$ 289,551	$ 324,327	$ 324,327	$ 324,327
Intergovernmental Transfers	6,437	11,577	11,577	11,577
Interfund Transfers	26,797	30,872	30,872	30,872
Contingency and Cash Carryforward	-	92,851	88,498	107,622
Total Greater Pines Municipal Services	**$ 322,785**	**$ 459,627**	**$ 455,274**	**$ 474,398**
Picciola Island Street Lighting (1460)				
Revenues				
Permits and Fees				
Service Assessments	$ 4,052	$ 4,228	$ 4,228	$ 4,228
Total Permits and Fees	**$ 4,052**	**$ 4,228**	**$ 4,228**	**$ 4,228**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 216	$ 40	$ 40	$ 50
Total Miscellaneous Revenues	**$ 216**	**$ 40**	**$ 40**	**$ 50**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 3,228	$ 4,563	$ 4,462
Total Transfers	**$ -**	**$ 3,228**	**$ 4,563**	**$ 4,462**
Less 5% Estimated Receipt	**$ -**	**$ (213)**	**$ (213)**	**$ (214)**
Total Picciola Island Street Lighting	**$ 4,268**	**$ 7,283**	**$ 8,618**	**$ 8,526**
Picciola Island Street Lighting (1460)				
Expenditures				
Picciola Island Street Lighting	$ 3,326	$ 3,900	$ 5,235	$ 4,000
Intergovernmental Transfers	81	128	128	129
Interfund Transfers	341	341	341	342
Contingency and Cash Carryforward	-	2,914	2,914	4,055
Total Picciola Island Street Lighting	**$ 3,748**	**$ 7,283**	**$ 8,618**	**$ 8,526**
Valencia Terrace Street Lighting (1470)				
Revenues				
Permits and Fees				
Service Assessments	$ 6,541	$ 6,860	$ 6,860	$ 6,860
Total Permits and Fees	**$ 6,541**	**$ 6,860**	**$ 6,860**	**$ 6,860**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 326	$ 50	$ 50	$ 50
Total Miscellaneous Revenues	**$ 326**	**$ 50**	**$ 50**	**$ 50**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 4,129	$ 6,778	$ 6,728
Total Transfers	**$ -**	**$ 4,129**	**$ 6,778**	**$ 6,728**
Less 5% Estimated Receipt	**$ -**	**$ (346)**	**$ (346)**	**$ (346)**
Total Valencia Terrace Street Lighting	**$ 6,867**	**$ 10,693**	**$ 13,342**	**$ 13,292**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Valencia Terrace Street Lighting (1470)				
Expenditures				
Valencia Terrace Street Lighting	$ 5,659	$ 6,200	$ 8,849	$ 6,200
Intergovernmental Transfers	131	207	207	207
Interfund Transfers	545	553	553	553
Contingency and Cash Carryforward	-	3,733	3,733	6,332
Total Valencia Terrace Street Lighting	**$ 6,335**	**$ 10,693**	**$ 13,342**	**$ 13,292**
Sylvan Shores Street Lighting (1480)				
Revenues				
Permits and Fees				
Service Assessments	$ 24,895	$ 26,838	$ 26,838	$ 26,838
Total Permits and Fees	**$ 24,895**	**$ 26,838**	**$ 26,838**	**$ 26,838**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 588	$ 280	$ 280	$ 300
Total Miscellaneous Revenues	**$ 588**	**$ 280**	**$ 280**	**$ 300**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 4,186	$ 4,541	$ 7,126
Total Transfers	**$ -**	**$ 4,186**	**$ 4,541**	**$ 7,126**
Less 5% Estimated Receipt	**$ -**	**$ (1,356)**	**$ (1,356)**	**$ (1,357)**
Total Sylvan Shores Street Lighting	**$ 25,483**	**$ 29,948**	**$ 30,303**	**$ 32,907**
Sylvan Shores Street Lighting (1480)				
Expenditures				
Sylvan Shores Street Lighting	$ 22,062	$ 21,550	$ 21,905	$ 21,922
Intergovernmental Transfers	498	813	813	814
Interfund Transfers	1,849	2,170	2,170	2,171
Contingency and Cash Carryforward	-	5,415	5,415	8,000
Total Sylvan Shores Street Lighting	**$ 24,409**	**$ 29,948**	**$ 30,303**	**$ 32,907**
MSBU - Wastewater Treatment System (1490)				
Revenues				
Permits and Fees				
Service Assessments	$ 5,445	$ 20,000	$ 20,000	$ 67,980
Total Permits and Fees	**$ 5,445**	**$ 20,000**	**$ 20,000**	**$ 67,980**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 224	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 224**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 286	$ 1,555	$ 33,192
Total Transfers	**$ -**	**$ 286**	**$ 1,555**	**$ 33,192**
Total MSBU - Wastewater Treatment System	**$ 5,669**	**$ 20,286**	**$ 21,555**	**$ 101,172**
MSBU - Wastewater Treatment System (1490)				
Expenditures				
MSBU - Wastewater Treatment System	$ 4,553	$ 20,000	$ 21,555	$ 51,480
Contingency and Cash Carryforward	-	286	-	49,692
Total MSBU - Wastewater Treatment System	**$ 4,553**	**$ 20,286**	**$ 21,555**	**$ 101,172**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Building Services (1520)				
Revenues				
Permits and Fees				
Contractor Licenses	$ 13,845	$ 13,680	$ 13,680	$ 13,680
Building Permits	4,414,817	4,271,491	4,271,491	4,000,000
Construction Inspector Fees	5,519	7,054	7,054	7,054
Protective Inspection Fee	159,418	168,062	168,062	160,000
Fire Inspection Fees	9,778	9,700	9,700	9,700
Total Permits and Fees	**$ 4,603,377**	**$ 4,469,987**	**$ 4,469,987**	**$ 4,190,434**
Charges for Services				
Operating Trust Surcharge Fees	$ 4,380	$ 3,924	$ 3,924	$ 4,000
Exam and Reciprocity Fees	1,428	1,512	1,512	1,512
Capital Improvement - Develop Fees	40,081	40,629	40,629	41,000
Fire Plans Review	66,410	50,234	50,234	102,000
Misc Admin Service Fees	209,280	183,421	183,421	184,000
Total Charges for Services	**$ 321,579**	**$ 279,720**	**$ 279,720**	**$ 332,512**
Fines and Forfeits				
Citations to Unlicensed	$ 60,639	$ 37,537	$ 37,537	$ 40,000
Building Code Violation	156,169	94,000	94,000	138,000
Total Fines and Forfeits	**$ 216,808**	**$ 131,537**	**$ 131,537**	**$ 178,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 417,747	$ -	$ -	$ -
Surplus Furniture/Fixtures/Equipment Sales	2,777	-	-	-
Total Miscellaneous Revenues	**$ 420,524**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning	$ -	$ 9,342,254	$ 11,041,109	$ 9,615,354
Total Transfers	**$ -**	**$ 9,342,254**	**$ 11,041,109**	**$ 9,615,354**
Less 5% Estimated Receipt	**$ -**	**$ (238,575)**	**$ (238,575)**	**$ (235,048)**
Total Building Services	**$ 5,562,288**	**$ 13,984,923**	**$ 15,683,778**	**$ 14,081,252**
Building Services (1520)				
Expenditures				
Building Services	$ 4,542,273	$ 11,139,866	$ 12,227,869	$ 11,870,508
Interfund Transfers	238,654	238,575	238,575	235,048
Contingency and Cash Carryforward	-	2,606,482	3,217,334	1,975,696
Total Building Services	**$ 4,780,927**	**$ 13,984,923**	**$ 15,683,778**	**$ 14,081,252**
County Fire Rescue (1680)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 8,124,573	$ 9,427,934	$ 9,416,193	$ 10,547,208
Ad Valorem Taxes - Delinquent	564,840	250,000	250,000	250,000
Total Taxes	**$ 8,689,413**	**$ 9,677,934**	**$ 9,666,193**	**$ 10,797,208**
Permits and Fees				
Fire Rescue Non-Ad Val Assmt	$ 26,333,409	$ 41,961,289	$ 41,961,289	$ 50,634,745
Fire Inspection Fees	1,000	-	-	1,000
Total Permits and Fees	**$ 26,334,409**	**$ 41,961,289**	**$ 41,961,289**	**$ 50,635,745**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Intergovernmental Revenue				
Assistance to Firefighters Grant	$ 1,807,219	$ 1,929,133	$ 1,929,133	$ -
Local Government Fire Services Grant	695,568	3,445,375	2,749,808	150,000
Hazard Mitigation Grant	-	-	697,437	-
Fire Decontamination Eq Grant	7,451	-	-	-
EMS Matching Grant	7,636	-	-	-
Haz Mat Compliance	-	5,000	-	-
Firefighters Supplement Comp	72,916	50,000	50,000	50,000
Total Intergovernmental Revenue	**$ 2,590,790**	**$ 5,429,508**	**$ 5,426,378**	**$ 200,000**
Charges for Services				
Interlocal Service Boundary Agreement Services	$ 28,880	$ 71,600	$ 71,600	$ 58,600
Other Public Safety Charges/Fees	43,500	100	100	100
Haz Mat Incidents	-	100	100	100
Total Charges for Services	**$ 72,380**	**$ 71,800**	**$ 71,800**	**$ 58,800**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 476,216	$ 40,000	$ 40,000	$ 75,000
Interest - Tax Collector	257	-	-	100
Surplus Furniture/Fixtures/Equipment Sales	-	1,000	1,000	1,000
Insurance Proceeds/Loss-FF&E	-	1,000	1,000	1,000
Donations	-	100	100	100
Other Miscellaneous Revenues	151,024	5,000	5,000	5,000
Total Miscellaneous Revenues	**$ 627,497**	**$ 47,100**	**$ 47,100**	**$ 82,200**
Transfers				
Interfund Transfer	$ 4,108,309	$ 4,320,730	$ 4,318,284	$ 2,197,335
Interfund Transfer - General Fund	1,829,432	3,092,715	3,092,715	2,377,117
Excess Fees - Tax Collector	95,010	20,000	20,000	20,000
Excess Fees - Property Appraiser	6,069	1,000	1,000	1,000
Fund Balance - Beginning of Year	-	3,794,015	4,464,959	12,596,263
Total Transfers	**$ 6,038,820**	**$ 11,228,460**	**$ 11,896,958**	**$ 17,191,715**
Less 5% Estimated Receipt	**$ -**	**$ (2,592,575)**	**$ (2,591,988)**	**$ (3,042,043)**
Total County Fire Rescue	**$ 44,353,309**	**$ 65,823,516**	**$ 66,477,730**	**$ 75,923,625**
County Fire Rescue (1680)				
Expenditures				
Fire Rescue	$ 41,706,344	$ 55,847,792	$ 57,041,368	$ 64,472,954
Intergovernmental Transfers	753,001	1,555,545	1,555,192	1,313,618
Grant Programs	883,024	282,409	3,729,654	150,000
Interfund Transfers	62,015	2,657,632	2,657,045	3,104,823
Contingency and Cash Carryforward	-	5,480,138	1,494,471	6,882,230
Total County Fire Rescue	**$ 43,404,384**	**$ 65,823,516**	**$ 66,477,730**	**$ 75,923,625**
Fire Services Impact Fee Trust (1690)				
Revenues				
Permits and Fees				
Fire Impact Fee - Residential	$ 1,201,031	$ 900,000	$ 900,000	$ 900,000
Fire Impact Fee - Commercial	85,365	100,000	100,000	100,000
Total Permits and Fees	**$ 1,286,396**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 123,432	$ 30,000	$ 30,000	$ 30,000
Surplus Furniture/Fixtures/Equipment Sales	-	100	100	100
Total Miscellaneous Revenues	**$ 123,432**	**$ 30,100**	**$ 30,100**	**$ 30,100**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 2,209,152	$ 3,109,906	$ 3,165,596
Total Transfers	**$ -**	**$ 2,209,152**	**$ 3,109,906**	**$ 3,165,596**
Less 5% Estimated Receipt	**$ -**	**$ (50,255)**	**$ (50,255)**	**$ (51,500)**
Total Fire Services Impact Fee Trust	**$ 1,409,828**	**$ 3,188,997**	**$ 4,089,751**	**$ 4,144,196**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Fire Services Impact Fee Trust (1690)				
Expenditures				
Fire Impact Fee	$ 2,283,078	$ 2,927,341	$ 4,089,751	$ 729,981
Contingency and Cash Carryforward	-	261,656	-	3,414,215
Total Fire Services Impact Fee Trust	**$ 2,283,078**	**$ 3,188,997**	**$ 4,089,751**	**$ 4,144,196**
Lake County Water Authority (9800)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 8,913,681	$ 11,945,336	$ 11,945,336	$ 13,197,495
Ad Valorem Taxes - Delinquent	1,048,845	-	-	-
Total Taxes	**$ 9,962,526**	**$ 11,945,336**	**$ 11,945,336**	**$ 13,197,495**
Intergovernmental Revenues				
Federal Grant - Conservation	$ 601,815	$ -	$ -	$ -
Federal Disaster Relief	242,211	-	-	-
State Grant - Conservation	687,121	1,819,143	1,819,143	669,143
State Disaster Relief	40,369	-	-	-
Local Grant - Conservation	-	-	-	275,000
Total Intergovernmental Revenues	**$ 1,571,516**	**$ 1,819,143**	**$ 1,819,143**	**$ 944,143**
Charges for Services				
Recreation Fee - Taxable	$ 25,083	$ 16,000	$ 16,000	$ -
Total Charges for Services	**$ 25,083**	**$ 16,000**	**$ 16,000**	**$ -**
Miscellaneous Revenues				
Interest Revenue	$ 855,911	$ 450,000	$ 450,000	$ 450,000
Concessions/Rentals	5,000	-	-	-
Surplus Furniture/Fixtures/Equipment Sales	11,212	-	-	-
Miscellaneous Revenues	943	-	-	-
Total Miscellaneous Revenues	**$ 873,066**	**$ 450,000**	**$ 450,000**	**$ 450,000**
Other Sources				
Fund Balance - Beginning of Year	$ -	$ 25,885,246	$ 19,212,279	$ 17,682,069
Total Other Sources	**$ -**	**$ 25,885,246**	**$ 19,212,279**	**$ 17,682,069**
Total Lake County Water Authority	**$ 12,432,191**	**$ 40,115,725**	**$ 33,442,758**	**$ 32,273,707**
Lake County Water Authority (9800)				
Expenditures				
Administration	$ 1,457,704	$ 3,717,701	$ 4,234,466	$ 3,877,183
Hickory Point	1,001,362	3,288,238	3,961,538	3,641,142
Education	228,889	217,422	244,065	231,450
Resource Communicaiton	24,470	-	-	-
Water Resources	4,125,732	13,278,388	15,630,722	12,564,381
Land Resources	1,672,705	1,895,380	1,950,880	3,577,234
Field Services	324,302	-	-	-
NURF	2,860,587	5,942,410	5,431,119	3,371,500
LCWA - Other	-	11,776,186	1,989,968	5,010,817
Total Lake County Water Authority	**$ 11,695,751**	**$ 40,115,725**	**$ 33,442,758**	**$ 32,273,707**
Community Development Block Grant (1200)				
Revenues				
Intergovernmental Revenues				
Community Development Block Grant	$ 2,489,497	$ 8,365,629	$ 8,365,629	$ 9,517,644
HOME Funds	20,473	4,635,652	4,635,652	5,138,549
Total Intergovernmental Revenues	**$ 2,509,970**	**$ 13,001,281**	**$ 13,001,281**	**$ 14,656,193**
Miscellaneous Revenues				
Interest Revenue	$ 2,513	$ -	$ -	$ 1,146
Total Miscellaneous Revenues	**$ 2,513**	**$ -**	**$ -**	**$ 1,146**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,685,173	$ 231,370	$ 852,309
Total Transfers	**$ -**	**$ 1,685,173**	**$ 231,370**	**$ 852,309**
Total Community Development Block Grant	**$ 2,512,483**	**$ 14,686,454**	**$ 13,232,651**	**$ 15,509,648**
Community Development Block Grant (1200)				
Expenditures				
Community Dev Block Grant Administration	$ 296,432	$ 895,975	$ 938,959	$ 923,201
Community Dev Block Grant Public Services	69,134	156,841	156,841	161,039
Community Dev Block Grant Capital Projects	1,206,218	1,483,629	983,719	522,063
Community Dev Block Grant Urban Co Partners	538,084	931,432	564,432	600,000
Community Projects	309,494	4,142,751	3,617,634	6,094,738
Neighborhood Stabilization Program 3	-	227,065	227,065	227,065
CDBG-COVID 19	70,135	2,103,248	2,108,349	990,684
HOME Investment Partnerships	20,473	2,635,455	2,635,455	3,387,382
Home ARP Funds	-	2,000,197	2,000,197	1,751,167
Contingency and Cash Carryforward	-	109,861	-	852,309
Total Community Development Block Grant	**$ 2,509,970**	**$ 14,686,454**	**$ 13,232,651**	**$ 15,509,648**
Transit (1210)				
Revenues				
Intergovernmental Revenues				
5310 Cap Assistance Prg 20.513	$ 248,540	$ 172,592	$ 2,853,538	$ 1,360,823
FDOT - 5311 Operating	1,743,240	631,026	1,301,396	617,380
Fed Transit Formula Grant	5,933,398	15,070,186	20,812,684	14,650,928
Bus/Bus Facilities Program	2,087,604	217,674	876,522	381,565
Public Transit Block Grant	1,659,142	1,735,678	1,100,280	972,639
Shirley Conroy Grant	-	-	133,505	-
FDOT - TD Trips	839,239	658,548	878,085	862,325
Public Transit Service Development	-	190,000	190,000	284,842
Motor Fuel Tax Rebate (State)	91,506	105,000	105,000	50,000
Total Intergovernmental Revenues	**$ 12,602,669**	**$ 18,780,704**	**$ 28,251,010**	**$ 19,180,502**
Charges for Services				
Mid - Fla Community	$ 61,437	$ 110,000	$ 178,440	$ 90,000
Medicaid Waiver Service Agreement	73,633	90,000	90,000	90,000
Other Transportation Fees	207,791	300,000	300,000	296,511
Total Charges for Services	**$ 342,861**	**$ 500,000**	**$ 568,440**	**$ 476,511**
Miscellaneous Revenues				
Advertising Fees	$ 109,834	$ 110,000	$ 110,000	$ 180,000
Surplus Furniture/Fixtures/Equipment - Sales	4,484	-	-	-
Total Miscellaneous Revenues	**$ 114,318**	**$ 110,000**	**$ 110,000**	**$ 180,000**
Transfers				
Interfund Transfer	$ 1,090,070	$ 1,275,000	$ 1,775,000	$ 1,816,699
Fund Balance - Beginning of Year	-	2,240,789	528,983	2,865,079
Total Transfers	**$ 1,090,070**	**$ 3,515,789**	**$ 2,303,983**	**$ 4,681,778**
Total Transit	**$ 14,149,918**	**$ 22,906,493**	**$ 31,233,433**	**$ 24,518,791**
Transit (1210)				
Expenditures				
Transportation Disadvantaged Administration	$ 658,141	$ 1,838,081	$ 1,283,005	$ 823,555
Transportation Disadvantaged Operating	4,873,898	8,143,088	12,064,065	8,068,935
Fixed Route	4,030,721	7,953,411	11,533,877	9,263,210
Transportation Disadvantaged Capital	4,174,826	2,939,366	6,352,483	3,599,936
Contingency and Cash Carryforward	-	2,032,547	3	2,763,155
Total Transit	**$ 13,737,586**	**$ 22,906,493**	**$ 31,233,433**	**$ 24,518,791**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Affordable Housing Assistance Trust (1260)				
Revenues				
Intergovernmental Revenues				
State Housing Initiative	$ 1,515,374	$ 10,855,645	$ 10,951,442	$ 12,102,826
Total Intergovernmental Revenues	**$ 1,515,374**	**$ 10,855,645**	**$ 10,951,442**	**$ 12,102,826**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 378,883	$ 287,537	$ 287,537	$ -
Recaptured Revenue	101,667	456,505	475,672	285,497
Total Miscellaneous Revenues	**$ 480,550**	**$ 744,042**	**$ 763,209**	**$ 285,497**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 6,660,556	$ 5,990,470	$ 6,863,695
Total Transfers	**$ -**	**$ 6,660,556**	**$ 5,990,470**	**$ 6,863,695**
Total Affordable Housing Assistance Trust	**$ 1,995,924**	**$ 18,260,243**	**$ 17,705,121**	**$ 19,252,018**
Affordable Housing Assistance Trust (1260)				
Expenditures				
Ship Program	$ 1,741,399	$ 16,313,467	$ 16,207,134	$ 16,762,744
Ship Administration	254,525	1,571,690	1,497,987	1,707,778
Contingency and Cash Carryforward	-	375,086	-	781,496
Total Affordable Housing Assistance Trust	**$ 1,995,924**	**$ 18,260,243**	**$ 17,705,121**	**$ 19,252,018**
Section 8 (1270)				
Revenues				
Intergovernmental Revenues				
HUD - Hap Disbursement	$ 6,368,347	$ 6,414,537	$ 7,111,056	$ 6,540,404
HUD - AF Disbursement	654,784	595,792	595,792	605,792
HUD - EHV Preliminary Fees	-	16,400	16,400	16,400
HUD - EHV Service Fees	30,005	45,000	45,000	30,000
HUD - EHV Placement/Issuing Fees	300	8,400	8,400	8,400
HUD - VASH Program	396,672	416,418	455,794	450,328
Total Intergovernmental Revenues	**$ 7,450,108**	**$ 7,496,547**	**$ 8,232,442**	**$ 7,651,324**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 39,032	$ -	$ -	$ -
Reimbursements	149,397	130,000	130,000	170,000
Total Miscellaneous Revenues	**$ 188,429**	**$ 130,000**	**$ 130,000**	**$ 170,000**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 9,981	$ 977,825	$ 904,816
Total Transfers	**$ -**	**$ 9,981**	**$ 977,825**	**$ 904,816**
Total Section 8	**$ 7,638,537**	**$ 7,636,528**	**$ 9,340,267**	**$ 8,726,140**
Section 8 (1270)				
Expenditures				
Housing Services	$ 6,450,123	$ 6,539,333	$ 6,962,634	$ 6,643,134
Emergency Housing Vouchers	665,214	670,796	1,045,960	727,862
VASH Program	396,940	416,418	455,794	450,328
Contingency and Cash Carryforward	-	9,981	875,879	904,816
Total Section 8	**$ 7,512,277**	**$ 7,636,528**	**$ 9,340,267**	**$ 8,726,140**
Federal/State Grants (1300)				
Revenues				
Intergovernmental Revenues				
Federal Grant - Energy	$ -	$ -	$ 322,790	$ -
LAP Projects	453,250	4,729,290	13,141,518	2,736,952
Safe Streets and Roads Grant	-	800,000	800,000	107,761
Economic Development Initative	-	1,000,000	1,000,000	1,000,000
Federal Grant - ARPA Funds	-	-	1,000,000	-
Continuum of Care	108,883	-	-	-

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
CJ/Mental Health/Subs	29,160	-	-	-
Emergency Medical Services	-	66,360	66,360	66,630
Emergency Management Trust Fund	171,131	206,829	206,829	206,829
Resilient Florida Program	-	502,198	502,198	502,198
County Incentive Grant Program	667,897	8,066,191	9,797,015	8,590,767
Transportation Regional Incentive	38,690	2,000,000	2,014,118	2,000,000
Local Transportation Projects	1,607	3,542,329	5,099,658	2,015,000
Joint Prt Ag-Non-Gr	17,037	-	-	-
Mosquito Control - State Aid	26,558	61,856	152,752	69,588
Total Intergovernmental Revenues	**$ 1,514,213**	**$ 20,975,053**	**$ 34,103,238**	**$ 17,295,725**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 4,004,181	$ -	$ 5,483,677
Total Transfers	**$ -**	**$ 4,004,181**	**$ -**	**$ 5,483,677**
Total Federal/State Grants	**$ 1,514,213**	**$ 24,979,234**	**$ 34,103,238**	**$ 22,779,402**
Federal/State Grants (1300)				
Expenditures				
Energy Efficency and Conservation Block Grant	$ -	$ -	$ 322,790	$ -
County Probation Grant	29,160	-	-	-
Emergency Management Grants	171,131	709,027	709,027	709,027
Public Safety Grants - Ambulance/Rescue Services	-	66,360	66,360	66,630
Public Works Grants	1,163,481	20,137,810	31,837,309	16,435,480
Mosquito Control State	26,558	61,856	152,752	69,588
Keep Lake Beautiful Grants	15,000	-	15,000	15,000
Wastewater Treatment System	-	-	1,000,000	-
Housing Grants	108,883	-	-	-
Contingency and Cash Carryforward	-	4,004,181	-	5,483,677
Total Federal/State Grants	**$ 1,514,213**	**$ 24,979,234**	**$ 34,103,238**	**$ 22,779,402**
Restricted Local Programs (1310)				
Revenues				
Permits and Fees				
Vessel Registration Fee	$ 99,160	$ 40,000	$ 40,000	$ 40,000
Total Permits and Fees	**$ 99,160**	**$ 40,000**	**$ 40,000**	**$ 40,000**
Intergovernmental Revenues				
Florida Arts License Plate Fee	$ 5,765	$ 10,000	$ 10,000	$ 10,000
Total Intergovernmental Revenues	**$ 5,765**	**$ 10,000**	**$ 10,000**	**$ 10,000**
Charges for Services				
Animal Services $5 Surcharge	$ 50	$ 100	$ 100	$ 100
Teen Court User Fee	1,050	500	500	1,000
C/J Court Cost - $2.50	58,021	65,000	65,000	65,000
C/J Education Cost - $2.00-FS	15,727	15,000	15,000	15,000
Crime Prevention - FS 775.083	81,720	75,000	75,000	75,000
Alcohol and Drug Abuse - $15.00	10,145	10,000	10,000	10,000
Teen Court - $3.00 - FS 938.19(2)	63,223	65,000	65,000	61,000
Cyber Safety for Minors	384	250	250	250
Total Charges for Services	**$ 230,320**	**$ 230,850**	**$ 230,850**	**$ 227,350**
Fines and Forfeits				
Driver Education (Slosberg)	$ 116,034	$ 100,000	$ 100,000	$ 100,000
Total Fines and Forfeits	**$ 116,034**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Miscellaneous Revenues				
Animal Shelter Donations	$ 193,176	$ 51,000	$ 51,000	$ 51,000
Boating Licenses	-	-	-	-
Miscellaneous Revenues - Blackwater Creek	277,460	-	-	-
Donations	1,436	1,500	1,500	1,500
Donations-Keep Lake Beautiful	3,380	15,000	19,819	18,000
Interest Incl Profit on Invest	47,376	-	-	-
Total Miscellaneous Revenues	**$ 522,828**	**$ 67,500**	**$ 72,319**	**$ 70,500**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Transfers				
Fund Balance - Beginning of Year	$ -	$ 1,285,721	$ 1,303,142	$ 6,448,830
Total Transfers	**$ -**	**$ 1,285,721**	**$ 1,303,142**	**$ 6,448,830**
Total Restricted Local Programs	**$ 974,107**	**$ 1,734,071**	**$ 1,756,311**	**$ 6,896,680**
Restricted Local Programs (1310)				
Expenditures				
Community Service Local Programs	$ 150,000	$ 343,721	$ 370,423	$ 306,223
Animal Shelter Donations	51,661	284,688	401,483	384,803
Boating Improvements	102,608	151,731	171,272	235,012
Adopt-a-Lake	3,243	10,505	8,971	8,805
Keep Lake Beautiful	181	18,198	23,138	20,565
Blackwater Creek Mitigation	13,155	305,787	317,324	356,264
Eco Development/Tourism Grants	1,000	45,469	47,388	52,718
Teen Court	67,915	123,925	131,570	120,296
Drug Court	-	-	-	4,971,037
Sheriff Programs - Activity 521	199,029	440,573	284,742	431,483
Contingency and Cash Carryforward	-	9,474	-	9,474
Total Restricted Local Programs	**$ 588,792**	**$ 1,734,071**	**$ 1,756,311**	**$ 6,896,680**
Pari-Mutuel Revenue Replacement Bonds (2510)				
Revenues				
Intergovernmental Revenues				
Racing Tax	$ 297,667	$ 297,667	$ 297,667	$ 297,667
Total Intergovernmental Revenues	**$ 297,667**	**$ 297,667**	**$ 297,667**	**$ 297,667**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 25,915	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 25,915**	**$ -**	**$ -**	**$ -**
Transfers				
Fund Balance - Beginning of Year	$ -	$ 521,457	$ 544,871	$ 590,038
Total Transfers	**$ -**	**$ 521,457**	**$ 544,871**	**$ 590,038**
Less 5% Estimated Receipt	**$ -**	**$ (14,883)**	**$ (14,883)**	**$ (14,883)**
Total Pari-Mutuel Revenue Replacement Bonds	**$ 323,582**	**$ 804,241**	**$ 827,655**	**$ 872,822**
Pari-Mutuel Revenue Replacement Bonds (2510)				
Expenditures				
Debt Service Requirements	$ 253,672	$ 252,500	$ 252,500	$ 250,870
Contingency and Cash Carryforward	-	551,741	575,155	621,952
Total Pari-Mutuel Revenue Replacement Bonds	**$ 253,672**	**$ 804,241**	**$ 827,655**	**$ 872,822**
Public Lands Debt Service (2710)				
Revenues				
Taxes				
Ad Valorem Taxes - Current	$ 2,896,427	$ 3,701,773	$ 3,701,773	$ 1,795,578
Ad Valorem Taxes - Delinquent	186,113	63,860	63,860	-
Total Taxes	**$ 3,082,540**	**$ 3,765,633**	**$ 3,765,633**	**$ 1,795,578**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 72,833	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 72,833**	**$ -**	**$ -**	**$ -**
Transfers				
Excess Fees - Tax Collector	$ 8,565	$ 9,500	$ 9,500	$ 9,500
Excess Fees - Property Appraiser	2,124	1,000	1,000	1,000
Fund Balance - Beginning of Year	-	1,156,679	1,059,838	2,198,248
Total Transfers	**$ 10,689**	**$ 1,167,179**	**$ 1,070,338**	**$ 2,208,748**
Less 5% Estimated Receipt	**$ -**	**$ (188,282)**	**$ (188,282)**	**$ (90,304)**
Total Public Lands Debt Service	**$ 3,166,062**	**$ 4,744,530**	**$ 4,647,689**	**$ 3,914,022**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Public Lands Debt Service (2710)				
Expenditures				
Debt Service Requirements	$ 2,526,172	$ 2,526,669	$ 2,526,669	$ 2,528,880
Intergovernmental Transfers	85,798	111,054	111,054	53,868
Contingency and Cash Carryforward	-	2,106,807	2,009,966	1,331,274
Total Public Lands Debt Service	**$ 2,611,970**	**$ 4,744,530**	**$ 4,647,689**	**$ 3,914,022**
Expansion Projects Debt Service (2810)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 66,816	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 66,816**	**$ -**	**$ -**	**$ -**
Other Sources				
Interfund Transfer	$ 5,385,646	$ 5,149,257	$ 5,149,257	$ 5,515,374
Fund Balance - Beginning of Year	-	29,764	324,140	324,140
Total Other Sources	**$ 5,385,646**	**$ 5,179,021**	**$ 5,473,397**	**$ 5,839,514**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Expansion Projects Debt Service	**$ 5,452,462**	**$ 5,179,021**	**$ 5,473,397**	**$ 5,839,514**
Expansion Projects Debt Service (2810)				
Expenditures				
Expansion Projects Debt Service	$ 2,012,730	$ 2,019,422	$ 2,019,422	$ 2,383,412
Expansion Project Series A	2,925,000	2,992,500	2,992,500	3,062,500
Expansion Project Series B	203,733	137,335	137,335	69,462
Contingency and Cash Carryforward	-	29,764	324,140	324,140
Total Expansion Projects Debt Service	**$ 5,141,463**	**$ 5,179,021**	**$ 5,473,397**	**$ 5,839,514**
Sales Tax Revenue Note Debt Svc (2850)				
Revenues				
Miscellaneous Revenues				
Interest Revenue	$ 71,273	$ -	$ -	$ -
Other Miscellaneous Revenues	470,867	516,064	516,064	516,064
Total Miscellaneous Revenues	**$ 542,140**	**$ 516,064**	**$ 516,064**	**$ 516,064**
Transfers				
Interfund Transfer	$ 2,435,000	$ 2,480,000	$ 2,480,000	$ 2,480,000
Fund Balance - Beginning of Year	-	344,709	380,022	585,971
Total Transfers	**$ 2,435,000**	**$ 2,824,709**	**$ 2,860,022**	**$ 3,065,971**
Less 5% Estimated Receipt	**$ -**	**$ (750)**	**$ (750)**	**$ -**
Total Sales Tax Revenue Note Debt Service	**$ 2,977,140**	**$ 3,340,023**	**$ 3,375,336**	**$ 3,582,035**
Sales Tax Revenue Note Debt Svc (2850)				
Expenditures				
Expansion Projects Debt Service	$ 2,802,086	$ 2,801,623	$ 2,801,623	$ 2,805,280
Contingency and Cash Carryforward	-	538,400	573,713	776,755
Total Sales Tax Revenue Note Debt Service	**$ 2,802,086**	**$ 3,340,023**	**$ 3,375,336**	**$ 3,582,035**
Landfill Enterprise (4200)				
Revenues				
Permits and Fees				
Solid Waste Disposal Assessment Fee	$ 27,099,689	$ 27,616,057	$ 27,616,057	$ 30,556,115
Commercial Collection Franchise Fee	5,500	6,000	6,000	6,000
Total Permits and Fees	**$ 27,105,189**	**$ 27,622,057**	**$ 27,622,057**	**$ 30,562,115**
Intergovernmental Revenue				
DEP Haz Waste Program	$ 634	$ -	$ -	$ -
Total Intergovernmental Revenue	**$ 634**	**$ -**	**$ -**	**$ -**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Charges for Services				
Cart Fees	$ 31,338	$ 20,000	$ 20,000	$ 20,000
Marketable Recyclables	144,723	105,000	105,000	100,000
Operating Income - Landfill	531,672	500,000	500,000	500,000
Total Charges for Services	**$ 707,733**	**$ 625,000**	**$ 625,000**	**$ 620,000**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 523,343	$ -	$ -	$ -
Other Contributions/Donations	76,216	77,581	77,581	79,447
Other Miscellaneous Revenues	1,269	25,000	25,000	25,000
Credit Card Convenience Fee	7,223	8,000	8,000	7,500
Total Miscellaneous Revenues	**$ 608,051**	**$ 110,581**	**$ 110,581**	**$ 111,947**
Transfers				
Interfund Transfer - Special Assessment	$ 4,103,925	$ 4,706,235	$ 4,706,235	$ 4,507,216
Interfund Transfer - Infrastructure Sales Tax	602,694	500,000	600,000	500,000
Capital Contribution from Government Funds	441,752	-	-	-
Fund Balance - Beginning of Year	-	4,836,397	7,278,338	5,662,408
Total Transfers	**$ 5,148,371**	**$ 10,042,632**	**$ 12,584,573**	**$ 10,669,624**
Less 5% Estimated Receipt	**$ -**	**$ (1,412,754)**	**$ (1,412,754)**	**$ (1,770,353)**
Total Landfill Enterprise	**$ 33,569,978**	**$ 36,987,516**	**$ 39,529,457**	**$ 40,193,333**
Landfill Enterprise (4200)				
Expenditures				
Solid Waste Administration	$ 215,761	$ 239,577	$ 239,577	$ -
Solid Waste Assessment - Disposal	22,500,343	27,837,704	28,890,912	31,475,100
Convenience Centers	695,407	955,455	955,455	-
Hazardous Waste	670,915	751,935	751,935	-
Intergovernmental Transfers	525,653	552,323	552,323	599,151
Landfill Operations	2,391,151	3,673,724	3,877,819	5,404,529
Interfund Transfers	1,647,399	1,582,754	1,582,754	2,006,113
Contingency and Cash Carryforward	-	1,394,044	2,678,682	708,440
Total Landfill Enterprise	**$ 28,646,629**	**$ 36,987,516**	**$ 39,529,457**	**$ 40,193,333**
Solid Waste Closures and Long-Term Care (4220)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 12,735	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 12,735**	**$ -**	**$ -**	**$ -**
Transfers				
Interfund Transfers	$ 250,502	$ 170,000	$ 170,000	$ 235,760
Fund Balance - Beginning of Year	-	92,478	146,586	137,437
Total Transfers	**$ 250,502**	**$ 262,478**	**$ 316,586**	**$ 373,197**
Total Solid Waste Closures and Long-Term Care	**$ 263,237**	**$ 262,478**	**$ 316,586**	**$ 373,197**
Solid Waste Closures and Long-Term Care (4220)				
Expenditures				
Umatilla Post Closure	$ (7,459)	$ 8,700	$ 21,059	$ 338,335
Lady Lake Post Closure	1,395	49,250	61,611	-
Central Landfill PH I Post Closure	(48,822)	38,695	69,386	-
Central Landfill PH II Closure	(5,672)	29,778	42,139	-
Loghouse Post Closure	1,408	3,000	3,000	-
C&D Landfill	30,937	-	-	-
Central Landfill Phase III Closure	84,887	31,278	87,024	-
Interfund Transfers	250	250	250	-
Contingency and Cash Carryforward	-	101,527	32,117	34,862
Total Solid Waste Closures and Long-Term Care	**$ 56,924**	**$ 262,478**	**$ 316,586**	**$ 373,197**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Second Renewal Sales Tax Capital Projects (3050)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 1,368,951	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 1,368,951**	**$ -**	**$ -**	**$ -**
Transfers				
Interfund Transfer	$ 23,943,232	$ 21,798,395	$ 23,766,809	$ 21,813,718
Fund Balance - Beginning of Year	-	44,381,810	42,758,933	56,119,126
Total Transfers	**$ 23,943,232**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Second Renewal Sales Tax Capital Projects	**$ 25,312,183**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
Second Renewal Sales Tax Capital Projects (3050)				
Expenditures				
Fire Rescue - Capital	$ 1,125,123	$ 7,935,844	$ 14,889,073	$ 5,726,899
Public Safety Support Projects	503,561	-	902,021	1,687,732
Parks & Trails - Capital	2,284,283	12,988,906	14,223,365	14,905,421
Public Works - Capital Projects	2,825,983	18,587,153	19,510,634	22,809,910
Facilities/Fleet Capital Projects - Other	3,268,103	8,722,710	12,717,683	10,810,316
Sheriff's Office Capital	1,942,958	1,541,017	2,839,644	2,000,000
Information Technology - Capital Projects	34,384	149,000	223,691	199,000
Non-Departmental - Fund 3050	1,831,180	1,017,000	1,154,014	1,514,809
Contingency and Cash Carryforward	-	15,238,575	65,617	18,278,757
Total Second Renewal Sales Tax Capital Projects	**$ 13,815,575**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
Road Resurfacing Capital Projects (3840)				
Revenues				
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 121	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 121**	**$ -**	**$ -**	**$ -**
Less 5% Estimated Receipt	**$ -**	**$ -**	**$ -**	**$ -**
Total Road Resurfacing Capital Projects	**$ 121**	**$ -**	**$ -**	**$ -**
Road Resurfacing Capital Projects (3840)				
Expenditures				
Road Resurfacing Capital Projects	$ 8,304	$ -	$ -	$ -
Total Road Resurfacing Capital Projects	**$ 8,304**	**$ -**	**$ -**	**$ -**
Property and Casualty (5200)				
Revenues				
Charges for Services				
Insurance Contributions - Clerk Work Comp	$ 24,960	$ 20,215	$ 20,215	$ 21,200
Insurance Contributions - Tax Collector - Comp	10,458	9,490	9,490	9,490
Insurance Contributions - Sup of Elections-Wkr Comp	14,898	10,500	10,500	10,500
Insurance Contributions - Property Appraiser- Comp	27,252	29,000	29,000	27,600
Insurance Contributions - Liability	2,467,445	3,560,390	3,560,390	3,659,544
Insurance Contributions - Workers Comp	1,661,812	1,730,000	1,730,000	1,730,000
Total Charges for Services	**$ 4,206,825**	**$ 5,359,595**	**$ 5,359,595**	**$ 5,458,334**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 137,630	$ 50,000	$ 50,000	$ 50,000
Total Miscellaneous Revenues	**$ 137,630**	**$ 50,000**	**$ 50,000**	**$ 50,000**
Transfers				
Fund Balance - Beginning of Year	-	328,507	992,878	1,703,937
Total Transfers	**$ -**	**$ 328,507**	**$ 992,878**	**$ 1,703,937**
Less 5% Estimated Receipt	**$ -**	**$ (2,500)**	**$ (2,500)**	**$ (2,500)**
Total Property and Casualty	**$ 4,344,455**	**$ 5,735,602**	**$ 6,399,973**	**$ 7,209,771**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Property and Casualty (5200)				
Expenditures				
Comprehensive	$ 3,668,833	$ 4,802,808	$ 4,802,808	$ 5,094,662
Interfund Transfers	188,402	205,563	205,563	220,086
Contingency and Cash Carryforward	-	727,231	1,391,602	1,895,023
Total Property and Casualty	**$ 3,857,235**	**$ 5,735,602**	**$ 6,399,973**	**$ 7,209,771**
Employee Group Benefits (5300)				
Revenues				
Charges for Services				
Insurance Contributions Employer - BCC	$ 11,783,118	$ 14,283,360	$ 14,309,568	$ 15,897,420
Insurance Contributions Employer - Prop App	487,154	576,576	576,576	729,492
Property Appraiser - Dependent	89,138	103,680	103,680	101,000
Employee Dependents - BCC	2,181,430	2,446,560	2,446,560	2,446,560
Non-Active - Retirees	277,290	300,000	300,000	300,000
Non-Active - Cobra	41,155	32,000	32,000	30,000
Insurance Contributions Employer - MPO	21,828	26,208	26,208	27,528
Insurance Contributions Employer - Sup/Elect	316,506	380,016	380,016	399,156
Insurance Contributions Employer - Tax Collector	1,213,888	1,428,336	1,428,336	1,692,972
Tax Collector - Dependent	263,945	288,000	288,000	288,000
Insurance Contributions Employer - Clerk	2,300,058	2,581,488	2,581,488	2,766,564
Clerk of Courts - Dependent	320,921	496,800	496,800	496,800
Supervisor of Elections - Dependent	41,967	33,120	33,120	33,120
Total Charges for Services	**$ 19,338,398**	**$ 22,976,144**	**$ 23,002,352**	**$ 25,208,612**
Miscellaneous Revenues				
Interest Incl Profit on Invest	$ 161,058	$ 50,000	$ 50,000	$ 50,000
Other Miscellaneous Revenue	40,026	175,000	250,000	50,000
Total Miscellaneous Revenues	**$ 201,084**	**$ 225,000**	**$ 300,000**	**$ 100,000**
Transfers				
Interfund Transfer	$ 1,286,922	$ -	$ -	$ -
Fund Balance - Beginning of Year	-	-	202,007	807,387
Total Transfers	**$ 1,286,922**	**$ -**	**$ 202,007**	**$ 807,387**
Less 5% Estimated Receipt	**$ -**	**$ (2,500)**	**$ (2,500)**	**$ (2,500)**
Total Employee Group Benefits	**$ 20,826,404**	**$ 23,198,644**	**$ 23,501,859**	**$ 26,113,499**
Employee Group Benefits (5300)				
Expenditures				
Employee Group Benefits	$ 19,680,631	$ 20,011,916	$ 21,857,919	$ 24,404,775
Employee Medical Center	1,062,351	1,402,082	1,302,082	1,340,000
Interfund Transfers	316,484	341,858	341,858	368,724
Contingency and Cash Carryforward	-	1,442,788	-	-
Total Employee Group Benefits	**$ 21,059,466**	**$ 23,198,644**	**$ 23,501,859**	**$ 26,113,499**
Fleet Management (5400)				
Revenues				
Charges for Services				
Fuel/Oil	$ 696,116	$ 775,000	$ 775,000	$ 702,000
Parts	1,731,100	2,210,000	2,303,602	1,752,500
Labor	826,656	1,070,000	1,363,357	1,591,804
Tag/Titles	362	1,000	1,000	-
Fuel Surcharge	40,734	33,000	33,000	33,000
Total Charges for Services	**$ 3,294,968**	**$ 4,089,000**	**$ 4,475,959**	**$ 4,079,304**
Miscellaneous Revenues				
Other Miscellaneous Revenues	$ 4,993	$ -	$ -	$ -
Total Miscellaneous Revenues	**$ 4,993**	**$ -**	**$ -**	**$ -**

Budget by Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Transfers				
Capital Contribution from Governmental Funds	137,020	-	-	-
Fund Balance - Beginning of Year	-	17,879	(143,789)	-
Total Transfers	**$ 137,020**	**$ 17,879**	**$ (143,789)**	**$ -**
Total Fleet Management	**$ 3,436,981**	**$ 4,106,879**	**$ 4,332,170**	**$ 4,079,304**
Fleet Management (5400)				
Expenditures				
Fleet Management	$ 3,592,706	$ 3,999,434	$ 4,332,170	$ 4,079,304
Contingency and Cash Carryforward	-	107,445	-	-
Total Fleet Management	**$ 3,592,706**	**$ 4,106,879**	**$ 4,332,170**	**$ 4,079,304**
Total Revenues for All Funds	**$ 654,146,042**	**$ 970,931,628**	**$ 1,018,910,162**	**$ 1,052,083,591**
Total Expenditures for All Funds	**$ 607,149,551**	**$ 970,931,628**	**$ 1,018,910,162**	**$ 1,052,083,591**

BUDGET BY DEPARTMENT

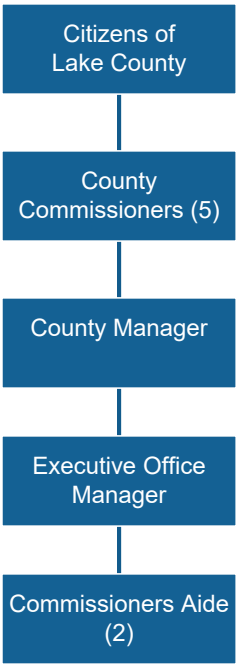
Legislative Affairs

Mission Statement:

To ensure Lake County citizens receive high-quality government services related to transportation, public safety, and environmental and social services, as well as economic opportunities for the County.

Program Description:

The Board of County Commissioners is the legislative branch of County government. Individual Commissioners are both lawmaking officers and fiscal representatives of the County. The County Manager and County Attorney are appointed by the Commissioners to oversee daily operations, personnel, and legal matters.


Citizens of Lake County
County Commissioners (5)
County Manager
Executive Office Manager
Commissioners Aide (2)

Legislative Affairs

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Legislative Offices	$ 935,043	$ 1,036,221	$ 1,036,221	$ 949,654
Administrative Support	189,846	212,248	219,748	222,299
Total Expenditures	**$ 1,124,889**	**$ 1,248,469**	**$ 1,255,969**	**$ 1,171,953**
Expenditures by Category				
Personal Services	$ 1,104,398	$ 1,213,504	$ 1,213,504	$ 1,136,105
Operating	20,491	34,965	42,465	35,848
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 1,124,889**	**$ 1,248,469**	**$ 1,255,969**	**$ 1,171,953**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 1,124,889**	**$ 1,248,469**	**$ 1,255,969**	**$ 1,171,953**
Expenditures by Fund				
General	$ 1,124,889	$ 1,248,469	$ 1,255,969	$ 1,171,953
Total Expenditures	**$ 1,124,889**	**$ 1,248,469**	**$ 1,255,969**	**$ 1,171,953**
Number of Full Time Positions	7	7	7	7

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes funding for postage, training, travel, and other operating costs.

County Manager

Mission Statement:

To ensure Lake County citizens receive high quality government services related to transportation, public safety, environmental and social services, as well as foster economic opportunities for the County.

Program Description:

The County Manager, who reports to the five members of the Board of County Commissioners, is responsible for the professional management and oversight of approximately 1,100 Lake County employees and an annual budget of more than $1 billion. The County Manager is responsible for overseeing the day-to-day operations of the County, which includes executing appropriate policies and procedures concerning matters applicable to the Board and coordinating and conducting long-range management and financial planning analyses.

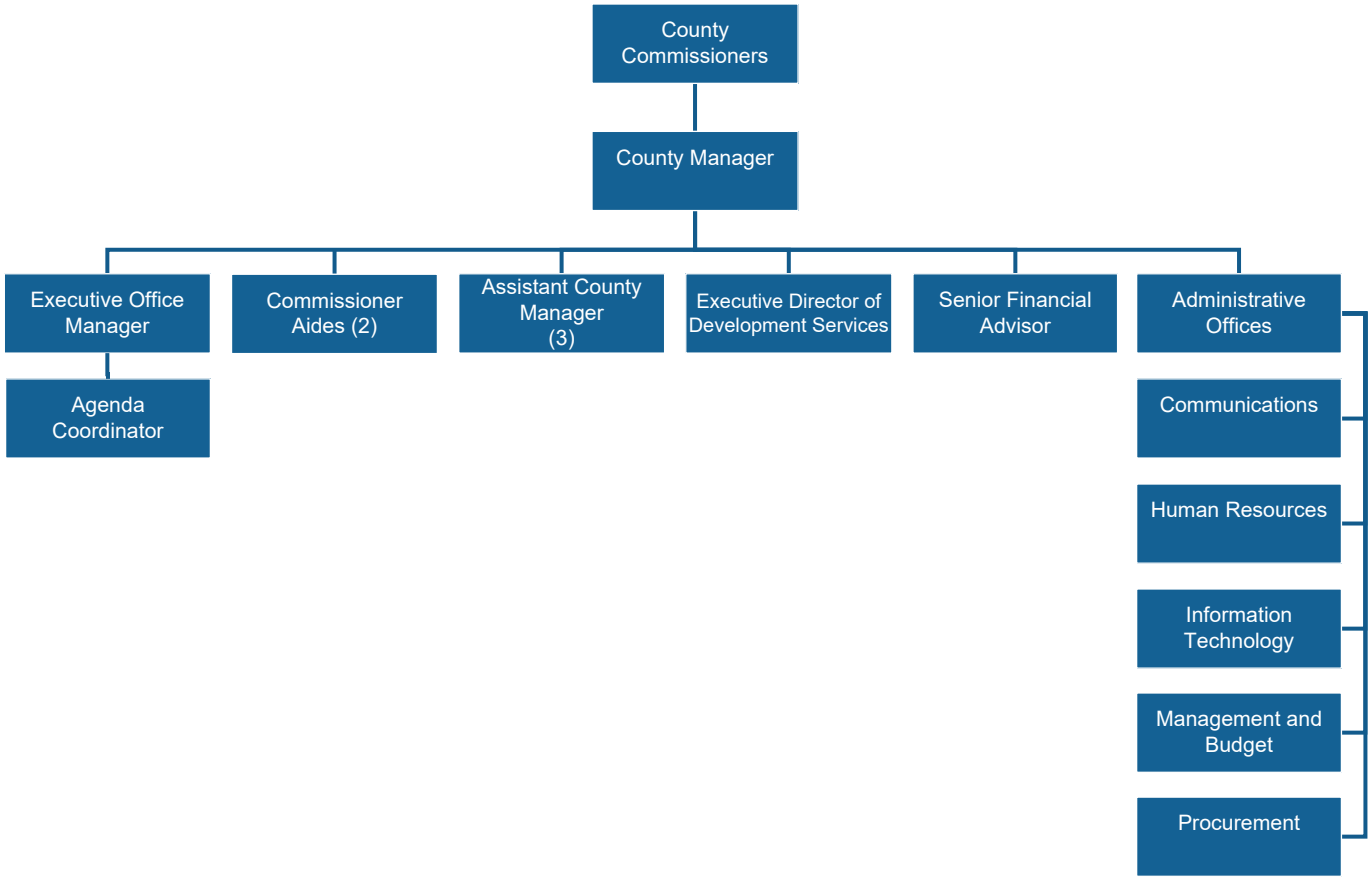
County Attorney

Mission Statement:
To provide legal counsel to the Lake County Board of County Commissioners, County Manager, County Departments and/or Offices and other governmental subdivisions in all civil law matters relating to Lake County, Florida. Legal assistance is also provided to Lake County Constitutional Officers when requested.

Program Description:

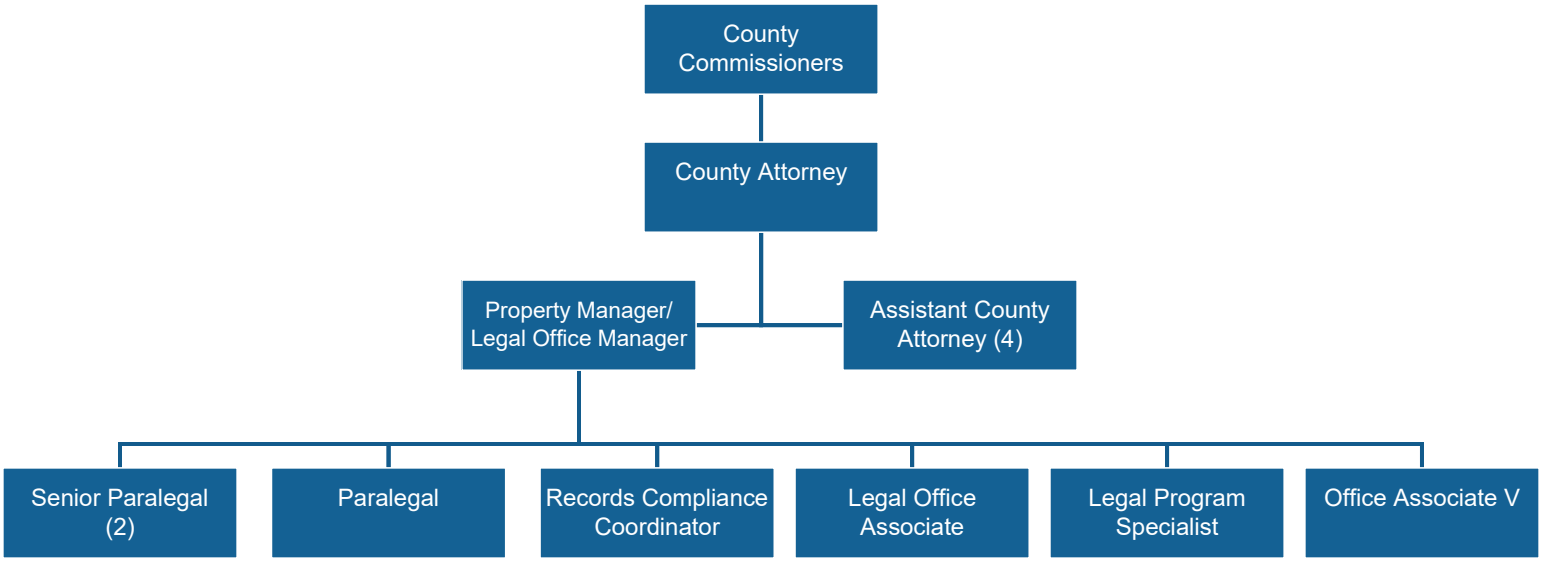
The County Attorney's Office serves as legal advisor to the Board of County Commissioners, County department/offices and dependent special districts on their respective powers, duties, functions and obligations; ensures compliance with applicable policies, procedures, laws and regulations; acts as attorney for the County, County agencies, and County employees in civil actions instituted by or brought against these entities or persons when acting as or on behalf of the County; and drafts or reviews proposed legislation, ordinances, resolutions, contracts, leases, easements and other legal instruments. The County Attorney's Office also assists with real property acquisitions, sales, leases and other real estate matters while maintaining a database and files on County-owned properties.

County Manager
Organizational Chart



Advisory Committees:
Capital Facilities Advisory Committee
Lake County Women's Hall of Fame Selection Committee

County Attorney
Organizational Chart



Legal Program Specialist
Funded by the Office of Housing and Community Services

Fiscal Year 2026

Administrative Offices

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
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
Total Expenditures	**$ 2,082,973**	**$ 2,547,531**	**$ 2,786,594**	**$ 2,792,824**
Expenditures by Category				
Personal Services	$ 2,031,231	$ 2,452,499	$ 2,691,562	$ 2,688,072
Operating	51,742	95,032	95,032	104,752
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 2,082,973**	**$ 2,547,531**	**$ 2,786,594**	**$ 2,792,824**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 2,082,973**	**$ 2,547,531**	**$ 2,786,594**	**$ 2,792,824**
Expenditures by Fund				
General	$ 2,082,973	$ 2,547,531	$ 2,786,594	$ 2,792,824
Total Expenditures	**$ 2,082,973**	**$ 2,547,531**	**$ 2,786,594**	**$ 2,792,824**
Number of Full Time Positions	19	20	22	22

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes travel, training, and other costs related to the operation of the Office.

Mission Statement:

To effectively coordinate communication between the Lake County Board of County Commissioners and residents, business owners, and visitors regarding County services, goals, objectives, and accomplishments.

Program Descriptions:

The Office of Communications is responsible for two operational functions, each of which is accounted for in the budget process. The Office of Communications is an in-house, full service creative agency responsible for enhancing, developing, and promoting the Lake County brand across multiple platforms; accomplished through multimedia development, public relations, media outreach, social media management, graphic design, and print production through Document Services.

Communications supports the Board of County Commissioners, County Manager's Office and various offices and departments with coordinating effective communications outreach to residents regarding county government, programs, issues, and accomplishments. In addition to maintaining content for County websites, the Office of Communications is tasked with monitoring and updating the County's social media accounts, including Facebook, Instagram, YouTube, and LinkedIn. From working on the front lines of crisis communications during Emergency Communications and Operations Center activations to crafting a dynamic and informative State of the County video presentation, the Office of Communications collaborates with every single office within Lake County to maximize overall communications goals.

Goals and Objectives:

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

- The Office of Communications is tasked with delivering coordinated, prompt, reliable and actionable information to the entire community using clear, consistent, accessible and culturally appropriate methods to effectively relay information regarding any threat or hazard, as well as the actions being taken, and the assistance being made available.

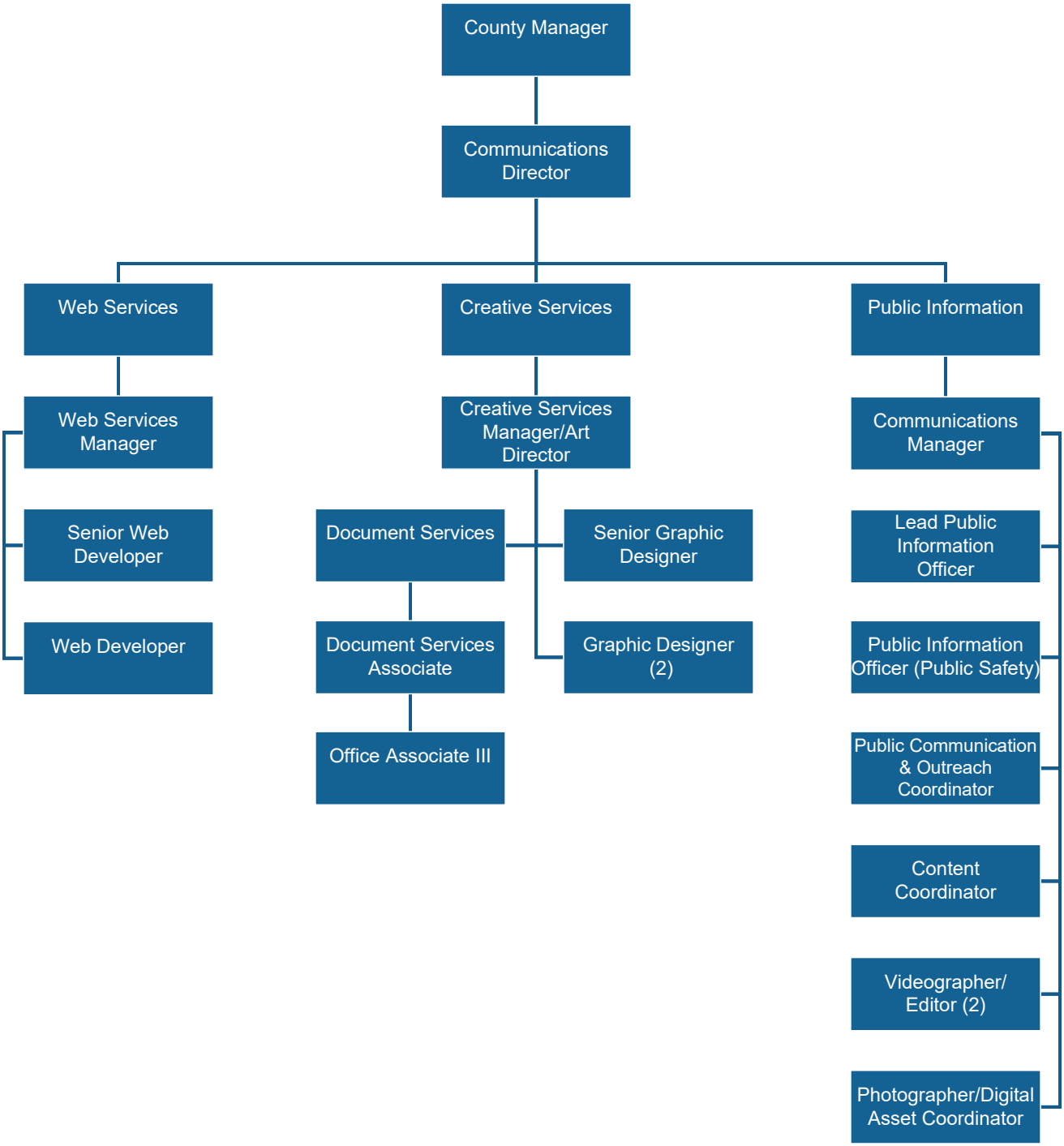
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Office of Communications collaborates with the County and supports Constitutional offices to develop professional brand identity, marketing materials, public relations, and web content. The team works closely with the Offices of Economic Development and Tourism to prepare key advertisements and marketing materials to promote Lake County as a tourist and business destination.

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.

- The Office of Communications creates high-quality, professional content including promotional videos and printed materials, to inform residents and visitors about the County's amenities, natural resources and eco-tourism destinations.

Office of Communications
Organizational Chart



Office of Communications
Performance Measurements

Strategic Goal	Key Objectives
Communications	
Facilitate a strong and diversified economy.	Coordinate communication between the Lake County Board of County Commissioners and residents, business owners and visitors regarding county services, goals, objectives and accomplishments.
	Enhance and promote the Lake County brand across multiple platforms through dynamic graphic design.
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Develop, manage and maintain County websites that inform and engage the public while meeting ADA compliance.
	Create content and strategy for social media including Facebook, Instagram, Twitter, YouTube and LinkedIn.
Document Services	
Facilitate and coordinate the delivery of services to those in need.	Improve efficiencies in printing in a world which is increasingly going paperless.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Communications				
Facilitate a strong and diversified economy.	Organize, develop, and publish written content across deliverables including print/digital graphics, ads, newsletters, emails, websites, social media, news media, speeches, and public outreach. Support coordination and promotion of events and public engagement.	1,677	1,710	2,040
	Collect, produce, and publish digital assets (videography, photography, audio) as well as record and stream live meetings (regular board meetings, community meetings, social media livestreams, and public engagement events).	518	540	620
	Branding, print & digital design services in support of County departments, including stationery, posters, flyers, booklets, and other printed communications.	612	630	690
Document Services				
Facilitate and coordinate the delivery of services to those in need.	Document Services in support of County departments, including stationery, posters, flyers, booklets, and other printed communications.	616,496	405,619	422,850

Office of Communications

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Communications	$ 987,188	$ 1,103,115	$ 1,140,480	$ 1,227,362
Document Services	286,835	386,770	386,770	393,557
Total Expenditures	**$ 1,274,024**	**$ 1,489,885**	**$ 1,527,250**	**$ 1,620,919**
Expenditures by Category				
Personal Services	$ 1,006,887	$ 1,124,012	$ 1,161,377	$ 1,242,642
Operating	260,369	365,873	365,873	378,277
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 1,267,256**	**$ 1,489,885**	**$ 1,527,250**	**$ 1,620,919**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 1,267,256**	**$ 1,489,885**	**$ 1,527,250**	**$ 1,620,919**
Expenditures by Fund				
General	$ 1,267,256	$ 1,489,885	$ 1,527,250	$ 1,620,919
Total Expenditures	**$ 1,267,256**	**$ 1,489,885**	**$ 1,527,250**	**$ 1,620,919**
Number of Full Time Positions	15	15	17	18

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes costs related to the general operations of the Office. Examples of these include printer leases, property and liability insurance, software costs, and office supplies.

Mission Statement:

To empower Lake County departments, agencies, and the Lake County Water Authority by efficiently providing the essential commodities and services needed to achieve goals. The Office is committed to delivering the highest value through timely, ethical, and professional practices.

Program Description:

The Office of Procurement Services is responsible for the timely and effective awarding of new contracts, coordination of existing contracts, management and execution of general purchasing activities, and oversight of the County's fixed asset inventory.

Goals and Objectives:

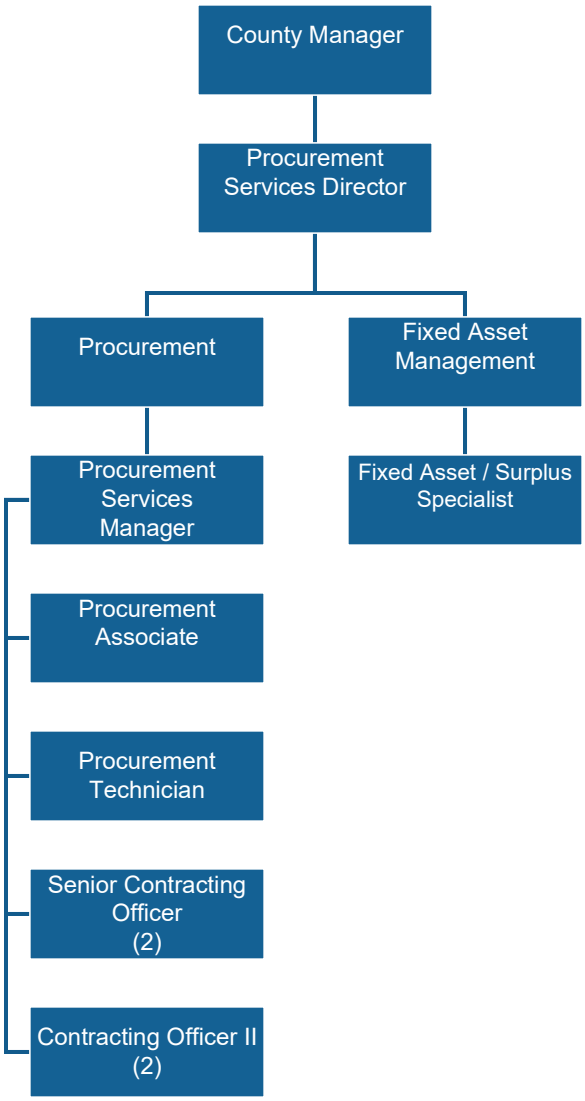
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Office of Procurement Services is dedicated to streamlining and automating procurement processes. The ongoing commitment to excellence has been recognized with the Award of Excellence in Public Procurement, which the Office has received each year from 2018 through 2025.
- Customer service objectives will be achieved through service surveys, partnering with procurement programs, and vendor outreach seminars.
- The Office of Procurement Services prioritizes educating Lake County businesses through *Tips for Government Bidding* seminars, fostering a collaborative approach to public sector procurement and supporting economic development.

Facilitate a strong and diversified economy:

- The Office of Procurement Services actively leverages resources to support purchases that encourage businesses to establish operations in the County. Outreach seminars are conducted to educate local businesses on how to engage in government contracting opportunities.

Office of Procurement Services
Organizational Chart



Office of Procurement Services
Performance Measurements

Strategic Goal	Key Objectives
Facilitate a strong and diversified economy.	Promote a highly competitive environment and maximize opportunities for local vendors though targeted outreach programs.
	Enhance vendor participation by continued process streamlining such as simplifying documentation and implementing electronic bidding systems.
	Maximize Purchasing Card (Pcard) revenue by updating procedures, engaging a new contractor, and implementing a virtual vendor payment system.
	Increase revenue from surplus property sales by proactively identifying surplus assets and conducting frequent auctions.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Facilitate a strong and diversified economy.	Informal Solicitations Issued	108	195	210
	Formal Solicitations Issued	101	103	106
	Purchase Orders Issued	1,473	1,525	1,600
	Term and Supply Contracts Managed	584	610	620
	Capital Assets Managed	8,665	8,728	8,791
	Dollar Value of Capital Assets Managed	$118,732,999	$119,596,263	$120,459,526

Office of Procurement Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 629,909	$ 686,373	$ 686,373	$ 722,005
Operating	27,997	30,507	30,507	31,375
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 657,906**	**$ 716,880**	**$ 716,880**	**$ 753,380**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 657,906**	**$ 716,880**	**$ 716,880**	**$ 753,380**
Expenditures by Fund				
General	$ 657,906	$ 716,880	$ 716,880	$ 753,380
Total Expenditures	**$ 657,906**	**$ 716,880**	**$ 716,880**	**$ 753,380**
Number of Full Time Positions	8	8	9	9

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes costs related to the general operations of the Office.

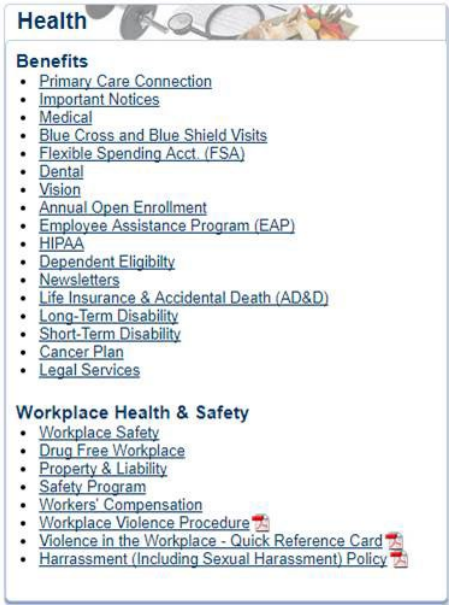
Office of Human Resources and Risk Management

Mission Statement:

The mission of the Office of Human Resources and Risk Management is to develop, implement, and support programs and processes that add value to the County and its employees; leading to improved employee well-being, growth, and retention, while committed to the County's goals and its management and prosperity for its employees, residents, customers, and businesses. This is accomplished through compliance with applicable employment law, current employment policies and procedures, thorough guidance to departments and employees, equal opportunity recruitment, and employee development training opportunities, as well as pro-actively administering the risk and benefits programs for the County and other participating entities.

Program Description:

Employee and Labor Relations functions include oversight of staffing and recruitment; employee and labor relations; development and interpretation of employment related policies and procedures; maintenance of the personnel and self-service functions of the County's Human Resources Information System; preparation of annual personnel projections; coordination of the performance evaluation program; training and development; development and maintenance of job descriptions; administration of the volunteer program; distribution of employment-related reports; coordination of labor law requirements, and personnel and position changes; process of outside employment requests; response to unemployment compensation claims and process payment of general fund claims; coordination of the employee recognition and service award programs, including periodic County Manger employee and leadership meetings; organization of the County's participation in blood drives; development and distribution of employment policies and procedures; and preparation of related communication initiatives and maintenance of personnel records. Employee and Labor Relations functions are provided for all Lake BCC departments and the Metropolitan Planning Organization.



Risk and Benefits functions include management of the self-insured health plan, workers' compensation, and property and liability programs; development and interpretation of risk and benefits related policies and procedures; coordination of the claims committee and safety action team; coordination of the drug and alcohol free workplace procedure; coordination of Federal Transit Administration random drug screen compliance; organization of the annual risk renewal process; receipt and issuance of certificates of insurance; administration of benefits program and associated vendor arrangements, including medical, dental, vision, legal, employee assistance program, life insurance disability, flexible spending, and other service providers; organization of the employee benefits annual open enrollment, plan document changes, and health management programs; coordination of the retirement process, including collaboration with the Florida Retirement System (FRS) and deferred compensation providers; leave administration (FMLA, Sick Leave Bank, and leaves of absence); organization of the annual actuarial reviews conducted for self-funded health and risk plans, and periodic Governmental Accounting Standards Board (GASB) 45 studies (accounting and financial reporting by employers for post-employment benefits other than pensions); preparation

of the risk and benefits program budgets and other participating entity arrangements; and preparation of related communication initiatives and maintenance of risk and benefits records. Risk and/or benefits management functions are provided for all Lake BCC departments, the Metropolitan Planning Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, and Tax Collector.

The Risk and Benefits Section works to ensure the wellness of County employees and the protection of County assets. Services are provided for all Lake BCC departments, the Metropolitan Planning Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, and Tax Collector. The Risk and Benefits Section manages wellness through the administration of the County's self-insured medical plan that will include the continuation of an employee health center in Fiscal Year 2026. Employees have the option of participating in benefit programs that include health care, dental, vision, pre-paid legal, and supplemental insurance programs that further protect the employee and their families.

The Risk and Benefits Section also coordinates compliance with leave administration policies that include FMLA, Sick Leave Bank, the Federal ADA program, and requested employee leaves of absence. The section works with employees who are separating from the County to coordinate continued benefits that include COBRA offerings as required by Federal laws or Florida Retirement benefits for eligible employees. To lower the County's workers' compensation losses, the section works with department leaders and individual employees to foster a focus on individual safety awareness. It ensures compliance with Federal and State safety laws that include coordination of the Drug and Alcohol-Free Workplace and the Federal Transit Administration random drug screening programs. The section coordinates the County's safety action team and works with departments to implement ongoing safety training. The office quickly resolves any complaints and ensures the County's interests are clearly represented.

Goals and Objectives:

Career

Lake County BCC University (Training & Development)
- Lake County BCC University Information
- Training Calendar & Enrollment
- Training Catalog
- Educational Assistance
- Employee Development
- Supervisor Development
- Leadership Development
- Computer Skills References

Performance Management
- Employee Performance Evaluation
- Merit Increase Program

Jobs & Careers
- Employment Opportunities
- Employment Policies & Procedures
- Job Summaries & Pay Grades
- Pay Plan

Supervisor Resources
- Evaluation Notifications
- Recruitment & Selection
- Labor Law Posters & Resources
- Training Resources
- Corrective Action Administration
- Supervisor Login (Job Applications)

<u>Provide exceptional public safety and emergency response services to achieve a safe and secure community:</u>

- The Office of Human Resources and Risk Management revises and updates, as necessary, the County's Employment Policies and Procedures, while soliciting input on current and proposed employment policies and procedures to ensure clarity and consistency with all County policies, procedures, and ordinances.

- Risk and Benefits works to ensure the wellness of County employees and the protection of County assets. Services are provided for all Lake BCC departments, the Metropolitan Planning Organization, Supervisor of Elections, Clerk of Circuit Court, Property Appraiser, and Tax Collector.

- The office provides support for recruiting, screening, and selecting firefighters, code enforcement officers, animal shelter staff, other employees, and volunteers directly involved in the safety of Lake County communities.

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

- The Office of Human Resources and Risk Management develops training programs in multiple delivery methods to reach a broader audience. Staff will develop, facilitate, and coordinate these training programs with resources already available to the County. Human Resources will review and revise, as necessary, the processes for recruiting and selecting employees in addition to reviewing compensation and benefits practices. The resulting recommendations, where appropriate, will facilitate the recruitment and retention of high-performing individuals for County positions.

- To lower the County's worker's compensation losses, Human Resources works with department leaders and individual employees to foster an environment of individual safety awareness. The office ensures compliance with Federal and State Safety laws that include coordination of the Drug and Alcohol-Free Workplace and the Federal Transit Administration random drug screening programs. Human Resources coordinates the County's Safety Action Team and works with departments to implement ongoing safety training.

- The County's insurance program protects over $451 million dollars of County assets and seeks to provide adequate coverage of these assets in a cost-efficient way. The department works to quickly resolve all resident and employee-related claims ensuring that the interest of the County is represented. Claims are regularly reviewed and monitored through the Claims Committee. To further protect the County, Human Resources ensures that all contracted vendors submit evidence of adequate insurance that meets or exceeds the County policy.

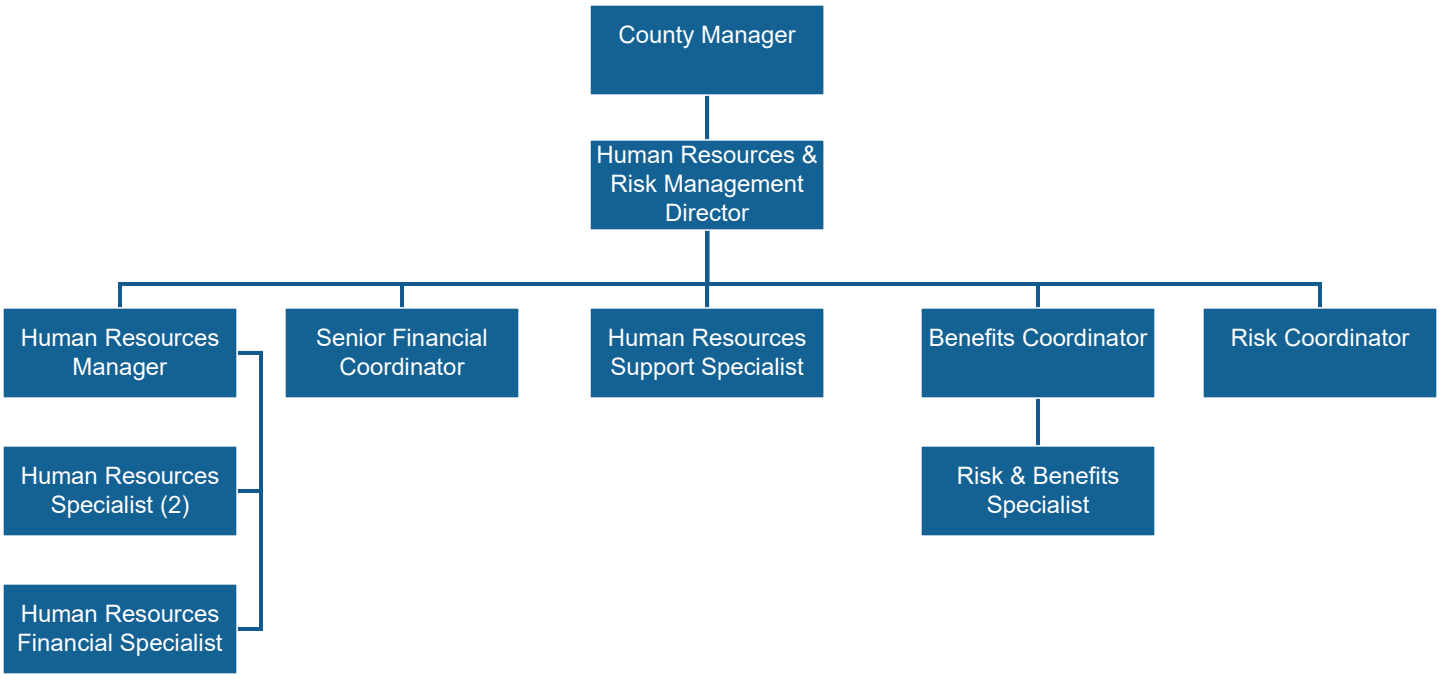
- Employees have the option of participating in benefit programs that include health care, dental, vision, pre-paid legal, and supplemental insurance programs that further protect the employee and their families. The employees can opt for benefits and view benefit plan information through a convenient online benefit portal available on a 24/7 basis. Risk and Benefits also coordinates compliance with leave administration policies that include FMLA, Sick Leave Bank, the Federal ADA program, and requested employee leaves of absence. Human Resources works with employees who are separating from the County to coordinate continued benefits that include COBRA offerings as required by Federal laws or Florida Retirement benefits for eligible employees.

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

- The Office of Human Resources and Risk Management provides loss control programs to protect the County's transportation assets and assist in the resolution of claims arising from the operation of the transportation program.

- The Office of Human Resources and Risk Management administers random drug, post-accident, and reasonable suspicion screening for compliance with Florida Department of Transportation (FDOT) requirements and the Federal Motor Carrier Safety Administration (FMCSEA).

Office of Human Resources & Risk Management
Organizational Chart



Office of Human Resources and Risk Management
Performance Measurements

Strategic Goal	Key Objectives
Human Resources	
Facilitate and coordinate the delivery of services to those in need.	Promote the use of the Primary Care Connection to encourage higher utilization of the clinicians for physical and mental health.
	Finalize the process to implement FBI and FDLE fingerprints and review the pre-hire process.
Risk Management	
Facilitate and coordinate the delivery of services to those in need.	Update the County's drug testing procedure to clarify and expand the use of drug testing to include testing on all post accident injuries.
	Pursue collections on all property and liability claims with the potential for subrogation.

Strategic Goal	Performance Measures	Projected FY 2024	Estimated FY 2025	Estimated FY 2026
Human Resources				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of Firefighter Physical Exams at the PCC	225	245	265
	Number of Job Applicants	2,126	2,200	2,200
	Number of New Employees Hired	195	185	190
Risk Management				
Facilitate and coordinate the delivery of services to those in need.	Number of Workers Compensation Claims	*74	*82	*83
	Number of Property and Liability Claims	*148	*153	*135

* Administered by a third party

Office of Human Resources and Risk Management

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Risk & Benefits Administration	$ 487,516	$ 547,421	$ 565,313	$ 588,810
Human Resources	511,630	697,910	705,977	735,127
Labor and Employee Relations	106,187	87,552	152,552	107,552
Training & Development	594	19,500	19,500	19,500
Volunteer Services	3,782	15,600	15,600	15,600
Property and Casualty	3,857,235	5,735,602	6,399,973	7,209,771
Employee Group Benefits	21,059,466	23,198,644	23,501,859	26,113,499
Total Expenditures	**$ 26,026,410**	**$ 30,302,229**	**$ 31,360,774**	**$ 34,789,859**
Expenditures by Category				
Personal Services	$ 898,294	$ 1,142,001	$ 1,167,960	$ 1,216,106
Operating	24,623,231	26,442,788	28,253,791	31,089,920
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 25,521,524**	**$ 27,584,789**	**$ 29,421,751**	**$ 32,306,026**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	504,886	547,421	547,421	588,810
Reserves	-	2,170,019	1,391,602	1,895,023
Total Expenditures	**$ 26,026,410**	**$ 30,302,229**	**$ 31,360,774**	**$ 34,789,859**
Expenditures by Fund				
General	$ 1,109,710	$ 1,367,983	$ 1,458,942	$ 1,466,589
Property and Casualty	3,857,235	5,735,602	6,399,973	7,209,771
Employee Group Benefits	21,059,466	23,198,644	23,501,859	26,113,499
Total Expenditures	**$ 26,026,410**	**$ 30,302,229**	**$ 31,360,774**	**$ 34,789,859**
Number of Full Time Positions	9	10	10	10

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenditures for Fiscal Year 2026 includes $22,000 for background checks, employment verification, education, drug screening and physical exams for Commercial Drivers License (CDL) employees. Professional services includes $60,000 for labor attorney charges. This category also includes $13,125 for the employee recognition program.

Mission Statement:

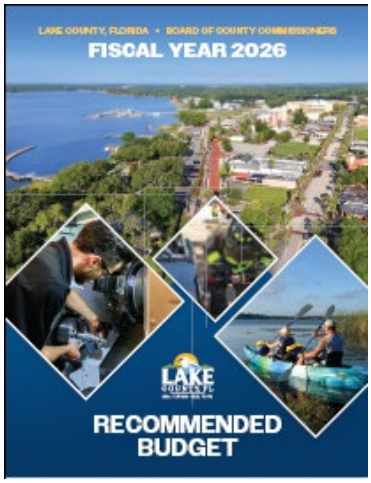
To make recommendations for the development and allocation of resources to meet resident, Board of County Commissioners, and Office priorities in a fair, innovative, and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well-being of residents.

Program Description:

The Office of Management and Budget performs the functions of preparation and administration of the County's budget and analyzes, evaluates, and makes recommendations for improvements to the County's financial position. Major functions and activities include revenue analysis and development and review of proposed legislation and contracts which may have a financial impact or effect on County operations.

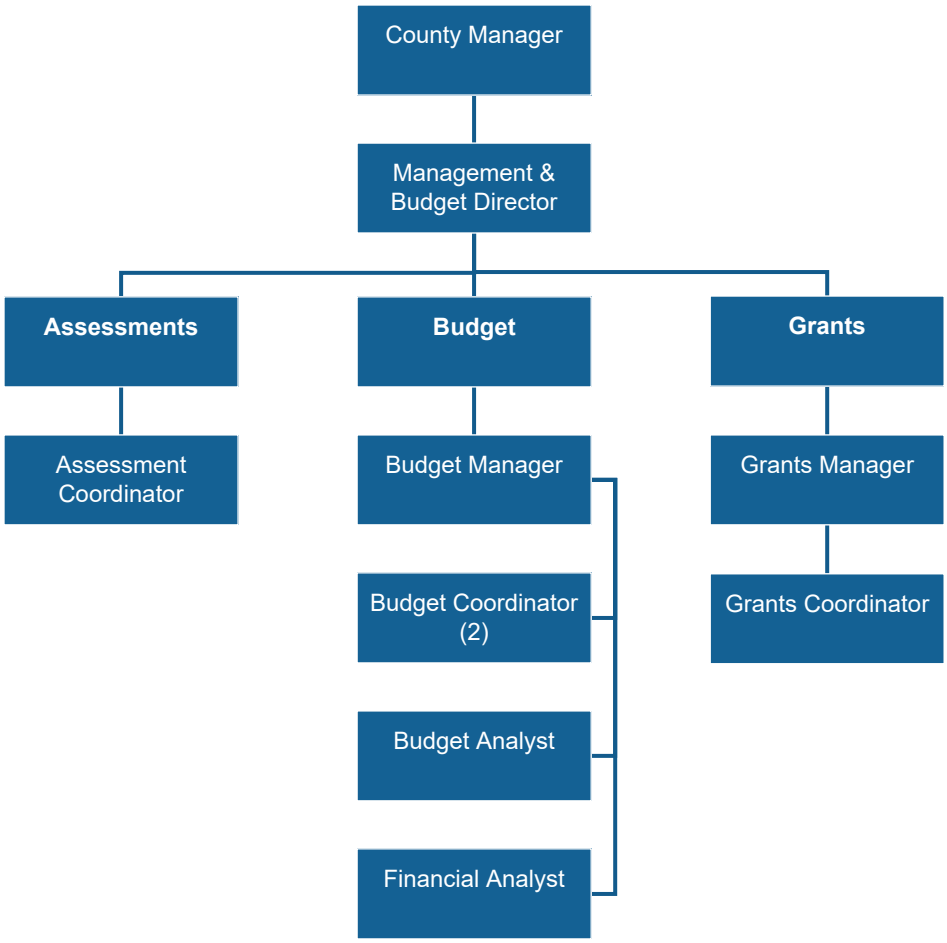
Goals and Objectives:

Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility Throughout the Organization:



- The office has received the Government Finance Officers Association of the United States and Canada's (GFOA) distinguished budget award over the last several years and plans to submit the Fiscal Year 2026 Adopted Budget Book for the GFOA distinguished budget award program.
- The office continues to evaluate and recommend improvements to ensure the County's financial health, as well as monitor legislation that may have significant financial impact to the County.

Office of Management & Budget
Organizational Chart



Advisory Committees:
Sales Surtax Oversight Advisory Committee

Fiscal Year 2026

Office of Management and Budget
Performance Measurements

Strategic Goal	Key Objectives
Facilitate a strong and diversified economy.	Review budget transfers for proper accounting, availability of funds and approval levels.
	Coordinate a comprehensive Capital Improvement Program ensuring financial feasibility.
	Certify Municipal Services Benefit Unit (MSBU) and Fire non-ad valorem assessment rolls for all applicable parcels.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Facilitate a strong and diversified economy.	Budget transfers	104	110	115
	Capital Improvement Program	1	1	1
	Residential fire assessments certified - with homes	99,057	101,437	103,228
	Residential fire assessments certified - vacant land	13,069	12,573	12,216
	Non-residential fire assessments certified	1,686	1,690	1,710
	MSBU units certified	2,470	2,470	2,470

Office of Management and Budget

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Assessment Services	$ 89,232	$ 97,007	$ 97,007	$ 95,464
Budgeting Section	689,048	934,839	958,229	930,287
Total Expenditures	**$ 778,280**	**$ 1,031,846**	**$ 1,055,236**	**$ 1,025,751**
Personal Services	$ 754,856	$ 967,778	$ 967,778	$ 960,222
Operating	23,424	64,068	87,458	65,529
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 778,280**	**$ 1,031,846**	**$ 1,055,236**	**$ 1,025,751**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 778,280**	**$ 1,031,846**	**$ 1,055,236**	**$ 1,025,751**
Expenditures by Fund				
General	$ 778,280	$ 1,031,846	$ 1,055,236	$ 1,025,751
Total Expenditures	**$ 778,280**	**$ 1,031,846**	**$ 1,055,236**	**$ 1,025,751**
Number of Full Time Positions	10	10	9	9

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes $25,000 in professional services for services such as an indirect cost study and report writing.

Vision

To be trusted partners providing innovative and exceptional technology solutions.

Mission Statement:

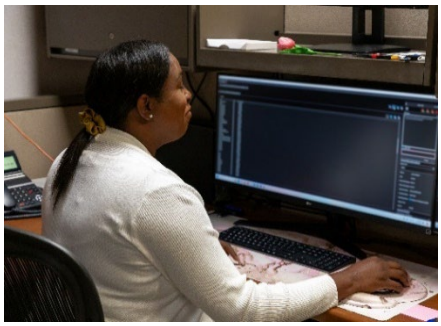
Work collaboratively with all stakeholders to improve and deliver secure, flexible, and reliable technology solutions and services.

Program Description:

The duties of government are carried out with efficiency, speed, and precision by leveraging technology solutions provided by the Information Technology Department. Through its various divisions, the department provides services and support for telecommunications systems, computer and network systems, application support and development, geographic information systems, records management, and technology administration.

The IT Business Office focuses on carrying out the directives of county leadership and ensuring that all departments are coordinating well with each other, including constitutional offices. Duties include oversight of the county's records management program, IT governance and budgeting, accounts payable, procurement, employee development, and overall project management.

The Service Desk Division maintains computer-based equipment used by the departments of the Board of County Commissioners, supporting over 900 computer users. Desktop, laptop, server management, change management, data backup and recovery, and the service desk are just some of the duties performed by the division. Support for the county library system IT needs is provided, including maintaining computers used by library patrons. The division provides these services to the Guardian Ad Litem and the Property Appraiser upon request.

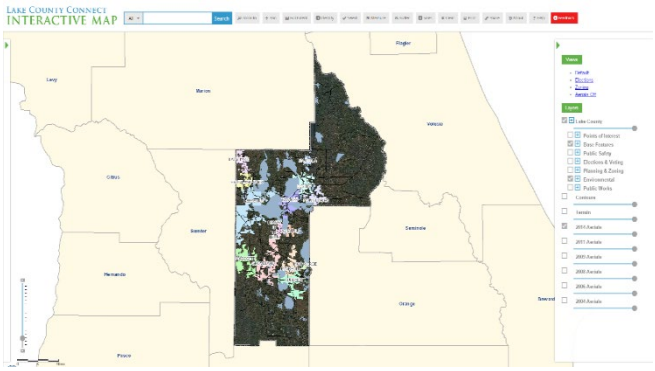


The IT Operations Division is responsible for the overall security of our computer infrastructure and for maintaining the network that connects all our systems. This includes performing continuous monitoring of performance and threats. IT Operations also administers over 200 servers and provides security and awareness training.

The Telecommunications Division maintains the telecommunications networks used by most Lake County government agencies: Board of County Commissioners (BCC), Clerk of the Court, Public Defender, State Attorney, Lake County Sheriff, Property Appraiser, Supervisor of Elections, Lake County Health Department, and provides technical assistance to the Lake County Tax Collector's Office. The division maintains over 2,400 phone instruments as well as automated call distribution systems, voicemail, duress alarms, and local and wide area data network infrastructure connecting County offices. The division also supports all mobile phones used throughout the departments and offices.

Information Technology Department

The Enterprise Support Division provides computer application support to BCC departments and the Property Appraiser. Duties include database administration, electronic document management, assistance with third-party software onboarding, and custom coding that integrates the county's software systems. Without this vital group, an efficient workflow between major business processes and departments would not be possible. Enterprise Support also provides management of the County's Geographic Information Systems (GIS) through administration and analysis of geospatial data. This includes numerous GIS layers such as streets, city annexations, elections districts, and public facility sites, as well as the data used by the BCC departments to perform essential job functions. GIS data is also required for import into dispatch systems for law enforcement and emergency service agencies, public infrastructure, and respond to cartography requests. GIS enables decision-makers to visualize the facts, figures, effects, and results of decisions through modeling and analysis of data and scenarios.



Goals and Objectives:

<u>Facilitate a Strong and Diversified Economy:</u>

- Member of advisory review committee for career technical programs within the Lake County Schools Career-Technical, School Choice, and Community Education Programs.
- The Enterprise Support Division maintains and updates the online interactive map, which is one of the primary informational tools used by citizens, business owners, and investors. Through the interactive map, the County can show property information, jurisdictional information, and aerial imagery.

<u>Plan, Develop, and Maintain a High-Quality, Safe, and Reliable Transportation Network:</u>

- The Enterprise Support Division maintains the geographical data used for transportation planning including streets, zoning, and other datasets. They work with Public Works and other agencies to update, analyze, and visualize geographic data used to maintain current transportation networks and create new ones.

<u>Provide Exceptional Public Safety and Emergency Response Services to Achieve a Safe and Secure Community:</u>

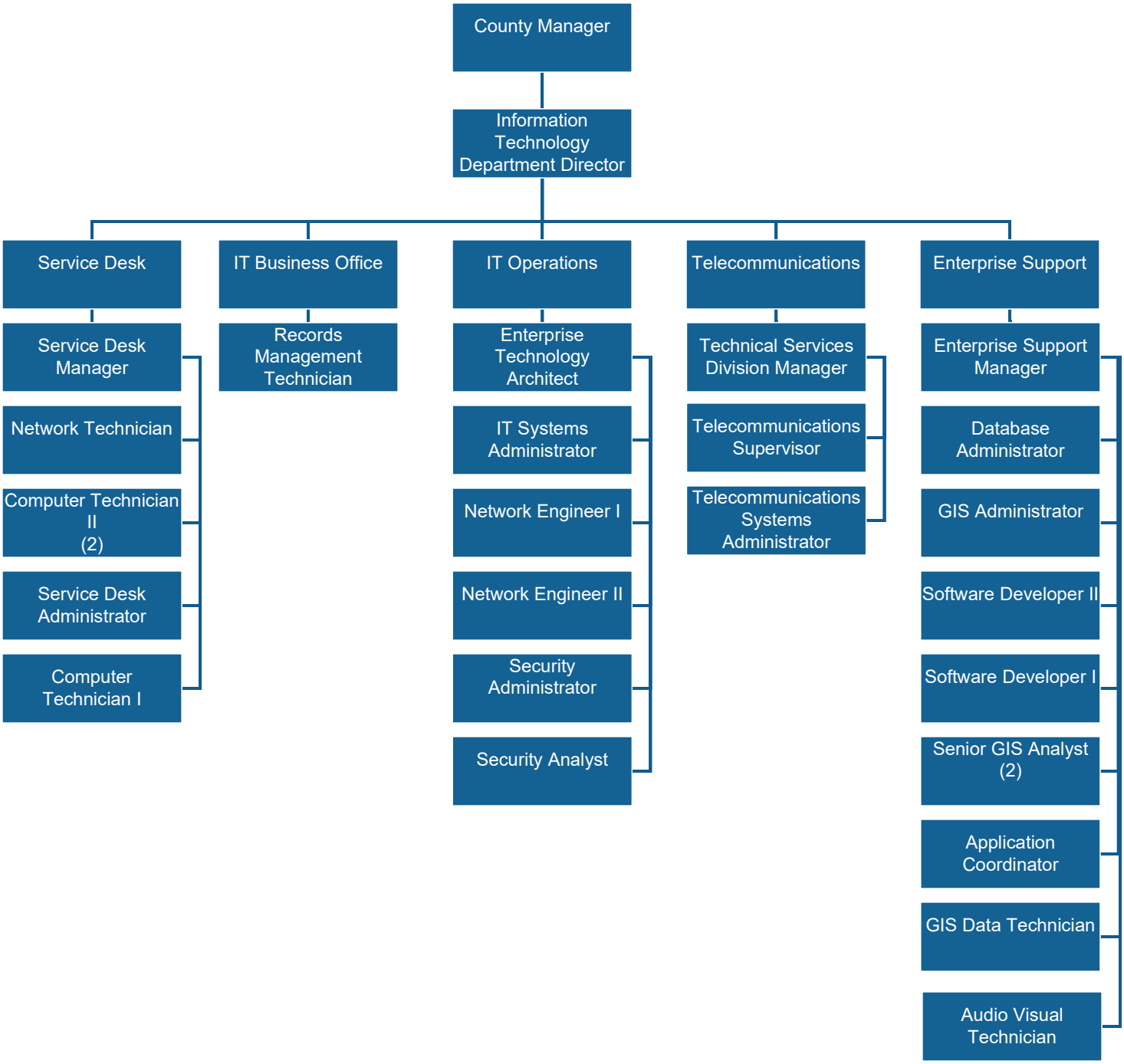
- The Enterprise Support Division supports the Lake County Sheriff's Department by regularly providing updated data to their E911 dispatch system. For each update cycle, numerous GIS data layers are gathered, formatted, and configured to meet dispatch standards, providing the Sheriff's Office with current, accurate locational data that allows officers to be routed to the proper address of an incident.

- Information Technology supports the Emergency Operations Center by maintaining the computer and phone systems used in the facility. In addition, the Enterprise Support Division creates and maintains various interactive web maps and dashboards that allow decision-makers to view the current status of facilities and operations during activation including a shelters dashboard, points of distribution dashboard, critical facilities, sandbag pick-up locations, fire station and EMS station locations.
- Information Technology supports the computer devices used in the emergency response vehicles for both EMS and Fire Rescue.

Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility Throughout the Organization:

- The Telecommunications Division works with all county agencies to keep telecommunications costs at bay by periodically reviewing communications bills for accuracy and cost-effectiveness.
- The Enterprise Support Division maintains the sales surtax web application that is used by all municipalities within the county to report on their spending of sales surtax funds.

Information Technology Department
Organizational Chart



Fiscal Year 2026

Information Technology Department
Performance Measurements

Strategic Goal	Key Objectives

Service Desk

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide timely response to IT requests for all Lake County offices and libraries
	Provide exceptional customer support by coordinating responses to incoming requests in a professional manner
	Reduce technology related downtime through planned maintenance and incident monitoring

IT Operations

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Monitor the network and ensure peak performance
	Ensure our network is secure

Technical Services

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Audit phone bills for accuracy and possible savings.
	Expand telephone to a cloud phone system for better functions and better savings

Enterprise Support

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Process Improvement
	Increase and Monitor Security and Auditing for supported applications
	Database Administration
	GIS Database and Application Administration
	Document Management and Agenda Administration
	GIS support through spatial analysis and mapping
	Interactive GIS web mapping for staff and citizens
	Improving accuracy of GIS data
	Data integrity
	Promote efficiencies by documenting and reviewing business procedures

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026

Service Desk

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Percentage of customer surveys rating service as satisfied or higher.	99%	99%	99%
	Resolution SLA Compliance	N/A	85%	90%
	First Contact Resolution Rate	N/A	80%	85%
	Number of Different Patches Deployed	N/A	3119	3500
	Overall Compliance Percentage of Patches Applied	N/A	88%	90%

Information Technology Department
Performance Measurements

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
IT Operations				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Percentage of networking equipment being monitored with automated tools	99%	100%	100%
	Percentage of unscheduled downtime (not storm related)	1%	1%	<1%
	Phishing emails reported by users	3097	4500	4500
	Phish Prone Percentage	1.40%	2.00%	1.40%
Technical Services				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Bill analysis/auditing (amount of bills)	14	15	16
	Additional offices added to 4 digit dialing	2	2	14
Enterprise Support				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Total Number of on-prem GIS Feature Classes (Layers) maintained	1714	1800	1890
	Cloud-based GIS services, maps, and applications maintained	1,534	1,610	1,690
	Number of electronic documents stored in our document management system (DataOne).	3,289,948	3,460,000	3,629,000
	Number of custom and third-party applications supported	77	90	95
	Number of databases maintained	165	165	165
	GIS Mapping and Analysis requests	1,154	1,210	1,270

Information Technology Department

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Business Office	$ 305,306	$ 350,277	$ 350,277	$ 366,072
County Technology	1,473,704	2,177,399	2,181,953	2,300,385
Service Desk	603,506	669,702	669,702	719,765
IT - Capital Projects	34,384	149,000	223,691	199,000
Information Technology Operations	540,477	581,768	581,768	608,169
Technical Services	419,539	463,538	463,538	485,011
Enterprise Support	697,204	856,867	856,867	905,292
Total Expenditures	**$ 4,074,119**	**$ 5,248,551**	**$ 5,327,796**	**$ 5,583,694**
Expenditures by Category				
Personal Services	$ 2,475,721	$ 2,797,715	$ 2,797,715	$ 2,942,508
Operating	1,540,338	2,224,836	2,229,390	2,365,186
Capital Outlay	43,821	226,000	300,691	276,000
Subtotal Operating Expenditures	**$ 4,059,880**	**$ 5,248,551**	**$ 5,327,796**	**$ 5,583,694**
Capital Improvements	-	-	-	-
Debt Service	14,240	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 4,074,119**	**$ 5,248,551**	**$ 5,327,796**	**$ 5,583,694**
Expenditures by Fund				
General	$ 4,039,735	$ 5,099,551	$ 5,104,105	$ 5,384,694
Second Renewal Sales Tax	34,384	149,000	223,691	199,000
Total Expenditures	**$ 4,074,119**	**$ 5,248,551**	**$ 5,327,796**	**$ 5,583,694**
Number of Full Time Positions	27	27	27	27

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office. Examples of these include risk insurance allocations, training, software licensing for County Departments, and the repair and maintenance of County hardware and peripherals, including telecommunications equipment.

Capital Outlay detail is provided in Section F.

Mission Statement:

To protect the health, safety & welfare of the residents of Lake County and their property through a strong and efficient system of code enforcement and a well-trained, professional work force.

Program Description:

The Office of Building Services is responsible for protecting the public's health, safety and welfare in unincorporated Lake County. Building Services is committed to providing high quality customer service to all residents. This is achieved through a program of training, education, and constant reevaluation of processes to provide the best customer service possible. Our inspection and plan review staff also receives training, and continuing education to provide uniform, accurate and consistent enforcement of the Florida Building Code, the Florida Fire Prevention Code, the technical codes referenced therein, and the applicable Lake County ordinances related to construction. Our responsibilities include construction plan reviews and the permitting, construction, and fire safety inspection of new structures, additions, and alterations to existing buildings. Building Services investigates unsafe structures, unpermitted work, unlicensed activity, and expired permits. Additionally, Building Services provides enforcement of contractor licensing, mediating complaints between residents and contractors and investigating all reports of unlicensed activity within Lake County and for the municipalities within Lake County through interlocal agreements. Building Services provides public education to contractors by providing grant funded and county-sponsored continuing education and to the public regarding the importance of hiring licensed contractors.

Goals and Objectives:

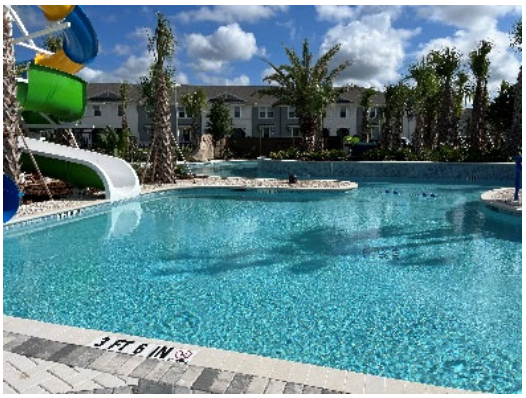
Provide exceptional public safety and emergency response services to achieve a safe and secure community:

- Application of technical codes through plans examination, state and local building and fire code/ordinance enforcement, permit reviews and coordination with other local departments.
- Identification and remediation of hazardous structures within the community.
- Interaction with other county departments for continuity on local ordinances.

Facilitate a strong and diversified economy:

- The Office of Building Services continually reviews and assesses the permitting plan review and inspection process to ensure timeliness of issuing permits. Staff reaches to other County jurisdictions in efforts to find, create and implement innovative ways of expediting permits while ensuring that each project remains in compliance with all codes and ordinances.
- The Office of Building Services continues to work with Lake County municipalities through interlocal agreements in licensing, plan review and inspections and through interlocal Service Boundary Agreements covering many intergovernmental issues.
- The Office of Building Services provides community outreach seminars with qualified speakers to discuss hot topics within the building contractor arena for continued education in the field.
- Instructional guides are being updated for obtaining permits in all categories. Building Services is continually reviewing advanced workflow processes for employees to work more efficiently and thus better assist the community. Building Services has continued to develop a “one-stop shop” permitting process between the various offices and divisions.

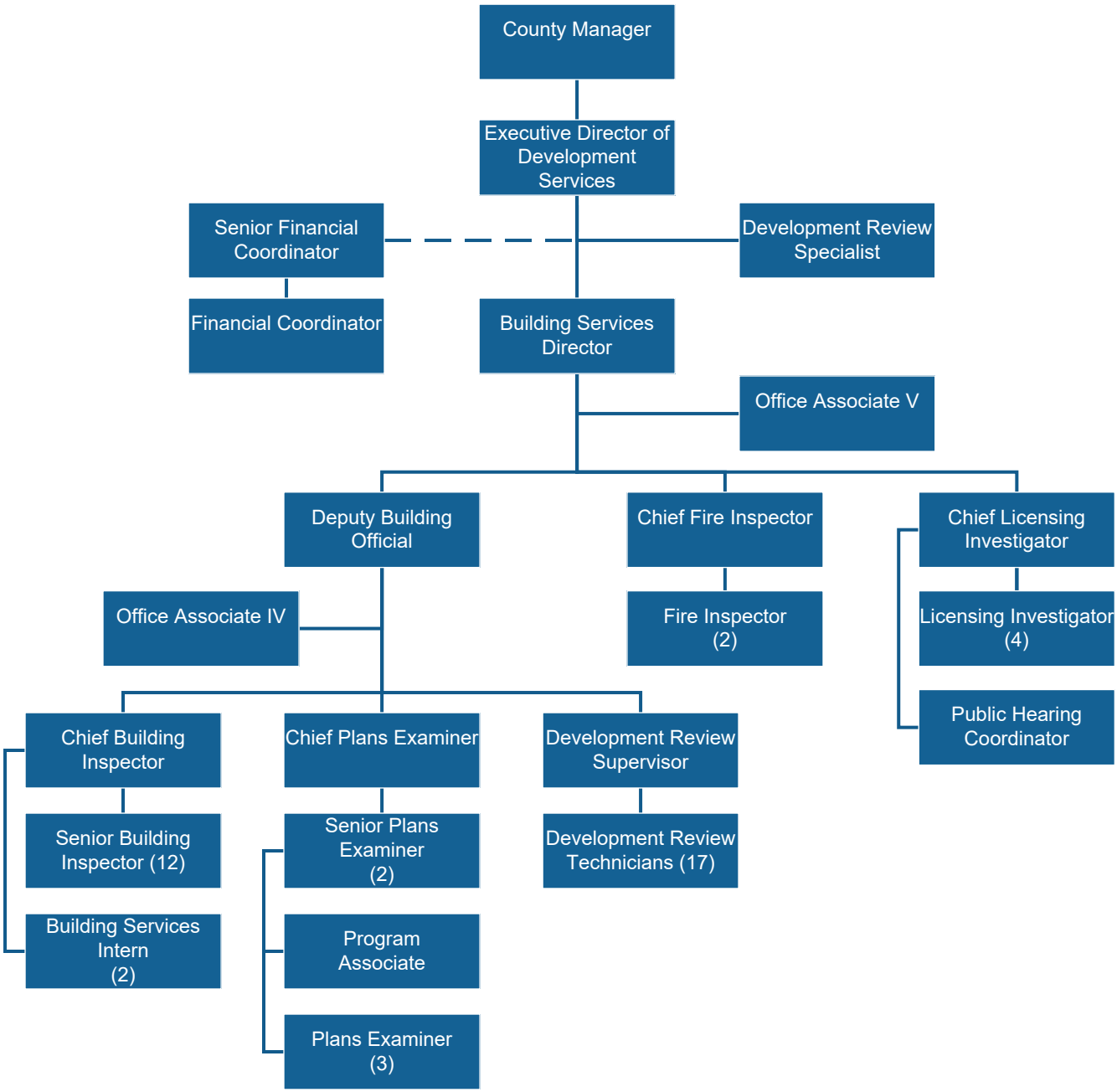
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:



- Building Services continues to examine processes to make services more customer-friendly and to find ways to expedite processing of obtaining a permit, inspections, and our other services. Development of innovative technology has increased online permitting capabilities, streamlined review and permit processes, and a more paperless processing of permits, this allows the residents of Lake County to receive permits, inspections and our other services in a timely manner.
- Customers can now track their projects online and read messages regarding their project status. Expansion of residential and commercial online services has minimized the need for customers to come into the office for simple projects.
- The Office increased fiscal responsibility by implementing more detailed reporting methods, improved processing of permitting data, and moving to a digital format for processing.

- Building Services is a “business-friendly” organization that is committed to simplification of governmental permitting processes while always being mindful of the impact of governmental regulation on the success of the private sector in retaining and creating jobs.
- The Building Services inspection team will implement video/virtual inspections for simple contractor issued permits with the goal of expanding this role to include other permit types in the future.

Office of Building Services
Organizational Chart



Fiscal Year 2026

Office of Building Services
Performance Measurements

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	To provide efficient and timely permitting, inspection, and plan review in an effort to improve Lake County's built environment.
	To provide excellent customer service by using all available technology to decrease turnaround time for permitting and plan review.
Facilitate a strong and diversified economy.	To guard against code violations or license misuse by aggressively pursuing complaints against unlicensed contractors.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Customers Served - In Person	9,376	9,657	9,947
	Customers Served - On Phone	56,279	57,967	59,706
	Customers Served - Faxes	* 85	504	519
Facilitate and coordinate the delivery of services to those in need.	Regular Inspections	89,117	91,791	94,544
	Fire Inspections	1,758	1,811	1,865
	Contractor Compliance - Action Orders	1,968	2,027	2,088
	Contractor Compliance - Code Cases	577	594	612
	Contractor Compliance - Cleared Code Cases	277	285	294
	Contractor Compliance - Unsafe Structure Cases	49	50	52
	Contractor Compliance - Unlicensed Contractor Cas	35	36	37
Assure that new residential and commercial development is well-planned attractive and high-quality.	Building Plans Reviewed	12,482	12,856	13,242
	Fire Plans Reviewed	2,609	* 2,687	* 2,768
Facilitate a strong and diversified economy.	Permits - Single Family	1,571	1,618	1,667
	Permits - Mobile Homes	194	200	206
	Permits - Other Residential	14,004	14,424	14,857
	Permits - Commercial Structures	15	15	16
	All Other Permits	658	678	698

* Numbers based on revised report.

* Only three months of numbers available.

Office of Buildings Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 3,773,208	$ 4,734,803	$ 4,734,803	$ 4,949,667
Operating	672,453	2,355,063	2,393,066	1,749,238
Capital Outlay	-	4,050,000	5,100,000	5,171,603
Subtotal Operating Expenditures	**$ 4,445,661**	**$ 11,139,866**	**$ 12,227,869**	**$ 11,870,508**
Capital Improvements	-	-	-	-
Debt Service	96,612	-	-	-
Grants and Aids	-	-	-	-
Transfers	238,654	238,575	238,575	235,048
Reserves	-	2,606,482	3,217,334	1,975,696
Total Expenditures	**$ 4,780,927**	**$ 13,984,923**	**$ 15,683,778**	**$ 14,081,252**
Expenditures by Fund				
Building Services	$ 4,780,927	$ 13,984,923	$ 15,683,778	$ 14,081,252
Total Expenditures	**$ 4,780,927**	**$ 13,984,923**	**$ 15,683,778**	**$ 14,081,252**
Number of Full Time Positions	49	49	48	54

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes $250,000 in professional services for private provider services to assist with building inspections and plans review, $5,000,000 related to upgrading the Building Services Software Platform, $157,437 in information technology repair and maintenance, $174,215 in vehicle lease costs, and $40,250 in fuel costs for vehicles.

Capital Outlay detail is provided in Section F.

Office of Code Enforcement

Mission Statement:

To enforce the Lake County Code in a fair and equitable manner to protect the health and safety of our residents and to protect property rights and values.

Program Description:

The Office of Code Enforcement works to guarantee fair and equitable enforcement of the Lake County Code, including the Land Development Regulations, to all residents of Lake County. This protects property rights and values, ensures health and safety, and encourages residents to seek and maintain a higher quality of life. The Office also cooperates with other offices in the oversight of Conditional Use Permits, Mining Site Plans, and other processes related to enforcement activities.

Goals and Objectives:

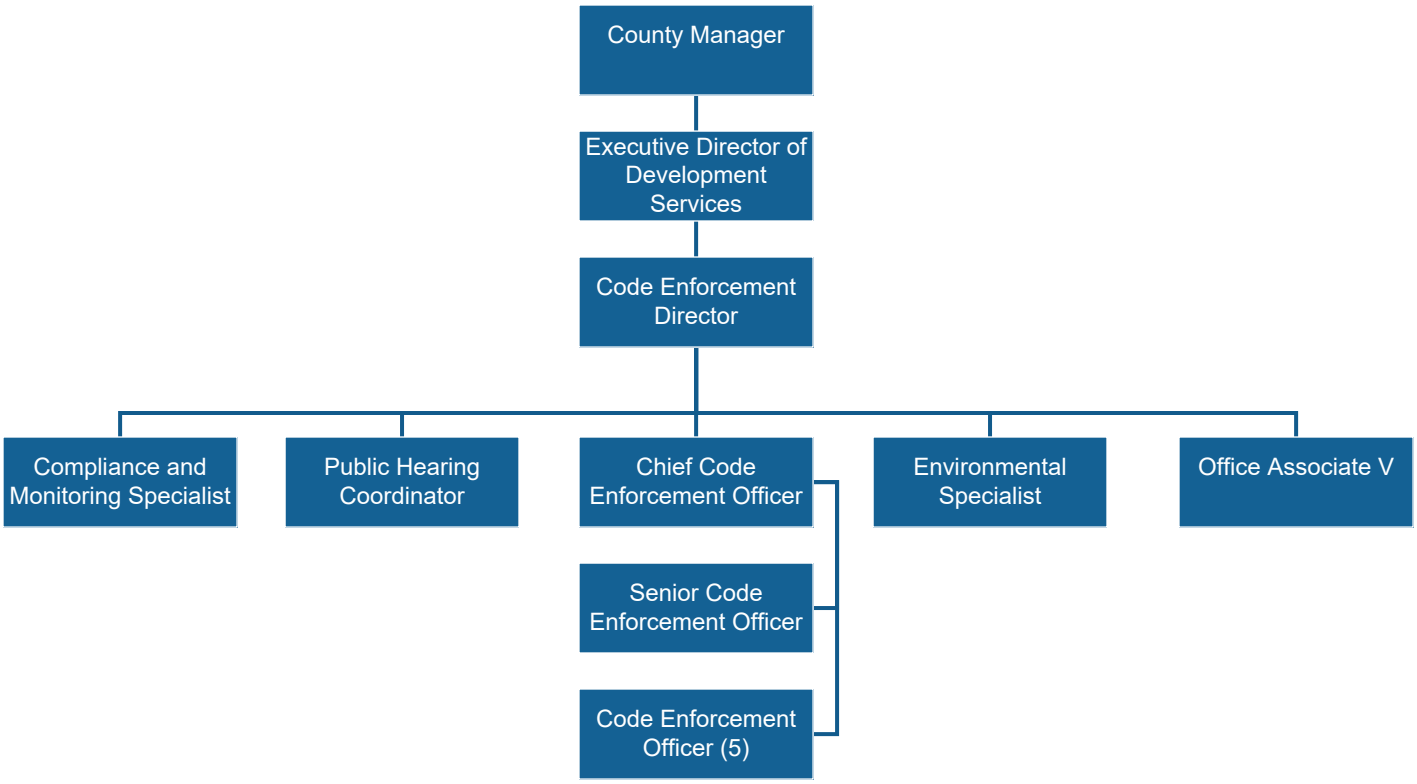
<u>Facilitate a diversified economy:</u>

- The Office of Code Enforcement protects residents' property values and investments. We actively support the maintenance of private and publicly held properties as well as promoting clean and safe environments for all our residents. In addition, we encourage business leaders as well as non-profits, volunteers, and students to participate in the beautification of our public places.

<u>Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:</u>

- The Office of Code Enforcement maintains a high level of customer service through continued efforts to investigate new complaints within three days and by providing customers with access to information through our online case status check.
- The Office utilizes internal communications and coordination with other departments daily in their operations to strengthen the organization and provide opportunities for efficiencies through collaboration.

Office of Code Enforcement
Organizational Chart



Office of Code Enforcement
Performance Measurements

Strategic Goal	Key Objectives
Provide exceptional public safety and emergency response services to achieve a safe and secure community	Continue response time of three (3) days or less with the use of mobile apps for case tracking
	Maintain American Association of Code Enforcement Accreditation High Standards
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization	Increase Hybrid approach through community engagement
	Continue high compliance rate of code cases through resident contact and education

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Provide exceptional public safety and emergency response services to achieve a safe and secure community	Complaints received	1,910	1,939	1,978
	Complaints referred to other departments or agencies	58	80	82
	Cleared Cases	995	976	1,002
	Inspections	4,238	4,262	4,377
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization	Duplicate Complaints	59	37	38
	Invalid Complaints	419	566	581
	Special Masters Cases	228	121	124

Office of Code Enforcement Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 907,847.66	$ 976,617	$ 976,617	$ 1,050,784
Operating	145,219	221,612	221,612	238,220
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 1,053,066**	**$ 1,198,229**	**$ 1,198,229**	**$ 1,289,004**
Capital Improvements	-	-	-	-
Debt Service	30,376	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 1,083,442**	**$ 1,198,229**	**$ 1,198,229**	**$ 1,289,004**
Expenditures by Fund				
General	$ 1,083,442	$ 1,198,229	$ 1,198,229	$ 1,289,004
Total Expenditures	**$ 1,083,442**	**$ 1,198,229**	**$ 1,198,229**	**$ 1,289,004**
Number of Full Time Positions	12	12	12	12

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes basic operating costs such as technology, communications, and training. In addition, as part of the Office's responsibilities, it may be required that the County clean, mow, clear, manage or demolish structures that are in violation of the LDR's and County codes, and $6,100 has been budgeted for these purposes. To enforce code violations, public hearings are held where Special Masters (SM) are assigned to evaluate the evidence and testimony. The SM's are lawyers in good standing with the Florida Bar or a Florida Supreme Court certified mediator appointed by the Board of County Commissioners (BCC). These fees are budgeted for $18,000. Professional Services includes $22,177 in fees and costs to cover legal issues related to injunctions, liens, foreclosures, demolitions and other legal actions.

Mission Statement:

To lead the physical and economic growth of Lake County, in partnership with our residents, business community and local municipalities, while focusing on efficiency, quality of life and the balance between a diverse economic base and protecting Lake County's natural resources and unique heritage.

Program Description:

The Office of Planning and Zoning is responsible for current and long-range planning, review and approval of land development as well as environmental monitoring of unincorporated Lake County under the County's comprehensive plan. The office assists homeowners, contractors and businesses with the development processes. The office reviews applications to change or alter zoning and amending the future land use map for specific properties to ensure compliance and consistency with Lake County's Comprehensive Plan. The applications are presented to the Planning and Zoning Board, which makes recommendations for the Board of County Commissioners to consider. The office is also responsible for maintaining the internal consistency of the land development regulations and consistency of those regulations with the goals, objectives and policies of the comprehensive plan.

Goals and Objectives:

Facilitate a strong and diversified economy:

- The Office of Planning and Zoning assists businesses and consultants on projects in and around Lake County's four strategic corridors (Christopher C. Ford Commerce Park, Wolf Branch Innovation District, Minneola Interchange and Wellness Way) to promote long-term strategic economic growth.
- The office works with the municipalities to develop their vacant industrial, retail and residential properties to diversify the tax base of Lake County.
- The office is dedicated to protecting and improving quality of life and maintaining the proper balance between job creation and the protection of natural resources and the unique Lake County character. Proper planning ultimately results in smarter growth that avoids urban sprawl and creates employment clusters within designated corridors while protecting valuable environmental resources.
- The office is hyper-focused on process improvement and continual analysis to further develop and ensure timeliness with development reviews, zoning clearances and supporting residents and businesses. Interdepartmental coordination is key in efforts to find, create and implement innovative ways of expediting the development review process while ensuring each project remains in compliance with all codes and ordinances.

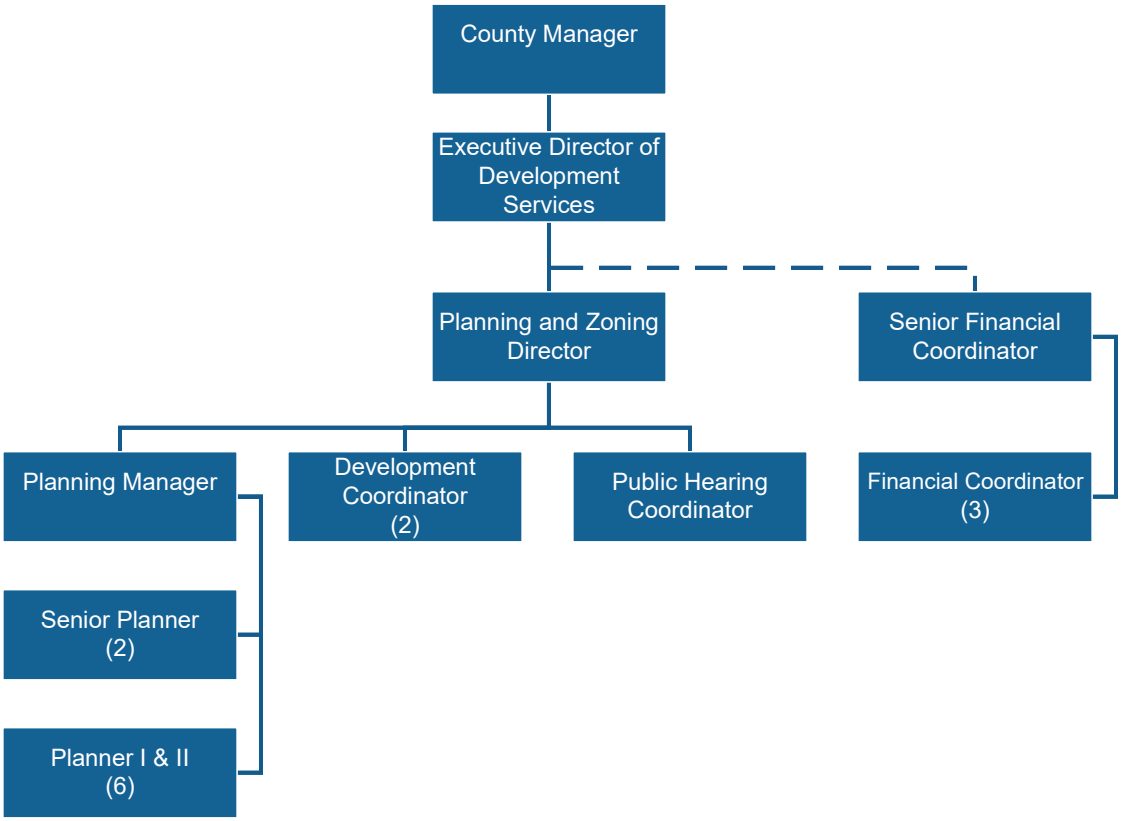
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:

- The Office of Planning and Zoning examines processes to ensure high-quality customer service and to develop and provide efficient methods for project review. The office is focused on identifying and expanding innovative technology to allow enhanced online capabilities, streamlined review and processes, paperless processing and faster distribution of packages to reviewers. This will allow the residents, businesses and developers of Lake County to receive services in a timely manner.
- The Office of Planning and Zoning services are currently available online, in person and via telephone. To take application review to the next level, those processes are being analyzed as the office focuses on process improvement.
- The office is a business-friendly organization committed to simplify governmental processes while being mindful of the impact of regulation on the success of the private sector in retaining and creating jobs.

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

- Development policies require the preservation of native trees and additional landscaping along major corridors when sites are developed in addition to placement of sidewalks. The County has also created policies within the 2030 Comprehensive Plan which created major commercial corridors in which infill development will be encouraged. The comprehensive plan requires commercial site design standards to enhance community aesthetics.
- The 2030 Comprehensive Plan recognizes three special communities within Lake County: Mount Plymouth-Sorrento, Ferndale and Sunnyside. These policies support the pursuit of Community Redevelopment Agencies (CRAs) and other overlays in small urbanized unincorporated areas that promote improved quality of life.
- The Office of Planning and Zoning will provide an evaluation and appraisal review of the comprehensive plan in Fiscal Year 2024. Additionally, amendments to the land development regulations will continue. These amendments aim to align the land development regulations with the comprehensive plan and will continue to include revisions to reduce onerous regulations that impede growth and slow the development review process.
- The strategic corridors in Lake County (Christopher C. Ford Commerce Park, Wolf Branch Innovation District, Minneola Interchange and Wellness Way) have seen and will continue to see development as the region grows and as Lake County continues to amplify efforts for high-quality, high-wage job creation. The Office of Planning and Zoning will continue to support the efforts of economic development partners, businesses and developers to align growth with the County's workforce needs.

Office of Planning and Zoning
Organizational Chart



Advisory Committees:
Board Adjustment
Lake County Planning and Zoning Board

Fiscal Year 2026

Office of Planning & Zoning
Performance Measurements

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide excellent customer service in a timely manner while adhering to the Lake County Comprehensive Plan & LDRs.
Facilitate and coordinate the delivery of services to those in need.	Explore technology tools such as online permitting and lobby management software to better serve the public & decrease turnaround time.
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.	Use staff resources to plan an aesthetically pleasing and serviceable county.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	In Person	8,005	7,003	7,213
	On Phone	17,239	17,168	17,683
	On Web - Information*	988	1,231	1,268
	Public Records Requests (PRR)**	-	3,204	3,300
Facilitate and coordinate the delivery of services to those in need.	Online Residential Permitting System (ORPS)	1,407	1,851	1,906
	Zoning Clearances	5,587	4,441	4,574
	Zoning Conformance Letters	130	106	109
	Average Setbacks	32	32	33
	Lot Splits	34	36	37
	Lot Line Deviations	27	19	20
	Lots of Record	178	145	150
	Tree Removal Permits	89	109	112
Assure that new residential and commercial development is well-planned attractive and high-quality.	Capacity Encumbrance Letters and Reservation Certificates	65	60	62
	Mining Operating Permits	0	1	1
	Site Plans	80	89	91
	Preliminary Plats	11	7	8
	Pre-submittal Applications	45	94	96
	Community Development Districts	3	2	3
	Rezonings	38	38	40
	Conditional Use Permits & Mining CUPS	9	12	12
	Variances	39	50	52
	Comprehensive Plan Text/Map Amendments	9	11	11
	Land Development Regulations (LDR) Amendments (Board Actions)	10	8	9

*Web inquiry process changed approximately January 2024. Calculations now based on info email responses.
**Public record request data tracking began in FY 2025

Office of Planning and Zoning

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Planning and Zoning	$ 1,884,517	$ 3,191,965	$ 3,294,246	$ 2,700,460
Community Redevelopment Trust	6,488	880,648	914,657	1,144,960
Total Expenditures	**$ 1,891,005**	**$ 4,072,613**	**$ 4,208,903**	**$ 3,845,420**
Expenditures by Category				
Personal Services	$ 1,401,997	$ 1,918,791	$ 1,859,126	$ 1,914,676
Operating	402,142	1,100,880	1,401,352	563,856
Capital Outlay	-	163,458	163,458	163,458
Subtotal Operating Expenditures	**$ 1,804,139**	**$ 3,183,129**	**$ 3,423,936**	**$ 2,641,990**
Capital Improvements	$ -	$ -	$ -	$ -
Debt Service	-	-	-	-
Grants and Aids	86,866	136,641	136,641	140,600
Transfers	-	-	-	-
Reserves	-	752,843	648,326	1,062,830
Total Expenditures	**$ 1,891,005**	**$ 4,072,613**	**$ 4,208,903**	**$ 3,845,420**
Expenditures by Fund				
General	$ 1,884,517	$ 3,191,965	$ 3,294,246	$ 2,700,460
Mount Plymouth/Sorrento CRA Trust	6,488	880,648	914,657	1,144,960
Total Expenditures	**$ 1,891,005**	**$ 4,072,613**	**$ 4,208,903**	**$ 3,845,420**
Number of Full Time Positions	22	23	23	16

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 reflect general expenses for the Planning and Zoning functions, as well as operation of the Community Redevelopment Area.

Grants and Aids for Fiscal Year 2026 includes $90,600 toward the East Central Florida Regional Planning Council.

Mission Statement:

To aggressively retain, attract and grow jobs in Lake County, in partnership with others, while protecting and improving Lake County's quality of life and unique character.

Program Description:

The Office of Economic Development focuses on promoting economic development for Lake County by providing superior service and programs to existing businesses with a concentrated focus on building collaborative relationships with local and regional partners. The Office pursues the vision for a prosperous local economy supported by a wide range of career opportunities, a diversified tax base and an exceptional quality of life. Activities are guided by the mission to aggressively retain, attract, and grow jobs in Lake County, in partnership with others, while protecting and improving Lake County's quality of life and unique character.

Goals and Objectives:

Facilitate a strong and diversified economy:

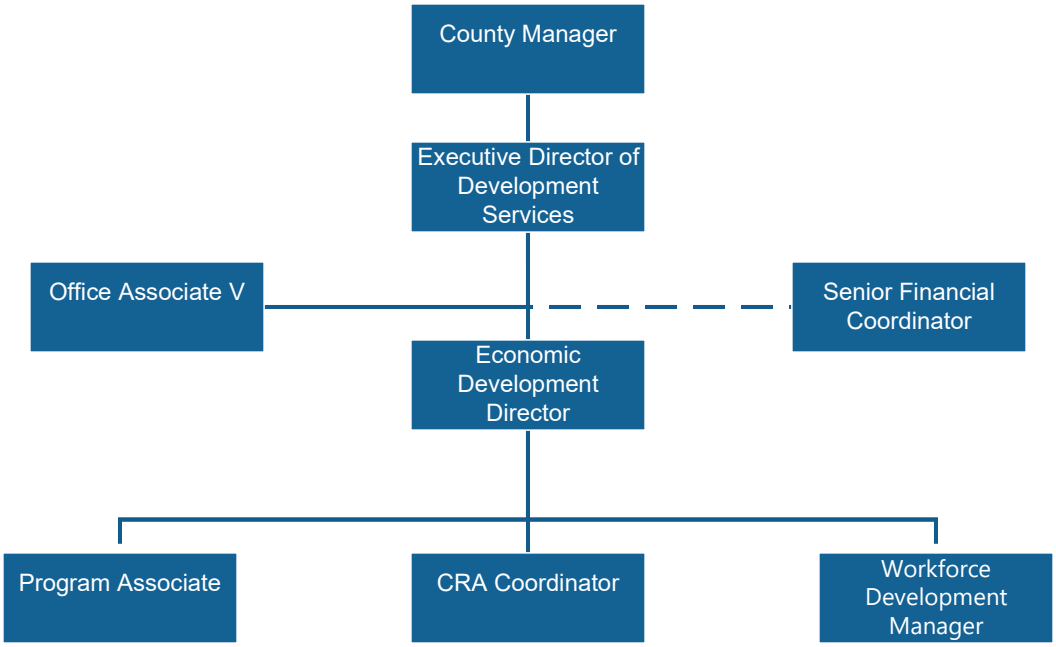
- Works with civic, education, non-profit, and private sector partners, locally and regionally, to strengthen workforce development in Lake County by focusing on collective outcomes for today and tomorrow through collaboration, research, and innovation.

- Works with economic development partners and in collaboration with municipalities to develop vacant or underutilized land to bolster targeted industries, encourage high wage job creation, and to diversify the tax base of Lake County.
- Works with economic development partners to continue to research and develop innovative business assistance programs to facilitate the growth of new and existing businesses in Lake County.
- Works with the Office of Communications to engage stakeholders in facilitating strong workforce outcomes, to share workforce opportunities, and to support, attract, and retain the workforce of today and the workforce of the future.
- The department continues to foster strong relationships with all municipalities; these partnerships and collaborations are key to assisting new or existing Lake County businesses.

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

- The Economic Development Department continues to examine processes to make services even more customer-friendly and find ways to expedite the delivery of services.
- Focuses on building and sustaining strong partnerships with all of Lake County's Chambers of Commerce and with regional and state economic development partners to ensure the office can be of service to as many Lake County businesses as possible.

Office of Economic Development
Organizational Chart



Office of Economic Development
Performance Measurements

Strategic Goal	Key Objectives
Facilitate a strong and diversified economy.	Work directly with municipalities to assist with the implementation of each city's economic initiatives, and promote cooperation and coordination between the cities and Lake County.
	Ensure Lake County has an available and well-prepared workforce for existing, emerging and prospective businesses, and collaborate with Lake County educators to meet workforce needs and achieve educational excellence.
	Establish policies and programs that promote the retention, success and expansion of existing businesses.
	Establish policies and programs to assist start-up and developing businesses and encourage entrepreneurship.
	Attract and recruit new businesses to Lake County by targeting specific industries, drawing upon regional partnerships and using proven business models.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Facilitate a strong and diversified economy.	Presentations and meetings with community groups, city governments and other organizations regarding economic development activities	108	120	130
	Joint meetings between local businesses and educational and workforce partners to address and find solutions to business specific workforce issues	130	148	140
	Site and industry visits	77	75	75
	Consultation hours accomplished by the Office of Economic Development and their sponsored partners	1552	1524	1450
	Number of entrepreneurs assisted	698	800	900
	New business relocation to and existing business expansion in Lake County	5	5	7
	Prospecting Proposals/Tours	13	15	15
	Special Projects	11	16	16
	Educational Attainment AA	38.6%	39.1%	40%
	Educational Attainment Bachelor and Higher	25.2%	26.3%	27%
	Unemployment Rate	3.7%	4.1%	>4%
	Disabled Unemployment Rate	14.0%	12.1%	12%
	VPK Completers	59.4%	59.7%	60%

Office of Economic Development

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 468,385	$ 550,395	$ 582,183	$ 587,225
Operating	645,604	832,503	848,503	1,090,683
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 1,113,989**	**$ 1,382,898**	**$ 1,430,686**	**$ 1,677,908**
Capital Improvements	-	-	-	-
Debt Service	28,249	-	-	-
Grants and Aids	780,822	1,052,355	1,089,855	910,453
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 1,923,060**	**$ 2,435,253**	**$ 2,520,541**	**$ 2,588,361**
Expenditures by Fund				
General	$ 1,923,060	$ 2,435,253	$ 2,520,541	$ 2,588,361
Total Expenditures	**$ 1,923,060**	**$ 2,435,253**	**$ 2,520,541**	**$ 2,588,361**
Number of Full Time Positions	5	5	5	5

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office. Examples include the Business Opportunity Centers and business support services.

Office of Housing & Community Services

Mission Statement:

To provide an integrated system of resources, services, and opportunities that will help improve the lives of the citizens of every community in Lake County.

Program Description:

The Department of Housing and Community Services is tasked with providing resources for affordable housing and offering community assistance programs. It currently oversees funding through collaborations with for-profit organizations, nonprofits, and state and local governments to provide local housing solutions and community-based support to those in need.

The Division of Housing collaborates with local communities to create housing opportunities for individuals who face significant barriers to securing affordable, safe, and stable homes. In partnership with the Department of Housing and Urban Development and the State Housing Initiative Program, the division supports various housing initiatives providing an integrated system of services, resources, and opportunities including homeownership assistance, home repair assistance, community development and infrastructure projects, voucher programs, and neighborhood revitalization.

Additionally, the department works to address the needs across the housing spectrum, including homelessness prevention services and housing stability support through rental, utility, mortgage, and deposit assistance. Our goal is to remain committed to facilitating a community-wide approach to improving the quality of life for the citizens of Lake County.

The Community Services Division encompasses a wide range of programs that address the social, health, safety, and human services needs of Lake County residents. The Children and Elder Services programs offer information, referrals, and resource assistance to families, individuals, seniors, and caregivers. These programs also manage and oversee the Children's Services and Health and Human Services grant programs.

The Veterans Services division is dedicated to educating and assisting current and former military members and their dependents in successfully obtaining benefits available by federal, state and county laws. Veterans Services Officers (VSO's) serve as an advocate during the application process for veterans and survivors' benefits.

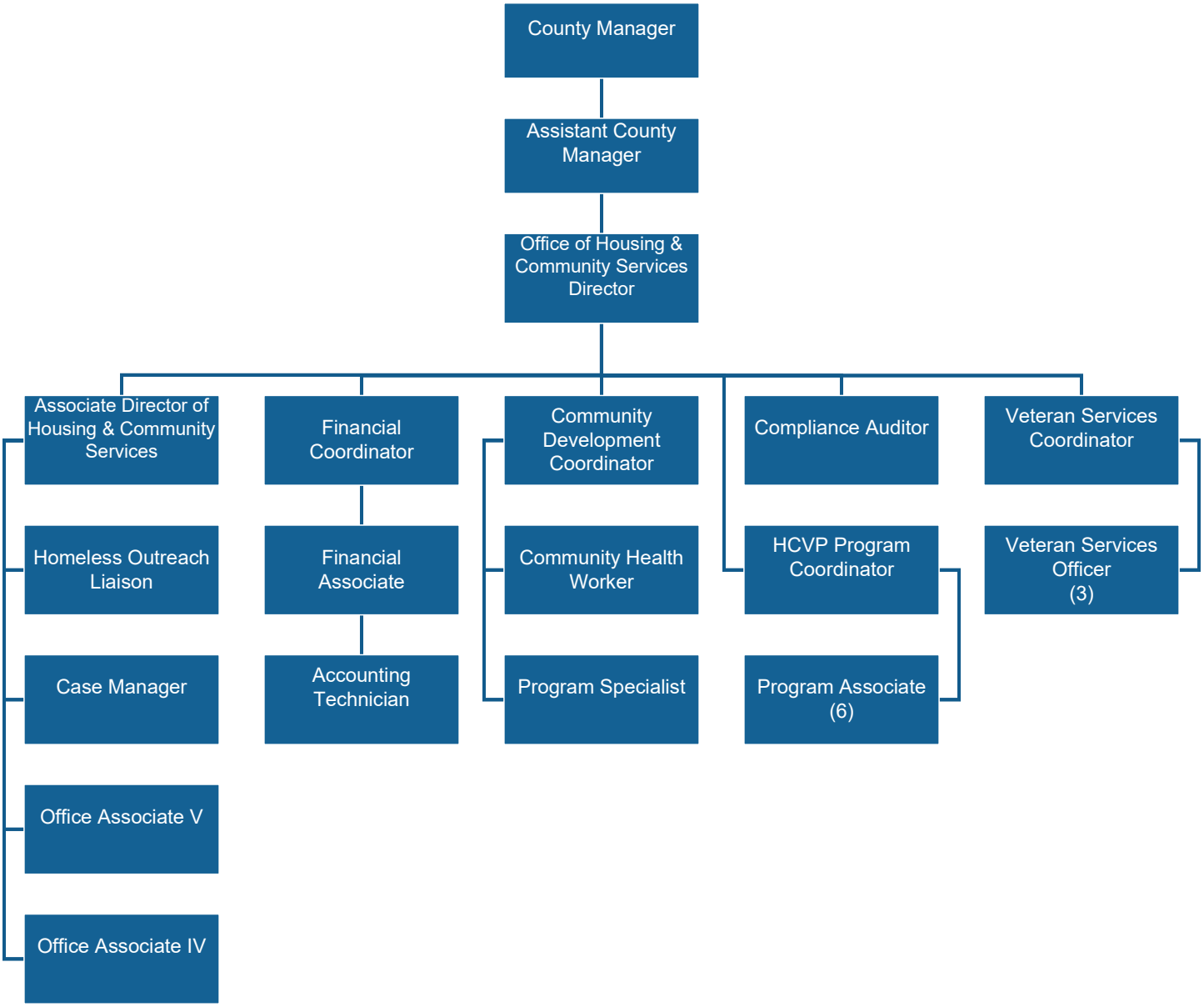
This division provides additional services including indigent cremation services, tax hardship assistance as well as assistance through state-mandated programs. The Community Health Worker Program acts as a guide for uninsured and underinsured residents of Lake County, helping them access health care coverage and services.

Goals and Objectives:

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

- Through the Community Development Block Grant (CDBG) Program, the department will provide annual grants to municipalities to develop viable urban communities by improving housing, living environments, and expanding economic opportunities, particularly for low- and moderate-income individuals.
- The Housing Division will continue to promote innovative strategies to help those in need find long-term, sustainable solutions for daily living by alleviating the financial burden on low- and moderate-income residents of Lake County.
- Recognizing the community's desire to address the immediate needs of shelter, food, and clothing for the homeless population, the division will coordinate projects with the Continuum of Care (Mid Florida Homeless Coalition), that provide transitional housing while working towards solutions that lead to self-sufficiency.
- Through the Lake County Housing Agency, the department will continue to offer Housing Choice Vouchers (Section 8), and Emergency Housing Vouchers (EHV), and increase the available Veterans Affairs Supportive Housing Vouchers (VASH) to serve the public.
- The Health and Human Services Division will support LifeStream Behavioral Center, whose mission is to address the community's mental health needs, including, but not limited to, substance abuse treatment, addiction recovery, and the treatment of mental health disorders.
- The Community Healthcare Program will provide one-on-one assistance to residents who need health insurance coverage for their children, food stamps, Medicaid, medical savings programs, and general health and social service information and referrals.
- The Health and Human Services Division will continue to address social service needs in the community through annual funding provided to non-profit agencies via the Children's Services Council and the Human Services grants. These grants support more than 4,000 at-risk children and their families by offering educational programs, health care, counseling, physical activity, and respite care.
- The department will continue to utilize the Human Services grant funds to address or enhance services in Lake County by effectively collaborating with various non-profits such as United Way, Society of St. Vincent De Paul, and Find, Feed & Restore, to address prevention and intervention services for the families of Lake County.
- The Veterans Service division works on behalf of veterans and their dependents to help them access and navigate the benefits and services provided by the United States Department of Veterans Affairs (VA) and other agencies.

Office of Housing & Community Services
Organizational Chart



Fiscal Year 2026

Office of Housing and Community Services
Performance Measurements

Strategic Goal	Key Objectives

CDBG/Community Health Worker Program

Facilitate and coordinate the delivery of services to those in need.	Enhance community well-being by connecting low- to moderate-income residents with essential health and social services through proactive outreach and support
	Assist individuals one-on-one with case management and application assistance
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide outreach and educational training

Housing and Community Services/Administration

Facilitate and coordinate the delivery of services to those in need.	Health Care Responsibility Act (HCRA)
	Indigent Cremation/Burial Program
	Solid Waste and Fire Assessment Tax Hardship Program
	Medicaid Hospital & Nursing Home Program Public Health Unit Contract Administration

Housing and Community Services/Children and Elder Services

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide resource directories, education and dissemination of information to Lake County citizens and agencies
	Direct information and referrals
Facilitate and coordinate the delivery of services to those in need.	Monthly meetings/events
	Contract management
	Children's Services Council and Health and Human Services grants award and administration

Housing and Community Services/CDBG

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Develop viable communities by providing decent housing and suitable living environments, and expanding economic opportunities principally for persons of low to moderate income
Facilitate and coordinate the delivery of services to those in need.	Promote housing stability and economic opportunity through funding for eligible public service and housing initiatives

Housing and Community Services/Housing Choice Voucher Program

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Coordinate access to safe, decent, and affordable housing options to eligible low-income families, through rental assistance in the private markets
Facilitate and coordinate the delivery of services to those in need.	Promote housing stability and self-sufficiency connecting participants to services
	Ensure compliance through regular monitoring, inspections, and recertifications

Office of Housing and Community Services
Performance Measurements

Strategic Goal	Key Objectives

Housing and Community Services/SHIP

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Create local housing partnerships through targeted housing initiatives while preserving and producing affordable housing
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.	Increase the quality of living by promoting affordable homeownership through down payment assistance. Preserve existing housing stock by offering assistance with repairs and rehabilitation, and prevent homelessness by offering rental and foreclosure prevention assistance to eligible residents. Support Special Needs populations through targeted housing initiatives and accessible housing modifications while forming partnerships with developers for new affordable housing opportunities.
Facilitate and coordinate the delivery of services to those in need.	Improve housing options to low/moderate income families
	Stabilize low/moderate income neighborhoods

Veteran Services Program

Facilitate and coordinate the delivery of services to those in need.	Provide assistance with claims and VA benefits
	Educate veterans and their families on eligibility for benefits based on their time in service
	Secure monetary benefits for all eligible veterans and dependents
	Conduct outreach services to veteran groups, for the convenience of clients
	Offer informative flyers in regards to FAQ
	Log and record all interactions into VETPRO software
	Maintain and secure all data in accordance with HIPAA and Privacy Act

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026

CDBG/Community Health Worker Program

Facilitate and coordinate the delivery of services to those in need.	Provide information and referrals to the uninsured and underinsured	421	480	350
	Assist persons one-on-one with health related applications	131	185	200
	Urban County Partners	8	13	9
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Health promotions and outreach projects/events	5	5	6

Housing and Community Services/Administration

Facilitate and coordinate the delivery of services to those in need.	Determine HRCA eligibility	60	55	5
	Determine cremation/burial eligibility assistance	105	115	120
	Determine assessment hardship eligibility	59	70	66
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Residents phone calls seeking assistance including program information, general information and referral	14,650	20,878	22,000

Office of Housing and Community Services
Performance Measurements

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Housing and Community Services/Children and Elder Services				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Resource directories provided by the Blue Book	200	200	225
Facilitate and coordinate the delivery of services to those in need.	Monthly board meetings/events	15	9	14
	Children's Services Council and Health and Human Services Grants awarded	19	20	22
Housing and Community Services/Homelessness Program				
Facilitate and coordinate the delivery of services to those in need.	Increase access to rental housing for families in need that are homeless	131	140	135
	Increase the quality of life through access to Veterans Supportive Services Housing Vouchers	0	31	35
Housing and Community Services/SHIP				
Facilitate and coordinate the delivery of services to those in need.	Increase access to emergency housing repair/replacement	0	5	5
	Continue Home Closing for Major Rehab/Replacement	5	2	4
	Home Purchase/Down Payment Assistance	21	40	42
	Monthly board meetings/events	4	2	5
Housing and Community Services/Section 8				
Facilitate and coordinate the delivery of services to those in need.	Increase quality of life through improved access to quality affordable housing	708	710	726
	Increase quality of life through access to VASH Housing Vouchers	41	35	41
Veterans Services				
Facilitate and coordinate the delivery of services to those in need.	Walk in traffic (non appointment)	3,500	3,500	3,500
	Scheduled Appointments (in office)	3,000	3,000	3,000
	Phone Calls Logged	4,500	5,000	5,500
	Emails Logged	5,000	5,500	5,500
	Total Claims submitted	2,450	2,900	3,000
	Homeless Veterans assisted	15	20	20
	Outreach Events	0	10	20

Office of Housing and Community Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Division/Program				
Health and Human Services	$ 6,700,472	$ 10,172,534	$ 10,173,602	$ 10,785,260
Housing and Community Development	12,127,053	40,583,225	40,278,039	43,487,806
Total Expenditures	**$ 18,827,525**	**$ 50,755,759**	**$ 50,451,641**	**$ 54,273,066**
Expenditures by Category				
Personal Services	$ 6,725,663	$ 9,189,216	$ 9,189,216	$ 10,207,909
Operating	640,930	2,801,911	2,815,481	2,515,973
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 7,366,593**	**$ 11,991,127**	**$ 12,004,697**	**$ 12,723,882**
Capital Improvements	1,206,218	1,658,629	983,719	522,063
Debt Service	210,590	112,700	112,700	-
Grants and Aids	10,044,124	36,498,375	36,474,646	38,488,500
Transfers	-	-	-	-
Reserves	-	494,928	875,879	2,538,621
Total Expenditures	**$ 18,827,525**	**$ 50,755,759**	**$ 50,451,641**	**$ 54,273,066**
Expenditures by Fund				
General	$ 6,550,472	$ 9,828,813	$ 9,803,179	$ 10,479,037
Community Development Block Grant	2,509,970	14,686,454	13,232,651	15,509,648
Affordable Housing Assistance Trust	1,995,924	18,260,243	17,705,121	19,252,018
Section 8	7,512,277	7,636,528	9,340,267	8,726,140
Federal/State Grants	108,883	-	-	-
Restricted Local Programs	150,000	343,721	370,423	306,223
Total Expenditures	**$ 18,827,525**	**$ 50,755,759**	**$ 50,451,641**	**$ 54,273,066**
Number of Full Time Positions	**19**	**19**	**24**	**24**

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes administration and funding for various programs. Some items include:

6,906,441	Medicaid and Welfare Hospital Services
100,000	Pauper Burials
30,000	Tax Hardship Program
$ 7,036,441	

Capital Improvements detail is provided in Section F.

Grants and Aids for Fiscal Year 2026 consists of the following:

177,751	Alcohol and Other Drug Abuse Trust Fund
225,000	Children's Services Grants
128,472	Dori Slosberg Behind the Wheel Driver Education Safety Program
450,328	Veteran Rental Assistance
120,000	Homeless Services
3,290,098	Home Investment Partnership Funding
1,362,053	LifeStream Behavioral Center
6,643,134	Section 8 Housing Assistance
116,975	We Care
$12,513,811	

Office of Extension Services

Mission Statement:

To improve the quality of life for residents, contribute to the economic sustainability of local agricultural businesses, and protect the natural resources of Lake County. To fulfill this mission, the Office of Extension Services will provide research-based information and educational programs cooperatively with the University of Florida in the areas of horticulture, agriculture, livestock production, natural resources, nutrition, food safety, chronic disease prevention, financial management, and positive youth development.

Program Description:

The Office of Extension Services provides direct services to Lake County residents, local agricultural businesses, and youth ages 5-18. The Office of Extension Services is a division of the University of Florida's Institute of Food and Agricultural Sciences (IFAS) operated in cooperation with the Lake County Board of County Commissioners. The Office, funded cooperatively with UF IFAS primarily through the General Fund, provides research-based information and educational resources through various workshops, seminars, individual consultations, commercial agricultural site visits, educational publications, plant clinics, and demonstrations. The Office of Extension Services' areas of expertise includes Residential Horticulture, Family and Consumer Sciences, 4-H Youth Development, Livestock, and Natural Resources, Commercial Ornamental Horticulture Production and Commercial Fruit, and Vegetable Production. In addition to offering a variety of educational events throughout the year, the Office of Extension Services hosts an Annual Farm Tour to highlight local agriculture, and a Master Gardener Volunteer Plant Sale which features educational seminars and offers our volunteers the opportunity to interact with the public. The Discovery Gardens, a four-acre botanical garden located adjacent to the office, is a series of themed demonstration gardens designed to serve as a hands-on learning tool that supports programs in horticulture, gardening, landscape design, and natural resource management. A monthly Saturday program has opened this resource to more Lake County residents.

Goals and Objectives:

<u>Deliver Exceptional Customer Service in a Friendly and Professional Manner, and Assure Fiscal Responsibility Throughout the Organization:</u>

- The UF/IFAS Plant Clinic responds to the specific needs of individual clientele by delivering research-based answers to common lawn and garden concerns. Lake County has a Plant Clinic open from 10:00 AM to 2:00 PM Mondays and Wednesday at the Extension Office. There is also a Mobile Plant Clinic trailer that serves clients at festivals, farmer's markets, and other community events. Lake County Master Gardener Volunteers operate both Plant Clinics under the supervision of the Residential Horticulture Extension Agent. The Master Gardener Volunteers and the Residential Horticulture Agent respond to email messages, telephone consultations, and assist residents in the office. These interactions result in an increased number of residents in Lake County who understand Florida Friendly Landscaping principles which serve to protect both water quality and quantity.

- According to the results of the most recent Customer Satisfaction Survey, compiled by the University of Florida's Program Development and Evaluation Center, 96% of Lake County Extension service's clients reported being satisfied or very satisfied with the quality of customer service and information they received.

Provide Exceptional Public Safety and Emergency Response services to achieve a safe and secure community:

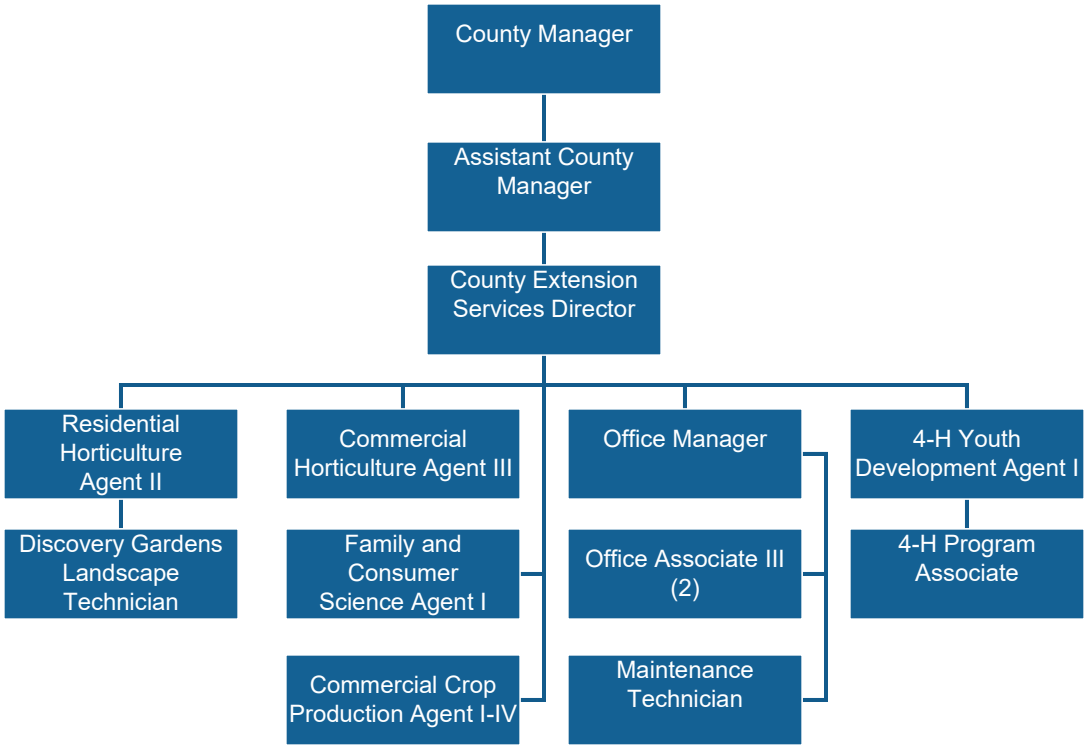
- Residents obtain training through Extension Services on how to prepare their homes, landscapes, and agricultural businesses for natural disasters and how to prepare themselves for the financial impact of these disasters.

Facilitate a Strong and Diversified Economy:

- Extension Services trains individuals for pesticide applicator licenses, which have been shown to increase wages and employability for landscape and farm laborers.
- Educational workshops conducted at Extension Services provide continuing education credits for landscapers, natural resource managers, pesticide applicators, and farmworkers.
- The Commercial Food Crop Production agent works with growers to preserve agriculture production in Lake County in the face of citrus greening. The agent assists growers through on-farm consultations, and educational programs focused on maintaining fruit production and transitioning into alternative crops. The results are a more sustainable food crop industry in Lake County.
- The Livestock and Pasture agent works with local farmers and ranchers to improve the economic and environmental sustainability of their operations by encouraging the use of recommended best management practices such as soil testing before applying fertilizer, proper disposal of manure, the prevention and control of invasive weeds, and proper grazing management.
- The Family and Consumer Sciences agent provides educational programming to local businesses and governmental organizations which improve employee health and wellness.
- Youth enrolled in the Lake County 4-H Program learn financial skills such as record-keeping and budgeting through their participation in the Lake County Fair's market animal projects.

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:

- 4-H Youth Development enhances the quality of life for local youth by providing recreational and educational activities throughout the year. 4-H youth learn about, and practice, conservation through their participation in workshops, projects, and camps.
- Several Extension programs are offered free of charge at libraries throughout the county. These educational programs result in knowledge gains and practice changes related to healthy lifestyle adoption, chronic disease management and prevention, Florida Friendly Landscaping practices, and farm management.
- Extension Services Agents provide education on the principles of Florida Friendly Landscaping, Agricultural Best Management Practices, and invasive species management. These programs result in the protection of natural resources and the conservation of water.
- The Lake County Farm Tours increase public awareness of local food systems and agriculture operations in the County.


County Manager
Assistant County Manager
County Extension Services Director
Residential Horticulture Agent II
Commercial Horticulture Agent III
Office Manager
4-H Youth Development Agent I
Discovery Gardens Landscape Technician
Family and Consumer Science Agent I
Office Associate III (2)
4-H Program Associate
Commercial Crop Production Agent I-IV
Maintenance Technician

Office of Extension Services
Performance Measurements

Strategic Goal	Key Objectives
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.	Support programs that engage the community to preserve and enhance the County's natural resources
Facilitate a strong and diversified economy.	Support collaborative efforts between Lake County government, the business community and education providers
	Support social service needs in the community

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Facilitate a strong and diversified economy.	Number of participants attending commercial agriculture educational programs	2,872	2,300	2,400
	Number of site visits/consultations with commercial agricultural operators	1,297	1,500	2,000
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.	Number of participants attending gardening classes and being assisted in residential plant clinics	4,171	3,500	4,000
	Number of persons visting the Discovery Gardens increasing awareness of conservation and natural resources	9,821	12,800	13,000
	Number of participants attending healthy lifestyle classes and financial education programs	1,566	1,200	1,400
	Number of youth involved in 4-H clubs and school enrichment programs	6,445	6,000	6,500
	Number of youth who improved their public speaking skills through the 4-H public speaking contest	5,448	5,500	6,000
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Hours donated by highly trained volunteers	18,891	19,000	19,000
	Number of persons using the Ag Center for meetings and events	8,282	8,000	8,500

Office of Extension Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 582,526	$ 668,933	$ 707,189	$ 749,795
Operating	100,122	133,464	153,564	143,914
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 682,648**	**$ 802,397**	**$ 860,753**	**$ 893,709**
Capital Improvements	-	-	-	-
Debt Service	5,494	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 688,141**	**$ 802,397**	**$ 860,753**	**$ 893,709**
Expenditures by Fund				
General	$ 688,141	$ 802,397	$ 860,753	$ 893,709
Total Expenditures	**$ 688,141**	**$ 802,397**	**$ 860,753**	**$ 893,709**
Number of Full Time Positions	12	12	12	12

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter

Operating Expenses includes costs related to the general operations of the Office.

Office of Visit Lake

Mission Statement:
To promote travel, drive visitation, and generate hotel room nights in Lake County for the purpose of facilitating ongoing, economic benefits for Lake County residents, the business community, and surrounding communities.

Program Description:
The Office of Visit Lake was created to promote Lake County as a tourism destination to increase collections in the Tourist Development Tax as well as generate a positive economic impact to all of Lake County. Visit Lake promotes the "Florida's Lakeside Escape" brand through strategic marketing and advertising campaigns to increase awareness and visitation to the destination. Visit Lake actively recruits and promotes events in targeted categories such as sports, meetings, arts and culture, and festivals. Visit Lake supports local tourism partners through industry resources, event sponsorship, and cooperative marketing programs to generate increased visitation to the area.

Goals and Objectives:

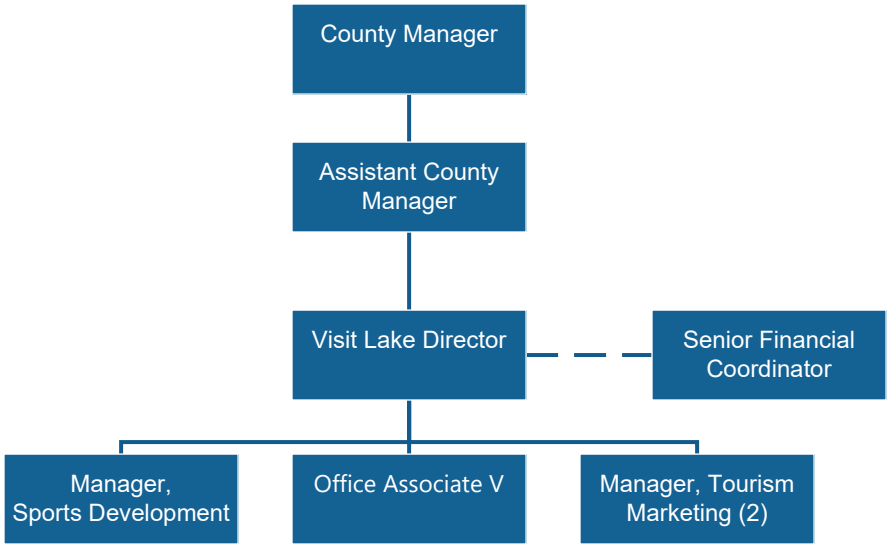
<u>Facilitate a strong and diversified economy</u>

- Build the Discover Lake County brand – establish and expand Lake County's new branding message: "Florida's Lakeside Escape."
- Build Foundation as a Sports Destination – sporting events are a major driver of visitation and room nights in Lake County. Lake County must contribute significant resources and effort towards building Lake County's sports infrastructure and marketing Lake County as a destination for sports.
- Support Local Events and Event Organizers – local events and festivals are the lifeblood of Lake County's tourism industry. It is essential Lake County provide continued support for these events and their organizers to ensure their on-going success and growth.

<u>Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization</u>

- Maintain Regional Communication and Representation – the Office of Visit Lake serves as the destination marketing organization for all of Lake County and its many tourism partners. As such, the Office of Visit Lake must maintain frequent communication with those tourism partners to ensure our marketing efforts adequately represent and are aligned with the needs of the tourism partners.
- Engage Local Tourism Partners in the Process – the goal of transforming Lake County into a premiere tourist destination cannot be accomplished solely by one entity. It is imperative the Office of Visit Lake maintains frequent and ongoing communication with all tourism partners in Lake County. Each of the various tourism partners in Lake County (attractions, event organizers, accommodations, dining establishments, municipalities, chambers, etc.) must be aware of and engaged in the process. Each partner must be aware of the goals and the strategies for achieving those goals. Collaboration and cooperation are key to the success of Lake County's tourism efforts.

Office of Visit Lake
Organizational Chart



Advisory Committees:
Central Florida Sports Commission
Lake County Arts & Culture Alliance
Tourist Development Council

Fiscal Year 2026

Office of Visit Lake
Performance Measurements

Strategic Goal	Key Objectives
Facilitate a strong and diversified economy.	Work directly with the business community, cities and other stakeholders to promote and market Lake County as a premiere destination for eco-tourism, recreation, sports and tourism.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Tourism industry roundtables and trainings organized or supported	29	30	31
Facilitate a strong and diversified economy.	Direct outreach to local tourism industry partners	184	205	210
	Industry Conferences and Expos attended for marketing and training	22	19	21
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.	Events sponsored or assisted	186	190	194
	Applications approved through Co-Op Marketing Program	14	20	22

Office of Visit Lake

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 600,398	$ 710,711	$ 803,171	$ 837,820
Operating	3,165,731	3,803,149	4,130,621	3,871,219
Capital Outlay	15,795	-	175,699	-
Subtotal Operating Expenditures	**$ 3,781,924**	**$ 4,513,860**	**$ 5,109,491**	**$ 4,709,039**
Capital Improvements	39,903	-	-	-
Debt Service	-	-	-	-
Grants and Aids	1,000	24,000	1,020,000	46,718
Transfers	307,950	285,150	285,150	285,000
Reserves	-	11,401,207	10,571,005	12,218,177
Total Expenditures	**$ 4,130,777**	**$ 16,224,217**	**$ 16,985,646**	**$ 17,258,934**
Expenditures by Fund				
Resort/Development Tax	$ 4,129,777	$16,178,748	$ 16,938,258	$ 17,206,216
Restricted Local Programs	1,000	45,469	47,388	52,718
Total Expenditures	**$ 4,130,777**	**$ 16,224,217**	**$ 16,985,646**	**$ 17,258,934**
Number of Full Time Positions	4	4	5	5

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

The Office provides partial funding for several positions in the Office of Communications.

Operating Expenses includes costs related to the general operations of the Office. Examples include the tourism marketing and promotional activities, and sponsorships.

Office of Library Services

Mission Statement:

To provide and promote life enriching experiences that exceed expectations for Lake County residents and visitors.

To fulfill this mission, the Office of Library Services will promote life-long learning under a cooperative countywide library system. The library will engage the community by offering physical and digital content, programs, and services critical to education, research, and workforce training.

Program Description:

The Office of Library Services provides direct services to Lake County residents and the public that are most often associated with quality of life.

The Office of Library Services provides administration of the Lake County Library System, which is a single-county cooperative public library system with six County branch libraries and ten municipal member libraries. The Lake County Board of County Commissioners is designated as the administrative head of the system. Its mission is to promote life-long learning under a cooperative countywide library system and engage the community by offering physical and digital content, programs, and services critical to education, research, and workforce training. The library system provides residents with a variety of programs and library materials in physical and electronic formats. The municipal member libraries participate in the system through interlocal agreements between the County and municipalities to provide residents with consistency of service regardless of location. The interlocal agreements were renewed effective September 10, 2019, for a term of three years with additional one-year extensions in Fiscal Years 2022, 2023, 2024, 2025 and 2026.

The Office consists of Administration, Public Services, and Support Services. The primary funding for Library Services is through a General Fund transfer to the Library Fund. Allocations are budgeted each year for the member libraries' services to residents of Lake County. Administration and Support Services are in Tavares and provide system-wide administration, oversight, and technical support services. The Office of Library Services Director is the designated Administrative Head of the Library System for State reporting and State Aid to Public Libraries Grant requirement purposes and recommends countywide policies, plans, and procedures. Administration includes system-wide coordinators who ensure consistency and quality in collection development and youth and adult programming and communications.

Support Services, administered by the Support Services Manager, provides a wide array of technical services and support. This section is responsible for the system-wide automation system that makes up the electronic library catalog, customer database, circulation system, online services, and peripheral systems. Some of the peripheral systems include self-checkout, PC-reservations, and printing systems. Support Services coordinates with Lake County

Information and Technology to provide and maintain both wired and wireless internet and computer access to all libraries, as well as the integrated operating systems, cataloging services, system-wide report services, database maintenance, e-rate applications management, a system-wide courier service, and books-by-mail services.

The Office of Library Services includes oversight, administration, and operation of the six County branch libraries administered by the Associate Director. Each County branch library has a Branch Supervisor, Senior Branch Supervisor, or Regional Branch Manager to oversee day-to-day operations. Hours and depth of services vary at each library based on size of staff and facility, budget, and community need. The Office of Library Services also oversees system-wide program coordination and marketing, and cloud-based resources. The library conducts an annual spring food drive to assist patrons in reducing library fines called Food for Fines.

Department Goals and Objectives:

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:

- The Office of Library Services will increase online materials available to the public by 10%. This will be achieved by a commitment of branch and member libraries to invest resources for the purchases of eBooks, digital magazines, and audiobooks.
- The Office of Library Services will coordinate a concerted effort to provide a hybrid series of programs for all residents that are a combination of in-person and virtual events and meetings. Partnerships with County departments and other community agencies will enhance the breadth and depth of programming.

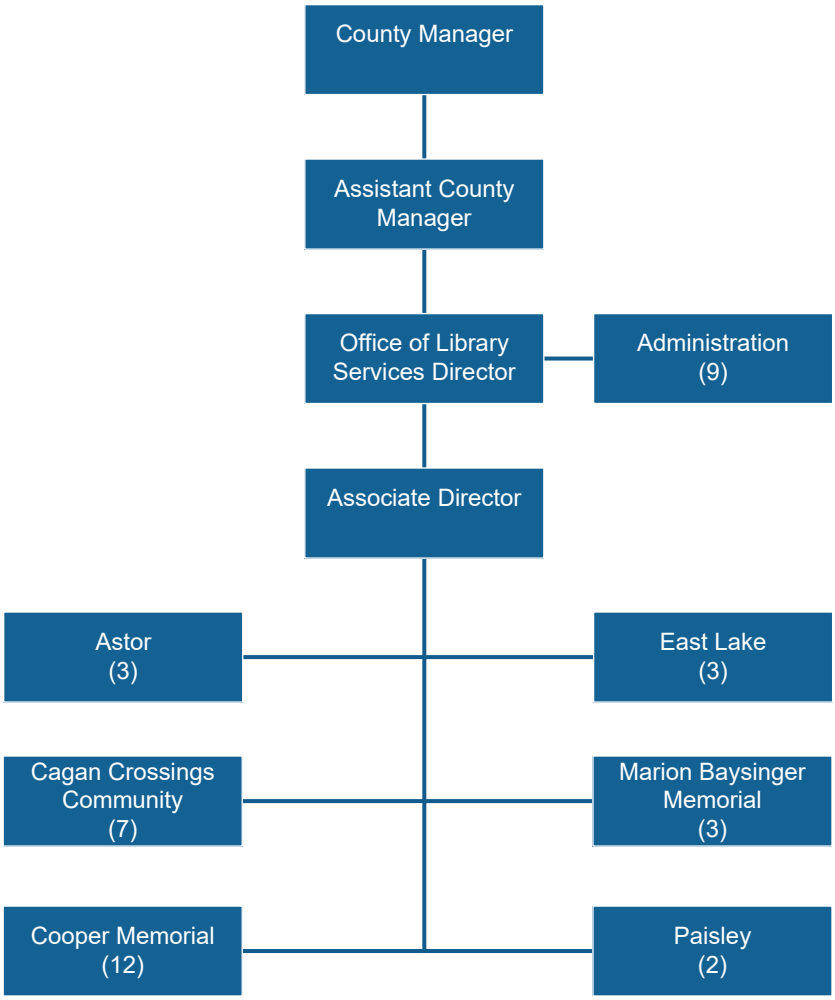
Facilitate and coordinate the delivery of services to those in need:

- The Office of Library Services will develop a system-wide marketing strategy to keep the public informed of upcoming events and available resources through a collaborative effort of branch and member staff. This includes working with partner agencies to reach appropriate audiences through social media and other media outlets.
- The continuation of online and virtual tutoring will be implemented as forecast needs change, along with additional digital services for workforce development.

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

- The Office of Library Services will assure customer needs for materials and services are maximized by tracking trends in attendance, facility usage, and material selection, and integrating it with a marketing plan.
- The Office of Library Services will work closely with the Inspector General's Office to identify and implement efficiencies and procedural changes.

Office of Library Services
Organizational Chart



Advisory Committees:
Library Advisory Board

Fiscal Year 2026

Office of Library Services
Performance Measurements

Strategic Goal	Key Objectives
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.	Encourage Lake County residents to visit branch libraries to locate information, access online services and attend programs
	Provide physical and electronic materials to meet the demand of Lake County residents
	Provide opportunities for Lake County residents to learn 21st century skills

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
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.	Number of visitors to the branch libraries	288,717	284,686	313,155
	Number of citizens receiving technology instruction	8,284	9,112	10,024
	Number of physical items circulated by the branch libraries	514,887	484,589	533,048
	Number of electronic items circulated by the branch libraries	95,737	104,204	114,624

Office of Library Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 2,547,999	$ 3,072,015	$ 3,148,010	$ 3,247,603
Operating	668,494	953,025	1,250,788	1,104,520
Capital Outlay	-	-	10,000	-
Subtotal Operating Expenditures	**$ 3,216,494**	**$ 4,025,040**	**$ 4,408,798**	**$ 4,352,123**
Capital Improvements	344,792	1,551,274	1,705,624	1,438,709
Debt Service	44,458	-	-	-
Grants and Aids	1,279,918	2,084,737	6,043,771	3,964,088
Transfers	-	-	-	-
Reserves	-	3,164,460	-	2,518,209
Total Expenditures	**$ 4,885,661**	**$ 10,825,511**	**$ 12,158,193**	**$ 12,273,129**
Expenditures by Fund				
County Library System	$ 4,763,038	$ 5,696,104	$ 6,073,716	$ 5,998,126
Library Impact Fee Trust	122,624	5,129,407	6,084,477	6,275,003
Total Expenditures	**$ 4,885,661**	**$ 10,825,511**	**$ 12,158,193**	**$ 12,273,129**
Number of Full Time Positions	41	41	41	41

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the libraries, including utilities, repair and maintenance, and contractual services that are provided through Facilities Management, for internet services at all library locations, and for software and licensing costs.

Capital Outlay/Improvements detail is provided in Section F.

Grants and Aids includes $2,756,794 for unassigned impact fee project awards to municipalities, and aid to municipal libraries of $1,207,294.

Reserves reflects purchase order balances carried forward from the prior year.

Mission Statement:

To provide and promote life enriching experiences that exceed expectations for Lake County residents and visitors.

To fulfill this mission, Parks and Water Resources will:

- Plan, develop and maintain a clean, safe and attractive parks and trails system for the health and enjoyment of all County residents and visitors while promoting recreation, sports and tourism.
- Preserve and restore lands to protect water resources, habitat and wildlife corridors while promoting eco-tourism through educational and passive recreation opportunities.
- Protect the integrity of natural water bodies in Lake County's public waterways.
- Protect public health from mosquitoes and other biting arthropods while educating on prevention.
- Help to ensure a reasonable quality of life for all residents and visitors of Lake County.

Program Description:

Parks and Trails

Plan, develop, manage and maintain County active and passive parks, trails, boat ramps, and community centers to offer recreation, conservation and preservation of natural areas and public lands for the residents and visitors of Lake County. Responsible for maintaining abandoned cemeteries in accordance with Florida Statutes, Chapter 497.345. Parks and Trails' maintenance and operations are funded primarily through the Parks Municipal Service Taxing Unit (MSTU). The department also receives revenue from the General Fund, Impact Fees, Boating Improvement Fund, Capital Improvement Fund, various grants, and rentals of the athletic fields, concessions, community centers, and pavilions. Public Lands' maintenance, restoration and operations are partially funded through a transfer from the General Fund into the Parks MSTU.

- Maintenance of County parks represent a significant operating expense for Parks and Trails and is reflected in the budget. County maintained inventory includes 380 acres of active park land (13 active parks, 3 sports complexes), over 3,500 acres of passive park land (14 passive parks, 13 Public Lands properties, 15 boat ramps), 32 miles of standalone and 6 miles of in-park multi-use paved recreational trails, over 38 miles of nature hiking trails and 162 miles of Blueway paddling trails, 2 community centers, 1 senior center and 7 cemeteries. This includes but is not limited to athletic field lawn treatment, mowing, weeding, edging, tree services, fire ant treatment, trash pick-up, pressure cleaning, clay grooming and striping of sports fields, and repair/replace and maintenance of irrigation systems, fencing, railing and gates, signage, amenities, asphalt and concrete, boardwalks/observation platforms, boat ramps, pavilions and playground equipment, clay and sand for ballfields and courts, mulch, gravel, and lime rock for miscellaneous uses. Other maintenance and repair costs include site and general building maintenance such as painting, electrical repair, HVAC repairs, and plumbing repairs.

- In addition to the Public Lands properties, Lake County's Office of Parks and Trails has ongoing management, restoration, and habitat conservation efforts at 142 acres of passive parklands. This includes biological surveys, environmental assessments, permits, burn prescriptions, archaeological assessments, educational programs, invasive/exotic plant removal, trail maintenance, water quality testing, reduction of overgrown vegetation and establishment of fire-lines at all the acquired environmentally sensitive lands. Basic restoration and conservation activities are ongoing at all properties.

Mosquito Management

- Responsible for administering and implementing integrated management practices to control populations of mosquitoes and other biting arthropods that may become a nuisance or a threat to public health. Typical projects undertaken for mosquito control include arboviral surveillance and testing, mosquito population surveillance activities, source reduction, biological control initiatives, ground application of insecticides, and public education.

Fairgrounds and Event Center

- Operation, management and maintenance of a community event venue that is home to many large-scale and small-scale County, private and public events throughout the year drawing residents and visitors from around the country. The property is 28.5 acres with three buildings, two pavilions, and a large open grounds area available for rent. The weekly Farmers Market is planned and operated by staff to help support and promote local agriculture through direct producer to consumer products, small businesses, artisans, food, and market vendors. The facility is also home to the annual Lake County Fair hosted by the Lake County Fair Association which provides an agricultural and educational showcase that celebrates the accomplishments of Lake County Life. The events, activities, and celebrations are to create family-friendly opportunities for the community and visitors to enjoy, explore, learn, and make memories.

Department Goals and Objectives:

Enhance the quality of Lake County residents by providing active and passive recreational opportunities and promoting conservation, preservation and protection of natural resources:

Ferndale Preserve is a 192-acre conservation and restoration area consisting of upland, and wetland ecosystems. This conservation site is home to over 200 species of birds and more than 50 butterfly species. A variety of other animals such as the rough green snake, bobcat, gopher tortoise, Florida softshell turtle, box turtle, Eastern coachwhip snake, coyote, otter, and American alligator may be found utilizing the habits found here. The preserve has a rolling topography, with elevations of 165 feet above sea level, affording visitors ever-changing scenic vistas along the trail routes.

The Florida Communities Trust (FCT) funded 75 percent of the land acquisition. FCT is a program housed within the Florida Department of Environmental Protection. The remaining 25

percent of this scenic corridor's purchase price was funded through a partnership between the Lake County Board of County Commissioners and Lake County Water Authority.

As part of ongoing improvements, a two-story overlook tower/fishing pier, boardwalk, and ADA paddle launch will be constructed along the shores of Lake Apopka. The construction is expected to begin in September 2025. This project was part of the FCT grant and will offer visitors views of Lake Apopka for observation of birds and other wildlife. The paddle launch is located on the Lake Apopka Blueway paddling trail which runs from McDonald Canal Boat Ramp to the Montverde Boat Ramp.

Sports and Sport-tourism make up a large part of the commitment Lake County provides for outdoor recreational opportunities. Sports like pickleball (America's fastest growing sport), basketball, and tennis all utilize courts across our parks system. There is ever growing demand for additional courts and maintenance of existing court surfaces to provide optimal play for residents, visitors, and tournaments. Parks and Trails currently maintains 19 pickleball courts, 14 tennis courts, 15 basketball courts, and 1 mixed use pickleball/tennis court.

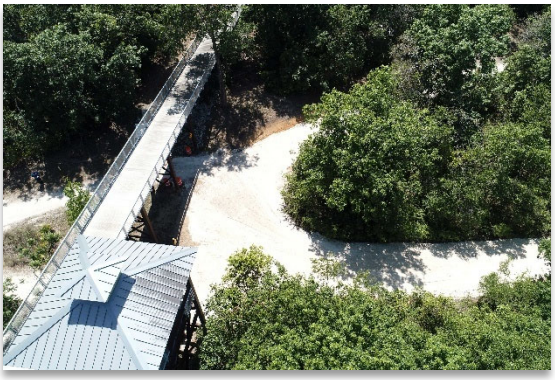
Parks and Trails have recently constructed two new basketball courts and ADA walkways at Astor Lions Park, ADA walkways at Pine Forest Park to access the baseball and softball fields, precast restroom building at Butler Street Boat Ramp, and an additional pathway and parking light system at East Lake Sports and Community Complex. New playground equipment has also been installed at Lake Mack Park, and Marsh Park including ADA inclusive playground swings.

Parks and Trails also partner with various Municipalities on park-related projects each year. Recent improvements through a public/private partnership with the City of Tavares and the YMCA included parking lot seal coating, playground improvements, a new entry sign, and basketball and pickleball court resurfacing at the Golden Triangle Regional Park.

Facilitate a strong and diversified economy:

Lake County continues to develop a robust trail network within the county. Trails are an amenity for residents, visitors, and businesses alike. Trails generate an increase in property values, provide safe outdoor recreation, alternative transportation, help drive foot traffic to location businesses, and are quality of life improvements.

In FY 2024, Legislative funding in the amount of $500,000 was approved for boardwalk replacement on the South Lake Trail. This trail is a part of the Coast-to-Coast trail. Additional improvements have been made to the trails in South Lake County, including intersection improvements and resurfacing at Lake Blvd, and the installation of a wayfinding kiosk, and a water fountain with a bottle filler at CR 455 on the South Lake Trail through two Office of Greenways and Trails TrailGo Grants totaling $178,500 with a $178,500 match from Lake County.



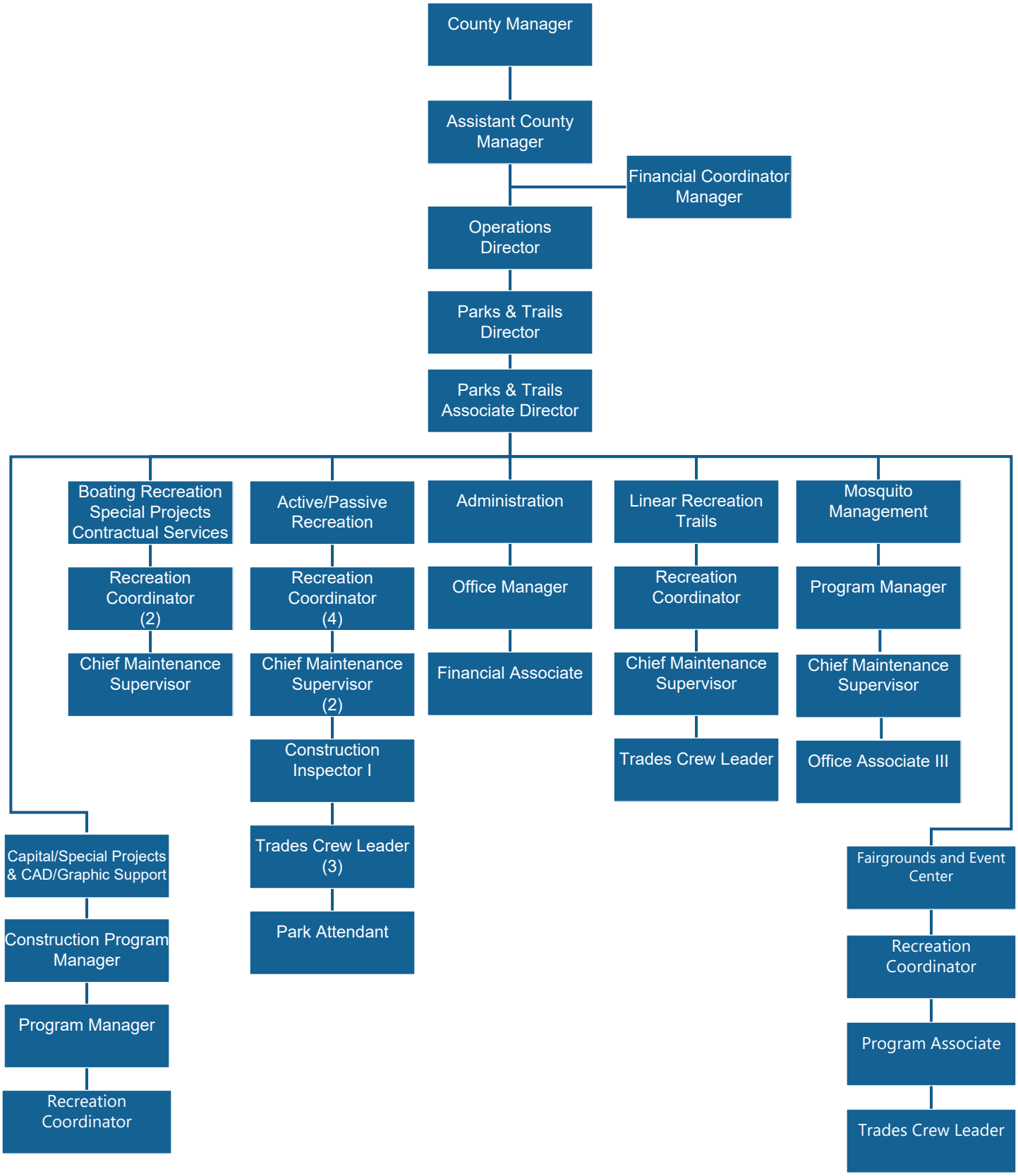
Green Mountain Scenic Overlook & Trailhead opened in 2015 with funding support from a Federal Highway Grant applied for by the Green Mountain Scenic Byway Committee. The project was completed in partnership between Lake County, Florida Department of Transportation (FDOT), St. Johns River Water Management District (SJRWMD), Federal Highway Administration (FHWA), and Green Mountain Scenic Byway Committee. The existing trailhead has restrooms, a pavilion, a bike repair station that was donated by the Florida Freewheelers, and an observation tower that is 27.5' high and stands at 147' above sea-level. The trailhead is a western connection point to the Lake Apopka Loop Trail and will be more than 44 miles around Lake Apopka when completed.

In 2023, the Green Mountain Scenic Byway Committee secured a $650,000 Federal Highway grant through the Florida Department of Transportation for Lake County to construct an additional tower that is 90.5' high and 210' above sea-level to allow unobstructed views of both Lake Apopka and the North Shore Restoration Area. The County and FDOT finalized the design and engineering in 2024, and construction is expected to begin in late 2025. Currently, the trailhead receives approximately 50,000 visitors per year and is the hub for numerous events including the Horrible 100 bike ride.

The Neighborhood Lakes Trailhead in Sorrento serves as the primary trailhead for the Wekiva Trail and the Neighborhood Lakes Scenic Trail. Through a legislative request the County received $400,000 for a site plan and construction of two pavilions and a playground area. This project is underway and should be completed in early 2026. This trail makes connections to the Seminole and Orange County's trail systems, and the trailhead averages approximately 3,300 vehicles per month, 300 cyclists, and 1,100 pedestrian trips per month. This park is also utilized by other departments, such as coordinated training efforts by Lake County Fire Rescue. Additional improvements include a prefab restroom with water fountain, a butterfly and native plant garden around the restroom, bench & bike rack, a bear proof trash can that was donated by Florida Fish and Wildlife Conservation Commission, and a bike repair station that was donated by the Florida Freewheelers.

Lake County signed an agreement with FDOT to be part of the Statewide Non-motorized Traffic Monitoring Program and Parks & Trails provides quarterly bicycle and pedestrian count data to FDOT. Lake County Parks & Trails now manages 19 motorized count sites and 6 non-motorized count sites at our various parks, boat ramps, trailheads, and trails. The most recently added counter has been installed at Lake May Reserve in Eustis with the opening of the new parking lot facility on County Road 44A. Lake County is in the process of signing an agreement with FDOT for two FDOT maintained counters on South Lake Trail and Sawgrass Bay (wide-walk) as part of FDOT's Non-motorized Traffic Monitoring Program that is focusing on the Office of Greenways & Trails priority trails.

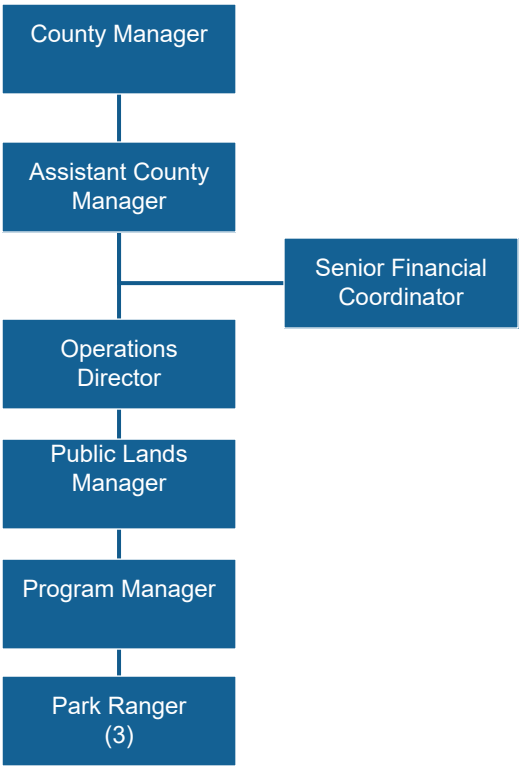
Parks and Trails
Organizational Chart



Advisory Committees:
Parks, Recreation and Trails Advisory Board

Fiscal Year 2026

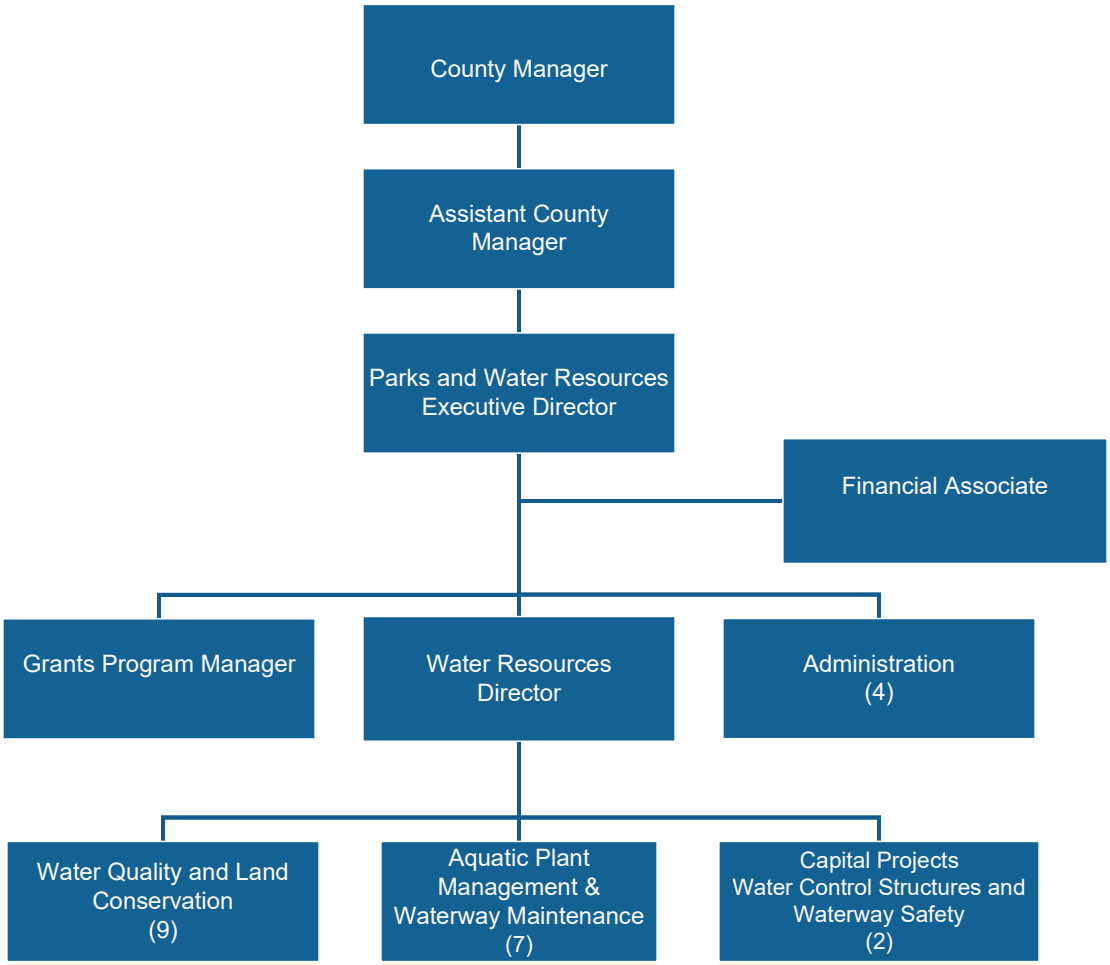
Public Lands
Organizational Chart



Advisory Committees:
Public Lands and Trail Acquisition Advisory Committee

Fiscal Year 2026

Water Resources
Organizational Chart



Appointed by Board of County Commissioners:
Lake County Water Authority Advisory Board

Fiscal Year 2026

Parks & Water Resources
Performance Measurements

Strategic Goal	Key Objectives

Parks and Trails

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.	Finish construction of park site plans. Explore partnerships for future park facilities to address projected population growth.
	Finish site development of park amenities with sports lighting to increase field availability.
	Increase number of events showcased at passive or active parks.

Public Lands

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.	Finish construction of park site plans. Explore partnerships for future park facilities to address projected population growth.
	Finish site development of properties include road/parking lot, utilities, fencing, restrooms.
	Increase number of kiosk and signage information at passive parks educating the public on native flora and fauna.

Mosquito Management

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Investigate with integrity and professionalism all public service requests in an acceptable time period.
Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities and promoting conservation preservation and protection of natural resources.	Manage immature mosquitoes through natural resources, reducing the number of emerging adult mosquitoes, and fostering Integrated Mosquito Management (IMM) practices.
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Survey and manage adult mosquitoes to reduce risk of arboviral disease transmission.

Fairgrounds and Event Center

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Assist vendors and event hosts through the reservation process to ensure their event and experience is safe, enjoyable, and quality.
Enhance the quality of life of Lake County residents by providing active and passive recreational opportunities and promoting conservation preservation and protection of natural resources.	Providing a farmers market that helps support and promote local agriculture, small businesses, artisans, food, and market vendors.
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Ensure applications are reviewed, rules, regualtions and parameters are put in place for safe operation, a controlled enviornment, and successful outcome of events.

Parks & Water Resources
Performance Measurements

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Parks and Trails				
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.	Number of initiated capital improvement projects	10	10	10
	Sports / organized events at North Lake Regional Park, Minneola Athletic Complex, East Lake Sports and Community Complex, P.E.A.R. Park - Gateway, Lake Idamere Park, Astor Park, Paisley Park, Pine Forest Park (south side) and Pine Meadows Recreation Area	5,951	6,100	6,200
	Number of nature-based educational events	12	12	12
Public Lands				
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.	Number of initiated capital improvement projects	7	7	7
	Public Lands properties open to the public	8	8	8
	Number of nature-based educational events	105	110	110
Mosquito Management				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of service requests	4,894	4,500	4,000
	Number of acres larvicided	528	530	540
	Number of acres adulticided	342,688	400,000	400,000
Fairgrounds and Event Center				
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.	Number of Special Events	27	28	29
	Number of Agricultural Vendors	20	25	30
	Number of Local Businesses	53	55	58

Parks and Water Resources

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Parks and Trails	$ 10,482,143	$ 27,310,013	$ 30,075,633	$ 29,398,555
Water Resources	3,326,303	4,557,571	4,730,071	4,630,826
Total Expenditures	**$ 13,808,446**	**$ 31,867,584**	**$ 34,805,704**	**$ 34,029,381**
Expenditures by Category				
Personal Services	$ 4,713,490	$ 5,582,547	$ 5,596,110	$ 6,131,837
Operating	5,702,618	8,536,705	9,614,715	7,373,013
Capital Outlay	-	-	-	19,000
Subtotal Operating Expenditures	**$ 10,416,108**	**$ 14,119,252**	**$ 15,210,825**	**$ 13,523,850**
Capital Improvements	1,289,824	11,983,242	14,127,915	11,550,136
Debt Service	78,125	-	-	-
Grants and Aids	1,500,000	4,810,000	4,910,000	6,665,000
Transfers	524,388	556,964	556,964	832,432
Reserves	-	398,126	-	1,457,963
Total Expenditures	**$ 13,808,446**	**$ 31,867,584**	**$ 34,805,704**	**$ 34,029,381**
Expenditures by Fund				
General	$ 3,206,955	$ 4,359,143	$ 4,421,206	$ 4,339,346
Parks Impact Fee Central District	-	148,470	224,574	250,911
Parks Impact Fee North District	76,174	125,009	205,213	232,066
Parks Impact Fee South District	169,051	1,741,422	1,948,348	2,071,404
Fish Conservation	-	251,119	-	253,209
MSTU-Parks Section	7,926,420	11,723,636	13,132,679	11,307,355
Federal/State Grants	26,558	61,856	152,752	69,588
Restricted Local Programs	119,006	468,023	497,567	600,081
2nd Renewal Sales Tax	2,284,283	12,988,906	14,223,365	14,905,421
Total Expenditures	**$ 13,808,446**	**$ 31,867,584**	**$ 34,805,704**	**$ 34,029,381**
Number of Full Time Positions	61	61	61	63

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes repair and maintenance of the County's parks and public lands for 13 active parks, 4 sports complexes, 13 passive parks, 13 Public Lands properties, 16 boat ramps, 36 miles of multi-use trails, 37 miles of unpaved trails, 162 miles of Blueways, 7 cemeteries, 3 community/senior centers and 3 nature centers. Major operating expenditures include landscape maintenance, trash pick-up and waste disposal, tree planting/removal, pressure cleaning/washing, wells and related irrigation and water systems, grading, wood, asphalt and concrete repairs, chemical lawn service, and pest treatment, and overall general maintenance.Trail development and maintenance includes repairs to posts, signage, limerock, coquina, concrete, and stone for repairs and maintenance to trails, roads, and parking lots. The budget also includes funding for restoration and land management tasks.

Capital Improvements detail is provided in Section F.

Grants and Aids reflects $1,500,000 in funding for the South Lake Regional Park in partnership with the City of Groveland, $300,000 in funding for the Northwest Lake Community Park in partnership with City of Fruitland Park and $1,865,000 in funding for the Golden Triangle Regional Park in partnership with the City of Tavares and the YMCA.

Mission Statement:

The Lake County Office of Transit Services provides safe, efficient, cost-effective mobility solutions that enhance the quality of life by connecting Lake County residents and visitors to various health, educational, employment, and social opportunities within Lake County and throughout the region.

Program Descriptions:

The Lake County Office of Transit Services provides contract management of the public transit programs to ensure Lake County residents and visitors receive safe and reliable transportation services while meeting local, state, and federal requirements. The Office of Transit Services leverages its public transit duties and responsibilities in a collective effort to maximize both state and federal funding for Lake County. These funding mechanisms support capital transit projects and investments such as new buses and enhanced local infrastructure such as ADA-compliant bus stops and shelters. Additionally, State and federal dollars fund most of the day-to-day operational expenses, significantly reducing Lake County's financial liability for these vital services.

LakeXpress is a public fixed-route system that provides regularly scheduled bus service at designated locations throughout Lake County.

Lake County Connection provides shared ride, door-to-door, pre-scheduled paratransit services for eligible individuals whose disability or transportation-disadvantaged status prevents using the fixed route system.

Both services are contracted to a third party that must meet local, state, and federal operational requirements. Additionally, the Office of Transit Services closely monitors their performance measures monthly.

Goals and Objectives:

<u>Plan, develop, and maintain a high-quality, safe, and reliable transportation network:</u>

The Office of Transit Services collaborates closely with municipal and regional partners, including the Lake-Sumter Metropolitan Planning Organization, adjoining counties, the Central Florida Expressway Authority, and the Florida Department of Transportation. We aim to ensure a comprehensive and broad-based approach to Lake County's transportation network. We meet quarterly with the Florida Department of Transportation's District Five Modal Development team to plan and coordinate local construction and transit-related issues. Additionally, we continue to offer Travel Training programs for nursing homes, schools, seniors, and special needs populations to encourage increased ridership on fixed routes.

Efficient transportation improvements remain a priority for the Office of Transit Services. We adopt cost-effective strategies, including phased construction, long-range planning, private-

sector partnerships, and innovative financing. In December 2022, LakeXpress initiated services in the Four-Corners area, providing an express route that enhances regional connectivity to Clermont and the Greater Orlando Region. In October 2024, we expanded services to facilitate regional connectivity between South and North Lake County communities, supporting seamless transit services throughout the county and region.

Ensuring the safety of transit vehicles and facilities is paramount. During the last fiscal year, security cameras were installed at transit facilities in Tavares and Fruitland Park. We are also implementing plans to purchase and install stand-alone, solar-powered security lighting at bus stops in rural areas where lighting concerns exist.

Our commitment extends beyond infrastructure. We continually evaluate programs and services, engaging in positive outreach to communicate with our customers and foster community awareness and involvement. The Office of Transit Services actively informs the community about available Lake County resources. It assists in locating agencies that best serve their needs. Additionally, we fulfill state-mandated programs as required.

We explore alternative fuel vehicle technologies, including diesel/electric hybrid buses, to reduce fossil fuel consumption. Furthermore, a lease agreement was executed with the Florida Department of Transportation, allowing us to utilize Clermont Park and Ride as a LakeXpress transfer station. This strategic move enhances our ability to promote public transportation and public/private ride-share programs, reducing traffic congestion and carbon emissions.

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

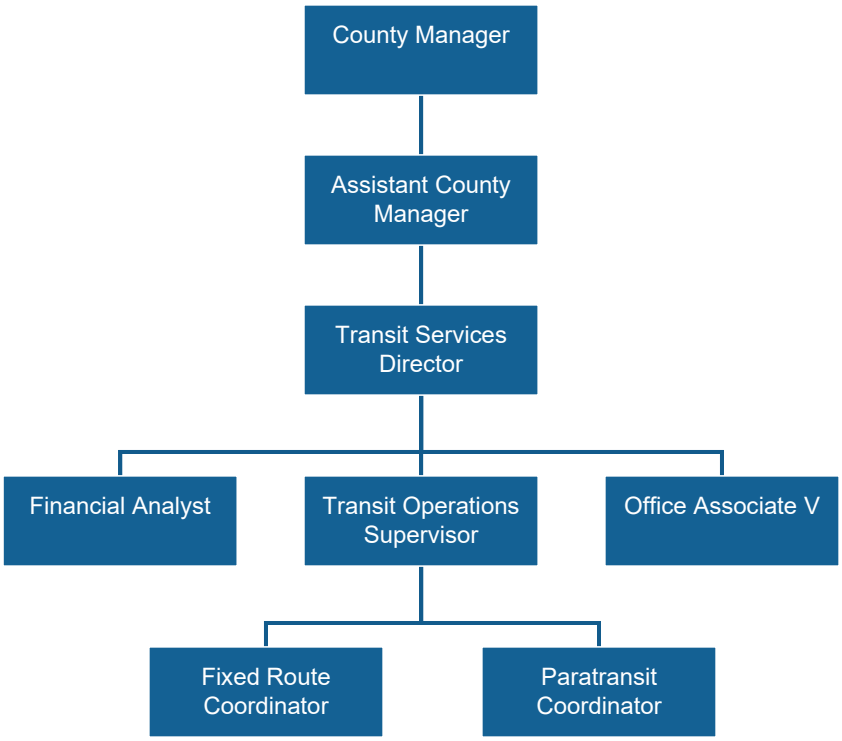
The Office of Transit Services will continue to ensure transportation services to residents through LakeXpress, the County's fixed route bus service, and Lake County Connection, the County's paratransit service for the Americans with Disabilities Act and Transportation Disadvantaged Programs, are delivered in a safe, courteous, and dependable manner. Trips through the Transportation Disadvantaged Program are prioritized based on available grant funding and scaled back, if necessary, based on medical, nutritional, employment, and educational categories.

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

The Office of Transit Services ensures a safe, dependable, and responsive transit system through its contracted service provider. Response-centric operations are coordinated with Lake County public safety officials during events that require transportation efforts to address potential public safety concerns, such as extreme weather sheltering and hurricane evacuations.

The Office of Transit Services will coordinate with local emergency management officials to conduct various transportation-related exercises to enhance response, preparation, mitigation, and recovery capabilities during public safety-related events.

Office of Transit Services
Organizational Chart



Office of Transit Services
Performance Measurements

Strategic Goal	Key Objectives
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Enhance public awareness of LakeXpress. Frequently promote LakeXpress as a safe and dependable transportation alternative.
	Increase the number of ADA compliant bus stops, with amenities, which enhances accessibility and transit options for residents and visitors alike.
	Decrease mean age of fleet by replacing buses by end-of-life. Healthier fleet translates to lower operational costs and improved on-time performance.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Ridership on LakeXpress	222,050	231,448	243,020
	Number of ADA compliant Bus Stops	85	107	127
	Mileage between major mechanical failures system-wide	24,836	22,225	26,670

Office of Transit Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 553,416	$ 945,240	$ 875,626	$ 623,584
Operating	9,009,344	16,989,340	24,378,800	17,779,779
Capital Outlay	3,626,945	1,653,618	4,609,823	2,452,379
Subtotal Operating Expenditures	**$ 13,189,705**	**$ 19,588,198**	**$ 29,864,249**	**$ 20,855,742**
Capital Improvements	547,882	1,285,748	1,369,181	899,894
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	2,032,547	3	2,763,155
Total Expenditures	**$ 13,737,587**	**$ 22,906,493**	**$ 31,233,433**	**$ 24,518,791**
Expenditures by Fund				
Transit	$ 13,737,587	$ 22,906,493	$ 31,233,433	$ 24,518,791
Total Expenditures	**$ 13,737,587**	**$ 22,906,493**	**$ 31,233,433**	**$ 24,518,791**
Number of Full Time Positions	6	6	6	6

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses For Fiscal Year 2026 includes transit service contracts that provide for Fixed Route and Paratransit operations, Repair and Maintenance for Fixed Route and Paratransit vehicles, shelters, signs, and software, fuel, insurance, and other expenses to run the transit program.

Capital Outlay detail is provided in Section F.

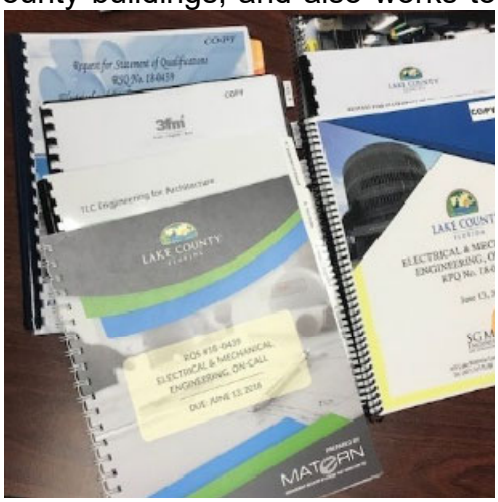
Office of Facilities Management

Mission Statement:

To support County goals and objectives by developing and maintaining well-planned, attractive, and high-quality County facilities in a manner that assures longevity, cost-effective energy efficiency, and quality through professional customer service.

Program Description:

- The Facilities Administration Section provides oversight for the various County construction projects, as well as financial, managerial, and architectural support for Facilities sections, County Departments, Constitutional Officers, and other groups as directed by the Board of County Commissioners.
- The Facilities Management Section provides services related to the maintenance and daily management of completed facilities, as well as providing input into the designs for new structures, additions, and renovations. This section oversees the repair, maintenance, proper operations, and efficiency of air quality systems in all County buildings, and also works to ensure proper care is taken to retain the value and appreciation of existing facilities. This section is responsible for contracted maintenance for County facilities, such as fire extinguisher maintenance, pressure washing, pest and termite services, custodial, and lawn maintenance contracts.
- The Jail and Sheriff Facilities Maintenance Section handles the maintenance for all the Jail and Sheriff Facilities.
- The Energy Management Section is responsible for monitoring and paying County utilities and converting to energy savings fixtures where applicable.



Goals and Objectives:

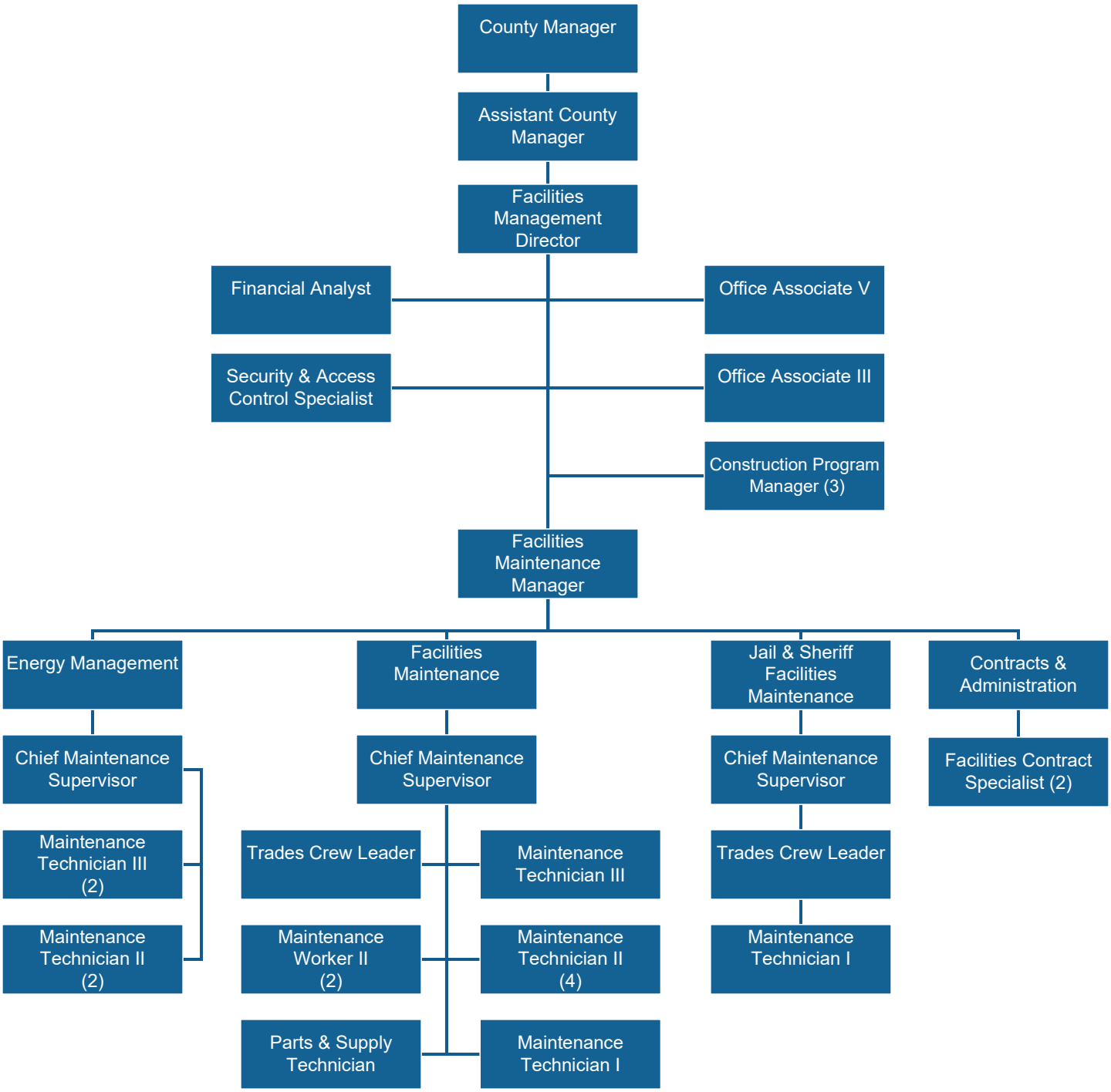
<u>Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:</u>

The Facilities Administration Section will continue to examine business processes within the section and the office to search for areas of possible improvement. With the existing professional staffing combined with professional education and support from the County Manager and the Board of County Commissioners, the section will continue to perform functions previously assigned to multiple staff members while maintaining high levels of professional knowledge and standards in their respective fields. The processes for initial budgeting and adjustments to the budget will allow for improved management of programs, resulting in anticipated cost savings.

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

The Office of Facilities Management will continue to work with designers and users of projects to ensure conformity of facilities that meet County standards and remain consistent with the architecture in which they are located. This can be accomplished with continued professional staffing, professional education, and support for these efforts resulting in County facilities that are more appealing and easier for the public to identify.

Office of Facilities Management
Organizational Chart



Office of Facilities Management
Performance Measurements

Strategic Goal	Key Objectives
Facilities Administration	
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Manage projects in the Pre-Design, Design, and Construction Phases and smaller projects for enhancement needs or renovation.
	Manage contracts for monthly services provided at Lake County facilities.
Facilities, Jail and Sheriff, and Energy Management Maintenance	
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Maintain technical and support staff at or below industry standard per square foot of building inventory.
	Minimize backlog of maintenance and repair work.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Facilities Administration				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of Projects	84	121	175
	Number of Contracts	55	63	63
Facilities, Jail and Sheriff, and Energy Management Maintenance				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Square Footage Maintained	2,066,036	2,243,538	2,088,186
	Square Footage Maintained per staff member	103,301	77,363	104,409

Office of Facilities Management

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Facilities Development & Mgmt Admin	$ 837,577	$ 3,088,597	$ 7,912,056	$ 7,899,694
Facilities Maintenance	3,795,034	6,110,091	7,843,332	9,432,256
Jail & Sheriff Facilities Maintenance	3,016,546	3,832,878	4,426,066	2,429,758
Energy Management	1,309,879	2,345,637	2,460,562	2,269,816
Facilities/Fleet - Capital Projects - Other	3,268,103	8,722,710	12,717,683	10,810,316
Total Expenditures	**$ 12,227,139**	**$ 24,099,913**	**$ 35,359,699**	**$ 32,841,840**
Expenditures by Category				
Personal Services	$ 2,103,651	$ 2,402,782	$ 2,402,782	$ 2,514,781
Operating	5,762,471	7,180,220	7,762,107	6,798,666
Capital Outlay	230,568	807,589	901,314	939,769
Subtotal Operating Expenditures	**$ 8,096,690**	**$ 10,390,591**	**$ 11,066,203**	**$ 10,253,216**
Capital Improvements	4,069,058	13,709,322	24,293,496	22,588,624
Debt Service	61,391	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 12,227,139**	**$ 24,099,913**	**$ 35,359,699**	**$ 32,841,840**
Expenditures by Fund				
General	$ 8,959,036	$ 15,377,203	$ 22,642,016	$ 22,031,524
2nd Renewal Sales Tax	3,268,103	8,722,710	12,717,683	10,810,316
Total Expenditures	**$ 12,227,139**	**$ 24,099,913**	**$ 35,359,699**	**$ 32,841,840**
Number of Full Time Positions	29	30	30	30

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 reflects funding for items such as architectural and engineering consulting services, rentals and leases under the County's agreement with Enterprise Leasing, custodial services, repair and maintenance, and utility services at County facilities. The Office allocates charges to other departments/offices for contractual services, utility services, and repair and maintenance to better reflect the cost of operating those groups.

Capital Outlay detail is provided in Section F.

Mission Statement:

The mission of Public Works is to provide timely services in a courteous and fiscally responsible manner. This includes the engineering, construction, and maintenance of roads and stormwater systems.

Program Descriptions:

The Engineering Division provides engineering services to the Board of County Commissioners. The division provides expertise related to implementing and constructing Board programs including design, surveying, right-of-way, development review, transportation planning, traffic engineering, operations and maintenance, and construction inspection.

The Engineering Division studies, designs, and evaluates roadway improvements consisting of new roads, turn lanes, lane widening, and safety projects to address safety and capacity needs. Improvements include signs, striping, and signals for the safety of the County roadways. The division develops the Board's Five-Year Transportation Construction Program. Projects are performed using in-house staff and consulting services.

The Survey/Design Section is responsible for all types of technical work concerning roadway construction including project design, permitting, graphics, and drafting. The Right-of-Way Section performs all research work pertaining to road construction and county-owned property. The Transportation Section conducts traffic counts, studies, and capacity analysis which determine placement of traffic signs and signals, speed limits, and turn lane configurations. The Development Review Section reviews all new development and commercial site plans. The Traffic Operations Section is responsible for the fabrication, installation, and maintenance of traffic control devices including signs, pavement markings, and traffic signals.

The Construction Inspection Section monitors the inspection and approval of all new road, sidewalk, and stormwater construction projects in unincorporated Lake County. Subdivision and commercial sites are also monitored to ensure compliance with construction plans, applicable codes, county standards, engineering specifications, and state guidelines. The approval of right-of-way utilization permits, commercial driveway permits, and final plats are coordinated by this Section.

The Operations Division includes the stormwater program, road operations, and the department's financial oversight. The Stormwater Program oversees water quality, drainage, and floodplain management and works with consultants to complete basin studies and construct stormwater projects. The Operations Division provides oversight of the financial functions of the Department of Public Works. This includes developing and monitoring the department's budget and the accurate and timely processing of financial transactions. Revenue monitoring, capital project tracking, and compliance with grants and multiple revenue sources are maintained.

The Operations Division is responsible for the maintenance of the roadways, rights-of-way, bridges, and stormwater systems in Lake County's maintained road network. The division consists of three maintenance areas and the special projects section. The Maintenance Areas are geographically distinct areas with specific crew assignments. The crews perform scheduled work, such as clay road grading or mowing, as well as respond to requests for service on items such as pothole repair, tree trimming, swale restoration, etc.

There are approximately 1,286 miles of county-maintained roads, 110 miles of clay roads, and 27 bridges. Through administrative support and management, various contracts are administered with private vendors to provide routine maintenance items such as contracted road repair, resurfacing, sidewalk and right-of-way mowing, guardrail repair, pipe cleaning, tree removal, and tree trimming, as well as non-routine items such as pipelining or shoulder rehabilitation.

The Special Projects Section performs non-routine road maintenance activities such as large pavement repairs or double surface treatment projects that allow regularly scheduled activities to continue without interruption.

Goals and Objectives:

<u>Enhance the quality of life of Lake County residents by providing improved lake water quality:</u>

- The Operations Division improves water quality through stormwater retrofit projects. Through the bidding and construction process, the division turns plans into actual products that improve the water quality for the residents of Lake County.
- The Operations Division is responsible for the administration of the lot grading inspection program, the floodplain management program, and the National Pollutant Discharge Elimination System (NPDES) administration. These programs all work together with the goal of flood protection and improved water quality.

<u>Plan, develop, and maintain a high-quality, safe, and reliable transportation network:</u>

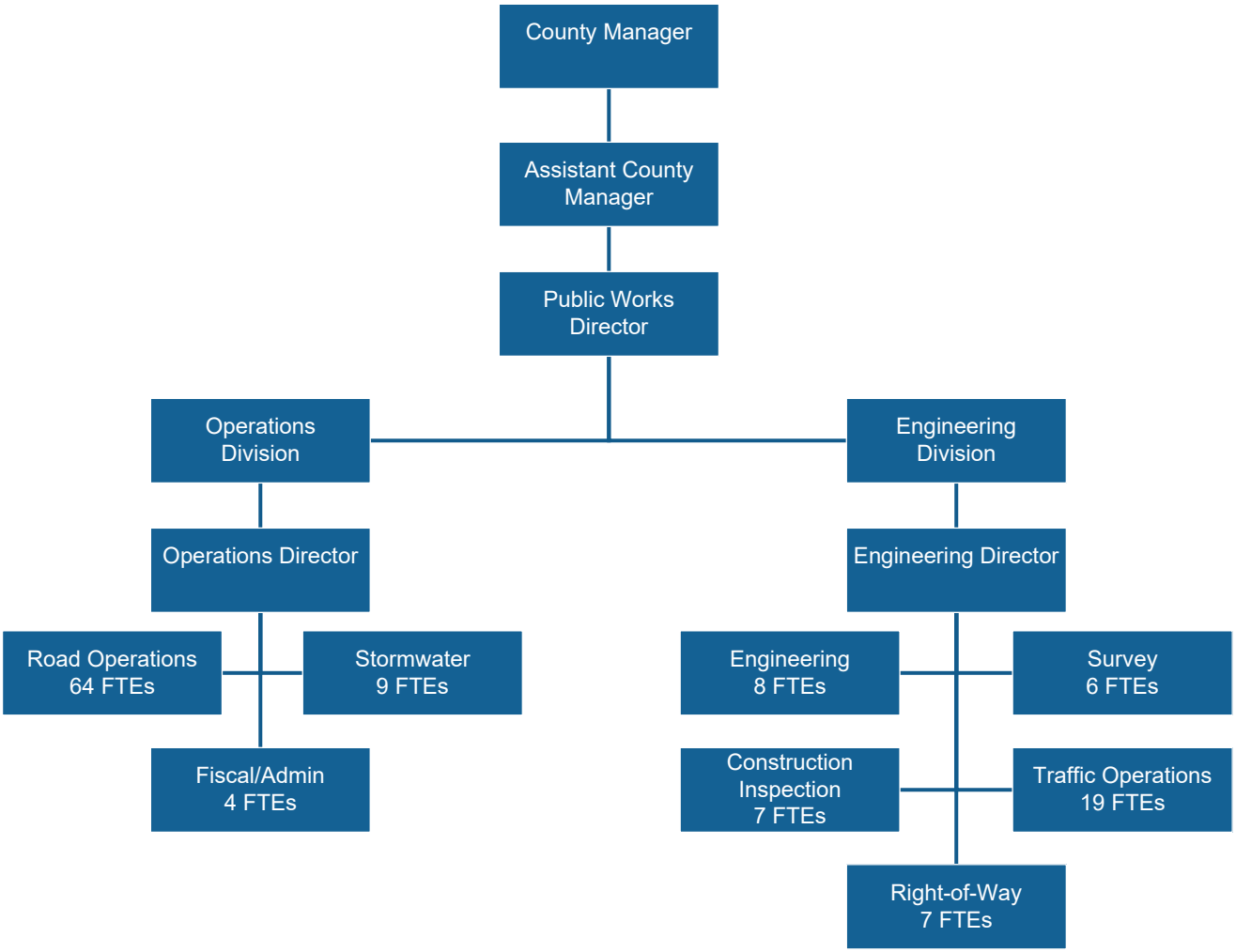
- The Operations Division continues to prioritize resurfacing projects on county-maintained roads by managing the funding to prevent deterioration of this critical infrastructure and to protect residents from unsafe conditions.
- The Operations Division prioritizes maintenance projects on county-maintained roads by managing the funding to prevent deterioration of this critical infrastructure and to protect residents from unsafe conditions. The Operations Division maintains roadway shoulders by rehabilitating them to eliminate drop-offs and reestablishing swales to allow for positive drainage.
- The Operations and Engineering Division Five-Year Transportation Construction Program (TCP) is developed by implementing transportation improvements in the most cost-efficient manner possible by building in phases, using long-range planning, partnering with the private sector, or using innovative financing. By competitively bidding on the projects shown on the TCP, the division carries forward the department's momentum of planning, designing, and permitting projects into tangible products for resident use in the most cost-efficient manner.

- The Engineering Division continues to provide a reliable transportation network through grant funding, community support, and efficient design of projects which include roadway, multi-use trails, sidewalks, and traffic operations efficiencies.

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:
The Engineering Division provides high levels of customer service through public meetings with residents, coordination with cities, and an open office to facilitate customer meetings. Road, trail, and sidewalk projects are planned early in the process and quality controlled to ensure a value-engineered project delivery. The Engineering Division effectively manages projects by balancing the hiring of consultants with internal staffing abilities and workload in anticipation of continued community support for these projects and programs.

Assure that new residential and commercial development is well-planned, attractive, and high-quality:
The Engineering Division, utilizing the application of uniform countywide design standards applied on county road corridors, through engineering planning and design and the development approval process ensures that development is high-quality.

Public Works
Organizational Chart



Public Works
Performance Measurements

Strategic Goal	Key Objectives

Engineering/Design

Plan, develop and maintain a high-quality, safe and reliable transportation network.	Design road improvements and multi-use trails.
	Design and construct sidewalk retrofits and construct new sidewalks.
	Promote traffic safety.

Engineering/Traffic Operations

Plan, develop and maintain a high-quality, safe and reliable transportation network.	Monitor and regularly inspect the increasing number of traffic signal devices.
	Conduct inspections every two months of all traffic signal devices.
	Continue to reduce the trouble calls for traffic signal devices by timely discovery and repair of problems.

Road Operations/Maintenance

Plan, develop and maintain a high-quality, safe and reliable transportation network.	Extend the life of paved roads through resurfacing.
	Rehabilitate roadway shoulders and reestablish swales for safety purposes to allow positive drainage and eliminate drop-offs.

Stormwater

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Enhance the quality of life by improving residential drainage through lot grading inspections.
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.	Enhance the quality of life by reducing flood risk through education and floodplain permitting.
	Aid in protecting surface water quality through inspection and mapping of existing stormwater systems.

Public Works
Performance Measurements

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Engineering/Design				
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Number of completed major project PD&E studies/Design Plans	6	1	1
	Completion of ADA projects to retrofit broken and damaged sidewalks and construct new sidewalks	4	5	3
	Continue to provide support to the Community Traffic Safety Team at monthly meetings and work on the Annual Back-to-School Safety Fair, Motorcycle Safety Fair and School DUI Fairs (number of meetings and events)	11	11	11
Engineering/Traffic Operations				
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Number of traffic signal devices	582	591	640
	Percentage of traffic signal devices inspected on a monthly basis (this exceeds the FDOT minimum standards)	50%	50%	50%
	Number of traffic signal trouble calls	457	400	460
Road Operations/Maintenance				
Plan, develop and maintain a high-quality, safe and reliable transportation network.	Number of C/L miles of road resurfaced	16.4	26.3	2
	Number of miles of right-of-way Tree Trimming	90.0	63.0	75.0
Stormwater				
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Lot grading inspections	4,700	5,223	6,000
	Floodplain permits issued	314	604	700
	Floodplain information inquiries	3,850	4,200	4,500
	Stormwater structure inspections	500	500	500

Public Works

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Engineering Services	$ 16,969,366	$ 100,290,071	$ 113,525,670	$ 108,805,291
Public Works Operations	17,971,369	23,664,689	29,016,162	22,083,870
Total Expenditures	**$ 34,940,735**	**$ 123,954,760**	**$ 142,541,832**	**$ 130,889,161**
Expenditures by Category				
Personal Services	$ 7,829,143	$ 9,603,210	$ 10,123,210	$ 10,927,936
Operating	7,016,267	8,198,448	9,563,081	8,555,528
Capital Outlay	876,074	1,654,196	3,039,915	1,019,744
Subtotal Operating Expenditures	**$ 15,721,484**	**$ 19,455,854**	**$ 22,726,206**	**$ 20,503,208**
Capital Improvements	17,055,226	86,710,288	115,977,419	102,280,663
Debt Service	312,977	-	-	-
Grants and Aids	982,315	850,000	850,000	975,000
Transfers	868,734	864,243	864,243	927,874
Reserves	-	16,074,375	2,123,964	6,202,416
Total Expenditures	**$ 34,940,735**	**$ 123,954,760**	**$ 142,541,832**	**$ 130,889,161**
Expenditures by Fund				
General	$ 188,703	$ 300,000	$ 6,445,036	$ 300,000
County Transportation Trust	21,059,876	25,826,585	26,858,800	23,747,645
West Transportation Benefit District	-	54,574	403	-
North Central Transportation Ben District	66,736	3,314,547	3,856,773	5,502,024
NE/Wekiva Transportation Benefit District	34,242	6,085,294	5,874,192	7,137,251
South Transportation Benefit District	8,328,761	40,391,656	37,863,764	43,596,508
Central Transportation Benefit District	196,814	4,842,616	4,987,872	6,684,142
North Transportation Benefit District	-	2,817	4,485	-
MSTU Stormwater	1,063,283	4,074,769	3,964,356	4,273,442
Federal/State Grants	1,163,481	20,137,810	32,837,309	16,435,480
Wellness Way MSTU	-	295,426	295,426	250,884
MSBU Subdivision Roads	-	21,227	21,227	50,703
MSBU Wastewater	4,553	20,286	21,555	101,172
2nd Renewal Sales Tax	2,825,983	18,587,153	19,510,634	22,809,910
Road Resurfacing Capital	8,304	-	-	-
Total Expenditures	**$ 34,940,735**	**$ 123,954,760**	**$ 142,541,832**	**$ 130,889,161**
Number of Full Time Positions	125	125	125	127

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the performance of Public Works functions. Examples of these include professional services for civil, geotechnical, surveying, and environmental engineering contracts, vehicle leases, leases on railroad crossings, traffic signals and flashers, restriping and marking, road maintenance supplies, roadside mowing and tree trimming, trash removal guardrail maintenance.

Capital Outlay detail is provided in Section F.

Grants and Aids reflects funding provided to municipalities from the Ninth-cent County Gas Tax per interlocal agreements.

Mission Statement:

To support County goals and objectives by managing County assets (vehicles and equipment) to assure longevity, maximize cost efficiency, and natural resource protection from asset acquisition through disposal in a manner that is delivered through exceptional customer service and professionalism.

Program Description:

The Office of Fleet Management provides support services to its users ensuring they have safe, sound, and economical transportation and equipment available. The office enables users to provide services to the residents of Lake County, is committed to protecting Florida's environment by recycling and recovering hazardous material; and provides maintenance and repair services at competitive prices for a range of vehicles and equipment for the Lake County Board of County Commissioners and other constitutional offices of Lake County. Additional support services include assistance with specification preparation, acquisition and disposal, licensing and titles, asset management and tracking, fuel services, maintenance management, and maintenance contract management. The office further provides an assessment of the county's fleet which includes small equipment, automobiles, vans, trucks, fire apparatus, transit buses, agricultural equipment, medium and heavy trucks, and heavy equipment.

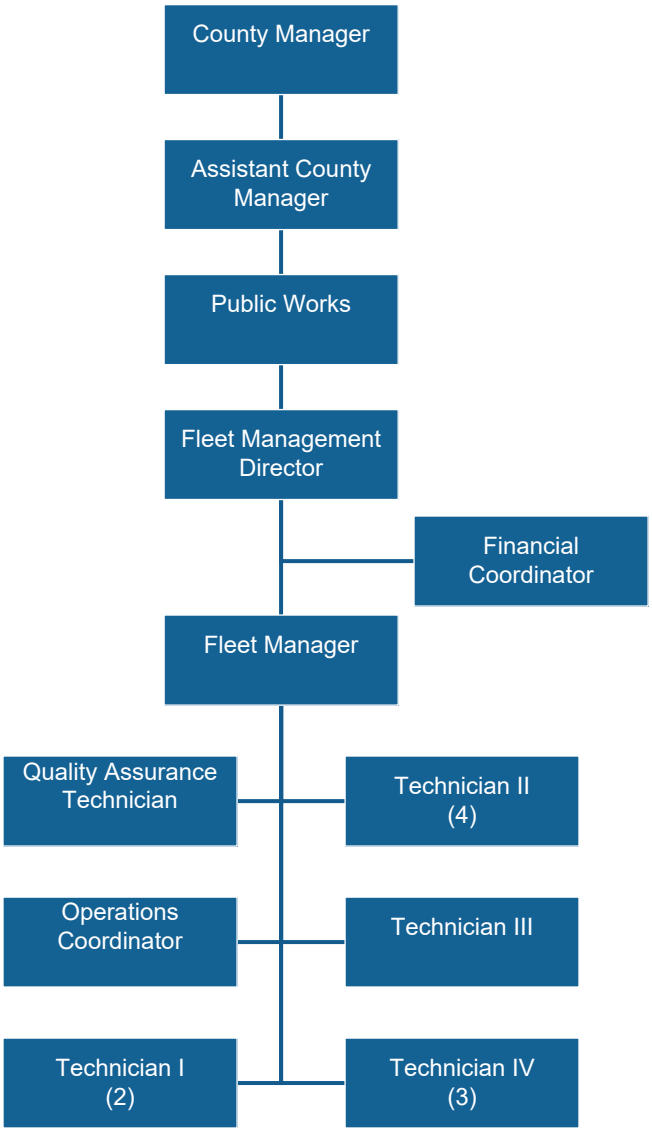
Goals and Objectives:

<u>Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization:</u>

- The Office of Fleet Management provides a full range of fleet services to the Lake County Board of County Commissioners and other constitutional offices of Lake County. Accurate specifications are used to acquire the right vehicle or piece of equipment for each department. Asset management and tracking, and fleet assessments are used in working with each department to acquire the right vehicle or piece of equipment for specific job functions, including determining which vehicles or equipment are eligible for replacement (by age, miles, hours of use, and maintenance history). Fleet Management monitors, repairs, and maintains four county fuel sites in full compliance with Department of Environmental Protection (DEP) and the Environmental Protection Agency (EPA) regulations to support fuel needs for county vehicles and equipment. Fleet also administers the State of Florida contract for fuel cards.

<u>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:</u>

- The Office of Fleet Management preserves environmental resources by recycling and recovering freon, waste oil, oil filters, scrap metal, paper, used tires, and batteries used at its facility. These processes will decrease the items put into the waste stream increasing scrap revenue.


County Manager
Assistant County Manager
Public Works
Fleet Management Director
Financial Coordinator
Fleet Manager
Quality Assurance Technician
Technician II (4)
Operations Coordinator
Technician III
Technician I (2)
Technician IV (3)

Office of Fleet Management
Performance Measurements

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Establish a unified Fleet Management Operation
	Maintain competitive prices for fuel, parts and labor

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Labor Hours Worked/Billed	10,736	12,000	15,000
	County Fuel Sites - Fuel Consumption (Unleaded, Diesel, and Off Road) - gallons	210,473	226,100	230,000
	Non-County Fuel Sites - Fuel Consumption (via use of WEX Fuel Cards) - gallons	258,570	265,750	270,000

Office of Fleet Management

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 969,272	$ 1,047,097	$ 1,326,113	$ 1,381,165
Operating	2,623,354	2,952,337	3,006,057	2,698,139
Capital Outlay	137,020	172,000	309,014	229,007
Subtotal Operating Expenditures	**$ 3,729,646**	**$ 4,171,434**	**$ 4,641,184**	**$ 4,308,311**
Capital Improvements	-	-	-	-
Debt Service	79	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	107,445	-	-
Total Expenditures	**$ 3,729,726**	**$ 4,278,879**	**$ 4,641,184**	**$ 4,308,311**
Expenditures by Fund				
Fleet Management	$ 3,592,706	$ 4,106,879	$ 4,332,170	$ 4,079,304
2nd Renewal Sales Tax	137,020	172,000	309,014	229,007
Total Expenditures	**$ 3,729,726**	**$ 4,278,879**	**$ 4,641,184**	**$ 4,308,311**
Number of Full Time Positions	14	14	17	17

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office. Examples of these include utilities, vehicle leases, insurances, parts and shop-related supplies, and motor fuel.

Capital Outlay/Improvement detail is provided in Section F.

Office of County Probation

Mission Statement: To provide quality, cost-effective community supervision and diversion services which assist the courts in managing misdemeanor offenders, thereby furthering community justice and safety.

Vision: To earn citizen confidence and enhance community safety through excellence in service.

Values: The Office of County Probation is an exceptional organization committed to quality service, diversity, innovation, integrity, professionalism, and teamwork.

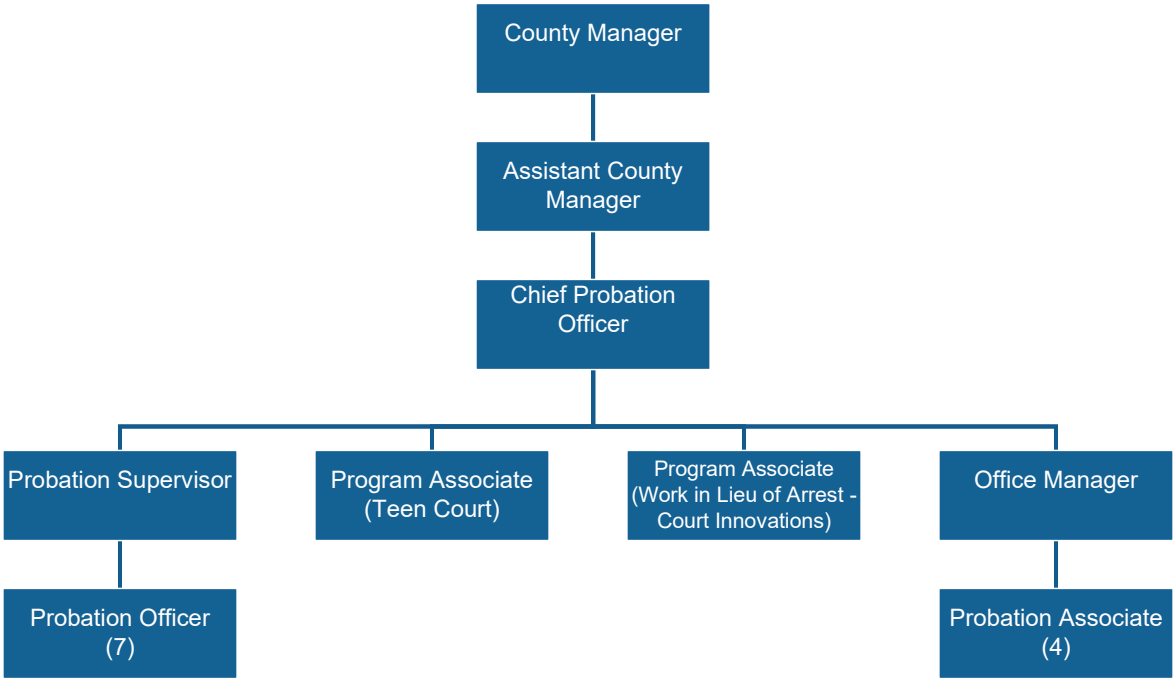
Program Descriptions:

The Office of County Probation provides quality, cost-effective supervision to adult offenders placed on probation and pre-trial diversion for misdemeanor crimes and ensures their compliance with court-ordered sanctions in accordance with Florida Statutes. Probation staff provide restitution enforcement services to crime victims and help promote a crime free lifestyle by requiring offenders to be employed, perform community service, attend counseling, and remain substance free as an alternative to incarceration.

The Teen Court Program is a cooperative partnership between the Board of County Commissioners, the Sheriff's Office, the State Attorney's Office, the Public Defender's Office, the School Board, and the Department of Juvenile Justice. It provides youth (between the ages of 10-17) with an opportunity to be held accountable for a first-offense misdemeanor or third-degree felony act. Participants are sentenced by a jury of their peers. Teen Court sentences include community service hours, jury duty, full-time school attendance and other offense-specific sanctions. Once the Teen Court program is successfully completed, the offense is dismissed in Juvenile Court. If the youth does not complete or rejects the teen jury sentence, their case is returned to the State Attorney's Office for adjudication.

The Work in Lieu of Arrest (WILA) Civil Citation program is also a cooperative partnership between the Board of County Commissioners, the Sheriff's Office, Municipal Police Departments, State of Florida Fifth Circuit Court, the State Attorney's Office, the Public Defender's Office, the School Board, and the Department of Juvenile Justice. WILA affords eligible youth who are charged with nonviolent misdemeanor offenses, an alternative to arrest while still providing immediate consequences (pursuant to Section 985.12, Florida Statutes). Youths are eligible to receive up to two (2) juvenile civil citations and are required to complete twenty (20) hours of community service on work details. WILA promotes public safety, aids interagency cooperation, and provides eligible youth the greatest chance of successful diversion from further delinquent acts. Higher risk youth are provided with resources including mental health counseling, substance abuse treatment, anger management, and other services.

Office of County Probation
Organizational Chart



Office of County Probation
Performance Measurements

Strategic Goal	Key Objectives

Probation

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Effectively Supervise court ordered offenders on probation and in diversion programs
	Enforce offender restitution payments to crime victims
	Enforce offender payment Supervision fees to help offset operating costs

Teen Court/ Work In Lieu of Arrest (WILA)

Facilitate and coordinate the delivery of services to those in need.	Increase the number of youth diverted from Juvenile Court to Teen Court
	Promote positive civic engagement for youth and adults
	Increase the number of youth diverted to WILA for first time misdemeanor offenses

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026

Probation

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Number of new court ordered offenders supervised/diverted	3,406	3,000	3,500
	Amount of restitution collected and reimbursed to victims	$45,221	$45,800	$48,000
	Amount of probation fees collected from offenders	$540,619	$523,664	$525,000

Teen Court/ Work In Lieu of Arrest (WILA)

Facilitate and coordinate the delivery of services to those in need.	Number of Teen Court referrals received	58	90	95
	Number of volunteers participating in Teen Court	36	40	45
	Number of youth referred in the civil citation program	143	250	275

Office of County Probation

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 976,041	$ 1,100,518	$ 1,100,518	$ 1,157,088
Operating	40,147	114,848	122,994	120,736
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 1,016,187**	**$ 1,215,366**	**$ 1,223,512**	**$ 1,277,824**
Capital Improvements	-	-	-	-
Debt Service	4,253	-	-	-
Grants and Aids	29,160	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 1,049,600**	**$ 1,215,366**	**$ 1,223,512**	**$ 1,277,824**
Expenditures by Fund				
General	$ 952,525	$ 1,091,441	$ 1,091,942	$ 1,157,528
Federal/State Grants	29,160	-	-	-
Restricted Local Programs	67,915	123,925	131,570	120,296
Total Expenditures	**$ 1,049,600**	**$ 1,215,366**	**$ 1,223,512**	**$ 1,277,824**
Number of Full Time Positions	15	15	15	16

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes software, insurance, and other general costs.

Office of Animal Services

Mission Statement:

The mission of the Office of Animal Services - Lake County Animal Shelter (LCAS) is to shelter and reunite or rehome the lost, abandoned, neglected, and surrendered pets of Lake County; to protect the safety of the community; to provide temporary shelter to the displaced and abandoned, and to give safety to the abused and neglected domestic animals of Lake County; to achieve a positive and appropriate outcome for all animals; and to support and provide education to the community on the importance of responsible pet ownership and care.

Program Description:

The LCAS provides public safety and animal welfare. The LCAS promotes responsible pet ownership, helps reunite lost pets with their families, and helps people select a new friend to take home. The LCAS is the countywide receiving facility for housing thousands of strays, animals in quarantine, and unwanted domestic animals.

Goals and Objectives:

Providing quality customer service to the public by assisting with finding lost pets, adopting pets, or surrendering animals:

The LCAS fulfills these commitments by fostering a professional and compassionate staff and volunteer base through training and continuing education. The LCAS works to strengthen relationships with residents and partner organizations and to be responsive to changing community needs. Shelter staff are readily accessible in a crisis and act as an informational resource. The office promotes key animal issues by increasing visibility in the community and participating in and supporting local events and causes.

Providing exceptional care and compassion for all animals brought to the shelter:

The LCAS operates on the principle that all animals should be treated with compassion. The shelter receives between 5,500 and 6,500 animals each year. The shelter staff work with the community, foster volunteers, and rescue organizations on behalf of the animals to give each of them every opportunity for placement. The shelter embraces a lifesaving philosophy in which a safe, positive and appropriate outcome is sought for all animals.

Providing professional services and education to the public promoting responsible animal ownership:

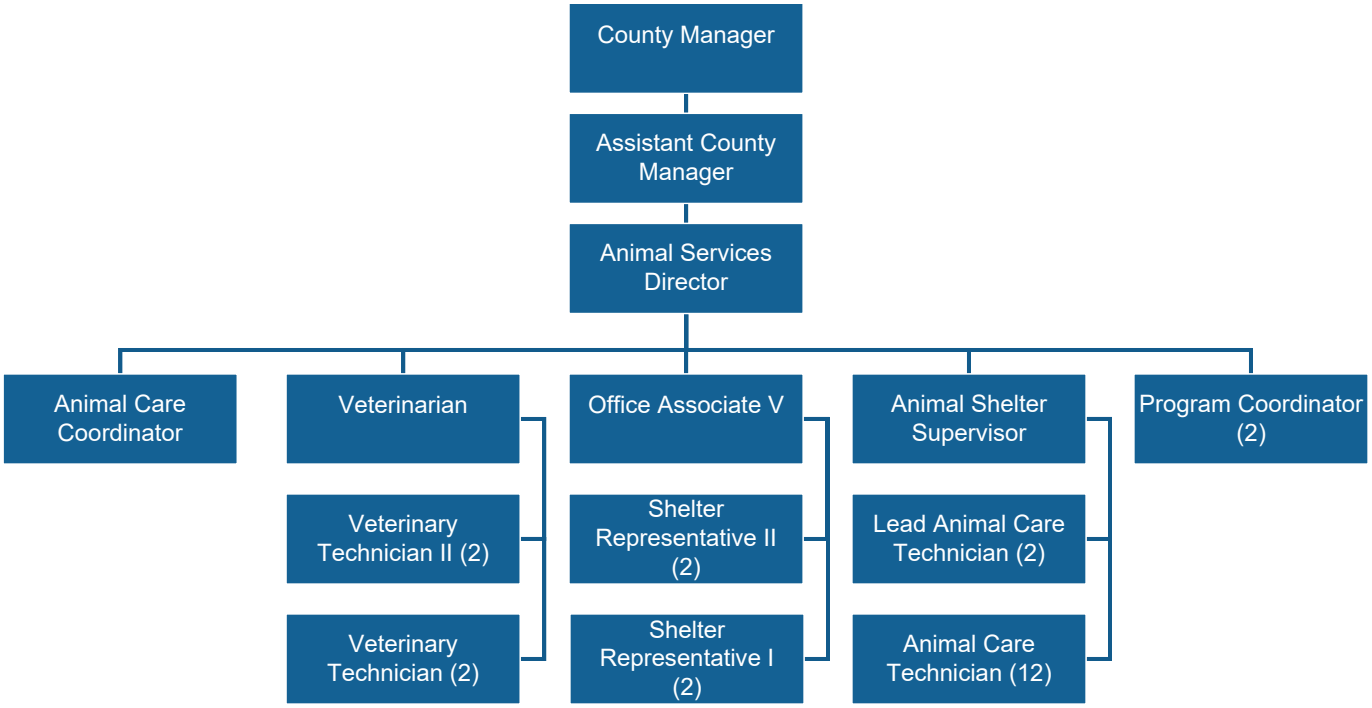
The LCAS strives to promote public awareness and provide education to the community concerning the importance of spaying/neutering to prevent overpopulation. The shelter's Trap-

Neuter-Vaccinate-Return program, “Every Day is Caturday” provides sterilization and vaccination to over a thousand community cats annually as part of a humane and proactive approach to reducing the outdoor cat population.

Affordable preventive veterinary care is provided through the shelter’s Wellness Hour program. The Spay/Neuter Rebate program reimburses hundreds of Lake County residents annually to offset the cost of owned pet sterilization.

Industry best practices are embraced to reunite lost pets with owners, to identify behavioral challenges and characteristics, to advertise the availability of adoptable pets and to continue the education of staff, volunteers, and the public.

Office of Animal Services
Organizational Chart



Office of Animal Services
Performance Measurements

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Providing quality customer service to the public by assisting with finding lost pets, surrendering of animals or adopting pets.
	Providing exceptional care and compassion for all animals brought to the shelter.
	Providing professional services and education to the public promoting responsible animal ownership.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Number of Animals Admitted to the Shelter	6,440	6,500	6,500
	Number of Cats served through Operation Community Caturday and Shelter-Neuter-Return	1,308	1,500	1,500
	Number of Pets Returned to Owner	753	600	700
	Number of Pets Adopted	3,370	3,500	3,500
	Cat/Dog Live Release Rate	95%	95%	96%

Office of Animal Services

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 1,696,167	$ 2,142,145	$ 2,142,145	$ 2,275,063
Operating	642,145	779,312	952,884	967,763
Capital Outlay	-	50,000	50,000	50,000
Subtotal Operating Expenditures	**$ 2,338,312**	**$ 2,971,457**	**$ 3,145,029**	**$ 3,292,826**
Capital Improvements	-	50,000	50,024	50,000
Debt Service	11,863	-	-	-
Grants and Aids	45,358	50,000	50,000	50,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 2,395,533**	**$ 3,071,457**	**$ 3,245,053**	**$ 3,392,826**
Expenditures by Fund				
General	$ 2,343,872	$ 2,786,769	$ 2,843,570	$ 3,008,023
Restricted Local Programs	51,661	284,688	401,483	384,803
Total Expenditures	**$ 2,395,533**	**$ 3,071,457**	**$ 3,245,053**	**$ 3,392,826**
Number of Full Time Positions	29	30	30	30

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes costs related to the general operations of the Office. Examples of these include pet food, medical supplies, and microchips.

Capital Outlay detail is provided in Section F.

Grants and Aids reflects funding for the Lake County Pet Spay/Neuter Rebate Program.

Office of Emergency Management

Mission Statement:

To ensure the protection of lives and property through a whole community approach of education and meaningful preparedness activities that creates a seamless, countywide response to human-caused, natural, and technological disasters.

Program Description:

The Office of Emergency Management is responsible for protecting the lives and property of Lake County residents and visitors as well as the environment they live in and enjoy. This is accomplished through planning, public education, and continuous refinement of comprehensive emergency preparedness plans and programs. During major disasters, the Office of Emergency Management serves as the central point for the collection of information and allocation of resources through activation of the Emergency Operations Center. Our team works to meet the needs of disaster survivors by collaborating with all stakeholders and coordinating efforts with other agencies and jurisdictions to facilitate an effective and efficient countywide response.

Goals and Objectives:

<u>Conduct coordination of preparedness activities and services to those in need</u>

- Annually review healthcare facility emergency management plans to ensure that each facility is prepared to maintain seamless care of the residents in their charge when disasters occur.
- Manage Lake County's Persons with Special Needs Registry. Each year, staff communicates with every person in the registry to ensure that the county's most vulnerable residents are informed and prepared for emergencies.
- Provide National Oceanic and Atmospheric Administration (NOAA) weather radios to at-risk citizens. NOAA radios enhance mass notification capabilities to all individuals within Lake County including those with special needs or who are disabled.
- Oversee and provide guidance to the County's Local Mitigation Strategy Working Group (LMSWG). The LMSWG, comprised of County stakeholders, provides suggestions and recommendations for how the County can reduce or eliminate risks of injury and damage to people and property during disasters.
- Provide training and exercise opportunities to all county stakeholders, partner agencies, facilities, and individuals to ensure a well-educated and trained workforce that can quickly and effectively respond to and recover from a variety of large-scale emergencies and disasters.

Provide exceptional public safety and emergency response services to achieve a resilient, safe, and secure community

- Through our public education programs, Emergency Management seeks communities that are willing to participate in the Neighborhood Preparedness Program/ Community Emergency Response Teams. Staff coordinates each neighborhood or team's progress and provides valuable preparedness information to community residents. Each neighborhood develops a basic plan, communicates with one another, and stands ready to relay information to first-response agencies.
- The Lake County Office of Emergency Management engages with volunteers to assist with emergency protective actions for a variety of emergencies and disasters, including severe weather shelters, Points of Distribution/Dispensing (PODs), and any other needed actions or services.
- Emergency Management continues to deliver disaster recovery initiatives that engage the whole community through education, community participation, and innovative mitigation strategies. When available, Emergency Management staff identify and apply new information, methods, and processes to accurately assess potential risks and hazards that may impact our community. Office staff provide year-round opportunities for all community stakeholders – governmental agencies, non-governmental organizations, faith-based communities, and residents – to engage and participate in actively working toward a safer, more resilient community.

Office of Emergency Management
Organizational Chart

Office of Emergency Management
Performance Measurements

Strategic Goal	Key Objectives
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Review healthcare emergency plans.
	Process special needs applicants into Special Needs Registry and maintain their registration
	Conduct special event public safety planning for large-scale events
	Conduct public education events.
	Increase the number of neighborhoods participating in the Neighborhood Preparedness Program or CERT.
Facilitate and coordinate the delivery of services to those in need.	Provide NOAA Weather Radios to at-risk residents.
	Provide All-Hazards training, exercises and drills.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Healthcare emergency plans reviewed	92	96	96
	Special Needs applicants processed or maintained in Special Needs Registry	225	559	550
	Special Event Incident Action Plans produced	6	5	5
	Public education events conducted	12	14	12
	Increase the number of neighborhoods participating in the Neighborhood Preparedness Program	2	2	3
Facilitate and coordinate the delivery of services to those in need.	Provide NOAA Weather Radios to at-risk residents	40	40	40
	Provide All-Hazards training, exercises and drills (people trained)	150	240	225

Office of Emergency Management

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 383,060	$ 458,214	$ 442,214	$ 470,869
Operating	49,828	575,922	591,922	588,597
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 432,888**	**$ 1,034,136**	**$ 1,034,136**	**$ 1,059,466**
Capital Improvements	-	-	-	-
Debt Service	3,205	-	-	-
Grants and Aids	60,000	60,000	60,000	80,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 496,093**	**$ 1,094,136**	**$ 1,094,136**	**$ 1,139,466**
Expenditures by Fund				
General	$ 324,962	$ 385,109	$ 385,109	$ 430,439
Federal/State Grants	171,131	709,027	709,027	709,027
Total Expenditures	**$ 496,093**	**$ 1,094,136**	**$ 1,094,136**	**$ 1,139,466**
Number of Full Time Positions	4	4	4	4

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes estimated costs for operating the County's Emergency Communications and Operations Center with the focus on maintaining current capabilities. This will be done by leveraging the General Fund allocation for the required local match to State and Federal grants. The Office will continue the current practice of using all funding allocations to prepare the County and community partners to respond to disasters, manage the recovery, and to provide citizens with information in the event of a disaster.

Grants and Aids reflects support of $80,000 for Lake Support and Emergency Recovery (LASER).

Office of Fire Rescue

Mission Statement:

The Office of Fire Rescue's mission is to respond to fire, EMS and other emergencies to protect the residents and properties in Lake County and to assist neighboring agencies when requested.

Program Description:

The Office of Fire Rescue is a dedicated and highly skilled team of 458 professional first responders committed to protecting the lives and property of over 400,000 residents and visitors across Lake County. Our staff includes 147 personnel certified as emergency medical technicians (EMTs) or paramedics, 311 personnel with dual certification as firefighters and EMTs or paramedics, and 50 civilian dispatchers and support staff. Our first responders are extensively trained in a wide range of emergency services including structural and wildland firefighting, pre-hospital advanced life support, vehicle and machinery patient extrication, hazardous materials mitigation, and special operations such as confined space rescue, high-angle rescue, and marine rescue.

The Office of Fire Rescue serves a vast area of 1,157 square miles covering both urban and rural regions. Our operations are strategically supported by 27 fire stations and 14 ambulance stations distributed throughout Lake County. Our services are organized into five key divisions to ensure effective, efficient response and management:

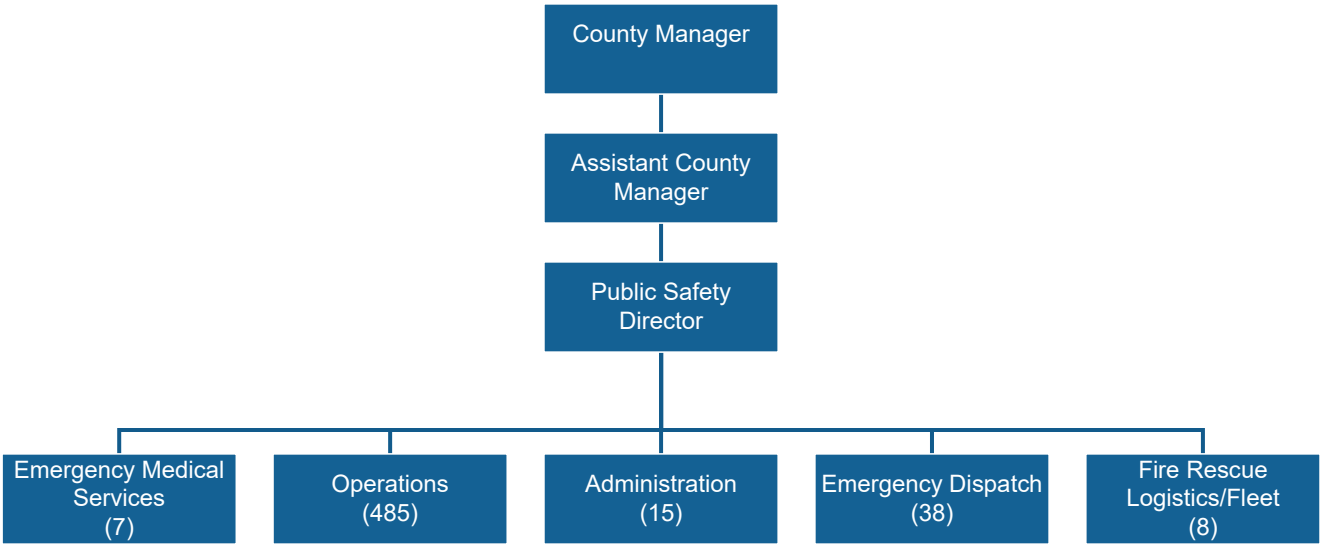
- Administration – Overall management, strategic planning, and fire prevention
- Operations – Emergency and non-emergency response to calls for service
- EMS – Advanced life support, medical transport services, and clinical training
- Emergency Dispatch – Coordination of response and efficient resource deployment
- Logistics/Fleet – Availability and maintenance of all equipment, supplies, and resources for optimal response readiness

Through our comprehensive training, strategic planning, and unwavering dedication, the Office of Fire Rescue is committed to safeguarding the community and providing exceptional emergency services.

Goals and Objectives:

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

- The Office of Fire Rescue implements data-driven decisions throughout the fire rescue organization with the establishment of benchmarks and performance measures that provide continual improvements and enhancements to the emergency fire and EMS service delivery to the residents and visitors of Lake County.
- The Office of Fire Rescue collaborates with municipal fire department partners to provide best practices in emergency service delivery related to 911 call-taking, dispatching, EMS, fire services, technical rescue, and hazardous materials to include all natural and man-made emergency incidents throughout Lake County.


County Manager
Assistant County Manager
Public Safety Director
Emergency Medical Services (7)
Operations (485)
Administration (15)
Emergency Dispatch (38)
Fire Rescue Logistics/Fleet (8)

Office of Fire Rescue
Performance Measurements

Strategic Goal	Key Objectives
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Provide fire protection and emergency medical service response.
	Provide training and continuing education to all firefighters, EMTs and paramedics.
	Provide an environment of fiscal responsibility, internal control, and accountability.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Call Processing Time 90th Percentile (60 seconds)	0:47	0:51	0:55
	Ambulance Incident Count	62,762	66,240	69,950
	Ambulance Turn Out Time 90th Percentile (60 seconds)	1:51	1:47	1:43
	Ambulance Travel Time 90th Percentile	16:34	16:46	16:58
	Fire Apparatus Incident Count – Medical	28,655	34,193	40,801
	Fire Apparatus Turn Out Time – Medical 90th Percentile (60 seconds)	2:09	2:06	2:03
	Fire Apparatus Incident Count – Fire	4,384	4,825	5,311
	Fire Apparatus Turn Out Time – Fire 90th Percentile (80 seconds)	2:01	1:57	1:53
	Fire Apparatus Travel Time 90th Percentile	10:52	10:26	10:10

Office of Fire Rescue

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 52,824,585	$ 65,910,656	$ 66,911,568	$ 82,377,591
Operating	10,773,503	15,506,229	15,785,851	16,307,579
Capital Outlay	5,322,357	6,474,080	11,812,604	4,468,862
Subtotal Operating Expenditures	**$ 68,920,445**	**$ 87,890,965**	**$ 94,510,023**	**$ 103,154,032**
Capital Improvements	2,573,985	7,878,333	14,404,988	5,146,880
Debt Service	38,848	-	-	-
Grants and Aids	1,695,402	1,695,403	1,695,403	1,611,696
Transfers	3,171,593	6,569,754	6,568,814	5,318,441
Reserves	-	6,936,309	6,943,856	11,564,234
Total Expenditures	**$ 76,400,273**	**$ 110,970,764**	**$ 124,123,084**	**$ 126,795,283**
Expenditures by Fund				
Emergency Medical Services	$ 27,893,529	$ 33,111,047	$ 37,755,170	$ 39,648,131
County Fire Rescue	43,404,383	65,823,516	66,477,730	75,923,625
Fire Services Impact Fee Trust	2,283,078	3,188,997	4,089,751	4,144,196
Federal/State Grants	-	66,360	66,360	66,630
2nd Renewal Sales Tax	2,819,283	8,780,844	15,734,073	7,012,701
Total Expenditures	**$ 76,400,273**	**$ 110,970,764**	**$ 124,123,084**	**$ 126,795,283**
Number of Full Time Positions	488	522	519	569

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter. Fire Rescue Personal Services costspays 30% of the cost for the Assistant County Manager, with the balance of those costs paid from other funds.

Operating Expenses for Fiscal Year 2026 includes the costs to staff, operate, equip, and maintain the County's Fire Stations. The Fire Assessment rate, which funds the majority of Fire Rescue's budget, is $415 (residential) for Fiscal Year 2026, with varying rates for other property categories. The rate, assessed against properties in unincorporated Lake County, Astatula, Howey-in-the-Hills and Lady Lake, is expected to generate $50.6 million.

The Fire Rescue budget includes funding for the County's Special Operations Response Team (SORT), which uses specialized skills and equipment to mitigate various types of incidents. SORT incident responses would include, but are not limited to, the following types of emergencies: gas leaks, hazardous material spills, confined space rescues, high-angle rescue, collapse/trench rescue, water rescue, and complex or large-scale fire suppression incidents.

Capital Outlay detail is provided in Section F.

Office of Public Safety Support

Mission Statement:

To provide exceptional support services to first responder agencies to aid in the protection of life, environment, and property.

Program Description:

The Office of Public Safety Support consists of three divisions: Countywide Radio, Network Operations, and E9-1-1 Addressing.

Countywide Radio (CWR) provides technical and repair support for all Countywide Radio System users, including 14 municipalities, Lake County Sheriff's Office, and four 9-1-1 Public Safety Answering Points (PSAPs) or Emergency Communication Centers (ECCs) within the County. They also oversee, operate, and maintain the Lake County Public Safety Communication Towers, Radio System, and equipment. This includes 21 sites and over 3,500 radios.

Network Operations manages, maintains, and provides oversight of the technology used by the Office of Public Safety Support, PSAPs/ECCs, Countywide Radio, and all associated public safety networks and equipment.

E9-1-1 Addressing provides oversight for the 9-1-1 Master Street Addressing Guide (MSAG) street assignment and ranges in Lake County, assigns and manages all addressing for unincorporated Lake County and nine municipalities, ensuring that all 9-1-1 calls are routed to the correct PSAP or ECC, and provides oversight of the equipment associated with Next Generation 9-1-1. Addressing approves road naming/reservations, and plan reviews for the County and multiple municipalities, to ensure accurate 911 dispatching. The Office also manages and monitors all related invoices and revenue, internally and through municipal and agency interlocal agreements, in support of the services provided.

Office Goals and Objectives:

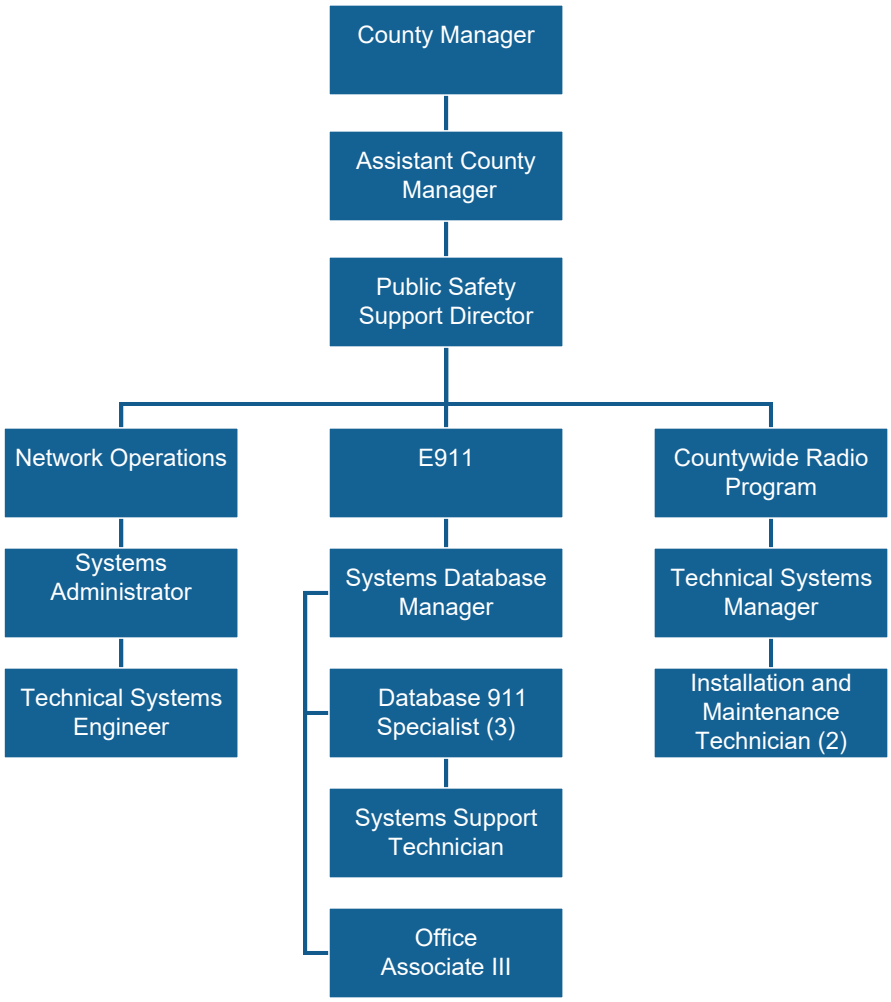
<u>Provide exceptional public safety and emergency response services to achieve a safe and secure community.</u>

This goal is achieved by all aspects of the Office of Public Safety Support. Countywide Radio maintains the Communications infrastructure and equipment utilized by the first responders of Lake County. Network Operations provides oversight of the technology, including cybersecurity. Addressing ensures accurate information for 9-1-1 dispatching. All of these services ensure that the residents of Lake County receive emergency response as quickly as possible.

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

The Office of Public Safety Support provides services to support internal offices, multiple municipalities, and other elected officials, as well as the residents of Lake County. These services include providing radio installs and maintenance for all public safety users assuring optimal equipment and system operations supplying a cost-effective alternative for the users. The Office provides community outreach through programs such as Text-to-9-1-1 and Smart911. Utilization of the public safety tower network has created innovative financial solutions for the Office of Fire Rescue, Traffic Operations, and the Information Technology Department by offering network interconnectivity.

Office of Public Safety Support
Organizational Chart



Office of Public Safety Support
Performance Measurements

Strategic Goal	Key Objectives

Countywide Radio Program

Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Manage the countywide communication system and radio traffic, administer system infrastructure repairs and maintenance. Provide customer service to the users of the Countywide Radio System.

E9-1-1 Program / Network Operations

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Sustain the NG9-1-1 system and call traffic and administer NG9-1-1 database changes.
	Provide system administration for the divisions of Public Safety Support (Network Operations, 9-1-1 Addressing, and Countywide Radio).
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Provide and manage addressing and plan reviews for both municipalities with interlocal agreements and the Lake County jurisdiction.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026

Countywide Radio Program

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Provide, oversee, maintain, and repair a radio system infrastructure (Towers) and provide oversight of the maintenance on the radios utilizing the Countywide Radio System (Radios)	19	20	20
	Provide programming, maintenance, and repairs on the infrastructure, hardware, and equipment	3,550	3,775	3,794
	Provide oversight on countywide radio transmissions (PTT) processed	9,851,516	9,959,883	10,069,441

E9-1-1 Program / Network Operations

Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Maintain address points for emergency response	237,352	243,771	246,209
	Number of 9-1-1 calls/texts received by Public Safety Answering Points (PSAPs) or Emergency Communication Centers (ECCs)	215,799	216,727	219,111
Assure that new residential and commercial development is well-planned attractive and high-quality.	Provide addressing assignments, road reservations, and plan reviews for both municipalities and Lake County (Revenue)	$178,243	$107,943	$110,102

Office of Public Safety Support

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 1,597,631	$ 1,901,541	$ 1,901,541	$ 2,010,740
Operating	3,221,048	5,066,056	7,410,232	6,098,823
Capital Outlay	797,776	4,603,957	4,955,323	1,072,510
Subtotal Operating Expenditures	**$ 5,616,456**	**$ 11,571,554**	**$ 14,267,096**	**$ 9,182,073**
Capital Improvements	-	1,000,000	1,029,900	1,687,732
Debt Service	197,276	-	-	-
Grants and Aids	-	150,000	150,000	150,000
Transfers	-	-	-	-
Reserves	-	4,288,785	4,052,528	5,051,081
Total Expenditures	**$ 5,813,731**	**$ 17,010,339**	**$ 19,499,524**	**$ 16,070,886**
Expenditures by Fund				
General	$ 2,480,711	$ 3,949,941	$ 4,443,939	$ 2,589,124
Emergency 911	2,259,282	11,556,018	12,471,954	10,880,719
Emergency Medical Services	570,178	1,504,380	1,681,610	913,311
2nd Renewal Sales Tax	503,561	-	902,021	1,687,732
Total Expenditures	**$ 5,813,731**	**$ 17,010,339**	**$ 19,499,524**	**$ 16,070,886**
Number of Full Time Positions	12	12	12	12

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes various costs to operate the Office's six primary work groups. Examples of items include the annual maintenance agreement on the Countywide Radio System, leases and operating costs for the County's communications tower sites, maintenance and technical support for the County's E911 system and dispatch center, CAD system, security, vehicle lease and maintenance, fuel, medical supplies, etc.

Capital Outlay detail is provided in Section F.

Grants and Aids reflects payments to to various Public Safety Answering Points (PSAPs) throughout Lake County, including support for various maintenance/services for E911 activities.

Office of Solid Waste

Mission Statement:

The Office of Solid Waste handles trash and recycling collection, aiming to provide residents with the best customer service while preserving the County's unique environment.

Program Description:

The Office of Solid Waste includes the management and operations for the Solid Waste Management System's landfills, residential drop-off locations, landfill construction, yard waste disposal, customer service, residential curbside garbage-collection service, household hazardous waste collections, solid waste fee assessments, administration, and scale services.

The residential curbside garbage collection service for unincorporated Lake County is a 1-1-1 curbside collection program (once-per-week trash, single-stream recycling, and yard waste). This program provides homeowners with two carts (95, 65, or 35 gallons); one for trash and one for recycling at no additional cost. The single-stream recycling program encourages residents to recycle more properly, which reduces trash going into the landfill. This reduction results in savings for the citizens of Lake County by lowering the cost of disposal. The service also includes curbside bulk pick-up of limited quantities.

The Office of Solid Waste also operates six drop-off facilities throughout the county. These centers offer Lake County residents a place to take limited amounts of extra garbage, recycling, yard waste, and bulk items. These drop-off centers can also take household hazardous waste, tires, and scrap metal. Residents can find drop-off center locations, hours of operation, and extent of services by calling customer service or visiting the Office of Solid Waste on the Lake County website.

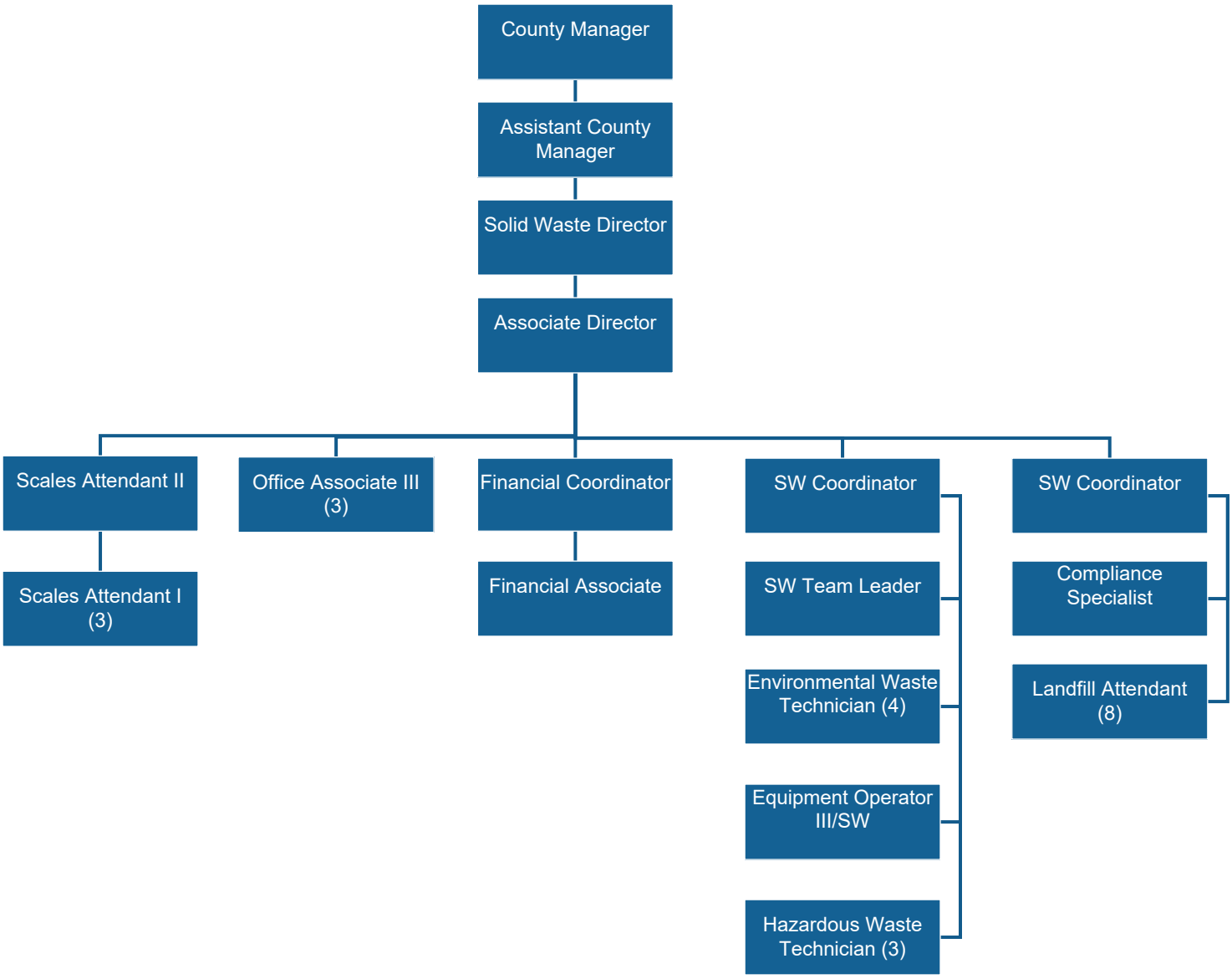
Solid Waste Closures and Long-Term Care provides for escrowing funds for the closure of the county's operating landfills. At the time an operating landfill can no longer accept solid waste, the county is required to cover the landfill with an impermeable material and soil to limit stormwater intrusion and to provide for the growth of vegetation. Solid Waste Closures and Long-Term Care also provide for the post-closure and long-term care of all closed county landfills. After a landfill is closed, the county is responsible for the landfill for an extended period, usually no less than 30 years. This responsibility includes but is not limited to, routine maintenance of the vegetation, preventing landfill gas migration, monitoring for any groundwater contamination, and accounting fees for an annual audit.

Goals and Objectives:

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:

The Office of Solid Waste staff provides residential household hazardous waste (HHW) collection through standalone community events and through Keep Lake Beautiful Community Clean-up events throughout the County.

Office of Solid Waste
Organizational Chart



Advisory Committees:
Keep Lake Beautiful

Fiscal Year 2026

Office of Solid Waste
Performance Measurements

Strategic Goal	Key Objectives
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Ensure compliance with franchise haulers and disposal agreements.
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.	Continue education programs through Keep Lake Beautiful with a focus on beautification efforts.
	Increase awareness of residential drop-off facilities.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
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.	Continue education programs through Keep Lake Beautiful with a focus on litter reduction, beautification, and recycling education.	22	41	45
	Residential recycling tonnages	14,204	14,778	15,517
	Citizen usage of residential drop-off facilities	103,253	118,472	108,415

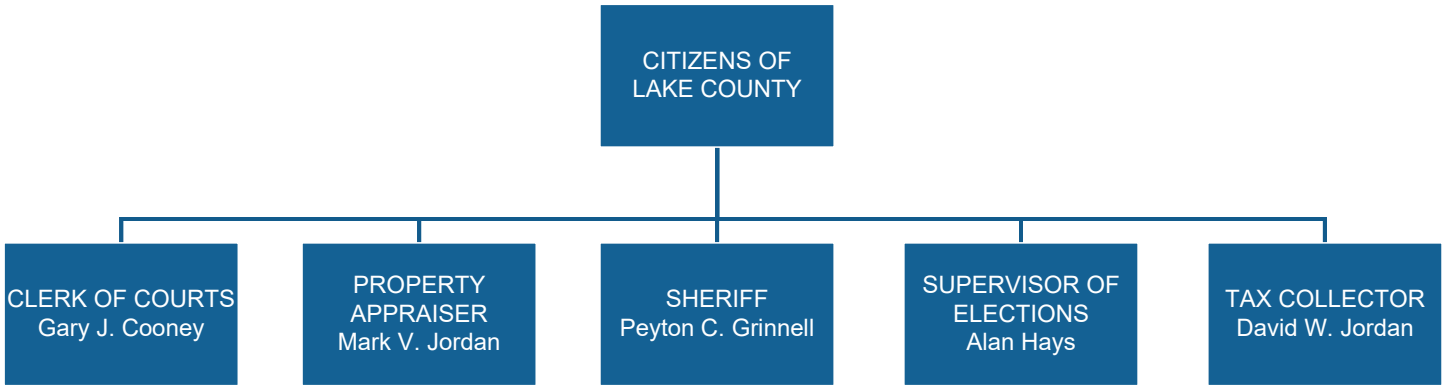
Solid Waste

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 2,130,965	$ 2,406,811	$ 2,409,268	$ 2,593,156
Operating	24,337,362	30,277,285	31,655,649	34,124,808
Capital Outlay	56,674	935,000	935,000	500,000
Subtotal Operating Expenditures	**$ 26,525,001**	**$ 33,619,096**	**$ 34,999,917**	**$ 37,217,964**
Capital Improvements	-	-	-	-
Debt Service	5,250	-	-	-
Grants and Aids	-	-	-	-
Transfers	2,173,302	2,135,327	2,135,327	2,605,264
Reserves	-	1,495,571	2,710,799	743,302
Total Expenditures	**$ 28,703,553**	**$ 37,249,994**	**$ 39,846,043**	**$ 40,566,530**
Expenditures by Fund				
Landfill Enterprise	$ 28,646,629	$ 36,987,516	$ 39,529,457	$ 40,193,333
Solid Waste Closures & Long Term Care	56,924	262,478	316,586	373,197
Total Expenditures	**$ 28,703,553**	**$ 37,249,994**	**$ 39,846,043**	**$ 40,566,530**
Number of Full Time Positions	31	31	31	31

Highlights:

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses for Fiscal Year 2026 includes costs related to landfill operations, hazardous waste disposal, and the residential solid waste collection and disposal program. The Solid Waste Assessment rate, which funds the residental solid waste collection service, is $368 for once a week collection and $478 for twice a week collection for Fiscal Year 2026. The rate, assessed against properties in unincorporated Lake County, is expected to generate $30.6 million.


CITIZENS OF LAKE COUNTY
CLERK OF COURTS Gary J. Cooney
PROPERTY APPRAISER Mark V. Jordan
SHERIFF Peyton C. Grinnell
SUPERVISOR OF ELECTIONS Alan Hays
TAX COLLECTOR David W. Jordan

Constitutional Offices

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Clerk of Courts	$ 9,225,293	$ 10,633,334	$ 10,621,819	$ 11,433,460
Property Appraiser	4,350,407	4,913,777	4,913,777	6,044,386
Sheriff	112,888,642	130,810,478	133,605,816	149,812,651
Supervisor of Elections	7,777,631	7,424,719	9,573,657	9,524,369
Tax Collector	8,095,328	9,633,234	9,633,234	10,288,913
Total Expenditures	**$ 142,337,301**	**$ 163,415,542**	**$ 168,348,303**	**$ 187,103,779**
Expenditures by Category				
Personal Services	$ 37,710	$ 51,500	$ 51,500	$ 51,500
Operating	6,512,023	8,996,652	9,166,424	9,903,819
Capital Outlay	1,942,958	1,552,532	2,839,644	2,000,000
Subtotal Operating Expenditures	**$ 8,492,692**	**$ 10,600,684**	**$ 12,057,568**	**$ 11,955,319**
Capital Improvements	61,600	-	2,336,278	1,524,452
Debt Service	782,593	-	-	-
Grants and Aids	715,048	793,127	1,614,993	1,935,798
Transfers	132,285,369	152,021,731	152,339,464	171,688,210
Reserves	-	-	-	-
Total Expenditures	**$ 142,337,301**	**$ 163,415,542**	**$ 168,348,303**	**$ 187,103,779**
Expenditures by Fund				
General	$ 139,679,295	$ 161,081,398	$ 163,893,666	$ 183,167,981
Restricted Local Programs	199,028	440,573	284,742	431,483
Law Enforcement Trust	516,019	352,554	1,330,251	1,504,315
Second Renewal Sales Tax	1,942,958	1,541,017	2,839,644	2,000,000
Total Expenditures	**$ 142,337,301**	**$ 163,415,542**	**$ 168,348,303**	**$ 187,103,779**
Number of Full Time Positions	1,156	1,169	1,179	1,202

Constitutional Offices
Clerk of Courts

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	1,389,021	1,855,926	1,855,926	1,846,717
Capital Outlay	-	11,515	-	-
Subtotal Operating Expenditures	**$ 1,389,021**	**$ 1,867,441**	**$ 1,855,926**	**$ 1,846,717**
Capital Improvements	-	-	-	-
Debt Service	56,874	-	-	-
Grants and Aids	-	-	-	-
Transfers	7,779,399	8,765,893	8,765,893	9,586,743
Reserves	-	-	-	-
Total Expenditures	**$ 9,225,293**	**$ 10,633,334**	**$ 10,621,819**	**$ 11,433,460**
Expenditures by Fund				
General	$ 9,225,293	$ 10,633,334	$ 10,621,819	$ 11,433,460
Total Expenditures	**$ 9,225,293**	**$ 10,633,334**	**$ 10,621,819**	**$ 11,433,460**
Number of Full Time Positions	197	198	198	201

Highlights:
The Clerk of Courts is a constitutional officer who derives authority and responsibility from constitutional and statutory provisions. The Clerk's Office performs a wide range of recordkeeping functions, manages information for the judicial system and provides a variety of services for the public.

Courts Management is responsible for processing all required paperwork associated with civil, criminal, juvenile, and traffic cases in the Circuit and County courts and is funded by fees collected in accordance with Florida Statutes and appropriated by the Florida Legislature. All unused appropriations are returned to the State after year end.

The Clerk of Courts is also elected to serve as the Chief Financial Officer of the Board of County Commissioners and serves as recorder, internal auditor, and custodian of all County funds and all official records. State law requires the Clerk to return any non-court receipts collected in excess of operating cost to the Board of County Commissioners after year end.

Operating Expenses for Fiscal Year 2026 includes $1,846,717 as "In-House Support" to the Clerk to cover overhead expenditures. This includes contractual services, utility services, and repair and maintenance for the Clerk areas.

Transfers for Fiscal Year 2026 of $9.5 million will allow the Clerk of Courts to maintain the current level of service.

Constitutional Offices
Property Appraiser

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 27,252	$ 35,000	$ 35,000	$ 35,000
Operating	383,349	482,876	482,876	477,068
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 410,601**	**$ 517,876**	**$ 517,876**	**$ 512,068**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	3,939,806	4,395,901	4,395,901	5,532,318
Reserves	-	-	-	-
Total Expenditures	**$ 4,350,407**	**$ 4,913,777**	**$ 4,913,777**	**$ 6,044,386**
Expenditures by Fund				
General	$ 4,350,407	$ 4,913,777	$ 4,913,777	$ 6,044,386
Total Expenditures	**$ 4,350,407**	**$ 4,913,777**	**$ 4,913,777**	**$ 6,044,386**
Number of Full Time Positions	44	43	43	53

Highlights:
The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Lake County. This involves the annual review of sales, deeds and related documents as well as building permits. The Office also conducts damage assessment after natural disasters to receive disaster relief declaration and funding, investigates fraudulent homestead applications, and maintains a website for use by real estate professionals, as well as residents, to access property data including descriptions and maps.

Pursuant to Florida Statute 192.091, the budget for the Property Appraiser's Office, as approved by the Department of Revenue, is the basis upon which each taxing authority in Lake County is billed for services rendered. Lake County's share is proportional to the share of ad valorem taxes compared to total taxes levied for the preceding year. State law requires the Property Appraiser to return any receipts collected in excess of operating costs to the Board of County Commissioners after year end.

Personal Services for Fiscal Year 2026 reflects $35,000 in support for Workers Compensation costs.

Operating Expenses for Fiscal Year 2026 includes $477,068 as "In-House Support" to the Property Appraiser to cover overhead expenditures. This includes contractual services, utility services, and repair and maintenance, etc

Transfers for Fiscal Year 2026 of $5.5 million from the General Fund is used to maintain service levels, along with transfers from other Lake County funds including the Lake County Ambulance, MSTU-Stormwater Management, MSTU-Parks Services (includes Public Lands), and County Fire Rescue.

Constitutional Offices
Sheriff

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	3,933,613	5,134,355	5,304,127	5,717,141
Capital Outlay	1,942,958	1,541,017	2,839,644	2,000,000
Subtotal Operating Expenditures	**$ 5,876,571**	**$ 6,675,372**	**$ 8,143,771**	**$ 7,717,141**
Capital Improvements	-	-	187,340	-
Debt Service	175,630	-	-	-
Grants and Aids	715,048	793,127	1,614,993	1,935,798
Transfers	106,121,393	123,341,979	123,659,712	140,159,712
Reserves	-	-	-	-
Total Expenditures	**$ 112,888,642**	**$ 130,810,478**	**$ 133,605,816**	**$ 149,812,651**
Expenditures by Fund				
General	$ 110,230,636	$ 128,476,334	$ 129,151,179	$ 145,876,853
Restricted Local Programs	199,028	440,573	284,742	431,483
Law Enforcement Trust	516,019	352,554	1,330,251	1,504,315
2nd Renewal Sales Tax	1,942,958	1,541,017	2,839,644	2,000,000
Total Expenditures	**$ 112,888,642**	**$ 130,810,478**	**$ 133,605,816**	**$ 149,812,651**
Number of Full Time Positions	777	786	786	796

Highlights:
The Sheriff's Office serves the residents of Lake County by enforcing the laws, providing for the safety and protection of the public and property, providing court security and civil process while maintaining cost effective, professional, and proactive law enforcement services. This is accomplished through the use of the latest technological advances, community policing techniques, school-based youth intervention, crime prevention, and volunteer services. The Sheriff's Office is responsible for the operation of the Lake County Detention Center, a 960-bed facility, housing maximum, medium, and minimum custody inmates.

Operating Expenses for Fiscal Year 2026 includes $5.7 millio as "In-House Support" to the Sheriff to cover overhead costs such as utility services, insurances, and leases. The County will also provide approximately $4.1 million to cover inmate medical care for the County correctional facilities.

Capital Outlay detail is provided in Section F.

Transfers for Fiscal Year 2026 of $140.1 million to the Sheriff's Office pays for the salaries, benefits, and operating costs required to run the office. A summary of the Fiscal Year 2026 transfer is shown below:

$ 81,363,790	Law Enforcement
43,870,589	Jail Operations
5,262,989	Bailiff Office
$ 130,497,368	
2,768,723	City of Minneola Law Enforcement Services
4,422,507	School Resource Officers (SROs)
210,000	Lake Tech Administrative Services
709,790	Marine Patrol
1,551,324	Dispatch Services (Clermont, Lady Lake, and Tavares)
$ 140,159,712	

Constitutional Offices
Supervisor of Elections

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	540,242	865,320	865,320	1,151,229
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 540,242**	**$ 865,320**	**$ 865,320**	**$ 1,151,229**
Capital Improvements	61,600	-	2,148,938	1,524,452
Debt Service	292,729	-	-	-
Grants and Aids	-	-	-	-
Transfers	6,883,060	6,559,399	6,559,399	6,848,688
Reserves	-	-	-	-
Total Expenditures	**$ 7,777,631**	**$ 7,424,719**	**$ 9,573,657**	**$ 9,524,369**
Expenditures by Fund				
General	$ 7,777,631	$ 7,424,719	$ 9,573,657	$ 9,524,369
Total Expenditures	**$ 7,777,631**	**$ 7,424,719**	**$ 9,573,657**	**$ 9,524,369**
Number of Full Time Positions	29	29	29	29

Highlights:
The Supervisor of Elections (SOE) is responsible for providing all eligible residents of Lake County convenient access to votor registration, as well as accessible voting locations and equipment. The Supervisor of Elections also promotes fair, equitable and accurate elections, maintains records of registrations, campaign finance reports and other election-related data accurately and in a form that is accessible to the public.

Operating Expenses for Fiscal Year 2026 includes $1,151,229 as "In-House Support" to the Supervisor of Elections to cover overhead expenditures for lease payments for office and storage space.

Transfers for Fiscal Year 2026 of $6.8 million will allow the Supervisor of Elections to maintain the current level of service.

Constitutional Offices
Tax Collector

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 10,458	$ 16,500	$ 16,500	$ 16,500
Operating	265,799	658,175	658,175	711,664
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 276,257**	**$ 674,675**	**$ 674,675**	**$ 728,164**
Capital Improvements	-	-	-	-
Debt Service	257,360	-	-	-
Grants and Aids	-	-	-	-
Transfers	7,561,710	8,958,559	8,958,559	9,560,749
Reserves	-	-	-	-
Total Expenditures	**$ 8,095,328**	**$ 9,633,234**	**$ 9,633,234**	**$ 10,288,913**
Expenditures by Fund				
General	$ 8,095,328	$ 9,633,234	$ 9,633,234	$ 10,288,913
Total Expenditures	**$ 8,095,328**	**$ 9,633,234**	**$ 9,633,234**	**$ 10,288,913**
Number of Full Time Positions	109	113	123	123

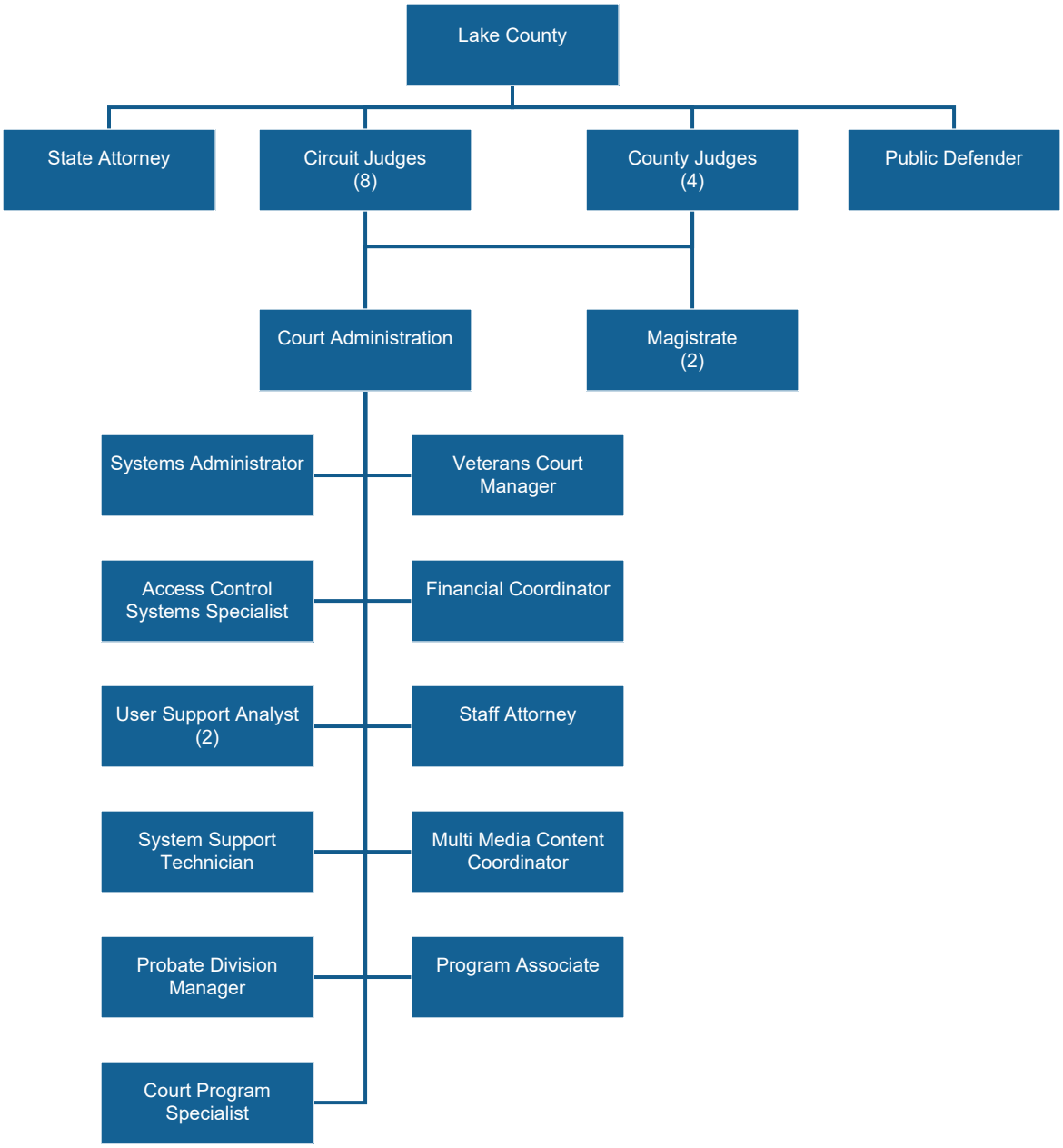
Highlights:
The Tax Collector's Office is responsible for providing a wide range of services to the residents and taxpayers of Lake County on behalf of other governmental units, including but not limited to: the Florida Department of Revenue, the Florida Department of Highway Safety and Motor Vehicles, the Florida Fish and Wildlife Conservation Commission, the Board of County Commissioners, the School Board, fourteen municipalities, one hospital district and numerous special taxing districts. These services consist primarily of the collection and administration of ad valorem taxes, non-ad valorem assessments, motor vehicle and vessel registration and title fees, business tax receipts, tourist development taxes and hunting and fishing license fees.

Personal Services for Fiscal Year 2026 reflects $16,500 in support for Workers Compensation costs.

Operating Expenses for Fiscal Year 2026 includes $711,664 as "In-House Support" to the Tax Collector to cover overhead costs such as custodial services, utility services, and repair and maintenance, and leases.

Transfers for Fiscal Year 2026 from the General Fund to the Tax Collector is estimated at $9.5 million. In accordance with Florida Statutes, Lake County's contribution to the Tax Collector is based on approximately two percent of taxes and assessments collected on behalf of the Board of County Commissioners and the School Board. The transfer funds salaries, benefits, and operating costs for the office.

Judicial Support
Organizational Chart



Judicial Support

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
Circuit Judges	$ 2,869,325	$ 3,470,490	$ 3,569,665	$ 8,300,017
Guardian Ad Litem	27,003	46,093	46,093	56,747
Juvenile Justice	1,022,998	1,271,597	1,271,597	1,449,850
Legal Aid	115,070	115,070	115,070	115,070
Public Defender	849,527	957,192	957,192	965,942
State Attorney	1,006,304	1,071,792	1,071,792	1,157,158
Total Expenditures	**$ 5,890,227**	**$ 6,932,234**	**$ 7,031,409**	**$ 12,044,784**
Expenditures by Category				
Personal Services	$ 877,627	$ 1,133,971	$ 1,133,971	$ 1,309,868
Operating	2,723,579	3,353,397	3,472,951	7,953,794
Capital Outlay	226,002	66,000	34,621	203,000
Subtotal Operating Expenditures	**$ 3,827,208**	**$ 4,553,368**	**$ 4,641,543**	**$ 9,466,662**
Capital Improvements	-	-	-	-
Debt Service	4,452	-	-	-
Grants and Aids	2,058,567	2,378,866	2,389,866	2,578,122
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 5,890,227**	**$ 6,932,234**	**$ 7,031,409**	**$ 12,044,784**
Expenditures by Fund				
General	$ 5,890,227	$ 6,932,234	$ 7,031,409	$ 12,044,784
Total Expenditures	**$ 5,890,227**	**$ 6,932,234**	**$ 7,031,409**	**$ 12,044,784**
Number of Full Time Positions	12	12	12	13

Judicial Support
Circuit Judges

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 812,351	$ 1,063,298	$ 1,063,298	$ 1,181,068
Operating	1,859,462	2,341,192	2,481,192	6,906,949
Capital Outlay	193,060	66,000	25,175	172,000
Subtotal Operating Expenditures	**$ 2,864,873**	**$ 3,470,490**	**$ 3,569,665**	**$ 8,260,017**
Capital Improvements	-	-	-	-
Debt Service	4,452	-	-	-
Grants and Aids	-	-	-	40,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 2,869,325**	**$ 3,470,490**	**$ 3,569,665**	**$ 8,300,017**
Expenditures by Fund				
General	$ 2,869,325	$ 3,470,490	$ 3,569,665	$ 8,300,017
Total Expenditures	**$ 2,869,325**	**$ 3,470,490**	**$ 3,569,665**	**$ 8,300,017**
Number of Full Time Positions	12	12	12	13

Highlights:
Located in the heart of Central Florida, the Fifth Judicial Circuit covers a geographical area approaching the size of Connecticut. The Circuit is comprised of the following five counties: Citrus, Hernando, Lake, Marion, and Sumter. With the main administrative offices in Ocala, the Circuit is part of Fifth District Court of Appeal, located in Daytona Beach.

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter

Operating Expenses includes general costs such as contractual services, utilities, and repair and maintenance that are necessary for judicial areas.

Capital Outlay detail is provided in Section F.

Judicial Support
Guardian Ad Litem

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	27,003	46,093	46,093	56,747
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 27,003**	**$ 46,093**	**$ 46,093**	**$ 56,747**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 27,003**	**$ 46,093**	**$ 46,093**	**$ 56,747**
Expenditures by Fund				
General	$ 27,003	$ 46,093	$ 46,093	$ 56,747
Total Expenditures	**$ 27,003**	**$ 46,093**	**$ 46,093**	**$ 56,747**
Number of Full Time Positions	0	0	0	0

Highlights:
The State of Florida Guardian Ad Litem Program is a network of professional staff and community advocates, partnering to provide a strong voice in court and positive systematic change on behalf of Florida's abused and neglected children. There are 21 local Guardian Ad Litem programs in 20 judicial circuits in Florida. Lake County is part of the Fifth Judicial Circuit of Florida.

Operating Expenses includes costs such as janitorial services, utilities, office supplies, and technology items including computers, printers, and monitors.

Judicial Support
Juvenile Justice

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 65,275	$ 70,673	$ 70,673	$ 128,800
Operating	670	924	924	1,050
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 65,945**	**$ 71,597**	**$ 71,597**	**$ 129,850**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	957,052	1,200,000	1,200,000	1,320,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 1,022,998**	**$ 1,271,597**	**$ 1,271,597**	**$ 1,449,850**
Expenditures by Fund				
General	$ 1,022,998	$ 1,271,597	$ 1,271,597	$ 1,449,850
Total Expenditures	**$ 1,022,998**	**$ 1,271,597**	**$ 1,271,597**	**$ 1,449,850**
Number of Full Time Positions	0	0	0	0

Highlights:
Juvenile detention in Florida is a short-term, temporary program. Juvenile offenders who require long-term sanctions and rehabilitation are placed into non-residential or residential correctional programs. Two types of detention are available: Secure Detention and Home Detention. Youths placed in Secure Detention have been assessed as risks to public safety and must remain in a physically secure detention center while awaiting court proceedings. Each individual county throughout Florida shares in the cost of the Department of Juvenile Justice's total detention budget based on the County's prior annual usage.

Personal Services for Fiscal Year 2026 reflects $13,764 in life and health insurance costs per employee. The Florida Retirement System (FRS) rates have increased slightly. The budget reflects the adopted FRS rates for the first three quarters of Fiscal Year 2026 and includes conservative estimates for all classes for the final quarter.

Operating Expenses includes risk insurance allocations.

Grants and Aids includes support for Lake County's share of the Department of Juvenile Justice's total detention budget.

Judicial Support
Legal Aid

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	115,070	115,070	115,070	115,070
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 115,070**	**$ 115,070**	**$ 115,070**	**$ 115,070**
Expenditures by Fund				
General	$ 115,070	$ 115,070	$ 115,070	$ 115,070
Total Expenditures	**$ 115,070**	**$ 115,070**	**$ 115,070**	**$ 115,070**
Number of Full Time Positions	0	0	0	0

Highlights:
Civic legal aid - free legal assistance for low-income people - began in the United States in the late 1870's. The creation of civil legal aid gives those who cannot afford attorneys access to justice. Legal aid agencies became common in the United States in the 1960's. Through Community Legal Services of Mid-Florida, Inc., clients are offered civil legal advice, assistance, and representation. Legal assistance in criminal, personal injury, or traffic matters is not offered.

Grants and Aids includes support for Community Legal Services of Mid-Florida, Inc. to offer free legal assistance for low-income people.

Judicial Support
Public Defender

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	321,724	401,396	401,396	392,890
Capital Outlay	13,051	-	-	-
Subtotal Operating Expenditures	**$ 334,775**	**$ 401,396**	**$ 401,396**	**$ 392,890**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	514,752	555,796	555,796	573,052
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 849,527**	**$ 957,192**	**$ 957,192**	**$ 965,942**
Expenditures by Fund				
General	$ 849,527	$ 957,192	$ 957,192	$ 965,942
Total Expenditures	**$ 849,527**	**$ 957,192**	**$ 957,192**	**$ 965,942**
Number of Full Time Positions	0	0	0	0

Highlights:
The United States Constitution requires states to provide lawyers to those criminal defendants who cannot afford to hire counsel. The Public Defender is responsible for representing indigent residents charged with a crime, felony or misdemeanor, in the Circuit and County courts in any case that involves the possibility of incarceration. The Public Defender is also responsible for representing indigent persons in civil commitment proceedings, civil commitment proceedings involving alleged sexually violent predators, persons who are appealing their convictions, involuntary commitments or delinquency adjudications. The Public Defender is elected for a term of four years and runs for office in presidential election years.

Operating Expenditures includes contractual services, utilities, repair and maintenance, and information technology costs.

Grants and Aids includes funding for automated systems specialists and data entry operator personnel.

Judicial Support
State Attorney

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	514,719	563,792	543,346	596,158
Capital Outlay	19,891	-	9,446	31,000
Subtotal Operating Expenditures	**$ 534,611**	**$ 563,792**	**$ 552,792**	**$ 627,158**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	471,693	508,000	519,000	530,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 1,006,304**	**$ 1,071,792**	**$ 1,071,792**	**$ 1,157,158**
Expenditures by Fund				
General	$ 1,006,304	$ 1,071,792	$ 1,071,792	$ 1,157,158
Total Expenditures	**$ 1,006,304**	**$ 1,071,792**	**$ 1,071,792**	**$ 1,157,158**
Number of Full Time Positions	0	0	0	0

Highlights:
The United States Constitution requires states to provide lawyers to those criminal defendants who cannot afford to hire counsel. The Public Defender is responsible for representing indigent residents charged with a crime, felony or misdemeanor, in the Circuit and County courts in any case that involves the possibility of incarceration. The Public Defender is also responsible for representing indigent persons in civil commitment proceedings, civil commitment proceedings involving alleged sexually violent predators, persons who are appealing their convictions, involuntary commitments or delinquency adjudications. The Public Defender is elected for a term of four years and runs for office in presidential election years.

Operating Expenditures includes contractual services, utilities, repair and maintenance, and information technology costs.

Grants and Aids includes funding for positions in the Early Intervention Case Resolution Program, body camera footage staffing, and Information Technology personnel dedicated to Lake County.

Debt Service

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
General Obligation Bonds-Refunded Bank Loan				
Citizen's First Bank, Series 2015 (Bank Loan)	$ 2,526,172	$ 2,523,669	$ 2,523,669	$ 2,525,880
Amount of Issue: $20,950,000				
Remaining Principal as of 9/30/2025: $2,480,000				
Maturity Date: April 1, 2026				
Subtotal GO Bonds-Refunded Bank Loan	**$ 2,526,172**	**$ 2,523,669**	**$ 2,523,669**	**$ 2,525,880**
Special Obligation Bonds				
Pari-Mutuel Repl Bonds, Series 2011	$ 253,672	$ 249,000	$ 249,000	$ 247,370
Amount of Issue: $3,415,000				
Remaining Principal as of 9/30/2025: $1,145,000				
Maturity Date: October 1, 2030				
Subtotal Obligation Bonds	**$ 253,672**	**$ 249,000**	**$ 249,000**	**$ 247,370**
Refunded Bonds, 2015B-Bank Loan 2015A				
Amount of Issue: $75,985,000	$ 2,012,730	$ 2,016,922	$ 2,016,922	$ 2,380,912
Remaining Principal as of 9/30/25: $3,060,000				
Refunded Capital Improvement Series 2022				
Amount of Issue: $49,325,000	$ 2,945,733	$ 3,127,335	$ 3,127,335	$ 3,129,462
Remaining Principal as of 9/30/25: $48,915,000				
Maturity Date: June 1, 2037				
Subtotal Capital Imp Bonds & Bank Loan	**$ 4,958,463**	**$ 5,144,257**	**$ 5,144,257**	**$ 5,510,374**
Commercial Loan - REFINANCED				
STI Institutional & Government, Inc. - Series 2019	$ 2,802,086	$ 2,801,623	$ 2,801,623	$ 2,805,280
Amount of Issue: $28,300,000				
Remaining Principal as of 9/30/25: $16,145,000				
Maturity Date: December 1, 2032				
Subtotal Commercial Loan	**$ 2,802,086**	**$ 2,801,623**	**$ 2,801,623**	**$ 2,805,280**
Other Debt Service				
Public Health Administration Building	$ 112,669	$ 112,700	$ 112,700	$ -
Blackwater Creek Settlement	1,462,656	-	-	-
Subtotal Other Debt Service	**$ 1,575,325**	**$ 112,700**	**$ 112,700**	**$ -**
Total Debt Service	**$ 12,115,718**	**$ 10,831,249**	**$ 10,831,249**	**$ 11,088,904**
Expenditures by Category				
Debt Service	$ 12,115,718	$ 10,831,249	$ 10,831,249	$ 11,088,904
Other Fees and Reserves	87,822	3,351,291	3,607,553	3,149,489
Total Expenditures	**$ 12,203,540**	**$ 14,182,540**	**$ 14,438,802**	**$ 14,238,393**

Highlights:
Four Debt Service funds totaling $14,238,393 have been established to repay the principal and interest expenses related to long-term debt on various revenue and limited general obligation bond issues.

In April 2007, the County issued $34.7 million in limited general obligation bonds for the purpose of acquiring and improving lands within the County to protect drinking water resources, preserve natural areas, protect open space from overdevelopment, provide parks and trails and improve water quality. The principal, interest and reserve budget is supported by a voter approved countywide millage rate of 0.0400 mills. In May 2015, the bond (approximately 20.9 million) Series 2015 was refinanced via a direct placement bank loan with Citizen's First Bank (Leesburg) at the fixed interest rate of 2.22%. The estimated annual savings of $170,000 is expected through 2026. The principal, interest and reserve budget for Fiscal Year 2026 totals $3,914,022.

The County sold three other revenue bond/bank notes backed by sales tax revenues. A $4.4 million revenue bond was issued backed by state sales tax revenues (used to replace racing tax revenues previously distributed by the State) for land acquisition and construction of a regional park and various walking and biking trails. A $3.6 million revenue bond was issued in 2011 to refund the Series 2000 bonds. The Series 2011 issue is estimated to have a total savings of $549,000. The principal, interest and reserve budget for Fiscal Year 2025 totals $902,822.

A $87.4 million revenue bond was issued backed by the County's half-cent sales tax revenues for acquiring, constructing, and equipping the Downtown Tavares Center for Governmental Operations and the Lake County Courthouse, as well as the South Tavares Government Complex for Public Works, Public Safety, Fleet Operations and Health Department Administration/Clinic. Current plans have been pared down to include only the Downtown Tavares Center and the Lake County Courthouse. In May 2015, the bond was refinanced via a hybrid structure direct bank loan and bonds issuance. The earlier maturities (approximately $25.8 million) beginning June 1, 2018 through 2026 were refinanced via a direct bank loan with Regions Bank (Jacksonville) at the fixed interest rate of 2.27% Series 2015A. The estimated annual savings of $215,000 is expected through 2026. The remaining bonds (approximately $50.1 million) were refinanced via publicly offered series 2015B bonds. The Series 2015B bonds were refunded by the issuance of the direct placement Taxable Capital Improvement Refunding Bond, Series 2022 purchased by JP Morgan Chase at the fixed interest rate of 4.04% with the option to exchange for tax exempt bond on June 2, 2025 at 3.30%. The current total estimated savings is $635,000 over the remaining life of the debt. The principal, interest and reserve budget for Fiscal Year 2026 totals $5,839,514.

A $20.2 million commercial bank loan was approved in 2018 to help fund a new animal shelter building and the purchase of public safety radio replacements. This note payable was financed on June 14, 2018 with a fixed rate, tax-exempt, non-bank qualified 2.89 percent rate. In October 2019, the loan (approximately 20.2 million) Series 2018 was refinanced via a direct placement bank loan with STI Institutional & Government, Inc. at the fixed interest rate of 1.85%. The estimated savings over the remaining term of the financing is one million. The principal, interest and reserve budget for Fiscal Year 2026 totals $3,582,035.

Debt Management Policy:

The objective of Lake County's Debt Management Policy (LCC-57) is to establish guidelines and requirements for the development of a debt management system. The policy includes the following directives:

When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed 90 percent of the useful life of the project.

Where possible, the County will use self-supporting revenue, special assessment or other self-supporting bonds instead of general obligation bonds to fund capital projects.

The County will not use long-term debt to finance current operations.

The County will seek to maintain and, if applicable, improve its current bond rating.

The County will maintain good communications with bond rating agencies to inform them about the County's financial conditions. The County will follow a policy of full disclosure, including adherence to Rule 15c2-12 under the Securities Exchange Act of 1934. In compliance with this rule, the County's Comprehensive Annual Financial Report will be filed with the Municipal Security Rulemaking Board's EMMA system.

Lake County has not adopted legal debt limits within its financial policies. However, debt ratios, such as direct and over all debt per capita and debt per taxable property value, are tracked and compared with those recommended by Moody's Investors Service.

Debt Service Requirements

	Principal Payment FY 2026	Interest Payment FY 2026	Fees and Reserves FY 2026	Total FY 2026
General Obligation Bonds-Refunded Bank Loan				
Citizen's First Bank	$ 2,480,000	$ 45,880	$ 1,388,142	$ 3,914,022
Series 2015 (Bank Loan)				
Subtotal GO Bonds-Refunded Bank Loan	**$ 2,480,000**	**$ 45,880**	**$ 1,388,142**	**$ 3,914,022**
Special Obligation Bonds				
Pari-Mutuel Revenues Replacement Bonds	$ 215,000	$ 32,370	$ 655,452	$ 902,822
Series 2011				
Subtotal Special Obligation Bonds	**$ 215,000**	**$ 32,370**	**$ 655,452**	**$ 902,822**
CIP Bonds-Refunded Bank Loan and Bonds				
2015A (Bank Loan), Capital Improvement	$ 3,450,000	$ 2,060,374	$ 329,140	$ 5,839,514
Series 2015A and Series 2022				
Subtotal Capital Improvement Bonds	**$ 3,450,000**	**$ 2,060,374**	**$ 329,140**	**$ 5,839,514**
Commercial Loan - REFINANCED				
STI Institutional & Government, Inc.	$ 2,530,000	$ 275,280	$ 776,755	$ 3,582,035
Series 2019				
Subtotal Capital Improvement Bonds	**$ 2,530,000**	**$ 275,280**	**$ 776,755**	**$ 3,582,035**
Total Debt Service	**$ 8,675,000**	**$ 2,413,904**	**$ 3,149,489**	**$ 14,238,393**

Highlights:

The Limited General Obligation Bonds are secured by a pledge of not more than one third of a mill of ad valorem taxes pursuant to a referendum approved by the voters in 2004. These funds are used to acquire and manage environmentally sensitive public lands in the County. The Fiscal Year 2026 funding requirement for this bond series is supported by a countywide millage rate of 0.0400. The bond was refinanced via direct bank loan with Citizen's First Bank in May 2015 at a fixed interest rate of 2.22% and is scheduled to mature on April 1, 2026.

Pari-Mutuel Revenue Replacement Bonds are financed by sales tax revenues collected by the State pursuant to Chapter 212, Part 1, Florida Statutes. Beginning July 1, 2000, the State began using sales tax revenues to replace revenues formerly distributed to counties from racetrack and jai alai fronton monies. Bond proceeds were used to fund the acquisition of park lands and associated improvements. This bond matures on October 1, 2030.

The Capital Improvement Revenue Bonds are secured by a pledge of the half-cent sales tax distributed to the County by the State of Florida and were issued to construct the Downtown Tavares Center for Governmental Operations. A portion of the bond (approximately $25.8 million) was refinanced via a direct bank loan with Regions Bank in May 2015 at a fixed interest rate of 2.27% and is scheduled to mature on June 1, 2026. The remaining balance of the bond issue (approximately $50.1 million) was refinanced through a public offering 2015B and is scheduled to mature on June 1, 2037. This 2015B Series was later refinanced again through a direct placement bond with the scheduled maturity remaining June 1, 2037.

A $20.2 million commercial bank loan was approved in 2018 to help fund a new animal shelter building and the purchase of public safety radio replacements. This note payable was financed on June 14, 2018 with a fixed rate, tax-exempt, non-bank qualified 2.89 percent rate. In October 2019, the loan (approximately 20.2 million) Series 2018 was refinanced via a direct placement bank loan with STI Institutional & Government, Inc. at the fixed interest rate of 1.85%. This loan is scheduled to mature on December 1, 2032.

Mission Statement:

The mission of the Lake County Water Authority (LCWA) is to conserve and restore the freshwater resources of Lake County for future generations, encourage stewardship of our natural resources, inspire awareness and engagement through educational and recreational opportunities, and promote innovative technology projects to support water quality improvements. This Mission was approved by the Lake County Water Authority Board of Trustees at the December 18, 2024 Lake County Water Authority Board Meeting along with the Mission, Goals, Objectives & Performance Measures for the District. The Water Authority also has legislative purposes as defined in the Florida Statute.

Established in 1953, by the Florida Legislature, the Lake County Water Authority's legislative purposes are:

- Controlling and conserving the freshwater resources of Lake County.
- Fostering improvements to streams, lakes and canals in the county.
- Improving the fish and aquatic wildlife in the county by improving the streams, lakes, and canals in the county.
- Protecting the freshwater resources of Lake County through assisting local governments in the treating of storm water runoff.

Program Overview:

Lake County Water Authority aims to protect and enhance water quality, conserve natural habitats, and provide valuable water resource services across the County. Through targeted water quality & restoration projects, improved stormwater infrastructure through supporting local grant projects, and community outreach initiatives, we seek to balance ecological preservation with the growing needs of our population. By engaging with stakeholders and fostering partnerships, we are dedicated to the long-term health and sustainability of Lake County's water resources.

Districts Core Programs:

Water Quality

Aquatic Plant Management & Waterway Maintenance

Water Control Structures & Waterway Safety

Conservation & Acquisition

Community Engagement

Water Quality:

The Water Quality Program focuses on understanding, protecting, and improving the water quality across the county. Key activities include conducting hydrologic and nutrient studies to better understand the sources and impact of pollution, with a particular focus on nutrient loading that contributes to waterbody impairments. These studies provide valuable data used to guide local decision-making and improve watershed management practices. The program also supports the implementation of targeted water quality improvement projects that enhance aquatic ecosystems and restore impaired waterbodies.

In addition to direct projects, the Water Quality Program administers a grant initiative that provides financial support to municipalities for local water quality improvement. Through this grant program, the Authority fosters intergovernmental collaboration and empowers communities to take an active role in preserving water resources. Funded projects are selected based on alignment with the standards of LCWA's Water Resources Improvements Grant Program (W.R.I.G.P) to ensure measurable environmental outcomes. Together, these efforts reflect the Authority's commitment to science-based management, stakeholder engagement, and the long-term health of Lake County's water resources.

Moreover, as part of this program The Authority operates a dedicated Water Quality Laboratory that supports water quality monitoring and sampling efforts countywide. The Water Quality Lab provides testing services to residents and businesses, performing thousands of analyses annually, providing data that informs internal programs and supports external stakeholders. Customers- including state & local agencies, environmental consultants, and businesses both within and outside of Lake County can request laboratory testing services, making the lab a regional asset for water quality assessment.

Aquatic Plant Management & Waterway Maintenance:

The Aquatic Plant Management and Waterway Maintenance Program focuses on maintaining navigable waterways while protecting the ecological integrity of Lake County's aquatic ecosystems. This program manages invasive aquatic vegetation, conducts routine and event-driven surveys, and prioritizes treatment of hydrilla and other invasive and non-native species that threaten native habitats and recreational access. Maintenance also includes clearing obstructions, ensuring safe boating conditions, and coordinating with contractors and state agencies to implement best practices for aquatic ecosystem management.

Through targeted treatment plans and ongoing coordination with the Florida Fish and Wildlife Conservation Commission and local municipalities, the Authority maintains accessibility across high-use water bodies. In addition, the program tracks treatment effectiveness, public satisfaction, and ecological outcomes to ensure operations meet both user and environmental needs. The balance between navigability and ecological stewardship remains at the core of this program's mission.

Water Control Structures & Waterway Safety:

The Water Control Structures and Waterway Safety Program ensures proper water level regulation and public safety across the county's interconnected waterways. The Authority operates and maintains dams, weirs, and spillways—most notably along the Palatlakaha River Chain of Lakes—to manage water flow and respond to storm events and drought conditions. Staff conduct routine inspections and maintenance activities to keep infrastructure functioning reliably and safely.

The Authority also partners with the Lake County Sheriff's Office and other local law enforcement agencies to fund marine patrol units. These units enforce boating safety laws on Lake County Waterways, contributing to a safer recreational environment for residents and visitors.

The program also funds and monitors a network of United States Geological Survey (USGS) water level and flow gauges, which provide essential real-time data for decision-making and emergency response. Additionally, the Authority maintains waterway markers for public safety and coordinates with the Florida Department of Environmental Protection to ensure compliance. These efforts help reduce flood risks, maintain navigability, and preserve infrastructure integrity.

Conservation & Acquisition:

The Conservation and Acquisition Program is dedicated to preserving critical lands for water quality, floodplain protection, and habitat conservation. The Authority identifies and acquires environmentally significant properties and conservation easements that support its mission to safeguard natural resources. Acquired lands are managed with a focus on passive recreation, hydrologic preservation, and invasive species control.

Ongoing management activities include prescribed burns, habitat restoration, and ecological monitoring. The Authority partners with local landowners, nonprofit organizations, and state agencies to enhance restoration efforts and ensure long-term land stewardship. This program supports regional conservation goals while offering residents opportunities to experience and appreciate Lake County's natural landscapes.

Community Engagement:

The Community Engagement Program fosters public awareness and involvement in water resource protection through educational events, outreach initiatives, and stakeholder communication. Each month, the Authority hosts guided nature hikes, educational paddle events, and outreach events that highlight the importance of wetland ecosystems, watersheds, and local water quality issues.

In addition to public events, the Authority provides educational programming for schools and community organizations. Staff and contract educators attend festivals, community expos, and environmental events throughout the year to engage residents of all ages. The program tracks participation, feedback, and knowledge gained to continuously improve outreach effectiveness and foster a community culture of environmental stewardship.

Lake County Water Authority
Performance Measurements

Strategic Goal	Key Objectives
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.	Implement hydrologic studies to support data-driven water quality improvements.
	Secure and manage grant-funded projects to enhance water quality through targeted initiatives.
	Actively manage conservation lands through invasive species removal, prescribed burns, and habitat restoration.
	Identify and acquire ecologically significant lands to expand protected natural areas for the purposes of imporvement to water quality, flood mitigation, and wetland conservation.
	Provide monthly public education events to promote awareness of local water resources and promote environmental stewardship and water conservation.
	Partner with schools and community organizations to deliver outreach programming on watershed and water quality topics.
Deliver exceptional customer service in a friendly and professional manner, and assure fiscal responsibility throughout the organization.	Conduct routine aquatic plant management treatments to reduce invasive species and improve navigation.
	Remove debris, trees, and vegetation from waterways to support recreational access and ecosystem health.
Provide exceptional public safety and emergency response services to achieve a safe and secure community.	Perform scheduled inspections and maintenance of water control structures to ensure operational integrity.
	Collaborate with law enforcement and fund usgs gauges to enhance boater safety and water level monitoring.

Strategic Goal	Performance Measures	Actual FY 2024	Projected FY 2025	Estimated FY 2026
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.	# of hydrologic studies conducted	3	2	2
	# water quality projects ongoing and #of grant projects completed (combined total projects)	4	7	8
	# of samples analyzed (internal & external customers)	4,523	4,600	4,900
	# of acres managed	12,050	13,869	13,869
	# of acres acquired	58	96	1,665
	# of acres conducted prescribed burns		556	500
	# of educational and outreach events	72	110	120

Lake County Water Authority

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 69,606	$ 74,493	$ 74,493	$ 75,491
Operating	8,291,737	18,805,087	18,769,479	15,831,757
Capital Outlay	194,694	360,000	479,748	65,500
Subtotal Operating Expenditures	**$ 8,556,037**	**$ 19,239,580**	**$ 19,323,720**	**$ 15,972,748**
Capital Improvements	2,133,788	6,433,000	7,292,381	9,291,142
Debt Service	-	-	-	-
Grants and Aids	1,005,925	2,666,959	4,836,689	1,999,000
Transfers	-	-	-	-
Reserves	-	11,776,186	1,989,968	5,010,817
Total Expenditures	**$ 11,695,751**	**$ 40,115,725**	**$ 33,442,758**	**$ 32,273,707**
Expenditures by Fund				
Lake County Water Authority	$ 11,695,751	$ 40,115,725	$ 33,442,758	$ 32,273,707
Total Expenditures	**$ 11,695,751**	**$ 40,115,725**	**$ 33,442,758**	**$ 32,273,707**
Number of Full Time Positions	0	0	0	0

Highlights:

Personal Services for Fiscal Year 2026 reflects the cost for the Special Board Compensation for the 5 Lake County Water Authority Board Members.

Operating Expenses includes repair and maintenance the Nutrient Reduction Facility (NuRF), dam sites, weir sites, Palatlakaha Waterway Properties, over 4,500 acres of preserves (11 properties) and over 3,100 acres of wetland (14 properties). Ten preserves are currently open to the public which includes the Lake Norris Conservation Area that is currently owned by the St. Johns River Water Management District (SJRWMD) but is managed under an intergovernmental management agreement with the LCWA.

Capital Improvements detail is provided in Section F.

Grants and Aids reflects $80,00 for the Trout Lake Nature Center, $1,00,000 for Wastewater Treatment Grants, and $900,000 for Stormwater Retrofit Grants.

Non-Departmental

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Program				
General Fund	$ 37,686,465	$ 89,922,107	$ 91,268,649	$ 74,884,407
American Rescue Plan (CSLFR)	6,023,355	26,510,311	26,088,836	17,057,997
Infrastructure Sales Tax	28,189,374	26,047,265	28,115,679	26,100,654
Lake County Ambulance	14,990,997	18,683,714	19,279,279	23,182,404
Educational Systems Impact Fees	37,819,535	30,000,000	30,000,000	30,000,000
Local Provider Participation Fund	43,209,656	13,507,634	13,507,634	39,596,761
Special Assessments	954,706	1,315,134	1,324,815	1,393,379
Total Expenditures	**$ 168,874,087**	**$ 205,986,165**	**$ 209,584,892**	**$ 212,215,602**
Expenditures by Category				
Personal Services	$ 326,113	$ 250,000	$ 883,059	$ -
Operating	4,047,545	3,894,230	11,730,266	4,279,143
Capital Outlay	303,644	-	420,250	-
Subtotal Operating Expenditures	**$ 4,677,302**	**$ 4,144,230**	**$ 13,033,575**	**$ 4,279,143**
Capital Improvements	2,287,484	-	7,615,435	871,991
Debt Service	1,462,656	-	-	-
Grants and Aids	96,799,436	77,445,232	80,785,877	96,559,906
Transfers	63,647,210	60,318,524	62,882,711	62,081,049
Reserves	-	64,078,179	45,267,294	48,423,513
Total Expenditures	**$ 168,874,087**	**$ 205,986,165**	**$ 209,584,892**	**$ 212,215,602**
Expenditures by Fund				
General	$ 37,686,465	$ 89,922,107	$ 91,268,649	$ 74,884,407
Infrastructure Sales Tax Revenue	28,189,374	26,047,265	28,115,679	26,100,654
Lake County Ambulance	14,990,997	18,683,714	19,279,279	23,182,404
American Rescue Plan (CSLFR)	6,023,355	26,510,311	26,088,836	17,057,997
Educational Systems Impact Fees	37,819,535	30,000,000	30,000,000	30,000,000
Local Provider Participation Fund	43,209,656	13,507,634	13,507,634	39,596,761
Special Assessments:				
Greater Groves MSBU	256,617	332,638	331,842	339,399
Greater Hills MSBU	326,285	430,915	440,289	451,695
Greater Pines Municipal Services	322,785	459,627	455,274	474,398
Picciola Island Street Lighting	3,748	7,283	8,618	8,526
Sylvan Shores Street Lighting	24,409	29,948	30,303	32,907
Valencia Terrace Street Lighting	6,335	10,693	13,342	13,292
Village Green Street Lighting	14,526	22,803	23,920	22,459
Internal Road MSBU	-	21,227	21,227	50,703
Total Expenditures	**$ 168,874,087**	**$ 205,986,165**	**$ 209,584,892**	**$ 212,215,602**

Non-Departmental
General Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 215,244	$ 250,000	$ 883,059	$ -
Operating	2,691,181	2,953,586	10,768,452	3,283,405
Capital Outlay	-	-	420,250	-
Subtotal Operating Expenditures	**$ 2,906,425**	**$ 3,203,586**	**$ 12,071,761**	**$ 3,283,405**
Capital Improvements	319,388	-	1,982,847	871,991
Debt Service	1,462,656	-	-	-
Grants and Aids	9,695,701	13,075,392	13,241,601	16,282,872
Transfers	23,302,295	20,591,148	21,091,158	20,794,312
Reserves	-	53,051,981	42,881,282	33,651,827
Total Expenditures	**$ 37,686,465**	**$ 89,922,107**	**$ 91,268,649**	**$ 74,884,407**
Expenditures by Fund				
General	$ 37,686,465	$ 89,922,107	$ 91,268,649	$ 74,884,407
Total Expenditures	**$ 37,686,465**	**$ 89,922,107**	**$ 91,268,649**	**$ 74,884,407**

Highlights:
The General Fund non-operating expenditures have a countywide impact and do not fall under the responsibility of a single department or office.

Operating Expenses includes Munis financial system contracts and Countywide services such as postage, cellular phone, bank fees, and professional/contractual services, including Lake County's portion of the cost for operating the District Medical Examiners' Office.

Grants and Aids includes $15.8 million in payments to the Community Redevelopment Areas, $55,000 for the Trout Lake Naturalist position, $25,000 for the Lake County Historical Society, $348,200 for road improvements to Rosenwald Gardens and $15,000 for estimated costs relating to the Fire Services Automatic Aid Agreement with the City of Tavares.

A summary of Fiscal Year 2026 Interfund transfers is shown below:

$ 2,377,117	County Fire Rescue
5,123,022	County Library System
5,515,374	Other Funds
4,507,216	Landfill Enterprise
1,454,884	MSTU - Parks Services (includes Public Lands)
1,816,699	Transit
$ 20,794,312	

A summary of Fiscal Year 2026 Reserves is shown below:

$ 23,759,408	Economic Stabilization Reserve
4,962,437	Special Reserve
4,929,982	Reserve for Purchase Order Carry-forwards
$ 33,651,827	

General Fund Non-Departmental
Expenditure Detail

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Personal Services				
Regular Salaries	90,434	-	76,253	-
Overtime	81,698	-	456,929	-
Social Security	12,817	250,000	256,964	-
Retirement Contrib	26,395	-	81,707	-
Workers Comp	3,900	-	11,206	-
Operating				
Professional Services	130,043	295,000	391,396	295,000
Other Professional Services	1,180,759	1,459,536	1,459,536	1,751,443
Contractual Services	150,199	151,000	7,665,561	151,000
Travel and Per Diem	-	-	-	-
Communications - Countywide Cell Phones	242,497	280,000	280,000	280,000
Chargeback - Contra	(526,640)	(550,000)	(550,000)	(550,000)
Postage and Freight	312,425	387,250	387,250	387,250
Utility Services	-	-	-	-
Rentals/Leases - Post Office Box	1,740	1,650	12,980	1,650
Repair/Maintenance - Countywide	-	25,000	76,391	25,000
IT Repair/Maintenance	383,104	512,000	512,000	547,000
Reprographic Charges	-	250	250	250
Other Current Charges/Obligations	745,586	276,000	338,384	276,000
Office Supplies - Telecom	9,443	25,300	29,328	25,300
IT Supplies	546	25,000	25,000	25,000
Operating Supplies	-	-	74,776	-
Motor Fuel	-			
Road Materials and Supplies	-	-	-	-
Books/Publications/Dues	50,280	51,600	51,600	52,012
Training - Munis	11,199	14,000	14,000	16,500
Capital Outlay				
Buildings	319,388	-	1,561,337	871,991
Improvements Other Than Buildings	-	-	421,510	-
Machinery/Equipment	-	-	420,250	-
Debt Services				
Principal for Blackwater Creek	1,437,500	-	-	-
Interest for Blackwater Creek	25,156	-	-	-
Grants and Aids				
Aids - Government Agencies	5,900	363,200	377,696	363,200
Ad Valorem Tax - Cities	9,599,801	12,632,192	12,650,180	15,839,672
Aids - Private Organizations	90,000	80,000	213,725	80,000
Transfers				
Transfer - Other Funds	10,302,568	5,149,247	5,149,257	5,515,374
Transfer - Landfill Fund	4,103,925	4,706,235	4,706,235	4,507,216
Transfer - County Library Fund	4,521,416	4,913,067	4,913,067	5,123,022
Transfer - Transit Fund	1,090,070	1,275,000	1,775,000	1,816,699
Transfer - Fire Fund	1,829,432	3,092,715	3,092,715	2,377,117
Transfer - Parks Fund	759,495	759,495	759,495	759,495
Transfer - Public Lands Fund	695,389	695,389	695,389	695,389
Reserves				
Economic Stabilization Reserve	-	38,504,076	39,451,100	23,759,408
Reserve - Purchase Order Carry Forward	-	4,997,723	-	4,929,982
Special Reserve	-	9,550,182	3,430,182	4,962,437
Total Expenditures	**$ 37,686,465**	**$ 89,922,107**	**$ 91,268,649**	**$ 74,884,407**

Non-Departmental
Infrastructure Sales Tax Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	28,189,374	26,047,265	28,115,679	26,100,654
Reserves	-	-	-	-
Total Expenditures	**$ 28,189,374**	**$ 26,047,265**	**$ 28,115,679**	**$ 26,100,654**
Expenditures by Fund				
Infrastructure Sales Tax Revenue	$ 28,189,374	$ 26,047,265	$ 28,115,679	$ 26,100,654
Total Expenditures	**$ 28,189,374**	**$ 26,047,265**	**$ 28,115,679**	**$ 26,100,654**

Highlights:

The levy of the one-cent sales tax was renewed by voters, with collections from January 1, 2003 through December 31, 2017. The 2nd renewal of the tax was approved by voters with collections beginning January 1, 2018 and ending December 31, 2032. The County's share of the one-cent sales tax is collected in the Infrastructure Sales Tax Revenue Fund and transferred to other funds for allowable expenditures. The Fiscal Year 2025 planned uses are listed below.

Sales Tax Projects Fund (for Approved Projects)	$ 21,813,718
Solid Waste Closures and Long-term Care Fund	-
Debt Service Fund for Sales Tax Revenue Note	2,480,000
Administrative Service Fee	1,306,936
Transfer to Landfill Fund	500,000
	$ 26,100,654

Non-Departmental
Ambulance Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	3,083,529	3,697,601	3,736,734	4,195,086
Transfers	11,907,468	13,411,623	13,407,386	14,915,456
Reserves	-	1,574,490	2,135,159	4,071,862
Total Expenditures	**$ 14,990,997**	**$ 18,683,714**	**$ 19,279,279**	**$ 23,182,404**
Expenditures by Fund				
Lake County Ambulance	$ 14,990,997	$ 18,683,714	$ 19,279,279	$ 23,182,404
Total Expenditures	**$ 14,990,997**	**$ 18,683,714**	**$ 19,279,279**	**$ 23,182,404**

Highlights:

A Countywide Municipal Service Taxing Unit (MSTU) was established by Ordinance No. 2000-35 for the provision of essential facilities and municipal services for the unincorporated and incorporated areas of Lake County. Funds derived from the levy and collection of ad valorem taxes are used to provide ambulance and emergency medical services for the citizens of Lake County.

Ambulance services from Fiscal Years 2000-2011 were provided by Lake-Sumter Emergency Medical Services, Inc. (LSEMS). In early 2011, Sumter County elected to end its participation, and LSEMS officially ceased operation at the end of September 2011. Lake Emergency Medical Services, Inc. (LEMS) was created per the Board's direction on July 19, 2011, and began operations on October 1, 2011. Effective October 1, 2018, this function became part of the Lake County Board of County Commissioners organization.

The group continues with a mandate to provide efficient, cost-effective emergency medical service and transportation of the sick and injured citizens and visitors of Lake County. The Medical Director oversees the medical protocol and guidelines for emergency medical response, patient care and quality development programs. Included with these functions are support services and emergency dispatch services.

The Fiscal Year 2026 budget of $23,182,404 is supported by a 0.4629 millage rate that is expected to generate $20,779,322.

Grants and Aids for Fiscal Year 2026 includes a combination of the $1,377,913 estimated tax increment payment to the Community Redevelopment Areas and $2,817,173 to municipalities providing Advanced Life Support (ALS) emergency response within their jurisdictions.

Transfers for Fiscal Year 2026 include the customary administrative transfers to the Property Appraiser and Tax Collector, $1,054,221 to the General Fund for administrative services, $2,197,335 to the County Fire Rescue Fund to be used toward Advanced Life Support (ALS) services by the Lake County Office of Fire Rescue, and $11,000,000 to the Emergency Medical Services Fund toward the operation of the County's ambulance service.

To provide ALS emergency response to city and County residents in the best and most efficient way possible, the Office of Emergency Medical Services has entered into interlocal agreements with municipalities that operate a fire department and wish to offer ALS emergency response within their jurisdictions. These agreements stipulate that an amount equaling 0.1 mill ad valorem levy on each city's assessment roll shall be paid to the participating municipalities.

Non-Departmental
Coronavirus State/Local Fiscal Recovery Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ 110,869	$ -	$ -	$ -
Operating	499,731	-	6,340	-
Capital Outlay	303,644	-	-	-
Subtotal Operating Expenditures	**$ 914,244**	**$ -**	**$ 6,340**	**$ -**
Capital Improvements	1,968,096	-	5,632,588	-
Debt Service	-	-	-	-
Grants and Aids	3,141,015	17,314,605	20,449,908	6,635,187
Transfers	-	-	-	-
Reserves	-	9,195,706	-	10,422,810
Total Expenditures	**$ 6,023,355**	**$ 26,510,311**	**$ 26,088,836**	**$ 17,057,997**
Expenditures by Fund				
Coronavirus State/Local Fiscal Recovery	$ 6,023,355	$ 26,510,311	$ 26,088,836	$ 17,057,997
Total Expenditures	**$ 6,023,355**	**$ 26,510,311**	**$ 26,088,836**	**$ 17,057,997**

Highlights:

The American Rescue Plan Act (ARPA) of 2021 authorizes the Coronavirus Local Fiscal Recovery Fund (CLFRF) with funding to respond to the COVID-19 public health emergency or its negative economic impact. This includes providing assistance to households, small business, nonprofits, and impacted industries, such as tourism, travel, and hospitality; responding to workers performing essential work during the COVID-19 pandemic by providing premium pay to eligible workers of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government performing essential work or by providing grants to eligible employers that have eligible workers; providing government services, to the extent of the reduction of revenue due to COVID-19 relative to revenues collected in the most recent full fiscal year of the State, territory, tribal government, metropolitan city, county, or non-entitlement units of local government; or make necessary investments in water, sewer, or broadband infrastructure.

Grants and Aids for Fiscal Year 2026 includes funding in the amount of $17,057,997 for purposes outlined. The county has received a total of $71,308,368 in ARPA funding.

Non-Departmental
Educational System Impact Fee Funds

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	37,819,535	30,000,000	30,000,000	30,000,000
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 37,819,535**	**$ 30,000,000**	**$ 30,000,000**	**$ 30,000,000**
Expenditures by Fund				
Educational System Impact Fees	$ 37,819,535	$ 30,000,000	$ 30,000,000	$ 30,000,000
Total Expenditures	**$ 37,819,535**	**$ 30,000,000**	**$ 30,000,000**	**$ 30,000,000**

Highlights:

Educational System Impact Fees are collected by the County and distributed to the Lake County School Board. These fees are to be by the School Board solely for the purpose of providing growth-necessitated capital improvements to educational plants and ancillary plants of the educational system.

Non-Departmental
Local Provider Participation Fund

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	43,059,656	13,357,634	13,357,634	39,446,761
Transfers	150,000	150,000	150,000	150,000
Reserves	-	-	-	-
Total Expenditures	**$ 43,209,656**	**$ 13,507,634**	**$ 13,507,634**	**$ 39,596,761**
Expenditures by Fund				
Local Provider Participation Fund	$ 43,209,656	$ 13,507,634	$ 13,507,634	$ 39,596,761
Total Expenditures	**$ 43,209,656**	**$ 13,507,634**	**$ 13,507,634**	**$ 39,596,761**

Highlights:

The non-ad valorem special assessment against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services. Proceeds from the Assessment shall be used to benefit Assessed Properties through enhanced Medicaid payments for Local Services.

Non-Departmental
Special Assessments

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	856,632	940,644	955,474	995,738
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ 856,632**	**$ 940,644**	**$ 955,474**	**$ 995,738**
Capital Improvements	-	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	98,073	118,488	118,488	120,627
Reserves	-	256,002	250,853	277,014
Total Expenditures	**$ 954,706**	**$ 1,315,134**	**$ 1,324,815**	**$ 1,393,379**
Expenditures by Fund				
Greater Groves MSBU	$ 256,617	$ 332,638	$ 331,842	$ 339,399
Greater Hills MSBU	326,285	430,915	440,289	451,695
Greater Pines Municipal Services	322,785	459,627	455,274	474,398
Picciola Island Street Lighting	3,748	7,283	8,618	8,526
Sylvan Shores Street Lighting	24,409	29,948	30,303	32,907
Valencia Terrace Street Lighting	6,335	10,693	13,342	13,292
Village Green Street Lighting	14,526	22,803	23,920	22,459
Internal Road MSBU	0	21,227	21,227	50,703
Total Expenditures	**$ 954,706**	**$ 1,315,134**	**$ 1,324,815**	**$ 1,393,379**

Highlights:
Lake County receives a three percent administrative fee based on the anticipated revenue for each of the funds above. The funds for each of these non-ad valorem assessments are retained in a separate fund within the Lake County financial accounting system. Any interest that accumulates from the assessment funds are prorated and posted to each fund monthly. The non-ad valorem assessments apply to parcels in the associated areas only (named above).

The assessments for Greater Groves, Greater Hills and Greater Pines are for the provision of maintenance services for the common areas within each subdivision. The annual budget for these services is established by the homeouners' association (HOA) within each subdivision for the sole benefit of the individuals in each subdivision.

Lake County establishes the budgets for the three areas associated uith street lighting (Picciola Island, Valencia Terrace, and Village Green) based on the current electricity invoices, plus any inflationary factor. The County remits the payments to the associated electric company monthly.

Lake County establishes the budget for the designated area within Sylvan Shores associated with street lighting based on the annual estimate provided by the City of Mount Dora, plus any inflationary factor. The County remits the payments to the City of Mount Dora annually.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Capital Project Fund				
Second Renewal Sales Tax Capital Projects	13,815,575	66,180,205	66,525,742	77,932,844
Road Resurfacing Capital Projects	8,304	-	-	-
Total Expenditures	**$ 13,823,879**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
Expenditures by Category				
Personal Services	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	4,922,743	4,796,523	11,215,440	5,423,809
Subtotal Operating Expenditures	**$** 4,922,743	**$** 4,796,523	**$** 11,215,440	**$** 5,423,809
Capital Improvements	7,401,136	41,335,107	50,334,685	47,565,278
Debt Service	-	-	-	-
Grants and Aids	1,500,000	4,810,000	4,910,000	6,665,000
Transfers	-	-	-	-
Reserves	-	15,238,575	65,617	18,278,757
Total Expenditures	**$ 13,823,879**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**

Reserves for Fiscal Year 2026 are comprised entirely of carry-forward purchase orders that will be completed during the year.

Multiple Departments/Offices
Second Renewal Sales Tax Capital Projects (3050)

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Second Renewal Sales Tax Capital Projects	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	4,922,743	4,796,523	11,215,440	5,423,809
Subtotal Operating Expenditures	**$ 4,922,743**	**$ 4,796,523**	**$ 11,215,440**	**$ 5,423,809**
Capital Improvements	7,392,832	41,335,107	50,334,685	47,565,278
Debt Service	-	-	-	-
Grants and Aids	1,500,000	4,810,000	4,910,000	6,665,000
Transfers	-	-	-	-
Reserves	-	15,238,575	65,617	18,278,757
Total Expenditures	**$ 13,815,575**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**
Expenditures by Fund				
Second Renewal Sales Tax Capital Projects	$ 13,815,575	$ 66,180,205	$ 66,525,742	$ 77,932,844
Total Expenditures	**$ 13,815,575**	**$ 66,180,205**	**$ 66,525,742**	**$ 77,932,844**

Highlights:

Reserves for Fiscal Year 2026 are comprised entirely of carry-forward purchase orders that will be completed during the year.

Department of Public Works
Road Resurfacing Capital Projects

	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026
Expenditures by Category				
Second Renewal Sales Tax Capital Projects	$ -	$ -	$ -	$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Capital Improvements	8,304	-	-	-
Debt Service	-	-	-	-
Grants and Aids	-	-	-	-
Transfers	-	-	-	-
Reserves	-	-	-	-
Total Expenditures	**$ 8,304**	**$ -**	**$ -**	**$ -**
Expenditures by Fund				
Road Resurfacing Capital Projects	$ 8,304	$ -	$ -	$ -
Total Expenditures	**$ 8,304**	**$ -**	**$ -**	**$ -**

Capital Improvement Program (CIP) Summary

The purpose of the Capital Improvement Program (CIP) is to identify capital needs of the County over a five-year period. These capital expenditures include both capital improvement projects and capital outlay needed within the County with an overall cost of $25,000 or greater. In addition to the capital needs, the CIP also identifies their funding sources, sets priorities, and schedules the projects.

As part of the annual budget preparation process, each department is required to submit a plan for their five-year capital needs. With this, the departments are required to list any estimated operational costs, along with a proposed funding source that may be associated with the project. This information is used to determine what impact the project will have on the County's operating budget. New projects that do not show sufficient funding for operational costs will not be approved for funding during the annual Budget approval process.

Benefits of a Capital Improvement Program:
A long-term capital improvement program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable capital programming process include the following:

- **Assists in the implementation of the Comprehensive Plan**
  The primary function of the CIP is to serve as a mechanism for implementation of the Comprehensive Plan. By outlining the facilities and projects needed to serve the population and land uses called for in the Plan and by scheduling them over time, the CIP guides the public construction program for the future.
- **Focuses attention on community goals and needs**
  Capital projects can be brought into line with community objectives, anticipating growth and the government's ability to pay. By planning ahead for projects, those that are needed or desired most can be constructed or acquired first. The CIP keeps the public informed about future capital investment plans of the County.
- **Encourages more efficient government administration**
  The CIP promotes coordination among government agencies and provides a check on potential overlapping or conflicting programs. Coordination of capital improvement programming can reduce over emphasis on any one government function. The program can guide local officials in making sound annual budget decisions. In addition, the CIP will indicate where sites for projects are needed and where advance acquisition may be necessary to ensure the availability of land.
- **Fosters a sound and stable financial program**
  Through capital facilities planning, the need for bond issues or other revenue production measures can be planned and action taken before the need becomes so critical as to require emergency financing measures. In addition, sharp changes in the tax structure and bonded indebtedness may be avoided when the projects to be constructed are staged over several years. Where there is sufficient time for planning, the most economical means for project financing can be selected in advance. The CIP can facilitate reliable capital expenditure and revenue estimates and reasonable bond programs by looking ahead to minimize the impact of capital improvement projects. Keeping planned projects within the financial capacity of the County helps to preserve its credit rating and makes it more attractive to business and industry. Thus, the CIP is an integral element of the County's budgetary process.

The following reports show the summary and detail for Lake County's comprehensive Capital Improvement Program, including both capital improvements and capital outlay. Projects shown with funding allocated for FY 2025-2026 on the subsequent reports are as of 9/30/2025.

Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2026-2030

Fund No.	Fund Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Countywide Funds							
0010	General	20,544,946	77,000	77,000	77,000	77,000	20,852,946
1120	County Transportation Trust	1,722,472	845,000	540,000	1,050,000	1,045,000	5,202,472
Total Countywide Funds		**$ 22,267,418**	**$ 922,000**	**$ 617,000**	**$ 1,127,000**	**$ 1,122,000**	**$ 26,055,418**
Special Revenue Funds							
1070	Library Impact Fee Trust	1,000,000	-	-	-	-	1,000,000
1081	Parks Impact Fee Trust - Central District	183,995	23,600	23,600	23,600	23,600	278,395
1082	Parks Impact Fee Trust - North District	232,066	50,000	50,000	50,000	50,000	432,066
1083	Parks Impact Fee Trust - South District	1,093,142	250,000	250,000	250,000	250,000	2,093,142
1148	North Central Transport Benefit District	5,029,149	120,000	-	150,000	-	5,299,149
1149	NE/Wekiva Transport Benefit District	6,558,161	-	-	-	-	6,558,161
1157	South Transportation Benefit District	40,948,408	-	-	-	-	40,948,408
1158	Central Transportation Benefit District	6,654,103	-	-	-	-	6,654,103
1230	MSTU - Stormwater Management	3,084,564	-	-	-	-	3,084,564
1231	MSTU - Parks Services	1,550,000	-	-	-	-	1,550,000
1232	MSTU - Roads Services	1,003,619	1,033,727	1,064,739	1,096,681	1,129,582	5,328,348
1240	Emergency 911	1,072,510	-	-	-	-	1,072,510
1250	Resort/Development Tax	650,000	-	-	-	-	650,000
1350	Emergency Medical Services	818,646	4,383,985	4,595,146	4,816,849	5,397,620	20,012,246
1520	Building Services	5,171,603	150,000	150,000	150,000	150,000	5,771,603
1680	County Fire Rescue	986,945	180,000	190,000	200,000	210,000	1,766,945
1690	Fire Services Impact Fee Trust	729,981	1,850,000	-	1,500,000	-	4,079,981
9800	Lake County Water Authority	9,356,642	-	-	-	-	9,356,642
Total Special Revenue Funds		**$ 86,123,534**	**$ 8,041,312**	**$ 6,323,485**	**$ 8,237,130**	**$ 7,210,802**	**$ 115,936,263**
Special Revenue-Grant Funds							
1200	Community Development Block Grant	435,353	-	-	-	-	435,353
1210	Transit	2,714,630	1,910,414	1,294,414	2,656,414	1,354,414	9,930,286
1300	Federal/State Grants	16,435,480	503,000	344,000	-	-	17,282,480
1310	Restricted Local Programs	335,012	140,000	140,000	140,000	140,000	895,012
Total Special Revenue-Grant Funds		**$ 19,920,475**	**$ 2,553,414**	**$ 1,778,414**	**$ 2,796,414**	**$ 1,494,414**	**$ 28,543,131**
Enterprise Funds							
4200	Landfill Enterprise	500,000	500,000	500,000	500,000	1,081,000	3,088,000
Total Enterprise Funds		**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 1,081,000**	**$ 3,088,000**
Total Operating Budget		**$ 128,811,427**	**$ 12,016,726**	**$ 9,218,899**	**$ 12,660,544**	**$ 10,908,216**	**$ 173,622,812**
Capital Project Funds							
3050	Renewal Sales Tax Capital Projects 2018	56,442,298	22,692,529	24,235,000	25,062,000	25,717,262	154,149,089
Total Capital Project Funds		**$ 56,442,298**	**$ 22,692,529**	**$ 24,235,000**	**$ 25,062,000**	**$ 25,717,262**	**$ 154,149,089**
Total Capital Improvement Program		**$ 185,253,725**	**$ 34,709,255**	**$ 33,453,899**	**$ 37,722,544**	**$ 36,625,478**	**$ 327,771,901**

Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2026-2030

Funding Source Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund (0010)						
Fairgrounds Relocation	6,774,249	-	-	-	-	6,774,249
Detention Center Chillers	5,839,769	-	-	-	-	5,839,769
Road Resurfacing and Improvements	4,971,037	-	-	-	-	4,971,037
SOE Building Project	2,416,433	-	-	-	-	2,416,433
Judicial Support IT Enhancements	203,000	-	-	-	-	203,000
Permitting Software Fees	163,458	-	-	-	-	163,458
Fairgrounds Mitigation Project	100,000	-	-	-	-	100,000
IT Server Replacement	50,000	50,000	50,000	50,000	50,000	250,000
Network Equipment Replacements	27,000	27,000	27,000	27,000	27,000	135,000
Total for General Fund	**$ 20,544,946**	**$ 77,000**	**$ 77,000**	**$ 77,000**	**$ 77,000**	**$ 20,852,946**
County Transportation Trust (1120)						
CR 466A Phase 3B	1,332,500	-	-	-	-	1,332,500
Signal Bucket Truck	190,000	200,000	-	205,000	215,000	810,000
Permitting Software Fees	119,972	-	-	-	-	119,972
Sign Truck	80,000	100,000	-	-	-	180,000
Bucket Truck	-	310,000	-	-	-	310,000
Arm Mower	-	235,000	-	-	-	235,000
Asphalt Patch Truck	-	-	335,000	-	-	335,000
Chipper	-	-	105,000	105,000	-	210,000
Crew Cab Flatbed 4x4	-	-	100,000	-	220,000	320,000
Bucket Truck	-	-	-	325,000	-	325,000
Water Tanker Truck	-	-	-	250,000	-	250,000
Lowboy Trailer	-	-	-	165,000	-	165,000
3 Backhoe's	-	-	-	-	405,000	405,000
Dump Truck	-	-	-	-	205,000	205,000
Total for County Transportation Trust	**$ 1,722,472**	**$ 845,000**	**$ 540,000**	**$ 1,050,000**	**$ 1,045,000**	**$ 5,202,472**
Library Impact Fee Trust (1070)						
East Lake County Library	1,000,000	-	-	-	-	1,000,000
Total for Library Impact Fee Trust	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**
Parks Impact Fee Central District (1081)						
Lake Idamere Park	157,658	11,000	11,000	11,000	11,000	201,658
P.E.A.R. PARK	26,337	12,600	12,600	12,600	12,600	76,737
Total for Parks Impact Fee Central District	**$ 183,995**	**$ 23,600**	**$ 23,600**	**$ 23,600**	**$ 23,600**	**$ 278,395**
Parks Impact Fee North District (1082)						
North Lake Regional Park	232,066	50,000	50,000	50,000	50,000	432,066
Total for Parks Impact Fee North District	**$ 232,066**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 432,066**
Parks Impact Fee South District (1083)						
Green Mountain Scenic Overlook & Trailhead	659,331	-	-	-	-	659,331
Minneola Athletic Complex	358,811	75,000	75,000	75,000	75,000	658,811
South Lake Trail	75,000	175,000	175,000	175,000	175,000	775,000
Total for Parks Impact Fee South District	**$ 1,093,142**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 2,093,142**
North Central Transportation Benefit District (1148)						
Old Highway 441/CR 19A Roundabout	3,696,000	-	-	-	-	3,696,000
Infrastructure Funds Available	1,253,149	-	-	-	-	1,253,149
CR 561 COUNTRY CLUB DR	80,000	-	-	-	-	80,000
SR-19 Intersection with Alfred Street	-	100,000	-	-	-	100,000
SR-19 Intersection with Main Street	-	20,000	-	150,000	-	170,000
Total for North Central Transportation Benefit District	**$ 5,029,149**	**$ 120,000**	**$ -**	**$ 150,000**	**$ -**	**$ 5,299,149**
NE/Wekiva Transportation Benefit District (1149)						
Round Lake Road & CR 4183 from Orange County to SR 44	4,500,000	-	-	-	-	4,500,000
Infrastructure Funds Available	1,458,161	-	-	-	-	1,458,161
Round Lake Road from Wolfbranch to SR-44	500,000	-	-	-	-	500,000
Vista Ridge	100,000	-	-	-	-	100,000
Total for NE/Wekiva Transportation Benefit District	**$ 6,558,161**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,558,161**

Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2026-2030

Funding Source Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
South Transportation Benefit District (1157)						
CITRUS GROVE ROAD PH 2	15,000,000	-	-	-	-	15,000,000
Hancock Road-North of Turnpike to CR 561A	8,000,000	-	-	-	-	8,000,000
HARTWOOD MARSH	6,800,000	-	-	-	-	6,800,000
Citrus Grove Road Phase V	4,882,543	-	-	-	-	4,882,543
VILLA CITY RD	3,648,865	-	-	-	-	3,648,865
Hancock Road	1,767,000	-	-	-	-	1,767,000
Villa City Road (US 27 to SR 50)	200,000	-	-	-	-	200,000
CITRUS GROVE RD PH 3	150,000	-	-	-	-	150,000
CR 561 INTERSECTION	100,000	-	-	-	-	100,000
HANCOCK RD N	100,000	-	-	-	-	100,000
Hancock Road-5 Mile Rd to Wellness Way	100,000	-	-	-	-	100,000
Hancock Road-Marsh Rd to N Conserv Prop Line	100,000	-	-	-	-	100,000
Hooks Street	100,000	-	-	-	-	100,000
Total for South Transportation Benefit District	**$ 40,948,408**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,948,408**
Central Transportation Benefit District (1158)						
CR 466A Phase 3B	2,400,000	-	-	-	-	2,400,000
Infrastructure Funds Available	1,804,103	-	-	-	-	1,804,103
CR 33/CR 448/CR 470	1,500,000	-	-	-	-	1,500,000
CR 33 Intersection with CR 48	500,000	-	-	-	-	500,000
Rolling Acres Road	450,000	-	-	-	-	450,000
Total for Central Transportation Benefit District	**$ 6,654,103**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,654,103**
MSTU-Stormwater Section (1230)						
LAKE AMOS	650,000	-	-	-	-	650,000
GROVELAND FARMS FLOOD STUDY	446,442	-	-	-	-	446,442
ROUND LAKE ROAD	400,000	-	-	-	-	400,000
SUN EDEN WATER QUALITY	357,900	-	-	-	-	357,900
General WQ and Drainage Projects	350,000	-	-	-	-	350,000
Eustis/Trout Basin Lake Joanna WQ	275,000	-	-	-	-	275,000
GRANT MATCHING	250,000	-	-	-	-	250,000
Royal Trails Flood Study Improvements	200,000	-	-	-	-	200,000
Permitting Software Fees	108,972	-	-	-	-	108,972
ROYAL TRAILS	25,000	-	-	-	-	25,000
FLOOD MITIGATION ENHANCEMENT	21,250	-	-	-	-	21,250
Total for MSTU-Stormwater Section	**$ 3,084,564**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,084,564**
MSTU-Parks Section (1231)						
Green Mountain Scenic Overlook & Trailhead	650,000	-	-	-	-	650,000
South Lake Trail	500,000	-	-	-	-	500,000
Neighborhood Lakes Scenic Trail & Trailhead	400,000	-	-	-	-	400,000
Total for MSTU-Parks Section	**$ 1,550,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,550,000**
MSTU-Roads Section (1232)						
Road Resurfacing and Improvements	1,003,619	1,033,727	1,064,739	1,096,681	1,129,582	5,328,348
Total for MSTU-Roads Section	**$ 1,003,619**	**$ 1,033,727**	**$ 1,064,739**	**$ 1,096,681**	**$ 1,129,582**	**$ 5,328,348**
Emergency 911 (1240)						
Next Gen Call Handling	931,313	-	-	-	-	931,313
Public Safety Support Equipment Replacement	141,197	-	-	-	-	141,197
Total for Emergency 911	**$ 1,072,510**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,072,510**
Resort/Development Tax (1250)						
Green Mountain Scenic Overlook & Trailhead	650,000	-	-	-	-	650,000
Total for Resort/Development Tax	**$ 650,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 650,000**
Emergency Medical Services (1350)						
Ambulances	603,629	1,957,550	2,055,427	2,158,198	2,266,108	9,040,912
Lucas Device (mechanical CPR)	73,437	63,438	66,610	69,940	73,437	346,862
Panasonic Toughbooks	72,930	63,000	66,150	69,458	72,930	344,468
Ambulances Re-Chassis	62,052	1,436,563	1,508,391	1,583,810	1,663,001	6,253,817
E500 Transport Ventilator	6,598	26,881	27,688	28,518	29,374	119,059
LP15 Cardiac Monitor	-	405,169	425,427	446,699	469,033	1,746,328
Power Load	-	281,384	295,453	310,226	325,737	1,212,800
Station renovations and relocations	-	150,000	150,000	150,000	150,000	600,000
Nutanix Refresh (2021)	-	-	-	-	174,000	174,000
Nutanix Refresh (2026)	-	-	-	-	174,000	174,000
Total for Emergency Medical Services	**$ 818,646**	**$ 4,383,985**	**$ 4,595,146**	**$ 4,816,849**	**$ 5,397,620**	**$ 20,012,246**

Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2026-2030

Funding Source Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Building Services (1520)						
OBS-PERMITTING SOFTWARE	5,000,000	-	-	-	-	5,000,000
Vehicle Replacements	171,603	150,000	150,000	150,000	150,000	771,603
Total for Building Services	**$ 5,171,603**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 5,771,603**
County Fire Rescue (1680)						
Command Vehicle Replacement Plan	466,945	180,000	190,000	200,000	210,000	1,246,945
Brush Truck Replacements	250,000	-	-	-	-	250,000
Drone Replacement Program	150,000	-	-	-	-	150,000
HVAC Replacements at Fire Stations	60,000	-	-	-	-	60,000
Staff Vehicle Replacement	60,000	-	-	-	-	60,000
Total for County Fire Rescue	**$ 986,945**	**$ 180,000**	**$ 190,000**	**$ 200,000**	**$ 210,000**	**$ 1,766,945**
Fire Services Impact Fee Trust (1690)						
Fire Station 85 Montverde	257,138	-	-	-	-	257,138
HMGP Wind Mitigation Project	226,254	-	-	-	-	226,254
Pickup Trucks	160,000	-	-	-	-	160,000
Fire Station 39 Mount Plymouth	86,589	-	-	-	-	86,589
Custom Pumper - New - Engine 75	-	1,250,000	-	-	-	1,250,000
Modular Structures	-	600,000	-	-	-	600,000
Custom Pumper - New - Engine 92	-	-	-	1,500,000	-	1,500,000
Total for Fire Services Impact Fee Trust	**$ 729,981**	**$ 1,850,000**	**$ -**	**$ 1,500,000**	**$ -**	**$ 4,079,981**
Lake County Water Authority (9800)						
Hickory Point Recreation Complex	3,591,142	-	-	-	-	3,591,142
Harris Chain of Lakes	3,000,000	-	-	-	-	3,000,000
Land Resources (LCWA)	2,000,000	-	-	-	-	2,000,000
Clermont Chain of Lakes	400,000	-	-	-	-	400,000
Nutrient Reduction Facility (NuRF)	300,000	-	-	-	-	300,000
Water Resources (LCWA)	65,500	-	-	-	-	65,500
Total for Lake County Water Authority	**$ 9,356,642**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,356,642**
Community Development Block Grant (1200)						
Butler Street Boat Ramp	261,314	-	-	-	-	261,314
Road Resurfacing and Improvements	174,039	-	-	-	-	174,039
Total for Community Development Block Grant	**$ 435,353**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 435,353**
Transit (1210)						
Paratransit Buses	684,414	714,414	744,414	774,414	804,414	3,722,070
Software Upgrade	674,543	-	-	-	-	674,543
Bus Stops - Survey, Engineering, Pads and Shelters	601,010	550,000	550,000	550,000	550,000	2,801,010
Bus Stop Signage Update / Replacement	275,000	-	-	-	-	275,000
Touchless Farebox	230,000	-	-	-	-	230,000
Generator For Transit Office	166,896	-	-	-	-	166,896
Security Cameras	82,767	-	-	-	-	82,767
Fixed Route Buses	-	646,000	-	1,332,000	-	1,978,000
Total for Transit	**$ 2,714,630**	**$ 1,910,414**	**$ 1,294,414**	**$ 2,656,414**	**$ 1,354,414**	**$ 9,930,286**
Federal/State Grants (1300)						
CR 466A Phase 3B	3,611,561	-	-	-	-	3,611,561
LAKE WEKIVA TRAIL SR 46/HOJIN	2,084,952	-	-	-	-	2,084,952
GREEN MOUNTAIN CONNECTOR	2,000,000	-	-	-	-	2,000,000
Round Lake Road & CR 4183 from Orange County to SR 44	2,000,000	-	-	-	-	2,000,000
Old Highway 441/CR 19A Roundabout	1,748,382	-	-	-	-	1,748,382
CR-437 FY 2025	1,730,824	-	-	-	-	1,730,824
CR 455 Ray Goodgame Pkwy	1,500,000	-	-	-	-	1,500,000
Citrus Grove Road	1,000,000	-	-	-	-	1,000,000
CR44 FROM US 441 TO SR 19	652,000	-	-	-	-	652,000
Safe Streets and Roads	107,761	-	-	-	-	107,761
Lakeshore Dr from Hull Rd to Harder Rd/Lake Susan Ct	-	503,000	-	-	-	503,000
Lake Louisa Rd from Hammock Ridge Rd to US-27	-	-	344,000	-	-	344,000
Total for Federal/State Grants	**$ 16,435,480**	**$ 503,000**	**$ 344,000**	**$ -**	**$ -**	**$ 17,282,480**
Restricted Local Programs (1310)						
Lake George Boat Ramp	157,145	-	-	-	-	157,145
Animal Shelter Upgrades	100,000	100,000	100,000	100,000	100,000	500,000
Butler Street Boat Ramp	77,867	40,000	40,000	40,000	40,000	237,867
Total for Restricted Local Programs	**$ 335,012**	**$ 140,000**	**$ 140,000**	**$ 140,000**	**$ 140,000**	**$ 895,012**

Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2026-2030

Funding Source Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Landfill Enterprise (4200)						
Walking Floor Trailer	130,000	-	-	-	-	130,000
Trash Compactor Ram	100,000	-	42,000	45,000	-	187,000
Utility Tractor	75,000	-	-	-	-	75,000
Skid Steer Loader	70,000	-	-	-	-	70,000
15' Mower Deck	25,000	-	-	-	-	25,000
Gator	25,000	-	-	-	-	25,000
Roll-Off Containers 20yd	24,000	26,000	20,000	22,000	12,000	106,000
Trash Compactor Containers	22,000	23,000	23,000	-	48,000	116,000
Trailer Pressure Washer	15,000	-	-	-	-	15,000
Roll-Off Containers 40yd	14,000	-	-	-	14,000	28,000
Roll-Off Truck	-	275,000	-	-	-	275,000
Utility Tractor	-	77,000	-	-	-	77,000
Wheel Loader Tires	-	40,000	-	-	-	40,000
10' Mower Deck	-	30,000	-	-	-	30,000
Enclosed Trailer	-	15,000	-	-	17,000	32,000
Gas Analyzer	-	14,000	-	-	-	15,000
Grapple Truck - 30yd	-	-	300,000	-	-	300,000
Forklift	-	-	60,000	-	-	60,000
15' Mower Deck	-	-	30,000	-	-	30,000
Mower	-	-	25,000	-	-	25,000
Semi Truck	-	-	-	270,000	-	270,000
Utility Truck	-	-	-	90,000	-	90,000
Utility Tractor	-	-	-	73,000	-	77,000
Wheel Loader	-	-	-	-	700,000	700,000
Roll-Off Truck	-	-	-	-	290,000	290,000
Total for Landfill Enterprise	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 1,081,000**	**$ 3,088,000**
Renewal Sales Tax Capital Projects 2018 (3050)						
CR 466A Phase 3B	5,694,258	-	-	-	-	5,694,258
HARTWOOD MARSH	5,593,300	-	-	-	-	5,593,300
Cagan Crossings Community Library	4,708,250	-	-	-	-	4,708,250
East Lake Sports and Community Complex	4,025,788	1,500,000	1,500,000	1,500,000	1,500,000	10,025,788
Fire Station 112 Four Corners	2,315,920	-	-	-	-	2,315,920
Road Resurfacing and Improvements	2,024,465	1,872,529	1,500,000	4,500,000	4,500,000	14,396,994
Sheriff Vehicles & Equipment	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
South Lake Regional Park	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	9,325,000
Virtual Prime (North & South)	1,657,732	-	-	-	-	1,657,732
North Lake Trail	1,654,924	-	-	-	-	1,654,924
Rosenwald Gardens	1,652,000	-	-	-	-	1,652,000
Fire Station 27 Expansion	1,600,000	-	-	-	-	1,600,000
Fairgrounds Relocation	1,500,000	500,000	500,000	500,000	500,000	3,500,000
Golden Triangle Regional Park - East Campus	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
CR 452/44	1,498,802	-	-	-	-	1,498,802
Old Highway 441/CR 19A Roundabout - Grant Match	1,379,795	-	-	-	-	1,379,795
Ambulances	1,285,802	1,170,000	1,200,000	1,200,000	1,500,000	6,355,802
CR 455 Ray Goodgame Pkwy	1,235,207	-	-	-	-	1,235,207
Tender Pumper 110	1,210,000	-	-	-	-	1,210,000
South Lake Trail	1,071,249	400,000	400,000	400,000	400,000	2,671,249
Green Mountain Scenic Overlook & Trailhead	1,027,779	-	-	-	-	1,027,779
Animal Shelter Quarantine Facility	1,000,000	-	-	-	-	1,000,000
Sheriff Warehouse	1,000,000	-	-	-	-	1,000,000
90 CEP Chillers	934,418	-	-	1,000,000	-	1,934,418
Roads Infrastructure	896,401	860,000	860,000	860,000	860,000	4,336,401
Sidewalks	649,600	460,000	460,000	300,000	500,000	2,369,600
HCH Roof	525,000	-	-	-	-	525,000
Public Works Equipment	500,000	500,000	500,000	500,000	500,000	2,500,000
Hancock Trail	450,000	100,000	100,000	100,000	100,000	850,000
Fire Station 109 Clermont	428,716	-	-	-	-	428,716
Court House Upgrades	401,223	-	-	-	-	401,223
Various Parks, Public Lands and Trails	350,000	500,000	500,000	500,000	500,000	2,350,000
Neighborhood Lakes Scenic Trail & Trailhead	300,000	100,000	100,000	100,000	500,000	1,100,000
P.E.A.R. PARK	300,000	400,000	400,000	400,000	400,000	1,900,000
Minneola Athletic Complex	278,750	100,000	100,000	100,000	100,000	678,750
Fuel Island Generators	221,436	-	-	-	-	221,436
IT Server Replacement	199,000	-	150,000	150,000	100,000	599,000
Fleet Operations Facility	196,425	-	-	-	-	196,425
Detention Center Elevator 45174	175,000	-	-	-	-	175,000

Five-Year Capital Improvement Plan
Fund Summary
Fiscal Years 2026-2030

Funding Source Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
HCH Elevator #1	175,000	-	-	-	-	175,000
Fire Station 85 Montverde	172,263	-	-	-	-	172,263
North Lake Regional Park	136,855	100,000	100,000	100,000	100,000	536,855
CAB HC Elevator 61438HC	125,000	-	-	-	-	125,000
Astatula Boat Ramp	100,000	-	-	-	-	100,000
Clermont Arts and Recreation Center	100,000	-	-	-	-	100,000
Lake Idamere Park	100,000	100,000	100,000	100,000	100,000	500,000
Northwest Lake Community Park	100,000	100,000	100,000	100,000	100,000	500,000
HVAC Replacement-Tax Collector	70,000	-	-	-	-	70,000
Portable Generator (2)	30,000	-	-	-	-	30,000
Safe Streets and Roads	26,940	-	-	-	-	26,940
FDOT Grant Match	-	2,600,000	3,000,000	-	-	5,600,000
Fire Station 15 Replacement	-	1,535,000	-	-	-	1,535,000
Custom Pumper - Replacement - Engine 85	-	1,250,000	-	-	-	1,250,000
East Lake County Library	-	750,000	3,000,000	3,000,000	2,500,000	9,250,000
Tower and Equipment Projects	-	615,000	735,000	-	815,000	2,165,000
ECOC Generator and UPS	-	600,000	-	-	-	600,000
Custom Pumper - Replacement - Engine 53	-	590,000	-	-	-	590,000
Public Defender Generator	-	200,000	-	-	-	200,000
Detention Center Elevator 45175	-	175,000	-	-	-	175,000
Detention Center Elevator 45178	-	175,000	-	-	-	175,000
HCH Elevator #2	-	175,000	-	-	-	175,000
SAB Elevator 49752	-	175,000	-	-	-	175,000
Network Equipment Replacements	-	125,000	-	-	-	125,000
JC Water Valves	-	100,000	-	-	-	100,000
Fire Station 11 Replacement	-	-	1,665,000	-	-	1,665,000
Custom Pumper - Replacement - Engine 77	-	-	1,400,000	-	-	1,400,000
SAB Roof	-	-	500,000	-	-	500,000
Detention Center Intercom	-	-	400,000	-	-	400,000
SAB Skylight	-	-	100,000	-	-	100,000
Fire Station 75 Construction	-	-	-	3,287,000	-	3,287,000
Heavy Rescue/Pumper for Fire Station 109	-	-	-	1,500,000	-	1,500,000
Lack Mack Fire Station	-	-	-	-	2,277,262	2,277,262
Custom Pumper - Replacement - Engine 82	-	-	-	-	1,500,000	1,500,000
90 CEP Chillers	-	-	-	-	1,000,000	1,000,000
Vehicle Replacements	-	-	-	-	500,000	500,000
Total for Renewal Sales Tax Capital Projects 2018	**$ 56,442,298**	**$ 22,692,529**	**$ 24,235,000**	**$ 25,062,000**	**$ 25,717,262**	**$ 154,149,089**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Fairgrounds Relocation

Project Number
80040

Category
Community Enhancement

Department
Parks and Trails

Class
C - Non-Mandatory

Description

Funding for the relocation and construction related to the fairgrounds property. General Fund account includes Legislative Priority funding from the State of Florida.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
General Fund (0010)	6,774,249	-	-	-	-	6,774,249
Renewal Sales Tax Capital Projects 2018 (3050)	1,500,000	500,000	500,000	500,000	500,000	3,500,000
Revenue Required for Project	8,274,249	500,000	500,000	500,000	500,000	10,274,249
Funding Source Org Codes						
Cap Prjs Facilities-Other (0857660)	1,500,000	500,000	500,000	500,000	500,000	3,500,000
Facilities Dev & Mgt Admin (0819100)	6,774,249	-	-	-	-	6,774,249
Funding Source Org Code Total	8,274,249	-	-	-	-	10,274,249
Expenditures by Type						
Buildings (860620)	6,774,249	-	-	-	-	6,774,249
Improvements Other Than Buildings (860630)	1,500,000	500,000	500,000	500,000	500,000	3,500,000
Project Total	8,274,249	500,000	500,000	500,000	500,000	10,274,249
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**8,274,249**	**500,000**	**500,000**	**500,000**	**500,000**	**10,274,249**

Project Name
Detention Center Chillers

Project Number

Category
Corrections

Department
Facilities Management

Class
C - Non-Mandatory

Description

Funding for chiller replacements for the County Detention Center.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
General Fund (0010)	5,839,769	-	-	-	-	5,839,769
Revenue Required for Project	5,839,769	-	-	-	-	5,839,769
Funding Source Org Codes						
Facilities Maintenance (0851110)	5,839,769	-	-	-	-	5,839,769
Funding Source Org Code Total	5,839,769	-	-	-	-	5,839,769
Expenditures by Type						
Improvements Other Than Buildings (860630)	4,900,000	-	-	-	-	4,900,000
Machinery and Equipment (860640)	939,769	-	-	-	-	939,769
Project Total	5,839,769	-	-	-	-	5,839,769
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**5,839,769**	**-**	**-**	**-**	**-**	**5,839,769**

Project Name
Road Resurfacing and Improvements

Project Number

Category
Road Program

Department
Public Works Operations

Class
A - Concurrency

Description

Funding allocation for the resurfacing of County maintained roads. The roads MSTU is anticipated to increase by 3% annually.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Community Development Block Grant (1200)	174,039	-	-	-	-	174,039
General Fund (0010)	4,971,037	-	-	-	-	4,971,037
MSTU-Roads Section (1232)	1,003,619	1,033,727	1,064,739	1,096,681	1,129,582	5,328,348
Renewal Sales Tax Capital Projects 2018 (3050)	2,024,465	1,872,529	1,500,000	4,500,000	4,500,000	14,396,994
Revenue Required for Project	8,173,160	2,906,256	2,564,739	5,596,681	5,629,582	24,870,418
Expenditures by Type						
Infrastructure – Resurfacing (860679)	8,173,160	2,906,256	2,564,739	5,596,681	5,629,582	24,870,418
Project Total	8,173,160	2,906,256	2,564,739	5,596,681	5,629,582	24,870,418
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**8,173,160**	**2,906,256**	**2,564,739**	**5,596,681**	**5,629,582**	**24,870,418**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
SOE Building Project
Project Number
Category
General Government
Department
Supervisor of Elections
Class
C - Non-Mandatory
Description
Funding for a new Supervisor of Elections location. Funding is split between buildings ($871,991) and leasehold improvements ($1,524,452).

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
General Fund (0010)	2,416,443	-	-	-	-	2,416,443
Revenue Required for Project	2,416,443	-	-	-	-	2,416,433
Funding Source Org Codes						
Non Departmental (9092001)	2,416,443	-	-	-	-	2,416,433
Funding Source Org Code Total	2,416,433	-	-	-	-	2,416,433
Expenditures by Type						
Buildings (860620)	871,991	-	-	-	-	871,991
Improvements Other Than Buildings (860630)	1,524,452	-	-	-	-	1,524,452
Project Total	2,416,433	-	-	-	-	2,416,433
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,416,433**	**-**	**-**	**-**	**-**	**2,416,433**

Project Name
Judicial Support IT Enhancements
Project Number
Category
Criminal Justice
Department
Judicial Services
Class
C - Non-Mandatory
Description
Funding for Judicial Support server and MFP printers. These will meet the core infrastructure refresh, license and warranty renewals.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
General Fund (0010)	203,000	-	-	-	-	203,000
Revenue Required for Project	203,000	-	-	-	-	203,000
Funding Source Org Codes						
Judges - Technology (6062300)	172,000	-	-	-	-	172,000
Sa - Technology (6062100)	31,000	-	-	-	-	31,000
Funding Source Org Code Total	203,000	-	-	-	-	203,000
Expenditures by Type						
Machinery and Equipment (860640)	203,000	-	-	-	-	203,000
Project Total	203,000	-	-	-	-	203,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**203,000**	**-**	**-**	**-**	**-**	**203,000**

Project Name
Permitting Software Fees
Project Number
Category
General Government
Department
Planning and Zoning
Class
A - Concurrency
Description
permitting software

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Transportation Trust (1120)	119,972	-	-	-	-	119,972
General Fund (0010)	163,458	-	-	-	-	163,458
MSTU-Stormwater Section (1230)	108,972	-	-	-	-	108,972
Revenue Required for Project	392,402	-	-	-	-	392,402
Funding Source Org Codes						
Engineering Operations (5055100)	119,972	-	-	-	-	119,972
Planning And Zoning (2640100)	163,458	-	-	-	-	163,458
Stormwater Management (5055600)	108,972	-	-	-	-	108,972
Funding Source Org Code Total	392,402	-	-	-	-	392,402
Expenditures by Type						
Machinery and Equipment (860640)	392,402	-	-	-	-	392,402
Project Total	392,402	-	-	-	-	392,402
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**392,402**	**-**	**-**	**-**	**-**	**392,402**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Fairgrounds Mitigation Project
Project Number
Category
Community Enhancement
Department
Parks and Trails
Class
C - Non-Mandatory
Description
Funding for the asbestos mitigation project for the current Fairgrounds location at 2101 County Rd 452, Eustis, FL 32726.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
General Fund (0010)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Funding Source Org Codes						
Facilities Maintenance (0851110)	100,000	-	-	-	-	100,000
Funding Source Org Code Total	100,000	-	-	-	-	100,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Project Name
IT Server Replacement
Project Number
Category
General Government
Department
Information Technology
Class
C - Non-Mandatory
Description
Purchase of multiple servers to replace or augment existing servers, including storage and compute servers.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
General Fund (0010)	50,000	50,000	50,000	50,000	50,000	250,000
Renewal Sales Tax Capital Projects 2018 (3050)	199,000	-	150,000	150,000	100,000	599,000
Revenue Required for Project	249,000	50,000	200,000	200,000	150,000	849,000
Funding Source Org Codes						
County Technology (1885120)	50,000	50,000	50,000	50,000	50,000	250,000
It-Capital Projects (1885200)	199,000	-	150,000	150,000	100,000	599,000
Funding Source Org Code Total	249,000	50,000	200,000	200,000	150,000	849,000
Expenditures by Type						
Machinery and Equipment (860640)	249,000	50,000	200,000	200,000	150,000	849,000
Project Total	249,000	50,000	200,000	200,000	150,000	849,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**249,000**	**50,000**	**200,000**	**200,000**	**150,000**	**849,000**

Project Name
Network Equipment Replacements
Project Number
Category
Critical Communications
Department
Information Technology
Class
C - Non-Mandatory
Description
Replacement of switches and firewalls throughout the county. In FY2027, we plan to replace our core networking devices.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
General Fund (0010)	27,000	27,000	27,000	27,000	27,000	135,000
Renewal Sales Tax Capital Projects 2018 (3050)	-	125,000	-	-	-	125,000
Revenue Required for Project	27,000	152,000	27,000	27,000	27,000	260,000
Funding Source Org Codes						
County Technology (1885120)	27,000	27,000	27,000	27,000	27,000	135,000
It-Capital Projects (1885200)	-	125,000	-	-	-	125,000
Funding Source Org Code Total	27,000	152,000	27,000	27,000	27,000	260,000
Expenditures by Type						
Machinery and Equipment (860640)	27,000	152,000	27,000	27,000	27,000	260,000
Project Total	27,000	152,000	27,000	27,000	27,000	260,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**27,000**	**152,000**	**27,000**	**27,000**	**27,000**	**260,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
CR 466A Phase 3B
Project Number
50041 & 50073
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
CR 466A Phase 3B from Timbertop Lane to Poinsettia Ave. $1,332,500 in funding comes from The Villages.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	2,400,000	-	-	-	-	2,400,000
County Transportation Trust (1120)	1,332,500	-	-	-	-	1,332,500
Federal/State Grants (1300)	3,611,561	-	-	-	-	3,611,561
Renewal Sales Tax Capital Projects 2018 (3050)	5,694,258	-	-	-	-	5,694,258
Revenue Required for Project	13,038,319	-	-	-	-	13,038,319
Expenditures by Type						
Infrastructure – Undesignated (860670)	2,400,000	-	-	-	-	2,400,000
Infrastructure - Construction (860674)	10,638,319	-	-	-	-	10,638,319
Project Total	13,038,319	-	-	-	-	13,038,319
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**13,038,319**	**-**	**-**	**-**	**-**	**13,038,319**

Project Name
Signal Bucket Truck
Project Number
Category
General Government
Department
Public Works Operations
Class
A - Concurrency
Description
Replacement Signal Bucket Truck for #28200 in FY 2026, Replacement Signal Bucket Trucks #28637 in FY 2027. Replacement of Signal Bucket Truck for #28636 in FY 2029, Replacement Signal Bucket Truck for #29176 in FY 2030

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Transportation Trust (1120)	190,000	200,000	-	205,000	215,000	810,000
Revenue Required for Project	190,000	200,000	-	205,000	215,000	810,000
Funding Source Org Codes						
Traffic Operations (5055200)	190,000	200,000	-	205,000	215,000	810,000
Funding Source Org Code Total	190,000	200,000	-	205,000	215,000	810,000
Expenditures by Type						
Machinery and Equipment (860640)	190,000	200,000	-	205,000	215,000	810,000
Project Total	190,000	200,000	-	205,000	215,000	810,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**190,000**	**200,000**	**-**	**205,000**	**215,000**	**810,000**

Project Name
Sign Truck
Project Number
Category
General Government
Department
Public Works Operations
Class
A - Concurrency
Description
FY 2026 - Replacement Sign Truck for #26622, FY 2027 - Replacement Sign Truck for #28635

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Transportation Trust (1120)	80,000	100,000	-	-	-	180,000
Revenue Required for Project	80,000	100,000	-	-	-	180,000
Funding Source Org Codes						
Traffic Operations (5055200)	80,000	100,000	-	-	-	180,000
Funding Source Org Code Total	80,000	100,000	-	-	-	180,000
Expenditures by Type						
Machinery and Equipment (860640)	80,000	100,000	-	-	-	180,000
Project Total	80,000	100,000	-	-	-	180,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**80,000**	**100,000**	**-**	**-**	**-**	**180,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
East Lake County Library
Department
Library Services
Project Number
3038340
Class
C - Non-Mandatory
Category
Library Services
Description
Master Plan/rendering, design, engineering, permitting, development of construction bid documents and construction of a new turn-key library building. Build in compliance with current building codes and allows for future expansion. Completed and ready for public/staff use with all the necessary equipment, furnishings and accessories, and additional staff.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Library Impact Fee Trust (1070)	1,000,000	-	-	-	-	1,000,000
Renewal Sales Tax Capital Projects 2018 (3050)	-	750,000	3,000,000	3,000,000	2,500,000	9,250,000
Revenue Required for Project	1,000,000	750,000	3,000,000	3,000,000	2,500,000	10,250,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	-	750,000	3,000,000	3,000,000	2,500,000	9,250,000
Library Impact Fee Trust Fund (3038200)	1,000,000	-	-	-	-	1,000,000
Funding Source Org Code Total	1,000,000	750,000	3,000,000	3,000,000	2,500,000	10,250,000
Expenditures by Type						
Buildings (860620)	1,000,000	750,000	3,000,000	3,000,000	2,500,000	10,250,000
Project Total	1,000,000	750,000	3,000,000	3,000,000	2,500,000	10,250,000
Operating Funding Sources						
County Library System (1900)	-	-	-	-	190,000	190,000
Operating Total	-	-	-	-	190,000	190,000
Operating Expenses						
Operating and Maintenance	-	-	-	-	190,000	190,000
Operating Expenses Total	-	-	-	-	190,000	190,000
Total Fiscal Impact of Project	**1,000,000**	**750,000**	**3,000,000**	**3,000,000**	**2,690,000**	**10,440,000**

Project Name
Lake Idamere Park
Department
Parks and Trails
Project Number
40011
Class
A - Concurrency
Category
Parks and Recreation
Description
Design, engineering, permitting and construction/improvements of parking lot expansion and paved trail, additional park lighting, canoe/kayak launch facility, pavilions, playground equipment replacement, rubber surface replacement and site amenities/furnishings (signage, tables, benches, bike racks and trash cans).

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Parks Impact Fee Central District (1081)	157,658	11,000	11,000	11,000	11,000	201,658
Renewal Sales Tax Capital Projects 2018 (3050)	100,000	100,000	100,000	100,000	100,000	500,000
Unfunded	125,000	125,000	125,000	125,000	125,000	625,000
Revenue Required for Project	382,658	236,000	236,000	236,000	236,000	1,326,658
Expenditures by Type						
Improvements Other Than Buildings (860630)	382,658	236,000	236,000	236,000	236,000	1,326,658
Project Total	382,658	236,000	236,000	236,000	236,000	1,326,658
Operating Funding Sources						
MSTU-Parks Section (1231)	75,000	85,000	95,000	105,000	115,000	475,000
Operating Total	75,000	85,000	95,000	105,000	115,000	475,000
Operating Expenses						
Operating and Maintenance	75,000	85,000	95,000	105,000	115,000	475,000
Operating Expenses Total	75,000	85,000	95,000	105,000	115,000	475,000
Total Fiscal Impact of Project	**457,658**	**321,000**	**331,000**	**341,000**	**351,000**	**1,801,658**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
P.E.A.R. PARK

Project Number
40006

Category
Parks and Recreation

Department
Parks and Trails

Class
A - Concurrency

Description
Design, engineering, permitting and construction/improvements of nature center, maintenance and other building structures, parking lot and road, tennis/pickleball court improvements, pavilions, fencing, multi-purpose field and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Environmental assessment, surveys and reporting, mitigation as necessary. Improvements per Florida Community Trust (FCT) Grant, State Lease Agreement, and Park Master Plan (active/passive). Master Plan update as necessary.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Parks Impact Fee Central District (1081)	26,337	12,600	12,600	12,600	12,600	76,737
Renewal Sales Tax Capital Projects 2018 (3050)	300,000	400,000	400,000	400,000	400,000	1,900,000
Unfunded	700,000	700,000	600,000	600,000	600,000	3,200,000
Revenue Required for Project	1,026,337	1,112,600	1,012,600	1,012,600	1,012,600	5,176,737
Expenditures by Type						
Improvements Other Than Buildings (860630)	1,026,337	1,112,600	1,012,600	1,012,600	1,012,600	5,176,737
Project Total	1,026,337	1,112,600	1,012,600	1,012,600	1,012,600	5,176,737
Operating Funding Sources						
MSTU-Parks Section (1231)	-	-	145,000	165,000	185,000	495,000
Operating Total	-	-	145,000	165,000	185,000	495,000
Operating Expenses						
Operating and Maintenance	-	-	145,000	165,000	185,000	495,000
Operating Expenses Total	-	-	145,000	165,000	185,000	495,000
Total Fiscal Impact of Project	**1,026,337**	**1,112,600**	**1,157,600**	**1,177,600**	**1,197,600**	**5,671,737**

Project Name
North Lake Regional Park

Project Number
40002

Category
Parks and Recreation

Department
Parks and Trails

Class
A - Concurrency

Description
Design, engineering, permitting and construction/improvements of little league fields parking lot, path and parking lot lighting, dugouts, sidewalk, fencing, completion of playground equipment, pavilions, pickleball courts, multi-use field, landscape and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans). Master Plan update as necessary. Relocation of Rennaissance Faire.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Parks Impact Fee North District (1082)	232,066	50,000	50,000	50,000	50,000	432,066
Renewal Sales Tax Capital Projects 2018 (3050)	136,855	100,000	100,000	100,000	100,000	536,855
Unfunded	500,000	500,000	500,000	500,000	500,000	2,500,000
Revenue Required for Project	868,921	650,000	650,000	650,000	650,000	3,468,921
Expenditures by Type						
Improvements Other Than Buildings (860630)	868,921	650,000	650,000	650,000	650,000	3,468,921
Project Total	868,921	650,000	650,000	650,000	650,000	3,468,921
Operating Funding Sources						
MSTU-Parks Section (1231)	-	-	80,000	95,000	110,000	285,000
Operating Total	-	-	80,000	95,000	110,000	285,000
Operating Expenses						
Operating and Maintenance	-	-	80,000	95,000	110,000	285,000
Operating Expenses Total	-	-	80,000	95,000	110,000	285,000
Total Fiscal Impact of Project	**868,921**	**650,000**	**730,000**	**745,000**	**760,000**	**3,753,921**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Green Mountain Scenic Overlook & Trailhead

Project Number
40037

Category
Parks and Recreation

Department
Parks and Trails

Class
A - Concurrency

Description
Design, engineering, permitting and construction of 2nd tower and related support facilities. Funding provided by: 2nd Renewal Sales Tax, TDT (Resort/Development Tax) Grant, Parks Impact Fees - South, and FDOT Grant.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Parks Section (1231)	650,000	-	-	-	-	650,000
Parks Impact Fee South District (1083)	659,331	-	-	-	-	659,331
Renewal Sales Tax Capital Projects 2018 (3050)	1,027,779	-	-	-	-	1,027,779
Resort/Development Tax (1250)	650,000	-	-	-	-	650,000
Revenue Required for Project	2,987,110	-	-	-	-	2,987,110
Expenditures by Type						
Improvements Other Than Buildings (860630)	2,987,110	-	-	-	-	2,987,110
Project Total	2,987,110	-	-	-	-	2,987,110
Operating Funding Sources						
MSTU-Parks Section (1231)	50,000	60,000	70,000	80,000	90,000	350,000
Operating Total	50,000	60,000	70,000	80,000	90,000	350,000
Operating Expenses						
Operating and Maintenance	50,000	60,000	70,000	80,000	90,000	350,000
Operating Expenses Total	50,000	60,000	70,000	80,000	90,000	350,000
Total Fiscal Impact of Project	**3,037,110**	**60,000**	**70,000**	**80,000**	**90,000**	**3,337,110**

Project Name
Minneola Athletic Complex

Project Number
40036

Category
Parks and Recreation

Department
Parks and Trails

Class
A - Concurrency

Description
Design, engineering, permitting and construction/improvements of parking lot, playground equipment, restroom, concrete path, path lighting, pavilions, dog park, fencing and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans).

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Parks Impact Fee South District (1083)	358,811	75,000	75,000	75,000	75,000	658,811
Renewal Sales Tax Capital Projects 2018 (3050)	278,750	100,000	100,000	100,000	100,000	678,750
Unfunded	1,000,000	500,000	500,000	500,000	500,000	3,000,000
Revenue Required for Project	1,637,561	675,000	675,000	675,000	675,000	4,337,561
Expenditures by Type						
Buildings (860620)	700,000	-	-	-	-	700,000
Improvements Other Than Buildings (860630)	937,561	675,000	675,000	675,000	675,000	3,637,561
Project Total	1,637,561	675,000	675,000	675,000	675,000	4,337,561
Operating Funding Sources						
MSTU-Parks Section (1231)	70,000	75,000	85,000	100,000	110,000	440,000
Operating Total	70,000	75,000	85,000	100,000	110,000	440,000
Operating Expenses						
Operating and Maintenance	70,000	75,000	85,000	100,000	110,000	440,000
Operating Expenses Total	70,000	75,000	85,000	100,000	110,000	440,000
Total Fiscal Impact of Project	**1,707,561**	**750,000**	**760,000**	**775,000**	**785,000**	**4,777,561**

Project Name
South Lake Trail

Project Number
40017

Category
Parks and Recreation

Department
Parks and Trails

Class
A - Concurrency

Description
Design, engineering, permitting and construction/improvements/resurfacing of existing paved trail, retaining walls, concrete curbing, boardwalk, ADA, landscape, railing, fencing, pavement markings and mile marker/signage.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Parks Section (1231)	500,000	-	-	-	-	500,000
Parks Impact Fee South District (1083)	75,000	175,000	175,000	175,000	175,000	775,000
Renewal Sales Tax Capital Projects 2018 (3050)	1,071,249	400,000	400,000	400,000	400,000	2,671,249
Unfunded	128,751	1,000,000	1,000,000	1,000,000	1,000,000	4,128,751
Revenue Required for Project	1,775,000	1,575,000	1,575,000	1,575,000	1,575,000	8,075,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	1,775,000	1,575,000	1,575,000	1,575,000	1,575,000	8,075,000
Project Total	1,775,000	1,575,000	1,575,000	1,575,000	1,575,000	8,075,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,775,000**	**1,575,000**	**1,575,000**	**1,575,000**	**1,575,000**	**8,075,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Old Highway 441/CR 19A Roundabout
Project Number
INT16022-CD3
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Old Highway 441 Intersection with CR 19A and Eudora Road Roundabout. This includes funding needed for the FDOT Grant match requirement.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
North Central Transportation Benefit District (1148)	3,696,000	-	-	-	-	3,696,000
Renewal Sales Tax Capital Projects 2018 (3050)	1,379,795	-	-	-	-	1,379,795
Federal/State Grants (1300)	1,748,382	-	-	-	-	1,748,382
Revenue Required for Project	6,824,177	-	-	-	-	6,824,177
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	3,696,000	-	-	-	-	3,696,000
Infrastructure - Construction (860674)	3,128,177	-	-	-	-	3,128,177
Project Total	6,824,177	-	-	-	-	6,824,177
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**6,824,177**	**-**	**-**	**-**	**-**	**6,824,177**

Project Name
Infrastructure Funds Available
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Infrastructure Funds Available

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
North Central Transportation Benefit District (1148)	1,253,149	-	-	-	-	1,253,149
Revenue Required for Project	1,253,149	-	-	-	-	1,253,149
Expenditures by Type						
Infrastructure - Construction (860674)	1,253,149	-	-	-	-	1,253,149
Project Total	1,253,149	-	-	-	-	1,253,149
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,253,149**	**-**	**-**	**-**	**-**	**1,253,149**

Project Name
CR 561 COUNTRY CLUB DR
Project Number
Category
Road Program
Department
Public Works Operations
Class
A - Concurrency
Description
CR 561 COUNTRY CLUB DRIVE TO BATES LANE

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
North Central Transportation Benefit District (1148)	80,000	-	-	-	-	80,000
Revenue Required for Project	80,000	-	-	-	-	80,000
Expenditures by Type						
Infrastructure - Construction (860674)	80,000	-	-	-	-	80,000
Project Total	80,000	-	-	-	-	80,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**80,000**	**-**	**-**	**-**	**-**	**80,000**

Project Name
Round Lake Road & CR 4183 from Orange County to SR 44
Project Number
50055
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
DESIGN SERVICES OF ROUND LAKE ROAD FROM THE LAKE/ORANGE COUNTY LINE TO MAGNOLIA AVENUE. COST OF PROJECT 2,300,000 WITH 50% MATCH.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	2,000,000	-	-	-	-	2,000,000
NE/Wekiva Transportation Benefit District (1149)	4,500,000	-	-	-	-	4,500,000
Revenue Required for Project	6,500,000	-	-	-	-	6,500,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	6,500,000	-	-	-	-	6,500,000
Project Total	6,500,000	-	-	-	-	6,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**6,500,000**	**-**	**-**	**-**	**-**	**6,500,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Infrastructure Funds Available
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Infrastructure Funding Available

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
NE/Wekiva Transportation Benefit District (1149)	1,458,161	-	-	-	-	1,458,161
Revenue Required for Project	1,458,161	-	-	-	-	1,458,161
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	386,035	-	-	-	-	386,035
Infrastructure - Construction (860674)	1,072,126	-	-	-	-	1,072,126
Project Total	1,458,161	-	-	-	-	1,458,161
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,458,161**	**-**	**-**	**-**	**-**	**1,458,161**

Project Name
Round Lake Road from Wolfbranch to SR-44
Project Number
SDY12012
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Construct new 4-lane road with curb & gutter, additional funding needed for design, right-of-way, and construction.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
NE/Wekiva Transportation Benefit District (1149)	500,000	-	-	-	-	500,000
Revenue Required for Project	500,000	-	-	-	-	500,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	500,000	-	-	-	-	500,000
Project Total	500,000	-	-	-	-	500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**500,000**	**-**	**-**	**-**	**-**	**500,000**

Project Name
Vista Ridge
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Vista Ridge at Wolf Branch Innovation District

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
NE/Wekiva Transportation Benefit District (1149)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Project Name
CITRUS GROVE ROAD PH 2
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
CITRUS GROVE RD PH 2

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	15,000,000	-	-	-	-	15,000,000
Revenue Required for Project	15,000,000	-	-	-	-	15,000,000
Expenditures by Type						
Infrastructure - Construction (860674)	15,000,000	-	-	-	-	15,000,000
Project Total	15,000,000	-	-	-	-	15,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**15,000,000**	**-**	**-**	**-**	**-**	**15,000,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Hancock Road-North of Turnpike to CR 561A
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
HANCOCK RD N OR TURNPIKE TO CR 561A

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	8,000,000	-	-	-	-	8,000,000
Revenue Required for Project	8,000,000	-	-	-	-	8,000,000
Expenditures by Type						
Infrastructure - Construction (860674)	8,000,000	-	-	-	-	8,000,000
Project Total	8,000,000	-	-	-	-	8,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**8,000,000**	**-**	**-**	**-**	**-**	**8,000,000**

Project Name
HARTWOOD MARSH
Project Number
50081
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
HARTWOOD MARSH RD FROM US 27 TO REGENCY HILLS DR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	5,593,300	-	-	-	-	5,593,300
South Transportation Benefit District (1157)	6,800,000	-	-	-	-	6,800,000
Revenue Required for Project	12,393,300	-	-	-	-	12,393,300
Expenditures by Type						
Infrastructure – Undesignated (860670)	5,593,300	-	-	-	-	5,593,300
Infrastructure - Construction (860674)	6,800,000	-	-	-	-	6,800,000
Project Total	12,393,300	-	-	-	-	12,393,300
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**12,393,300**	**-**	**-**	**-**	**-**	**12,393,300**

Project Name
Citrus Grove Road Phase V
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Citrus Grove Road Phase V

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	4,882,543	-	-	-	-	4,882,543
Revenue Required for Project	4,882,543	-	-	-	-	4,882,543
Expenditures by Type						
Infrastructure - Construction (860674)	4,882,543	-	-	-	-	4,882,543
Project Total	4,882,543	-	-	-	-	4,882,543
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**4,882,543**	**-**	**-**	**-**	**-**	**4,882,543**

Project Name
VILLA CITY RD
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
VILLA CITY RD US 27 TO SR 50 CST

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	3,648,865	-	-	-	-	3,648,865
Revenue Required for Project	3,648,865	-	-	-	-	3,648,865
Expenditures by Type						
Infrastructure - Construction (860674)	3,648,865	-	-	-	-	3,648,865
Project Total	3,648,865	-	-	-	-	3,648,865
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**3,648,865**	**-**	**-**	**-**	**-**	**3,648,865**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Hancock Road
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
HANCOCK ROAD

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	1,767,000	-	-	-	-	1,767,000
Revenue Required for Project	1,767,000	-	-	-	-	1,767,000
Expenditures by Type						
Infrastructure - Construction (860674)	1,767,000	-	-	-	-	1,767,000
Project Total	1,767,000	-	-	-	-	1,767,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,767,000**	**-**	**-**	**-**	**-**	**1,767,000**

Project Name
Villa City Road (US 27 to SR 50)
Project Number
NRD16012
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
VILLA CITY ROAD US 27 TO SR 50. COMPLETE STREET/DUAL LEFT TURN LANES AT SR 50

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	200,000	-	-	-	-	200,000
Revenue Required for Project	200,000	-	-	-	-	200,000
Expenditures by Type						
Infrastructure - Construction (860674)	200,000	-	-	-	-	200,000
Project Total	200,000	-	-	-	-	200,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**200,000**	**-**	**-**	**-**	**-**	**200,000**

Project Name
CITRUS GROVE RD PH 3
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
CITRUS GROVE RD PH 3 US 27 TO FOUNDERS RIDGE

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	150,000	-	-	-	-	150,000
Revenue Required for Project	150,000	-	-	-	-	150,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	150,000	-	-	-	-	150,000
Project Total	150,000	-	-	-	-	150,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**150,000**	**-**	**-**	**-**	**-**	**150,000**

Project Name
CR 561 INTERSECTION
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
CR 561 INTERSECTION WITH LAKESHORE DR ROUNDABOUT

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Construction (860674)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
HANCOCK RD N
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
HANCOCK RD N CR 561A TO CR 455

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Construction (860674)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Project Name
Hancock Road-5 Mile Rd to Wellness Way
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
HANCOCK RD FROM S 5 MILE RD TO WELLNESS WAY - SEGMENT E

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Construction (860674)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Project Name
Hancock Road-Marsh Rd to N Conserv Prop Line
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
HANCOCK RD FROM S HARTWOOD MARSH RD TO N CONSERV PROPERTY LINE - SEGMENT F

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Construction (860674)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Project Name
Hooks Street
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Hooks Street

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
South Transportation Benefit District (1157)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Infrastructure Funds Available
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Infrastructure Funds Available

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	1,804,103	-	-	-	-	1,804,103
Revenue Required for Project	1,804,103	-	-	-	-	1,804,103
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,804,103	-	-	-	-	1,804,103
Project Total	1,804,103	-	-	-	-	1,804,103
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,804,103**	**-**	**-**	**-**	**-**	**1,804,103**

Project Name
CR 33/CR 448/CR 470
Project Number
SDY08048
Category
Road Program
Department
Public Works Operations
Class
A - Concurrency
Description
CR 33/CR 48/Cr 470 intersection improvements DNS and ROW

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	1,500,000	-	-	-	-	1,500,000
Revenue Required for Project	1,500,000	-	-	-	-	1,500,000
Expenditures by Type						
Infrastructure - Construction (860674)	1,500,000	-	-	-	-	1,500,000
Project Total	1,500,000	-	-	-	-	1,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,500,000**	**-**	**-**	**-**	**-**	**1,500,000**

Project Name
CR 33 Intersection with CR 48
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
CR 33 Intersection with CR 48 Traffic Signal

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	500,000	-	-	-	-	500,000
Revenue Required for Project	500,000	-	-	-	-	500,000
Expenditures by Type						
Infrastructure – Undesignated (860670)	500,000	-	-	-	-	500,000
Project Total	500,000	-	-	-	-	500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**500,000**	**-**	**-**	**-**	**-**	**500,000**

Project Name
Rolling Acres Road
Project Number
Category
Road Program
Department
Public Works Operations
Class
A - Concurrency
Description
Rolling Acres Road from CR 466 to Griffin Avenue. Widen to 4-lane, add curb/gutter.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Central Transportation Benefit District (1158)	450,000	-	-	-	-	450,000
Revenue Required for Project	450,000	-	-	-	-	450,000
Expenditures by Type						
Infrastructure - Construction (860674)	450,000	-	-	-	-	450,000
Project Total	450,000	-	-	-	-	450,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**450,000**	**-**	**-**	**-**	**-**	**450,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
LAKE AMOS
Department
Public Works Operations
Description
LAKE AMOS ENGINEERING AND DSN

Project Number

Class
A - Concurrency

Category
Stormwater - Water Quality

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	650,000	-	-	-	-	650,000
Revenue Required for Project	650,000	-	-	-	-	650,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	650,000	-	-	-	-	650,000
Project Total	650,000	-	-	-	-	650,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**650,000**	**-**	**-**	**-**	**-**	**650,000**

Project Name
GROVELAND FARMS FLOOD STUDY
Department
Public Works Operations
Description
Lower P-Ha Flood Study and Groveland Farms Flood study improvements

Project Number
30006
Class
A - Concurrency

Category
Stormwater - Water Quality

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	446,442	-	-	-	-	446,442
Revenue Required for Project	446,442	-	-	-	-	446,442
Funding Source Org Codes						
Stormwater Management (5055600)	446,442	-	-	-	-	446,442
Funding Source Org Code Total	446,442	-	-	-	-	446,442
Expenditures by Type						
Infrastructure - Design / Permit (860672)	66,442	-	-	-	-	66,442
Infrastructure - Construction (860674)	380,000	-	-	-	-	380,000
Project Total	446,442	-	-	-	-	446,442
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**446,442**	**-**	**-**	**-**	**-**	**446,442**

Project Name
ROUND LAKE ROAD
Department
Public Works Operations
Description
ROUND LAKE ROAD/WOLFBRANCH ROAD FLOOD

Project Number

Class
A - Concurrency

Category
Stormwater - Water Quality

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	400,000	-	-	-	-	400,000
Revenue Required for Project	400,000	-	-	-	-	400,000
Expenditures by Type						
Infrastructure - Construction (860674)	400,000	-	-	-	-	400,000
Project Total	400,000	-	-	-	-	400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**400,000**	**-**	**-**	**-**	**-**	**400,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
SUN EDEN WATER QUALITY
Project Number
30005
Category
Stormwater - Water Quality
Department
Public Works Operations
Class
A - Concurrency
Description
SUN EDEN WATER QUALITY

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	357,900	-	-	-	-	357,900
Revenue Required for Project	357,900	-	-	-	-	357,900
Funding Source Org Codes						
Stormwater Management (5055600)	357,900	-	-	-	-	357,900
Funding Source Org Code Total	357,900	-	-	-	-	357,900
Expenditures by Type						
Infrastructure - Design / Permit (860672)	7,900	-	-	-	-	7,900
Infrastructure - Construction (860674)	350,000	-	-	-	-	350,000
Project Total	357,900	-	-	-	-	357,900
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**357,900**	**-**	**-**	**-**	**-**	**357,900**

Project Name
General WQ and Drainage Projects
Project Number
Category
Stormwater - Water Quality
Department
Public Works Operations
Class
A - Concurrency
Description
WATER QUALITY RETROFITS, DRAINAGE PROJECTS, NON-BASIN SPECIFIC AND FLOOD MITIGATIONS

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	350,000	-	-	-	-	350,000
Revenue Required for Project	350,000	-	-	-	-	350,000
Expenditures by Type						
Infrastructure - Construction (860674)	350,000	-	-	-	-	350,000
Project Total	350,000	-	-	-	-	350,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**350,000**	**-**	**-**	**-**	**-**	**350,000**

Project Name
Eustis/Trout Basin Lake Joanna WQ
Project Number
30003
Category
Stormwater - Water Quality
Department
Public Works Operations
Class
A - Concurrency
Description
Eustis/Trout Basin Lake Joanna WQ

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	275,000	-	-	-	-	275,000
Revenue Required for Project	275,000	-	-	-	-	275,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	75,000	-	-	-	-	75,000
Infrastructure - Construction (860674)	200,000	-	-	-	-	200,000
Project Total	275,000	-	-	-	-	275,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**275,000**	**-**	**-**	**-**	**-**	**275,000**

Project Name
GRANT MATCHING
Project Number
Category
Stormwater - Water Quality
Department
Public Works Operations
Class
A - Concurrency
Description
GRANT MATCHING

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	250,000	-	-	-	-	250,000
Revenue Required for Project	250,000	-	-	-	-	250,000
Expenditures by Type						
Infrastructure - Construction (860674)	250,000	-	-	-	-	250,000
Project Total	250,000	-	-	-	-	250,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**250,000**	**-**	**-**	**-**	**-**	**250,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Royal Trails Flood Study Improvements
Project Number
37003
Category
Stormwater - Water Quality
Department
Public Works Operations
Class
A - Concurrency
Description
Drainage & Flood improvements

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	200,000	-	-	-	-	200,000
Revenue Required for Project	200,000	-	-	-	-	200,000
Funding Source Org Codes						
Stormwater Management (5055600)	200,000	-	-	-	-	200,000
Funding Source Org Code Total	200,000	-	-	-	-	200,000
Expenditures by Type						
Infrastructure - Construction (860674)	200,000	-	-	-	-	200,000
Project Total	200,000	-	-	-	-	200,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**200,000**	**-**	**-**	**-**	**-**	**200,000**

Project Name
ROYAL TRAILS
Project Number
Category
Stormwater - Water Quality
Department
Public Works Operations
Class
A - Concurrency
Description
ROYAL TRAILS FLOOD STUDY

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	25,000	-	-	-	-	25,000
Revenue Required for Project	25,000	-	-	-	-	25,000
Expenditures by Type						
Infrastructure - Design / Permit (860672)	25,000	-	-	-	-	25,000
Project Total	25,000	-	-	-	-	25,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**25,000**	**-**	**-**	**-**	**-**	**25,000**

Project Name
FLOOD MITIGATION ENHANCEMENT
Project Number
Category
Stormwater - Water Quality
Department
Public Works Operations
Class
A - Concurrency
Description
FLOOD MITIGATION ENHANCEMENT

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Stormwater Section (1230)	21,250	-	-	-	-	21,250
Revenue Required for Project	21,250	-	-	-	-	21,250
Expenditures by Type						
Infrastructure - Construction (860674)	21,250	-	-	-	-	21,250
Project Total	21,250	-	-	-	-	21,250
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**21,250**	**-**	**-**	**-**	**-**	**21,250**

Project Name
Neighborhood Lakes Scenic Trail & Trailhead
Project Number
40054
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Design, engineering, permitting, and construction/improvements of trailhead building/nature center/bicycle shop, restrooms, maintenance and equestrian facilities, pavilions, playground equipment, fencing, landscape and site amenities/furnishings (kiosks, tables, benches, bike racks and trash cans). FDEP (Lease Agreement) with the County. Environmental assessment, surveys and reporting, mitigation as necessary. Total project cost to be determined.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
MSTU-Parks Section (1231)	400,000	-	-	-	-	400,000
Renewal Sales Tax Capital Projects 2018 (3050)	300,000	100,000	100,000	100,000	500,000	1,100,000
Unfunded	300,000	500,000	500,000	500,000	500,000	2,300,000
Revenue Required for Project	1,000,000	600,000	600,000	600,000	1,000,000	3,800,000
Expenditures by Type						
Buildings (860620)	1,000,000	600,000	600,000	600,000	1,000,000	3,800,000
Project Total	1,000,000	600,000	600,000	600,000	1,000,000	3,800,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,000,000**	**600,000**	**600,000**	**600,000**	**1,000,000**	**3,800,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Next Gen Call Handling
Project Number
24006 & 24001
Category
Critical Communications
Department
Public Safety Support
Class
A - Concurrency
Description
Grant funding for NG911-S21-22-05-30 Next Gen Calling Handling system.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Emergency 911 (1240)	931,313	-	-	-	-	931,313
Revenue Required for Project	931,313	-	-	-	-	931,313
Funding Source Org Codes						
E911 Projects (2445320)	819,555	-	-	-	-	819,555
Emergency 911 (2445310)	111,758	-	-	-	-	111,758
Funding Source Org Code Total	931,313	-	-	-	-	931,313
Expenditures by Type						
Machinery and Equipment (860640)	931,313	-	-	-	-	931,313
Project Total	931,313	-	-	-	-	931,313
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**931,313**	**-**	**-**	**-**	**-**	**931,313**

Project Name
Public Safety Support Equipment Replacement
Project Number
24005
Category
Critical Communications
Department
Public Safety Support
Class
A - Concurrency
Description
Grant funding for NG911-S21-22-05-29 server and log recorder replacements.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Emergency 911 (1240)	141,197	-	-	-	-	141,197
Revenue Required for Project	141,197	-	-	-	-	141,197
Funding Source Org Codes						
E911 Projects (2445320)	141,197	-	-	-	-	141,197
Funding Source Org Code Total	141,197	-	-	-	-	141,197
Expenditures by Type						
Machinery and Equipment (860640)	141,197	-	-	-	-	141,197
Project Total	141,197	-	-	-	-	141,197
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**141,197**	**-**	**-**	**-**	**-**	**141,197**

Project Name
Ambulances
Project Number
Category
Fire Services
Department
Emergency Medical Services
Class
C - Non-Mandatory
Description
Ambulance replacements

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	603,629	1,957,550	2,055,427	2,158,198	2,266,108	9,040,912
Renewal Sales Tax Capital Projects 2018 (3050)	1,285,802	1,170,000	1,200,000	1,200,000	1,500,000	6,355,802
Revenue Required for Project	1,889,431	3,127,550	3,255,427	3,358,198	3,766,108	15,396,714
Funding Source Org Codes						
Ems Field Operations (3522300)	603,629	1,957,550	2,055,427	2,158,198	2,266,108	9,040,912
Non Departmental-Other (9092305)	1,285,802	1,170,000	1,200,000	1,200,000	1,500,000	6,355,802
Funding Source Org Code Total	1,889,431	3,127,550	3,255,427	3,358,198	3,766,108	15,396,714
Expenditures by Type						
Machinery and Equipment (860640)	1,889,431	3,127,550	3,255,427	3,358,198	3,766,108	15,396,714
Project Total	1,889,431	3,127,550	3,255,427	3,358,198	3,766,108	15,396,714
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,889,431**	**3,127,550**	**3,255,427**	**3,358,198**	**3,766,108**	**15,396,714**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Lucas Device (mechanical CPR)
Project Number
Category
Fire Services
Department
Emergency Medical Services
Class
C - Non-Mandatory
Description
Lucas Device - mechanical CPR

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	73,437	63,438	66,610	69,940	73,437	346,862
Revenue Required for Project	73,437	63,438	66,610	69,940	73,437	346,862
Funding Source Org Codes						
Ems Field Operations (3522300)	73,437	63,438	66,610	69,940	73,437	346,862
Funding Source Org Code Total	73,437	63,438	66,610	69,940	73,437	346,862
Expenditures by Type						
Machinery and Equipment (860640)	73,437	63,438	66,610	69,940	73,437	346,862
Project Total	73,437	63,438	66,610	69,940	73,437	346,862
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**73,437**	**63,438**	**66,610**	**69,940**	**73,437**	**346,862**

Project Name
Panasonic Toughbooks
Project Number
Category
Fire Services
Department
Emergency Medical Services
Class
C - Non-Mandatory
Description
Panasonic Toughbooks

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	72,930	63,000	66,150	69,458	72,930	344,468
Revenue Required for Project	72,930	63,000	66,150	69,458	72,930	344,468
Funding Source Org Codes						
Ems Field Operations (3522300)	72,930	63,000	66,150	69,458	72,930	344,468
Funding Source Org Code Total	72,930	63,000	66,150	69,458	72,930	344,468
Expenditures by Type						
Machinery and Equipment (860640)	72,930	63,000	66,150	69,458	72,930	344,468
Project Total	72,930	63,000	66,150	69,458	72,930	344,468
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**72,930**	**63,000**	**66,150**	**69,458**	**72,930**	**344,468**

Project Name
Ambulances Re-Chassis
Project Number
Category
Fire Services
Department
Emergency Medical Services
Class
C - Non-Mandatory
Description
Ambulance re-chassis

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	62,052	1,436,563	1,508,391	1,583,810	1,663,001	6,253,817
Revenue Required for Project	62,052	1,436,563	1,508,391	1,583,810	1,663,001	6,253,817
Funding Source Org Codes						
Ems Field Operations (3522300)	62,052	1,436,563	1,508,391	1,583,810	1,663,001	6,253,817
Funding Source Org Code Total	62,052	1,436,563	1,508,391	1,583,810	1,663,001	6,253,817
Expenditures by Type						
Machinery and Equipment (860640)	62,052	1,436,563	1,508,391	1,583,810	1,663,001	6,253,817
Project Total	62,052	1,436,563	1,508,391	1,583,810	1,663,001	6,253,817
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**62,052**	**1,436,563**	**1,508,391**	**1,583,810**	**1,663,001**	**6,253,817**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
E500 Transport Ventilator
Project Number
Category
Fire Services
Department
Emergency Medical Services
Class
C - Non-Mandatory
Description
E500 Transport Ventilator

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Emergency Medical Services (1350)	6,598	26,881	27,688	28,518	29,374	119,059
Revenue Required for Project	6,598	26,881	27,688	28,518	29,374	119,059
Funding Source Org Codes						
Ems Field Operations (3522300)	6,598	26,881	27,688	28,518	29,374	119,059
Funding Source Org Code Total	6,598	26,881	27,688	28,518	29,374	119,059
Expenditures by Type						
Machinery and Equipment (860640)	6,598	26,881	27,688	28,518	29,374	119,059
Project Total	6,598	26,881	27,688	28,518	29,374	119,059
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**6,598**	**26,881**	**27,688**	**28,518**	**29,374**	**119,059**

Project Name
OBS-PERMITTING SOFTWARE
Project Number
10100
Category
General Government
Department
Building Services
Class
C - Non-Mandatory
Description
PROJECT TO REPLACE EXISTING PERMITTING SOFTWARE WITH A CLOUD BASED, ROBUST PERMITTING SYSTEM FOR THE NEXT 15-20 YEARS.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Building Services (1520)	5,000,000	-	-	-	-	5,000,000
Revenue Required for Project	5,000,000	-	-	-	-	5,000,000
Funding Source Org Codes						
Building Services (1048310)	5,000,000	-	-	-	-	5,000,000
Funding Source Org Code Total	5,000,000	-	-	-	-	5,000,000
Expenditures by Type						
Machinery and Equipment (860640)	5,000,000	-	-	-	-	5,000,000
Project Total	5,000,000	-	-	-	-	5,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**5,000,000**	**-**	**-**	**-**	**-**	**5,000,000**

Project Name
Vehicle Replacements
Project Number
Category
General Government
Department
Building Services
Class
C - Non-Mandatory
Description
Funding for vehicle replacement plan of 5 vehicles per year. These will replace the currently leased vehicles for the department.
Savings in FY 2026 - $23,678, FY 2027 - $46,781, FY 2028 - $69,507, FY 2029 - $93,308 and FY 2030 - $108,793.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Building Services (1520)	171,603	150,000	150,000	150,000	150,000	771,603
Revenue Required for Project	171,603	150,000	150,000	150,000	150,000	771,603
Funding Source Org Codes						
Building Services (1048310)	171,603	150,000	150,000	150,000	150,000	771,603
Funding Source Org Code Total	171,603	150,000	150,000	150,000	150,000	771,603
Expenditures by Type						
Machinery and Equipment (860640)	171,603	150,000	150,000	150,000	150,000	771,603
Project Total	171,603	150,000	150,000	150,000	150,000	771,603
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**171,603**	**150,000**	**150,000**	**150,000**	**150,000**	**771,603**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Command Vehicle Replacement Plan
Project Number
00001
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Command vehicle replacement schedule, 2 per year

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Fire Rescue (1680)	466,945	180,000	190,000	200,000	210,000	1,246,945
Revenue Required for Project	466,945	180,000	190,000	200,000	210,000	1,246,945
Funding Source Org Codes						
Fire Rescue (2136300)	466,945	180,000	190,000	200,000	210,000	1,246,945
Funding Source Org Code Total	466,945	180,000	190,000	200,000	210,000	1,246,945
Expenditures by Type						
Machinery and Equipment (860640)	466,945	180,000	190,000	200,000	210,000	1,246,945
Project Total	466,945	180,000	190,000	200,000	210,000	1,246,945
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**466,945**	**180,000**	**190,000**	**200,000**	**210,000**	**1,246,945**

Project Name
Brush Truck Replacements
Project Number
00001
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Replacement of 2 end-of-life brush trucks

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Fire Rescue (1680)	250,000	-	-	-	-	250,000
Unfunded	250,000	-	-	-	-	250,000
Revenue Required for Project	500,000	-	-	-	-	500,000
Funding Source Org Codes						
Fire Rescue (2136300)	250,000	-	-	-	-	250,000
Unfunded	250,000	-	-	-	-	250,000
Funding Source Org Code Total	250,000	-	-	-	-	250,000
Expenditures by Type						
Machinery and Equipment (860640)	500,000	-	-	-	-	500,000
Project Total	500,000	-	-	-	-	500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**500,000**	**-**	**-**	**-**	**-**	**500,000**

Project Name
Drone Replacement Program
Project Number
21086
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
FY 2026 FDLE drone replacement program grant. This grant will replace 6 drones at up to $25,000 per drone.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Fire Rescue (1680)	150,000	-	-	-	-	150,000
Revenue Required for Project	150,000	-	-	-	-	150,000
Funding Source Org Codes						
Grant Programs (2136350)	150,000	-	-	-	-	150,000
Funding Source Org Code Total	150,000	-	-	-	-	150,000
Expenditures by Type						
Machinery and Equipment (860640)	150,000	-	-	-	-	150,000
Project Total	150,000	-	-	-	-	150,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**150,000**	**-**	**-**	**-**	**-**	**150,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
HVAC Replacements at Fire Stations
Project Number
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Replacement of 2 end-of-life HVAC systems at fire stations

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Fire Rescue (1680)	60,000	-	-	-	-	60,000
Revenue Required for Project	60,000	-	-	-	-	60,000
Funding Source Org Codes						
Fire Rescue (2136300)	60,000	-	-	-	-	60,000
Funding Source Org Code Total	60,000	-	-	-	-	60,000
Expenditures by Type						
Buildings (860620)	60,000	-	-	-	-	60,000
Project Total	60,000	-	-	-	-	60,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**60,000**	**-**	**-**	**-**	**-**	**60,000**

Project Name
Staff Vehicle Replacement
Project Number
00001
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Replacement staff vehicle

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
County Fire Rescue (1680)	60,000	-	-	-	-	60,000
Revenue Required for Project	60,000	-	-	-	-	60,000
Funding Source Org Codes						
Fire Rescue (2136300)	60,000	-	-	-	-	60,000
Funding Source Org Code Total	60,000	-	-	-	-	60,000
Expenditures by Type						
Machinery and Equipment (860640)	60,000	-	-	-	-	60,000
Project Total	60,000	-	-	-	-	60,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**60,000**	**-**	**-**	**-**	**-**	**60,000**

Project Name
Fire Station 85 Montverde
Project Number
70057
Category
Fire Services
Department
Fire Rescue
Class
A - Concurrency
Description
Design, engineering and construction of Fire Station 85 - Montverde

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Fire Services Impact Fee Trust (1690)	257,138	-	-	-	-	257,138
Renewal Sales Tax Capital Projects 2018 (3050)	172,263	-	-	-	-	172,263
Revenue Required for Project	429,401	-	-	-	-	429,401
Funding Source Org Codes						
Fire Impact Fee (2136280)	257,138	-	-	-	-	257,138
Fire Rescue-Capital (2136400)	172,263	-	-	-	-	172,263
Funding Source Org Code Total	429,401	-	-	-	-	429,401
Expenditures by Type						
Buildings (860620)	429,401	-	-	-	-	429,401
Project Total	429,401	-	-	-	-	429,401
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**429,401**	**-**	**-**	**-**	**-**	**429,401**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
HMGP Wind Mitigation Project
Project Number
21055
Category
Fire Services
Department
Fire Rescue
Class
A - Concurrency
Description
Balance of funding remaining for HMGP Wind Mitigation project. To be used countywide at Fire and EMS locations.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Fire Services Impact Fee Trust (1690)	226,254	-	-	-	-	226,254
Revenue Required for Project	226,254	-	-	-	-	226,254
Funding Source Org Codes						
Fire Impact Fee (2136280)	226,254	-	-	-	-	226,254
Funding Source Org Code Total	226,254	-	-	-	-	226,254
Expenditures by Type						
Buildings (860620)	226,254	-	-	-	-	226,254
Project Total	226,254	-	-	-	-	226,254
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**226,254**	**-**	**-**	**-**	**-**	**226,254**

Project Name
Pickup Trucks
Project Number
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
3/4-Ton Pickup Trucks for Training Center, qty 2

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Fire Services Impact Fee Trust (1690)	160,000	-	-	-	-	160,000
Revenue Required for Project	160,000	-	-	-	-	160,000
Funding Source Org Codes						
Fire Impact Fee (2136280)	160,000	-	-	-	-	160,000
Funding Source Org Code Total	160,000	-	-	-	-	160,000
Expenditures by Type						
Machinery and Equipment (860640)	160,000	-	-	-	-	160,000
Project Total	160,000	-	-	-	-	160,000
Operating Funding Sources						
County Fire Rescue (1680)	10,000	10,500	11,000	11,500	12,000	55,000
Operating Total	10,000	10,500	11,000	11,500	12,000	55,000
Operating Expenses						
Operating and Maintenance	10,000	10,500	11,000	11,500	12,000	55,000
Operating Expenses Total	10,000	10,500	11,000	11,500	12,000	55,000
Total Fiscal Impact of Project	**170,000**	**10,500**	**11,000**	**11,500**	**12,000**	**215,000**

Project Name
Fire Station 39 Mount Plymouth
Project Number
70016
Category
Fire Services
Department
Fire Rescue
Class
A - Concurrency
Description
Balance of funding for the construction of Fire Station 39 in Mount Plymouth. This is pending contract review by the County Attorney's Office.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Fire Services Impact Fee Trust (1690)	86,589	-	-	-	-	86,589
Revenue Required for Project	86,589	-	-	-	-	86,589
Funding Source Org Codes						
Fire Impact Fee (2136280)	86,589	-	-	-	-	86,589
Funding Source Org Code Total	86,589	-	-	-	-	86,589
Expenditures by Type						
Buildings (860620)	86,589	-	-	-	-	86,589
Project Total	86,589	-	-	-	-	86,589
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**86,589**	**-**	**-**	**-**	**-**	**86,589**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Hickory Point Recreation Complex
Project Number
Category
Parks and Recreation
Department
Lake County Water Authority
Class
A - Concurrency
Description
Building design, engineering, permitting, improvements and/or construction of Sheriff's Marine Maintenance Building, Aquatic Management and Water Lab Building, Pol
Barn and Administration Building expansion.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Lake County Water Authority (9800)	3,591,142	-	-	-	-	3,591,142
Revenue Required for Project	3,591,142	-	-	-	-	3,591,142
Expenditures by Type						
Buildings (860620)	3,591,142	-	-	-	-	3,591,142
Project Total	3,591,142	-	-	-	-	3,591,142
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**3,591,142**	**-**	**-**	**-**	**-**	**3,591,142**

Project Name
Harris Chain of Lakes
Project Number
Category
Parks and Recreation
Department
Lake County Water Authority
Class
A - Concurrency
Description
Harris Chain of Lakes Ecosystem and Recreation Enhancements - Apopka Beauclair Canal public waterway - necessary improvements for safe public recreation and accessibility for first responders.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Lake County Water Authority (9800)	3,000,000	-	-	-	-	3,000,000
Revenue Required for Project	3,000,000	-	-	-	-	3,000,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	3,000,000	-	-	-	-	3,000,000
Project Total	3,000,000	-	-	-	-	3,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**3,000,000**	**-**	**-**	**-**	**-**	**3,000,000**

Project Name
Land Resources (LCWA)
Project Number
Category
Parks and Recreation
Department
Lake County Water Authority
Class
A - Concurrency
Description
Land acquisition, public/private partnership.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Lake County Water Authority (9800)	2,000,000	-	-	-	-	2,000,000
Revenue Required for Project	2,000,000	-	-	-	-	2,000,000
Expenditures by Type						
Land (860610)	2,000,000	-	-	-	-	2,000,000
Project Total	2,000,000	-	-	-	-	2,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,000,000**	**-**	**-**	**-**	**-**	**2,000,000**

Project Name
Clermont Chain of Lakes
Project Number
Category
Parks and Recreation
Department
Lake County Water Authority
Class
A - Concurrency
Description
Ecosystem and Recreation Enhancements - Water Control Structures including Cherry Lake Dam structural improvements.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Lake County Water Authority (9800)	400,000	-	-	-	-	400,000
Revenue Required for Project	400,000	-	-	-	-	400,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	400,000	-	-	-	-	400,000
Project Total	400,000	-	-	-	-	400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**400,000**	**-**	**-**	**-**	**-**	**400,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Nutrient Reduction Facility (NuRF)
Project Number
Category
Parks and Recreation
Department
Lake County Water Authority
Class
A - Concurrency
Description
NuRF improvements.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Lake County Water Authority (9800)	300,000	-	-	-	-	300,000
Revenue Required for Project	300,000	-	-	-	-	300,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	300,000	-	-	-	-	300,000
Project Total	300,000	-	-	-	-	300,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**300,000**	**-**	**-**	**-**	**-**	**300,000**

Project Name
Water Resources (LCWA)
Project Number
Category
Parks and Recreation
Department
Lake County Water Authority
Class
A - Concurrency
Description
Aquatic Team Equipment: pile driver, chemical spray unit, power supply for hydraulic chainsaws, utility vehicle.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Lake County Water Authority (9800)	65,500	-	-	-	-	65,500
Revenue Required for Project	65,500	-	-	-	-	65,500
Expenditures by Type						
Machinery and Equipment (860640)	65,500	-	-	-	-	65,500
Project Total	65,500	-	-	-	-	65,500
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**65,500**	**-**	**-**	**-**	**-**	**65,500**

Project Name
Butler Street Boat Ramp
Project Number
40043
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Design, engineering, permitting and construction/improvements of boat ramp and parking lot, lighting, fencing, walkway, landscaping and site amenities/furnishings (kiosks, signage, bike racks and trash cans).

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Community Development Block Grant (1200)	261,314	-	-	-	-	261,314
Restricted Local Programs (1310)	77,867	40,000	40,000	40,000	40,000	237,867
Unfunded	500,000	100,000	100,000	100,000	100,000	900,000
Revenue Required for Project	839,181	140,000	140,000	140,000	140,000	1,399,181
Expenditures by Type						
Improvements Other Than Buildings (860630)	839,181	140,000	140,000	140,000	140,000	1,399,181
Project Total	839,181	140,000	140,000	140,000	140,000	1,399,181
Operating Funding Sources						
MSTU-Parks Section (1231)	40,000	45,000	50,000	55,000	60,000	250,000
Operating Total	40,000	45,000	50,000	55,000	60,000	250,000
Operating Expenses						
Operating and Maintenance	40,000	45,000	50,000	55,000	60,000	250,000
Operating Expenses Total	40,000	45,000	50,000	55,000	60,000	250,000
Total Fiscal Impact of Project	**879,181**	**185,000**	**190,000**	**195,000**	**200,000**	**1,649,181**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Paratransit Buses
Department
Transit Services
Description
Paratransit Buses

Project Number

Class
D - Unfunded

Category
Mass Transit

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Transit (1210)	684,414	714,414	744,414	774,414	804,414	3,722,070
Revenue Required for Project	684,414	714,414	744,414	774,414	804,414	3,722,070
Funding Source Org Codes						
Transportation Disadv Capital (3327220)	684,414	714,414	744,414	774,414	804,414	3,722,070
Funding Source Org Code Total	684,414	714,414	744,414	774,414	804,414	3,722,070
Expenditures by Type						
Machinery and Equipment (860640)	684,414	714,414	744,414	774,414	804,414	3,722,070
Project Total	684,414	714,414	744,414	774,414	804,414	3,722,070
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**684,414**	**714,414**	**744,414**	**774,414**	**804,414**	**3,722,070**

Project Name
Software Upgrade
Department
Transit Services
Description
5307 FY20 20515 AND FY21 20518 Fixed Route Software Upgrade.

Project Number

Class
A - Concurrency

Category
Mass Transit

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Transit (1210)	674,543	-	-	-	-	674,543
Revenue Required for Project	674,543	-	-	-	-	674,543
Funding Source Org Codes						
Transportation Disadv Capital (3327220)	674,543	-	-	-	-	674,543
Funding Source Org Code Total	674,543	-	-	-	-	674,543
Expenditures by Type						
Machinery and Equipment (860640)	674,543	-	-	-	-	674,543
Project Total	674,543	-	-	-	-	674,543
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**674,543**	**-**	**-**	**-**	**-**	**674,543**

Project Name
Bus Stops - Survey, Engineering, Pads and Shelters
Department
Transit Services
Description
5307 Grants FY20 20515, FY22 20518, FY23 20613, FY24 20614 and FY23 5339 20521 Bus Stops - Survey, Engineering, Pads and Shelters

Project Number

Class
A - Concurrency

Category
Mass Transit

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Transit (1210)	601,010	550,000	550,000	550,000	550,000	2,801,010
Revenue Required for Project	601,010	550,000	550,000	550,000	550,000	2,801,010
Funding Source Org Codes						
Transportation Disadv Capital (3327220)	601,010	550,000	550,000	550,000	550,000	2,801,010
Funding Source Org Code Total	601,010	550,000	550,000	550,000	550,000	2,801,010
Expenditures by Type						
Improvements Other Than Buildings (860630)	601,010	550,000	550,000	550,000	550,000	2,801,010
Project Total	601,010	550,000	550,000	550,000	550,000	2,801,010
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**601,010**	**550,000**	**550,000**	**550,000**	**550,000**	**2,801,010**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Bus Stop Signage Update / Replacement
Project Number
20614
Category
Mass Transit
Department
Transit Services
Class
A - Concurrency
Description
FY24 5307 Grant 20614 Bus Stop Signage Update/Replacement

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Transit (1210)	275,000	-	-	-	-	275,000
Revenue Required for Project	275,000	-	-	-	-	275,000
Funding Source Org Codes						
Transportation Disadv Capital (3327220)	275,000	-	-	-	-	275,000
Funding Source Org Code Total	275,000	-	-	-	-	275,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	275,000	-	-	-	-	275,000
Project Total	275,000	-	-	-	-	275,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**275,000**	**-**	**-**	**-**	**-**	**275,000**

Project Name
Touchless Farebox
Project Number
20516
Category
Mass Transit
Department
Transit Services
Class
A - Concurrency
Description
FY20 5307 Project 20516 Touchless Farebox

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Transit (1210)	230,000	-	-	-	-	230,000
Revenue Required for Project	230,000	-	-	-	-	230,000
Funding Source Org Codes						
Transportation Disadv Capital (3327220)	230,000	-	-	-	-	230,000
Funding Source Org Code Total	230,000	-	-	-	-	230,000
Expenditures by Type						
Machinery and Equipment (860640)	230,000	-	-	-	-	230,000
Project Total	230,000	-	-	-	-	230,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**230,000**	**-**	**-**	**-**	**-**	**230,000**

Project Name
Generator For Transit Office
Project Number
20528
Category
Mass Transit
Department
Transit Services
Class
A - Concurrency
Description
FY22 5339 20528 Generator for Transit Office

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Transit (1210)	166,896	-	-	-	-	166,896
Revenue Required for Project	166,896	-	-	-	-	166,896
Funding Source Org Codes						
Transportation Disadv Capital (3327220)	166,896	-	-	-	-	166,896
Funding Source Org Code Total	166,896	-	-	-	-	166,896
Expenditures by Type						
Machinery and Equipment (860640)	166,896	-	-	-	-	166,896
Project Total	166,896	-	-	-	-	166,896
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**166,896**	**-**	**-**	**-**	**-**	**166,896**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Security Cameras
Project Number
20614
Category
General Government
Department
Transit Services
Class
A - Concurrency
Description
FY24 5307 20614 - Security Cameras

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Transit (1210)	82,767	-	-	-	-	82,767
Revenue Required for Project	82,767	-	-	-	-	82,767
Funding Source Org Codes						
Transportation Disadv Capital (3327220)	82,767	-	-	-	-	82,767
Funding Source Org Code Total	82,767	-	-	-	-	82,767
Expenditures by Type						
Improvements Other Than Buildings (860630)	82,767	-	-	-	-	82,767
Project Total	82,767	-	-	-	-	82,767
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**82,767**	**-**	**-**	**-**	**-**	**82,767**

Project Name
LAKE WEKIVA TRAIL SR 46/HOJIN
Project Number
50057
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
LAKE WEKIVA TRAIL AND SR 46/HOJIN - 50057

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	2,084,952	-	-	-	-	2,084,952
Revenue Required for Project	2,084,952	-	-	-	-	2,084,952
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	2,084,952	-	-	-	-	2,084,952
Project Total	2,084,952	-	-	-	-	2,084,952
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,084,952**	**-**	**-**	**-**	**-**	**2,084,952**

Project Name
GREEN MOUNTAIN CONNECTOR
Project Number
50072
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
GREEN MOUNTAIN CONNECTOR - 50072

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	2,000,000	-	-	-	-	2,000,000
Revenue Required for Project	2,000,000	-	-	-	-	2,000,000
Expenditures by Type						
Infrastructure - Construction (860674)	2,000,000	-	-	-	-	2,000,000
Project Total	2,000,000	-	-	-	-	2,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,000,000**	**-**	**-**	**-**	**-**	**2,000,000**

Project Name
CR-437 FY 2025
Project Number
50079
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Construct new 2-lane realigned road with curb & gutter, additional funding needed.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	1,730,824	-	-	-	-	1,730,824
Revenue Required for Project	1,730,824	-	-	-	-	1,730,824
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	1,730,824	-	-	-	-	1,730,824
Project Total	1,730,824	-	-	-	-	1,730,824
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,730,824**	**-**	**-**	**-**	**-**	**1,730,824**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
CR 455 Ray Goodgame Pkwy
Project Number
50075
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
CR 455 Ray Goodgame Parkway ROW - FDOT grant and matching funds needed for project.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	1,500,000	-	-	-	-	1,500,000
Renewal Sales Tax Capital Projects 2018 (3050)	1,235,207	-	-	-	-	1,235,207
Revenue Required for Project	2,735,207	-	-	-	-	2,735,207
Expenditures by Type						
Infrastructure - Right-of-Way (860673)	2,735,207	-	-	-	-	2,735,207
Project Total	2,735,207	-	-	-	-	2,735,207
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,735,207**	**-**	**-**	**-**	**-**	**2,735,207**

Project Name
Citrus Grove Road
Project Number
50077
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Citrus Grove Road PH II

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	1,000,000	-	-	-	-	1,000,000
Revenue Required for Project	1,000,000	-	-	-	-	1,000,000
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,000,000	-	-	-	-	1,000,000
Project Total	1,000,000	-	-	-	-	1,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,000,000**	**-**	**-**	**-**	**-**	**1,000,000**

Project Name
CR44 FROM US 441 TO SR 19
Project Number
50080
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
FPN 453449-1-38-01

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	652,000	-	-	-	-	652,000
Revenue Required for Project	652,000	-	-	-	-	652,000
Expenditures by Type						
LAP Projects (860631)	652,000	-	-	-	-	652,000
Project Total	652,000	-	-	-	-	652,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**652,000**	**-**	**-**	**-**	**-**	**652,000**

Project Name
Safe Streets and Roads
Project Number
50076
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Safe Streets and Roads

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Federal/State Grants (1300)	107,761	-	-	-	-	107,761
Renewal Sales Tax Capital Projects 2018 (3050)	26,940	-	-	-	-	26,940
Revenue Required for Project	134,701	-	-	-	-	134,701
Expenditures by Type						
Infrastructure – Undesignated (860670)	134,701	-	-	-	-	134,701
Project Total	134,701	-	-	-	-	134,701
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**134,701**	**-**	**-**	**-**	**-**	**134,701**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Lake George Boat Ramp
Project Number
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Design, engineering, permitting and construction/improvements of parking lot, ramp, fencing and site amenities/furnishings (kiosk, signage and trash cans).

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Restricted Local Programs (1310)	157,145	-	-	-	-	157,145
Unfunded	400,000	500,000	500,000	500,000	500,000	2,400,000
Revenue Required for Project	557,145	500,000	500,000	500,000	500,000	2,557,145
Expenditures by Type						
Improvements Other Than Buildings (860630)	557,145	500,000	500,000	500,000	500,000	2,557,145
Project Total	557,145	500,000	500,000	500,000	500,000	2,557,145
Operating Funding Sources						
MSTU-Parks Section (1231)	-	25,000	30,000	35,000	40,000	130,000
Operating Total	-	25,000	30,000	35,000	40,000	130,000
Operating Expenses						
Operating and Maintenance	-	25,000	30,000	35,000	40,000	130,000
Operating Expenses Total	-	25,000	30,000	35,000	40,000	130,000
Total Fiscal Impact of Project	**557,145**	**525,000**	**530,000**	**535,000**	**540,000**	**2,687,145**

Project Name
Animal Shelter Upgrades
Project Number
Category
General Government
Department
Animal Services
Class
C - Non-Mandatory
Description
Funding through donations for improvements to the animal shelter building and the purchase of machinery and equipment.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Restricted Local Programs (1310)	100,000	100,000	100,000	100,000	100,000	500,000
Revenue Required for Project	100,000	100,000	100,000	100,000	100,000	500,000
Funding Source Org Codes						
Animal Shelter Donations (1339120)	100,000	100,000	100,000	100,000	100,000	500,000
Funding Source Org Code Total	100,000	100,000	100,000	100,000	100,000	500,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	50,000	50,000	50,000	50,000	50,000	250,000
Machinery and Equipment (860640)	50,000	50,000	50,000	50,000	50,000	250,000
Project Total	100,000	100,000	100,000	100,000	100,000	500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Project Name
Walking Floor Trailer
Project Number
Category
Solid Waste
Department
Solid Waste
Class
A - Concurrency
Description
Replacement of a 1995 Summit trailer, #15647. This trailer, with a hydraulically controlled floor system, is used to transport waste materials from county landfill facilities to disposal locations.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	130,000	-	-	-	-	130,000
Revenue Required for Project	130,000	-	-	-	-	130,000
Funding Source Org Codes						
Landfill Operations (4569100)	130,000	-	-	-	-	130,000
Funding Source Org Code Total	130,000	-	-	-	-	130,000
Expenditures by Type						
Machinery and Equipment (860640)	130,000	-	-	-	-	130,000
Project Total	130,000	-	-	-	-	130,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**130,000**	**-**	**-**	**-**	**-**	**130,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Trash Compactor Ram

Project Number

Category
Solid Waste

Department
Solid Waste

Class
A - Concurrency

Description
Replacement of trash compactor rams and equipment located at convenience centers.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	100,000	-	42,000	45,000	-	187,000
Revenue Required for Project	100,000	-	42,000	45,000	-	187,000
Funding Source Org Codes						
Landfill Operations (4569100)	100,000	-	42,000	45,000	-	187,000
Funding Source Org Code Total	100,000	-	42,000	45,000	-	187,000
Expenditures by Type						
Machinery and Equipment (860640)	100,000	-	42,000	45,000	-	187,000
Project Total	100,000	-	42,000	45,000	-	187,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**42,000**	**45,000**	**-**	**187,000**

Project Name
Utility Tractor

Project Number

Category
Solid Waste

Department
Solid Waste

Class
A - Concurrency

Description
Replacement of 2002 John Deere 6405 utility tractor, #21216, used to mow convenience center sites to comply with FDEP regulations.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	75,000	-	-	-	-	75,000
Revenue Required for Project	75,000	-	-	-	-	75,000
Funding Source Org Codes						
Landfill Operations (4569100)	75,000	-	-	-	-	75,000
Funding Source Org Code Total	75,000	-	-	-	-	75,000
Expenditures by Type						
Machinery and Equipment (860640)	75,000	-	-	-	-	75,000
Project Total	75,000	-	-	-	-	75,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**75,000**	**-**	**-**	**-**	**-**	**75,000**

Project Name
Skid Steer Loader

Project Number

Category
Solid Waste

Department
Solid Waste

Class
A - Concurrency

Description
Replacement of 2008 Bobcat A300 skid steer loader, #25302, used in daily operations at convenience center facilities.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	70,000	-	-	-	-	70,000
Revenue Required for Project	70,000	-	-	-	-	70,000
Funding Source Org Codes						
Landfill Operations (4569100)	70,000	-	-	-	-	70,000
Funding Source Org Code Total	70,000	-	-	-	-	70,000
Expenditures by Type						
Machinery and Equipment (860640)	70,000	-	-	-	-	70,000
Project Total	70,000	-	-	-	-	70,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**70,000**	**-**	**-**	**-**	**-**	**70,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
15' Mower Deck
Project Number
Category
Solid Waste
Department
Solid Waste
Class
A - Concurrency
Description
Replacement of 2012 Landpride RC5510 15' mower deck, #27816, used to mow convenience center locations in accordance with FDEP regulations.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	25,000	-	-	-	-	25,000
Revenue Required for Project	25,000	-	-	-	-	25,000
Funding Source Org Codes						
Landfill Operations (4569100)	25,000	-	-	-	-	25,000
Funding Source Org Code Total	25,000	-	-	-	-	25,000
Expenditures by Type						
Machinery and Equipment (860640)	25,000	-	-	-	-	25,000
Project Total	25,000	-	-	-	-	25,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**25,000**	**-**	**-**	**-**	**-**	**25,000**

Project Name
Gator
Project Number
Category
Solid Waste
Department
Solid Waste
Class
A - Concurrency
Description
Purchase of new gator/utv used in daily operations at the central facility.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	25,000	-	-	-	-	25,000
Revenue Required for Project	25,000	-	-	-	-	25,000
Funding Source Org Codes						
Landfill Operations (4569100)	25,000	-	-	-	-	25,000
Funding Source Org Code Total	25,000	-	-	-	-	25,000
Expenditures by Type						
Machinery and Equipment (860640)	25,000	-	-	-	-	25,000
Project Total	25,000	-	-	-	-	25,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**25,000**	**-**	**-**	**-**	**-**	**25,000**

Project Name
Roll-Off Containers 20yd
Project Number
Category
Solid Waste
Department
Solid Waste
Class
A - Concurrency
Description
Replacement of 20 cubic yard roll-off containers for convenience centers.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	24,000	26,000	22,000	22,000	12,000	106,000
Revenue Required for Project	24,000	26,000	22,000	22,000	12,000	106,000
Funding Source Org Codes						
Landfill Operations (4569100)	24,000	26,000	22,000	22,000	12,000	106,000
Funding Source Org Code Total	24,000	26,000	22,000	22,000	12,000	106,000
Expenditures by Type						
Machinery and Equipment (860640)	24,000	26,000	22,000	22,000	12,000	106,000
Project Total	24,000	26,000	22,000	22,000	12,000	106,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**24,000**	**26,000**	**22,000**	**22,000**	**12,000**	**106,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Trash Compactor Containers
Project Number
Category
Solid Waste
Department
Solid Waste
Class
A - Concurrency
Description
Replacement of trash compactor containers used at convenience centers.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	22,000	23,000	23,000	-	48,000	116,000
Revenue Required for Project	22,000	23,000	23,000	-	48,000	116,000
Funding Source Org Codes						
Landfill Operations (4569100)	22,000	23,000	23,000	-	48,000	116,000
Funding Source Org Code Total	22,000	23,000	23,000	-	48,000	116,000
Expenditures by Type						
Machinery and Equipment (860640)	22,000	23,000	23,000	-	48,000	116,000
Project Total	22,000	23,000	23,000	-	48,000	116,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**22,000**	**23,000**	**23,000**	**-**	**48,000**	**116,000**

Project Name
Trailer Pressure Washer
Project Number
Category
Solid Waste
Department
Solid Waste
Class
A - Concurrency
Description
Purchase of trailer pressure washer to be used for cleaning equipment and machinery at convenience centers.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	15,000	-	-	-	-	15,000
Revenue Required for Project	15,000	-	-	-	-	15,000
Funding Source Org Codes						
Landfill Operations (4569100)	15,000	-	-	-	-	15,000
Funding Source Org Code Total	15,000	-	-	-	-	15,000
Expenditures by Type						
Machinery and Equipment (860640)	15,000	-	-	-	-	15,000
Project Total	15,000	-	-	-	-	15,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**15,000**	**-**	**-**	**-**	**-**	**15,000**

Project Name
Roll-Off Containers 40yd
Project Number
Category
Solid Waste
Department
Solid Waste
Class
A - Concurrency
Description
Replacement of 40 cubic yard roll-off containers for convenience centers.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Landfill Enterprise (4200)	14,000	-	-	-	14,000	28,000
Revenue Required for Project	14,000	-	-	-	14,000	28,000
Funding Source Org Codes						
Landfill Operations (4569100)	14,000	-	-	-	14,000	28,000
Funding Source Org Code Total	14,000	-	-	-	14,000	28,000
Expenditures by Type						
Machinery and Equipment (860640)	14,000	-	-	-	14,000	28,000
Project Total	14,000	-	-	-	14,000	28,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**14,000**	**-**	**-**	**-**	**14,000**	**28,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Cagan Crossings Community Library
Project Number
45005
Category
Library Services
Department
Library Services
Class
C - Non-Mandatory
Description
Design, engineering, permitting and construction bid documents for build out of 12,000 SF second floor including the addition of an elevator and stairwell, for partnership with LSSC and Lake Tech. Addition of security service due to increased use of building and partners. Refresh of first floor to include but not limited to restrooms, flooring, ceiling tiles, painting, lighting, children's room improvements, furniture and AC controls.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	4,708,250	-	-	-	-	4,708,250
Revenue Required for Project	4,708,250	-	-	-	-	4,708,250
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	4,708,250	-	-	-	-	4,708,250
Funding Source Org Code Total	4,708,250	-	-	-	-	4,708,250
Expenditures by Type						
Buildings (860620)	3,785,139	-	-	-	-	3,785,139
Improvements Other Than Buildings (860630)	923,111	-	-	-	-	923,111
Project Total	4,708,250	-	-	-	-	4,708,250
Operating Funding Sources						
County Library System (1900)	340,000	-	-	-	-	340,000
Operating Total	340,000	-	-	-	-	340,000
Operating Expenses						
Operating and Maintenance	340,000	-	-	-	-	340,000
Operating Expenses Total	340,000	-	-	-	-	340,000
Total Fiscal Impact of Project	**5,048,250**	**-**	**-**	**-**	**-**	**5,048,250**

Project Name
East Lake Sports and Community Complex
Project Number
40018
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Phase II (42 acres-expansion property) construction of road and parking lot, utilities, fencing, athletic fields and courts, lighting, playground equipment, pavilions, concrete path system, portion of the Wekiva Multi-Use Trail (Segment 2), restroom/concession buildings, dog park, and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans).

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	4,025,788	1,500,000	1,500,000	1,500,000	1,500,000	10,025,788
Unfunded	-	2,000,000	3,000,000	3,000,000	3,000,000	11,000,000
Revenue Required for Project	4,025,788	3,500,000	4,500,000	4,500,000	4,500,000	21,025,788
Expenditures by Type						
Buildings (860620)	41,390	-	-	-	-	41,390
Improvements Other Than Buildings (860630)	3,984,398	3,500,000	4,500,000	4,500,000	4,500,000	20,984,398
Project Total	4,025,788	3,500,000	4,500,000	4,500,000	4,500,000	21,025,788
Operating Funding Sources						
MSTU-Parks Section (1231)	180,000	190,000	200,000	210,000	220,000	1,000,000
Operating Total	180,000	190,000	200,000	210,000	220,000	1,000,000
Operating Expenses						
Operating and Maintenance	180,000	190,000	200,000	210,000	220,000	1,000,000
Operating Expenses Total	180,000	190,000	200,000	210,000	220,000	1,000,000
Total Fiscal Impact of Project	**4,205,788**	**3,690,000**	**4,700,000**	**4,710,000**	**4,720,000**	**22,025,788**

Project Name
Fire Station 112 Four Corners
Project Number
21078
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Funding for the renovation of Fire Station 112 in Four Corners.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	2,315,920	-	-	-	-	2,315,920
Revenue Required for Project	2,315,920	-	-	-	-	2,315,920
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	2,315,920	-	-	-	-	2,315,920
Funding Source Org Code Total	2,315,920	-	-	-	-	2,315,920
Expenditures by Type						
Buildings (860620)	2,315,920	-	-	-	-	2,315,920
Project Total	2,315,920	-	-	-	-	2,315,920
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,315,920**	**-**	**-**	**-**	**-**	**2,315,920**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Sheriff Vehicles & Equipment
Project Number
73000
Category
Criminal Justice
Department
Sheriff
Class
A - Concurrency
Description
Funding for Sheriff vehicles and equipment.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Revenue Required for Project	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Funding Source Org Codes						
Sheriff'S Office-Capital (7073360)	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Funding Source Org Code Total	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Expenditures by Type						
Machinery and Equipment (860640)	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Project Total	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,000,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**8,000,000**

Project Name
South Lake Regional Park
Project Number
40003
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Design, engineering, permitting and construction of the sports complex and Max Hooks Road. Site improvements include but not limited to: environmental assessment, survey and reporting, mitigation as necessary, mass grading, baseball/softball/Little League/soccer/football fields, lighting, cricket fields, volleyball/pickleball/tennis/basketball courts, maintenance building, restrooms, utilities, concession building, playground, pavilions, paved trails, parking lot and entry road, fencing, observation platform/boardwalk, nature trails, canoe/kayak launch, fishing pier, landscape and site amenities/furnishings (kiosks, signage, tables, benches, bike racks and trash cans) per Park Master Plan and Max Hooks Road/Utilities improvement plans. Property transfer to City of Groveland per Agenda Item #12284.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	9,325,000
Revenue Required for Project	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	9,325,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	9,325,000
Project Total	1,865,000	1,865,000	1,865,000	1,865,000	1,865,000	9,325,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,865,000**	**1,865,000**	**1,865,000**	**1,865,000**	**1,865,000**	**9,325,000**

Project Name
A - Virtual Prime (North & South)
Project Number
Category
Critical Communications
Department
Public Safety Support
Class
A - Concurrency
Description
North Virtual Prime with Geo Redundancy + Geo Redundancy in South via (relocating G Series). Creates a diversity PRIME site - one in the North Lake County Area and one in the South Lake County Area - based on lessons learned/experience from Hurricane Milton.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,657,732	-	-	-	-	1,657,732
Revenue Required for Project	1,657,732	-	-	-	-	1,657,732
Funding Source Org Codes						
Public Safety Support Projects (2445225)	1,657,732	-	-	-	-	1,657,732
Funding Source Org Code Total	1,657,732	-	-	-	-	1,657,732
Expenditures by Type						
Machinery and Equipment (860640)	1,657,732	-	-	-	-	1,657,732
Project Total	1,657,732	-	-	-	-	1,657,732
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,657,732**	**-**	**-**	**-**	**-**	**1,657,732**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
North Lake Trail
Project Number
50066
Category
Parks and Recreation
Department
Engineering Services
Class
A - Concurrency
Description
Funding for the North Lake Trail Segment PD&E.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,654,924	-	-	-	-	1,654,924
Revenue Required for Project	1,654,924	-	-	-	-	1,654,924
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	1,654,924	-	-	-	-	1,654,924
Funding Source Org Code Total	1,654,924	-	-	-	-	1,654,924
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,654,924	-	-	-	-	1,654,924
Project Total	1,654,924	-	-	-	-	1,654,924
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,654,924**	**-**	**-**	**-**	**-**	**1,654,924**

Project Name
Rosenwald Gardens
Project Number
Category
General Government
Department
Engineering Services
Class
A - Concurrency
Description
Funding for improvements to Rosenwald Gardens Design and Construction in partnership with the City of Eustis.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,652,000	-	-	-	-	1,652,000
Revenue Required for Project	1,652,000	-	-	-	-	1,652,000
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	1,652,000	-	-	-	-	1,652,000
Funding Source Org Code Total	1,652,000	-	-	-	-	1,652,000
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,652,000	-	-	-	-	1,652,000
Project Total	1,652,000	-	-	-	-	1,652,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,652,000**	**-**	**-**	**-**	**-**	**1,652,000**

Project Name
Fire Station 27 Expansion
Project Number
TBD
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Fire Station 27 expansion

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,600,000	-	-	-	-	1,600,000
Unfunded	800,000	-	-	-	-	800,000
Revenue Required for Project	2,400,000	-	-	-	-	2,400,000
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	1,600,000	-	-	-	-	1,600,000
Unfunded	800,000	-	-	-	-	800,000
Funding Source Org Code Total	2,400,000	-	-	-	-	2,400,000
Expenditures by Type						
Buildings (860620)	2,400,000	-	-	-	-	2,400,000
Project Total	2,400,000	-	-	-	-	2,400,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**2,400,000**	**-**	**-**	**-**	**-**	**2,400,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Golden Triangle Regional Park - East Campus
Project Number
40050
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Inspection, design, engineering, permitting and construction/improvements of the Golden Triangle Regional Park - East Campus (YMCA property) to include but not limited to: renovate and/or new 30,000SF community health and aquatic center, new 20,000SF recreation and senior center, soccer/multi-use fields, basketball/tennis/pickleball courts, playground equipment, rope course, climbing wall, pump bike park, camping cabins, trailhead, paddle house, parking garage, path system, furniture/fixtures and other amenities. City of Tavares responsible for all costs related to maintenance, repairs and operations, per agreement.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Unfunded	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Revenue Required for Project	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Project Total	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**15,000,000**

Project Name
CR 452/44
Project Number
50052
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
CR 452 & 44 to the Lake and Marion County line.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,498,802	-	-	-	-	1,498,802
Revenue Required for Project	1,498,802	-	-	-	-	1,498,802
Expenditures by Type						
Infrastructure – Undesignated (860670)	1,498,802	-	-	-	-	1,498,802
Project Total	1,498,802	-	-	-	-	1,498,802
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,498,802**	**-**	**-**	**-**	**-**	**1,498,802**

Project Name
Tender Pumper 110
Project Number
21000
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Equipped tender pumper for Fire Station 110

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,210,000	-	-	-	-	1,210,000
Unfunded	290,000	-	-	-	-	290,000
Revenue Required for Project	1,500,000	-	-	-	-	1,500,000
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	1,210,000	-	-	-	-	1,210,000
Unfunded	290,000	-	-	-	-	290,000
Funding Source Org Code Total	1,500,000	-	-	-	-	1,500,000
Expenditures by Type						
Machinery and Equipment (860640)	1,500,000	-	-	-	-	1,500,000
Project Total	1,500,000	-	-	-	-	1,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,500,000**	**-**	**-**	**-**	**-**	**1,500,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Animal Shelter Quarantine Facility

Project Number
13012

Category
General Government

Department
Facilities Management

Class
A - Concurrency

Description
Funding for the construction of a quarantine facility for the animal shelter. This will be located on the property of their current location in Tavares.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,000,000	-	-	-	-	1,000,000
Revenue Required for Project	1,000,000	-	-	-	-	1,000,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	1,000,000	-	-	-	-	1,000,000
Funding Source Org Code Total	1,000,000	-	-	-	-	1,000,000
Expenditures by Type						
Buildings (860620)	1,000,000	-	-	-	-	1,000,000
Project Total	1,000,000	-	-	-	-	1,000,000
Operating Funding Sources						
General Fund (0010)	-	5,000	5,000	5,000	5,000	20,000
Operating Total	-	5,000	5,000	5,000	5,000	20,000
Operating Expenses						
Operating and Maintenance	-	5,000	5,000	5,000	5,000	20,000
Operating Expenses Total	-	5,000	5,000	5,000	5,000	20,000
Total Fiscal Impact of Project	**1,000,000**	**5,000**	**5,000**	**5,000**	**5,000**	**1,020,000**

Project Name
Sheriff Warehouse

Project Number
73006

Category
Sheriff Facilities

Department
Facilities Management

Class
A - Concurrency

Description
Funding for a storage warehouse to be constructed in Groveland for the Sheriff.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	1,000,000	-	-	-	-	1,000,000
Revenue Required for Project	1,000,000	-	-	-	-	1,000,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	1,000,000	-	-	-	-	1,000,000
Funding Source Org Code Total	1,000,000	-	-	-	-	1,000,000
Expenditures by Type						
Buildings (860620)	1,000,000	-	-	-	-	1,000,000
Project Total	1,000,000	-	-	-	-	1,000,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**1,000,000**	**-**	**-**	**-**	**-**	**1,000,000**

Project Name
90 CEP Chillers

Project Number

Category
General Government

Department
Facilities Management

Class
C - Non-Mandatory

Description
Add new chillers at the 90 Central Energy Plant for Detention Center

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	934,418	-	-	1,000,000	-	1,934,418
Revenue Required for Project	934,418	-	-	1,000,000	-	1,934,418
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	934,418	-	-	1,000,000	-	1,934,418
Funding Source Org Code Total	934,418	-	-	1,000,000	-	1,934,418
Expenditures by Type						
Improvements Other Than Buildings (860630)	934,418	-	-	1,000,000	-	1,934,418
Project Total	934,418	-	-	1,000,000	-	1,934,418
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**934,418**	**-**	**-**	**1,000,000**	**-**	**1,934,418**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Roads Infrastructure
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Traffic signal and road safety projects.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	896,401	860,000	860,000	860,000	860,000	4,336,401
Revenue Required for Project	896,401	860,000	860,000	860,000	860,000	4,336,401
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	896,401	860,000	860,000	860,000	860,000	4,336,401
Funding Source Org Code Total	896,401	860,000	860,000	860,000	860,000	4,336,401
Expenditures by Type						
Infrastructure – Undesignated (860670)	896,401	860,000	860,000	860,000	860,000	4,336,401
Project Total	896,401	860,000	860,000	860,000	860,000	4,336,401
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**896,401**	**860,000**	**860,000**	**860,000**	**860,000**	**4,336,401**

Project Name
Sidewalks
Project Number
Category
Road Program
Department
Engineering Services
Class
A - Concurrency
Description
Funding for sidewalk construction, replacements and ADA retrofits.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	649,600	460,000	460,000	300,000	500,000	2,369,600
Revenue Required for Project	649,600	460,000	460,000	300,000	500,000	2,369,600
Funding Source Org Codes						
Pub Wks-Capital Projects (5056550)	649,600	460,000	460,000	300,000	500,000	2,369,600
Funding Source Org Code Total	649,600	460,000	460,000	300,000	500,000	2,369,600
Expenditures by Type						
Sidewalks (860632)	649,600	460,000	460,000	300,000	500,000	2,369,600
Project Total	649,600	460,000	460,000	300,000	500,000	2,369,600
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**649,600**	**460,000**	**460,000**	**300,000**	**500,000**	**2,369,600**

Project Name
HCH Roof
Project Number
Category
General Government
Department
Facilities Management
Class
C - Non-Mandatory
Description
Reroof Historic Courthouse

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	525,000	-	-	-	-	525,000
Revenue Required for Project	525,000	-	-	-	-	525,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	525,000	-	-	-	-	525,000
Funding Source Org Code Total	525,000	-	-	-	-	525,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	525,000	-	-	-	-	525,000
Project Total	525,000	-	-	-	-	525,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**525,000**	**-**	**-**	**-**	**-**	**525,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Public Works Equipment
Project Number
Category
Road Program
Department
Public Works Operations
Class
A - Concurrency
Description
FY 2026: Bucket Truck replacement for #24292 ($300,000), Signal Bucket Truck replacement for #28200 ($200,000)
FY 2027: 4 Plate Compactors ($8,800), 7 Traffic Counters ($18,200), 2 Dump Trucks replacements for #24681 and 23931 ($400,000), Survey Equipment ($15,000), Ba and Radio replacement for #28822 ($55,000)
FY 2028: Bucket Truck replacement for #26359 ($310,000), Chipper replacement for #24660 ($100,000), Crew Cab Flatbed 4x4 replacement for #28258 ($90,000)
FY 2029: Angle Broom replacement for #31078 ($15,000), 6 Traffic Counters ($17,500), 4 Plate Compactors ($10,000), Sweeper Broom replacement for #28242 (15,000), Dump Truck replacement for #24063 ($200,000), Signal Bucket Truck replacement for #28636 ($205,000), Survey Equipment ($7,000)
FY 2030: Asphalt Patch Truck replacement for #28967 ($300,000), Signal Bucket Truck replacement for #29176 ($200,000)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	500,000	500,000	500,000	500,000	500,000	2,500,000
Revenue Required for Project	500,000	500,000	500,000	500,000	500,000	2,500,000
Expenditures by Type						
Machinery and Equipment (860640)	500,000	500,000	500,000	500,000	500,000	2,500,000
Project Total	500,000	500,000	500,000	500,000	500,000	2,500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**2,500,000**

Project Name
Hancock Trail
Project Number
40009
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Design, engineering, permitting and construction/improvements including but not limited to resurfacing existing paved trail, retaining walls, concrete curbing, ADA, landscape, railing, fencing, pavement markings and mile markers/signage.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	450,000	100,000	100,000	100,000	100,000	850,000
Unfunded	-	100,000	100,000	100,000	100,000	400,000
Revenue Required for Project	450,000	200,000	200,000	200,000	200,000	1,250,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	450,000	200,000	200,000	200,000	200,000	1,250,000
Project Total	450,000	200,000	200,000	200,000	200,000	1,250,000
Operating Funding Sources						
MSTU-Parks Section (1231)	-	40,000	50,000	60,000	70,000	220,000
Operating Total	-	40,000	50,000	60,000	70,000	220,000
Operating Expenses						
Operating and Maintenance	-	40,000	50,000	60,000	70,000	220,000
Operating Expenses Total	-	40,000	50,000	60,000	70,000	220,000
Total Fiscal Impact of Project	**450,000**	**240,000**	**250,000**	**260,000**	**270,000**	**1,470,000**

Project Name
Fire Station 109 Clermont
Project Number
21077
Category
Fire Services
Department
Fire Rescue
Class
C - Non-Mandatory
Description
Funding for the renovation of Fire Station 109 in Clermont.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	428,716	-	-	-	-	428,716
Revenue Required for Project	428,716	-	-	-	-	428,716
Funding Source Org Codes						
Fire Rescue-Capital (2136400)	428,716	-	-	-	-	428,716
Funding Source Org Code Total	428,716	-	-	-	-	428,716
Expenditures by Type						
Buildings (860620)	428,716	-	-	-	-	428,716
Project Total	428,716	-	-	-	-	428,716
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**428,716**	**-**	**-**	**-**	**-**	**428,716**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Court House Upgrades
Project Number
80024
Category
General Government
Department
Facilities Management
Class
A - Concurrency
Description
Funding for safety and security upgrades to the Judicial Center 2nd and 3rd floors.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	401,223	-	-	-	-	401,223
Revenue Required for Project	401,223	-	-	-	-	401,223
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	401,223	-	-	-	-	401,223
Funding Source Org Code Total	401,223	-	-	-	-	401,223
Expenditures by Type						
Buildings (860620)	401,223	-	-	-	-	401,223
Project Total	401,223	-	-	-	-	401,223
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**401,223**	**-**	**-**	**-**	**-**	**401,223**

Project Name
Various Parks, Public Lands and Trails
Project Number
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Various Parks, Public Lands Properties and Multi-Use Trail Improvements.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	350,000	500,000	500,000	500,000	500,000	2,350,000
Revenue Required for Project	350,000	500,000	500,000	500,000	500,000	2,350,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	350,000	500,000	500,000	500,000	500,000	2,350,000
Project Total	350,000	500,000	500,000	500,000	500,000	2,350,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**350,000**	**500,000**	**500,000**	**500,000**	**500,000**	**2,350,000**

Project Name
Fuel Island Generators
Project Number
Category
General Government
Department
Fleet Management
Class
C - Non-Mandatory
Description
Funding for the purchase of an emergency generator for each of the three county fuel sites.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	221,436	-	-	-	-	221,436
Revenue Required for Project	221,436	-	-	-	-	221,436
Expenditures by Type						
Machinery and Equipment (860640)	221,436	-	-	-	-	221,436
Project Total	221,436	-	-	-	-	221,436
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**221,436**	**-**	**-**	**-**	**-**	**221,436**

Project Name
Fleet Operations Facility
Project Number
70059
Category
General Government
Department
Facilities Management
Class
C - Non-Mandatory
Description
Funding for the renovation and construction of the combination Fleet and EMS facility located in Groveland.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	196,425	-	-	-	-	196,425
Revenue Required for Project	196,425	-	-	-	-	196,425
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	196,425	-	-	-	-	196,425
Funding Source Org Code Total	196,425	-	-	-	-	196,425
Expenditures by Type						
Buildings (860620)	196,425	-	-	-	-	196,425
Project Total	196,425	-	-	-	-	196,425
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**196,425**	**-**	**-**	**-**	**-**	**196,425**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Detention Center Elevator 45174
Department
Facilities Management
Description
Modernize elevator in Detention Center

Project Number

Class
C - Non-Mandatory

Category
General Government

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	175,000	-	-	-	-	175,000
Revenue Required for Project	175,000	-	-	-	-	175,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	175,000	-	-	-	-	175,000
Funding Source Org Code Total	175,000	-	-	-	-	175,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	175,000	-	-	-	-	175,000
Project Total	175,000	-	-	-	-	175,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**175,000**	**-**	**-**	**-**	**-**	**175,000**

Project Name
HCH Elevator #1
Department
Facilities Management
Description
Modernize elevator in Historic Courthouse

Project Number

Class
C - Non-Mandatory

Category
General Government

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	175,000	-	-	-	-	175,000
Revenue Required for Project	175,000	-	-	-	-	175,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	175,000	-	-	-	-	175,000
Funding Source Org Code Total	175,000	-	-	-	-	175,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	175,000	-	-	-	-	175,000
Project Total	175,000	-	-	-	-	175,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**175,000**	**-**	**-**	**-**	**-**	**175,000**

Project Name
CAB HC Elevator 61438HC
Department
Facilities Management
Description
Modernization of handicap elevator

Project Number

Class
C - Non-Mandatory

Category
General Government

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	125,000	-	-	-	-	125,000
Revenue Required for Project	125,000	-	-	-	-	125,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	125,000	-	-	-	-	125,000
Funding Source Org Code Total	125,000	-	-	-	-	125,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	125,000	-	-	-	-	125,000
Project Total	125,000	-	-	-	-	125,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**125,000**	**-**	**-**	**-**	**-**	**125,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
Astatula Boat Ramp
Project Number
40034
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Land Acquisition Ramp Expansion (by the Town of Astatula). Design, engineering, permitting, and construction/improvements of parking lot, fencing, retrofit waterless restroom to water unit.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	100,000	-	-	-	-	100,000
Unfunded	250,000	100,000	100,000	50,000	50,000	550,000
Revenue Required for Project	350,000	100,000	100,000	50,000	50,000	650,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	350,000	100,000	100,000	50,000	50,000	650,000
Project Total	350,000	100,000	100,000	50,000	50,000	650,000
Operating Funding Sources						
MSTU-Parks Section (1231)	-	15,000	20,000	25,000	30,000	90,000
Operating Total	-	15,000	20,000	25,000	30,000	90,000
Operating Expenses						
Operating and Maintenance	-	15,000	20,000	25,000	30,000	90,000
Operating Expenses Total	-	15,000	20,000	25,000	30,000	90,000
Total Fiscal Impact of Project	**350,000**	**115,000**	**120,000**	**75,000**	**80,000**	**740,000**

Project Name
Clermont Arts and Recreation Center
Project Number
40056
Category
Parks and Recreation
Department
Parks and Trails
Class
C - Non-Mandatory
Description
Partnership with the City of Clermont for capital funding of the Clermont Arts and Recreation Center. Approved in FY 2025.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	100,000	-	-	-	-	100,000
Revenue Required for Project	100,000	-	-	-	-	100,000
Funding Source Org Codes						
Parks/Trails-Capital (2952750)	100,000	-	-	-	-	100,000
Funding Source Org Code Total	100,000	-	-	-	-	100,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	100,000	-	-	-	-	100,000
Project Total	100,000	-	-	-	-	100,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Project Name
Northwest Lake Community Park
Project Number
40045
Category
Parks and Recreation
Department
Parks and Trails
Class
A - Concurrency
Description
Request from the City of Fruitland Park for funding assistance for improvements of ballfields, sports lighting for ballfields, path lighting, scoreboards, walkways, parking and fencing. Maintenance, repairs and operation provided by the City of Fruitland Park.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	100,000	100,000	100,000	100,000	100,000	500,000
Revenue Required for Project	100,000	100,000	100,000	100,000	100,000	500,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	100,000	100,000	100,000	100,000	100,000	500,000
Project Total	100,000	100,000	100,000	100,000	100,000	500,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**

Five-Year Capital Improvement Plan
Project Details
Fiscal Years 2026-2030

Project Name
HVAC Replacement-Tax Collector

Project Number

Category
General Government

Department
Facilities Management

Class
A - Concurrency

Description
HVAC replacements at various Tax Collector facilities per his request.

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	70,000	-	-	-	-	70,000
Revenue Required for Project	70,000	-	-	-	-	70,000
Funding Source Org Codes						
Fac/Fleet-Cap Proj-Other (0857690)	70,000	-	-	-	-	70,000
Funding Source Org Code Total	70,000	-	-	-	-	70,000
Expenditures by Type						
Improvements Other Than Buildings (860630)	70,000	-	-	-	-	70,000
Project Total	70,000	-	-	-	-	70,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**70,000**	**-**	**-**	**-**	**-**	**70,000**

Project Name
Portable Generator (2)

Project Number

Category
Critical Communications

Department
Public Safety Support

Class
D - Unfunded

Description
Two portable generators to be used as necessary throughout the County. As a result of Hurricane Milton, when the County experienced widespread power failure including County facilities and equipment, these generators would allow the County to be proactive in providing portable power as needed. Potentially able to accomplish with grant funding. Cost Estimate is $120,000 (75% grant funded $90,000 and 25% matching funds $30,000)

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total
Funding Sources						
Renewal Sales Tax Capital Projects 2018 (3050)	30,000	-	-	-	-	30,000
Revenue Required for Project	30,000	-	-	-	-	30,000
Funding Source Org Codes						
Public Safety Support Projects (2445225)	30,000	-	-	-	-	30,000
Funding Source Org Code Total	30,000	-	-	-	-	30,000
Expenditures by Type						
Machinery and Equipment (860640)	30,000	-	-	-	-	30,000
Project Total	30,000	-	-	-	-	30,000
No Anticipated Additional Operating Expenditures						
Total Fiscal Impact of Project	**30,000**	**-**	**-**	**-**	**-**	**30,000**

APPENDIX

GOVERNMENT

- Lake County was created by the Florida Legislature on May 27, 1887.

- The County was named for its 647 named lakes. The County also has two named rivers, 37 springs, a number of smaller unnamed lakes, and a few small named streams.

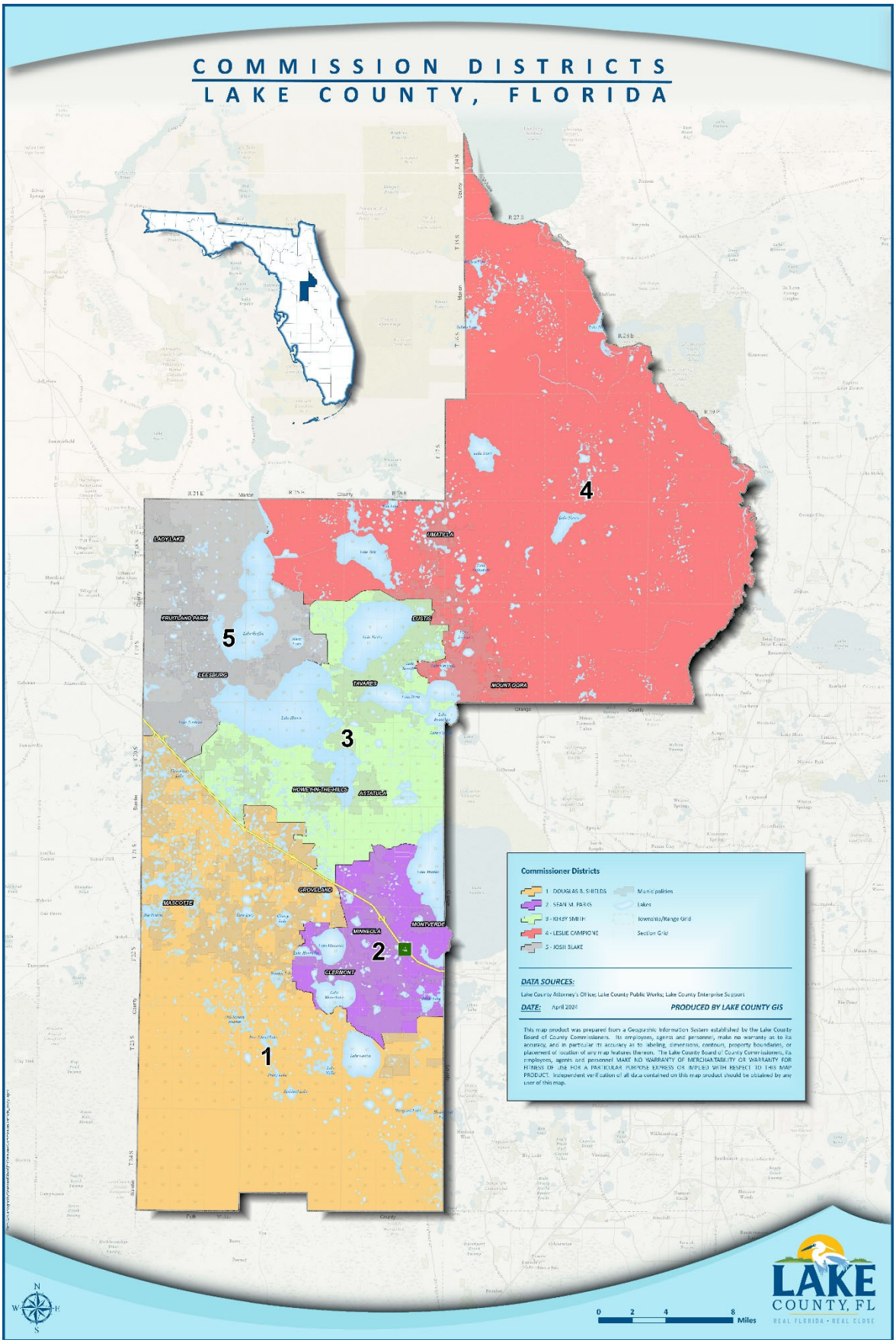
- Within the boundaries of Lake County are 14 cities or towns, each of which is governed by a mayor and a city/town council or commission:

Astatula	Clermont
Eustis	Fruitland Park
Groveland	Howey-in-the-Hills
Lady Lake	Leesburg
Mascotte	Minneola
Montverde	Mount Dora
Tavares	Umatilla

- Lake County is governed by a five-member Board of County Commissioners. The five members are elected countywide, but each represents one district of the County. Each year, the commissioners elect a chairman and vice chairman.

- A County Manager, who is appointed by and responsible to the Board of County Commissioners, leads the daily operations of the County.

- A County Attorney, who is also appointed by and responsible to the Board of County Commissioners, provides legal counsel to the Board and departments/offices of the Board of County Commissioners in all manner of civil law relating to Lake County. Legal assistance is also provided to the Constitutional Offices when needed.


COMMISSION DISTRICTS
LAKE COUNTY, FLORIDA
LADY LAKE
FRUITLAND PARK
LEESBURG
UMATILLA
EUSTIS
TAVARES
MOUNT DORA
HOWEY-IN-THE-HILLS
ASTATULA
MASCOTTE
GROVELAND
MINNEOLA
MONTVERDE
CLERMONT
1
2
3
4
5
Commissioner Districts
1 - DOUGLAS B. SHIELDS
2 - SEAN M. PARKS
3 - KIRBY SMITH
4 - LESLIE CAMPIONE
5 - JOSH BLAKE
Municipalities
Lakes
Township/Range Grid
Section Grid
DATA SOURCES:
Lake County Attorney's Office; Lake County Public Works; Lake County Enterprise Support
DATE: April 2024
PRODUCED BY LAKE COUNTY GIS
This map product was prepared from a Geographic Information System established by the Lake County Board of County Commissioners. Its employees, agents and personnel, make no warranty as to its accuracy, and in particular its accuracy as to labeling, dimensions, contours, property boundaries, or placement of location of any map features thereon. The Lake County Board of County Commissioners, its employees, agents and personnel MAKE NO WARRANTY OF MERCHANTABILITY OR WARRANTY FOR FITNESS OF USE FOR A PARTICULAR PURPOSE EXPRESS OR IMPLIED WITH RESPECT TO THIS MAP PRODUCT. Independent verification of all data contained on this map product should be obtained by any user of this map.
0 2 4 8 Miles
LAKE COUNTY, FL
REAL FLORIDA • REAL CLOSE

GEOGRAPHIC CHARACTERISTICS

The following table provides an overview of the geographic characteristics of Lake County:

Geographic Characteristics of Lake County			
	Land Area	**Climate**	**Topography**
Square Miles	1,156.5		
Acres	740,160		
Average Annual Temperature		71º	
Average Annual Rainfall		51”	
Mean Elevation			120 ft.
Highest Point (Sugarloaf Mountain)			300 ft.
Lowest Point (St. Johns River near Astor)			10 ft.

DEMOGRAPHICS

The following tables depict information related to the population of Lake County:

Population by Age		
	2023	**Est. 2024**
0-4	21,296	*Data Not Available
5-17	57,770	
18-24	28,612	
25-54	135,264	
55-64	60,833	
65-79	81,760	
80+	29,214	
Total	414,749	433,331

Source: Bureau of Economic and Business Research, University of Florida
*Per source, 2025 publication data not released.

Major Employers in Lake County

Number of Employees	Employer
1,000+ Employees	Lake County Government Lake County Public Schools Advent Health Waterman UF Health Leesburg Hospital Orlando Health South Lake Hospital Publix Supermarkets
500 – 1,000 Employees	Lake County Sheriff's Office Lifestream Behavioral Center Walmart Supercenters Lowe's Home Improvement Centers Home Depot Home Improvement Centers Carroll Fulmer Logistics Corporation
250 – 500 Employees	J.A. Croson Winn-Dixie Supermarkets Kohl's Department Stores Exploria Resorts IMG Enterprises Inc./Cherry Lake Tree Farm Lake-Sumter State College OS Restaurant Services Waterman Communities, Inc. Community Health Centers, Inc.

Source: Lake County Government

Principal Property Taxpayers in Lake County

Taxpayer	2025 Assessed Taxable Value
1. Duke Energy Florida LLC	361,751,724
2. Sumter Electric Co-Op Inc	257,214,642
3. Summer Bay Partnership	91,183,622
4. AHM Development LLC	74,354,168
5. Villages Operating Company	72,184,931
6. 19800 South Obrien Road Owner LLC	71,027,754
7. SFG Groveland I LLC	70,632,122
8. Pulte Home Company LLC	68,738,072
9. Ocado Solutions US Pro Co LLC	62,254,569
10. Advenir@Castle Hill LLC	61,354,651
Totals	**$1,190,696,255**

Source: Lake County Property Appraiser (includes both real and tangible personal property)

Library System

Member Libraries	10
Branch Libraries	6
Library Materials	552,069
Circulation:	
FY 2021	1,167,787
FY 2022	1,265,324
FY 2023	1,363,250
FY 2024	1,373,546
FY 2025	1,328,723
Digital Circulation	278,718
Patrons	131,076

Source: Lake County Library Services

Public Educational System

Elementary Schools	24
Middle Schools	9
High Schools	8
K-8	3
Specialty Schools	6
Total Schools	**50**

Source: Lake County School Board

RESOLUTION NO. 2025 – 112

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2026.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. A Countywide final millage rate of 5.0254 mills is hereby levied on all property within Lake County, Florida, to be used for the Lake County budget, for Fiscal Year 2026, and shall be effective October 1, 2025.

Section 2. The Countywide millage rate of 5.0254 does exceed the rolled-back rate of 4.7597 mills. The Countywide millage rate of 5.0254 mills is 5.58% more than the rolled-back rate of 4.7597 mills.

Section 3. The aggregate rate of 6.2371 mills per $1,000 valuation is 5.05% more than the aggregate rolled-back rate of 5.9370 mills.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2026.

Section 4. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2025 by the following vote:

☐	Yes	Commissioner Sabatini
☒	No	Commissioner Sabatini
☒	Yes	Commissioner Parks
☐	No	Commissioner Parks
☒	Yes	Commissioner Smith
☐	No	Commissioner Smith
☐	Yes	Commissioner Campione
☒	No	Commissioner Campione
☒	Yes	Commissioner Morris
☐	No	Commissioner Morris

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

9/23/2025

Melanie Marsh
County Attorney

RESOLUTION NO. 2025 – 113

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on June 27, 2000, the Board of County Commissioners adopted Resolution No. 2000-35, which established the countywide Lake County Municipal Service Taxing Unit (MSTU) for Ambulance and Emergency Medical Services; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2026.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Lake County Municipal Service Taxing Unit for Ambulance and Emergency Medical Services; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.4629 mills is hereby levied on all property within the Lake County MSTU for Ambulance and Emergency Medical Services and is to be used for the Ambulance and Emergency Medical Services MSTU for Fiscal Year 2026 and shall be effective October 1, 2025.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2026.

Section 2. The millage rate of 0.4629 does exceed the rolled-back rate of 0.4375 mills. The millage rate of 0.4629 is 5.81% more than the rolled-back rate of 0.4375 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2025 by the following vote:

☒	Yes	Commissioner Sabatini
☐	No	Commissioner Sabatini
☒	Yes	Commissioner Parks
☐	No	Commissioner Parks
☒	Yes	Commissioner Smith
☐	No	Commissioner Smith
☒	Yes	Commissioner Campione
☐	No	Commissioner Campione
☒	Yes	Commissioner Morris
☐	No	Commissioner Morris

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2025 - 114

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR THE UNINCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on December 11, 1990, the Board of County Commissioners adopted Ordinance No. 1990-25, which provided for the establishment of a municipal service taxing unit for all of the unincorporated area of Lake County for the provision of stormwater management, parks and roads; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2026.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Stormwater Management, Parks and Roads Municipal Services Taxing Unit; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.4957 mills is hereby levied on all property within the Lake County MSTU for Stormwater Management, Parks and Roads and is to be used for the Stormwater Management, Parks and Roads MSTU, for Fiscal Year 2026, and shall be effective October 1, 2025.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2026.

Section 2. The millage rate of 0.4957 mills does exceed the rolled-back rate of 0.4619 mills. The millage rate of 0.4957 is 7.32% more than the rolled-back rate of 0.4619 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2025 by the following vote:

☒ Yes Commissioner Sabatini
☐ No Commissioner Sabatini

☒ Yes Commissioner Parks
☐ No Commissioner Parks

☒ Yes Commissioner Smith
☐ No Commissioner Smith

☒ Yes Commissioner Campione
☐ No Commissioner Campione

☒ Yes Commissioner Morris
☐ No Commissioner Morris

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2025 – 115

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR THE UNINCORPORATED AND INCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on December 19, 2006, the Board of County Commissioners adopted Resolution No. 2006-115, which established the Lake County Municipal Service Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services (MSTU) for a portion of unincorporated Lake County, for the Towns of Astatula and Howey-in-the-Hills and a portion of the Town of Lady Lake for Fire Protection; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Municipal Service Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2026.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Lake County Municipal Service Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Lake County Municipal Service Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.4800 mills is hereby levied on all property within the Lake County Municipal Services Taxing Unit for Fire Protection Number Two a/k/a Fire Rescue/Emergency Medical Services and is to be used for the Fire Rescue/Emergency Medical Services MSTU for Fiscal Year 2026 and shall be effective October 1, 2025.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR FIRE PROTECTION NUMBER TWO A/K/A FIRE RESCUE/EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2026.

Section 2. The millage rate of 0.4800 does exceed the rolled-back rate of 0.4477 mills. The millage rate of 0.4800 is 7.21% more than the rolled-back rate of 0.4777 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2025 by the following vote:

☒ Yes Commissioner Sabatini
☐ No Commissioner Sabatini

☒ Yes Commissioner Parks
☐ No Commissioner Parks

☒ Yes Commissioner Smith
☐ No Commissioner Smith

☒ Yes Commissioner Campione
☐ No Commissioner Campione

☒ Yes Commissioner Morris
☐ No Commissioner Morris

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2025 - 116

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE WELLNESS WAY MUNICIPAL SERVICES TAXING UNIT FOR THE UNINCORPORATED AREA OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on December 6, 2022, the Board of County Commissioners adopted Ordinance No. 2022-53, which provided for the establishment of a municipal service taxing unit within the boundary of the Wellness Way Area, as defined in the Ordinance; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Wellness Way Municipal Services Taxing Unit; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE WELLNESS WAY MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2026.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Wellness Way Municipal Services Taxing Unit and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Wellness Way Municipal Services Taxing Unit; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.4585 mills is hereby levied on all property within the Lake County MSTU for Wellness Way and is to be used for the Wellness Way MSTU, for Fiscal Year 2026, and shall be effective October 1, 2025.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE WELLNESS WAY MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2026.

Section 2. The millage rate of 0.4585 is less than the rolled-back rate of 0.7129 mills. The millage rate of 0.4585 is 35.69% less than the rolled-back rate of 0.7129 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2025 by the following vote:

☒	Yes	Commissioner Sabatini
☐	No	Commissioner Sabatini
☒	Yes	Commissioner Parks
☐	No	Commissioner Parks
☒	Yes	Commissioner Smith
☐	No	Commissioner Smith
☒	Yes	Commissioner Campione
☐	No	Commissioner Campione
☒	Yes	Commissioner Morris
☐	No	Commissioner Morris

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2025 - 117

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, APPROVING THE FINAL MILLAGE RATE FOR THE LAKE COUNTY WATER AUTHORITY TAXING UNIT OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS SECTION 24-13, LAKE COUNTY CODE, AND CHAPTER 2022-245, *LAWS OF FLORIDA*; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on January 3, 2022, Representative Keith Truenow filed legislation with the Florida House of Representatives for the purposes of converting the Lake County Water Authority, an independent special district, into a dependent special district under the jurisdiction of the Lake County Board of County Commissioners; and

WHEREAS, House Bill (HB) 1105 (a/k/a Chapter 2022-245, *Laws of Florida*) was ordered enrolled on March 10, 2022, and signed by the Governor on June 24, 2022; and

WHEREAS, HB 1105 states that upon becoming law, Chapter 2005-314, Laws of Florida, as amended by Chapter 2017-218, Laws of Florida, and by HB 1105, shall become a separate chapter of the Lake County Codification and shall be subject to revision, amendment, or repeal by the Board of County Commissioners (Board); and

WHEREAS, on July 12, 2022, the Board adopted Ordinance No. 2022-31, which created Chapter 24, Lake County Code, for purposes of codifying HB 1105; and

WHEREAS, Section 200.065, Florida Statutes, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Section 200.001, Florida Statutes, defines county millages to include any county dependent special districts and further states that millages shall be fixed only by ordinance or resolution; and

WHEREAS, pursuant to Chapter 24, Lake County Code, the Lake County Water Authority presented the Fiscal Year 2026 tentative budget and millage rate for approval by the Lake County Board of County Commissioners: and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for the Lake County Water Authority; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY WATER AUTHORITY TAXING UNIT FOR FISCAL YEAR 2026.

WHEREAS, pursuant to Section 200.065(2)(b), Florida Statutes, the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes and caused them to be mailed to all property owners within Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for the Lake County Water Authority and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for the Lake County Water Authority Taxing Unit; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. The final millage rate of 0.2940 mills is hereby approved to be levied on all property within the Lake County Water Authority boundaries and is to be used for Lake County Water Authority, for Fiscal Year 2026, and shall be effective October 1, 2025.

Section 2. The millage rate of 0.2940 mills does exceed the rolled-back rate of 0.2801 mills. The millage rate of 0.2940 is 4.96% more than the rolled-back rate of 0.2801 mills.

Section 3. This Resolution shall take effect upon adoption.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY WATER AUTHORITY TAXING UNIT FOR FISCAL YEAR 2026.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2025 by the following vote:

☒	Yes	Commissioner Sabatini
☐	No	Commissioner Sabatini
☒	Yes	Commissioner Parks
☐	No	Commissioner Parks
☒	Yes	Commissioner Smith
☐	No	Commissioner Smith
☒	Yes	Commissioner Campione
☐	No	Commissioner Campione
☒	Yes	Commissioner Morris
☐	No	Commissioner Morris

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2025 – 118

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2), provides that no final millage shall be adopted until a resolution or ordinance has been adopted by the governing board of the taxing authority; and

WHEREAS, on February 17, 2004, the Board of County Commissioners adopted Resolution No. 2004-29, calling for a bond referendum for the issuance of limited general obligation bonds in the aggregate principal amount not exceeding $36,000,000 to finance the cost of purchasing environmentally sensitive lands; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03 and computed a proposed millage rate necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), within thirty-five (35) days of the certification of value of the ad valorem tax roll of Lake County, Florida, the Board of County Commissioners of Lake County, Florida, caused the Property Appraiser to be advised of the proposed millage rate, of its rolled-back rate, and the date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Proposed Property Taxes pursuant to Chapter 200, Florida Statutes, Section 200.069 and caused them to be mailed to all property owners within Lake County; and

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2026.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rate for Lake County and at said public hearing the Board of County Commissioners amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rate; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rates, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida that:

Section 1. A final millage rate of 0.0400 mills is hereby levied on all property within Lake County, Florida, to be used for Lake County voter approved debt service for environmentally sensitive lands, for Fiscal Year 2026, and shall be effective October 1, 2025.

Section 2. Effective Date. This Resolution shall take effect upon adoption.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY VOTER APPROVED DEBT SERVICE LEVY FOR ENVIRONMENTALLY SENSITIVE LANDS FOR FISCAL YEAR 2026.

PASSED AND ADOPTED at a public hearing this 23rd day of September 2025 by the following vote:

- ☒ Yes Commissioner Sabatini
- ☐ No Commissioner Sabatini

- ☒ Yes Commissioner Parks
- ☐ No Commissioner Parks

- ☒ Yes Commissioner Smith
- ☐ No Commissioner Smith

- ☒ Yes Commissioner Campione
- ☐ No Commissioner Campione

- ☒ Yes Commissioner Morris
- ☐ No Commissioner Morris

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

RESOLUTION NO. 2025 - 119

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2026, PURSUANT TO THE PROVISIONS OF CHAPTER 200, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200, Florida Statutes, Section 200.065, provides the method for adopting annual budgets by the taxing authorities in Lake County, Florida; and

WHEREAS, pursuant to Chapter 124, Florida Statutes, the Board of County Commissioners is the governing body of Lake County, Florida; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(a)(1) and (2), the Board of County Commissioners of Lake County, Florida, prepared and submitted a tentative budget in accordance with Chapter 129, Florida Statutes, Section 129.03, and computed the proposed millage rates necessary to fund said tentative budget for Lake County; and

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 9, 2025, the Board of County Commissioners of Lake County, Florida, held a public hearing on the tentative budget and proposed millage rates for Lake County, and at said public hearing the Board of County Commissioners of Lake County, Florida, amended the tentative budget as it saw fit, adopted the amended tentative budget, and publicly announced the proposed millage rates; and

WHEREAS, Chapter 200, Florida Statutes, Section 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget and proposed millage rate, the Board of County Commissioners shall advertise its intent to adopt a final millage rate and final budget for Lake County; and

WHEREAS, on September 19, 2025, the Board of County Commissioners caused such advertisement to be made in The Daily Commercial, a newspaper of general circulation in Lake County, Florida; and

WHEREAS, the Board of County Commissioners of Lake County, Florida, met on September 23, 2025, at 5:05 p.m. at a public hearing held as specified in the advertisement and in accordance with applicable law;

RESOLUTION ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2026.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lake County, Florida:

Section 1. That the Board of County Commissioners of Lake County, Florida, hereby adopts a Final Budget in the amount of $ 1,052,083,591 for Fiscal Year 2026, a copy of which is attached hereto and incorporated herein as Exhibit "A".

Section 2. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED this 23rd day of September 2025.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

Leslie Campione, Chairman

This 23 day of September 2025.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney

Exhibit A
Presentation Reconciliation Summary
Proposed Adjustments
FY 2026 Tentative Budget

Funds	Tenative Budget FY 2026	Adjustment	Adopted Budget FY 2026
Operating Budget			
Countywide Funds	$ 382,546,055	$ 678,531	$ 383,224,586
Special Revenue Funds	396,254,710	4,811,275	401,065,985
Special Revenue - Grant Funds	91,820,278	5,862,401	97,682,679
Debt Service Funds	14,208,393	-	14,208,393
Enterprise Funds	40,492,967	73,563	40,566,530
Sub-Total Operating Budget	**$ 925,322,403**	**$ 11,425,770**	**$ 936,748,173**
Less: Operating Transfers	(47,108,351)	-	(47,108,351)
Total Operating Budget	**$ 878,214,052**	**$ 11,425,770**	**$ 889,639,822**
Capital Project Funds	**$ 74,322,490**	**$ 3,610,354**	**$ 77,932,844**
Internal Service Funds	**$ 37,367,563**	**$ 35,011**	**$ 37,402,574**
Total Budget			
Countywide Funds	$ 382,546,055	$ 678,531	$ 383,224,586
Special Revenue Funds	396,254,710	4,811,275	401,065,985
Special Revenue - Grant Funds	91,820,278	5,862,401	97,682,679
Debt Service Funds	14,208,393	-	14,208,393
Enterprise Funds	40,492,967	73,563	40,566,530
Capital Project Funds	74,322,490	3,610,354	77,932,844
Internal Service Funds	37,367,563	35,011	37,402,574
Total All Funds	**$ 1,037,012,456**	**$ 15,071,135**	**$ 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.

Exhibit A
Proposed Adjustment
FY 2026 Tentative Budget

Fund No.	Fund Name	Tenative Budget FY 2026	Adjustment	Adopted Budget FY 2026
	Countywide Funds			
0010	General	$ 330,722,259	$ 391,541	$ 331,113,800
1120	County Transportation Trust	22,643,266	286,990	22,930,256
1220	Lake County Ambulance	23,182,404	-	23,182,404
1900	County Library System	5,998,126	-	5,998,126
	Total Countywide Funds	**$ 382,546,055**	**$ 678,531**	**$ 383,224,586**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 6,241,707	$ 33,296	$ 6,275,003
1081	Parks Impact Fee Trust - Central District	250,911	-	250,911
1082	Parks Impact Fee Trust - North District	232,066	-	232,066
1083	Parks Impact Fee Trust - South District	1,659,928	411,476	2,071,404
1090	Educational System Impact Fees	30,000,000	-	30,000,000
1100	Local Provider Participation Fund	39,596,761	-	39,596,761
1148	North Central Transport Benefit District	4,745,921	756,103	5,502,024
1149	NE/Wekiva Transport Benefit District	5,910,419	1,226,832	7,137,251
1157	South Transportation Benefit District	42,916,889	679,619	43,596,508
1158	Central Transportation Benefit District	5,709,206	974,936	6,684,142
1190	Fish Conservation	253,209	-	253,209
1230	MSTU - Stormwater Management	4,273,442	-	4,273,442
1231	MSTU - Parks Services	11,452,988	(145,633)	11,307,355
1232	MSTU - Roads Section	1,261,391	-	1,261,391
1240	Emergency 911	10,877,539	3,180	10,880,719
1250	Resort/Development Tax	17,276,515	(70,299)	17,206,216
1290	Greater Hills MSBU	451,695	-	451,695
1330	Law Enforcement Trust	1,527,751	(23,436)	1,504,315
1340	Mt. Plymouth/Sorrento CRA Trust	1,006,434	138,526	1,144,960
1350	Emergency Medical Services	38,853,511	1,707,931	40,561,442
1370	Greater Groves MSBU	339,399	-	339,399
1380	American Rescue Plan Act Funds	17,778,217	(720,220)	17,057,997
1390	Wellness Way MSTU	250,884	-	250,884
1400	Internal Subdivision Roads MSBU	50,703	-	50,703
1410	Infrastructure Sales Tax Revenue	26,100,654	-	26,100,654
1430	Village Green Street Lighting	22,459	-	22,459
1450	Greater Pines Municipal Services	474,398	-	474,398
1460	Picciola Island Street Lighting	8,526	-	8,526
1470	Valencia Terrace Street Lighting	13,292	-	13,292
1480	Sylvan Shores Street Lighting	32,907	-	32,907
1490	MSBU-Wastewater Treatment	101,172	-	101,172
1520	Building Services	14,310,565	(229,313)	14,081,252
1680	County Fire Rescue	75,683,671	239,954	75,923,625
1690	Fire Services Impact Fee Trust	3,855,349	288,847	4,144,196
9800	Lake County Water Authority	32,734,231	(460,524)	32,273,707
	Total Special Revenue Funds	**$ 396,254,710**	**$ 4,811,275**	**$ 401,065,985**

Exhibit A
Proposed Adjustment
FY 2026 Tentative Budget

Fund No.	Fund Name	Tenative Budget FY 2026	Adjustment	Adopted Budget FY 2026
	Special Revenue - Grant Funds			
1200	Community Development Block Grant	$ 15,610,501	$ (100,853)	$ 15,509,648
1210	Transit	23,266,689	1,252,102	24,518,791
1260	Affordable Housing Assist Trust	19,333,616	(81,598)	19,252,018
1270	Section 8	8,710,640	15,500	8,726,140
1300	Federal/State Grants	22,973,190	(193,788)	22,779,402
1310	Restricted Local Programs	1,925,642	4,971,038	6,896,680
	Total Special Revenue - Grant Funds	**$ 91,820,278**	**$ 5,862,401**	**$ 97,682,679**
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 872,822	$ -	$ 872,822
2710	Public Lands Debt Service	3,914,022	-	3,914,022
2810	Expansion Projects Debt Service	5,839,514	-	5,839,514
2850	Sales Tax Revenue Note	3,582,035	-	3,582,035
	Total Debt Service Funds	**$ 14,208,393**	**$ -**	**$ 14,208,393**
	Enterprise Funds			
4200	Landfill Enterprise	$ 40,112,172	$ 81,161	$ 40,193,333
4220	Solid Waste Closures and Long Term Care	380,795	(7,598)	373,197
	Total Enterprise Funds	**$ 40,492,967**	**$ 73,563**	**$ 40,566,530**
	Subtotal Operating Budget	**$ 925,322,403**	**$ 11,425,770**	**$ 936,748,173**
	Less Operating Transfers	**$ (47,108,351)**	**$ -**	**$ (47,108,351)**
	Total Operating Budget	**$ 878,214,052**	**$ 11,425,770**	**$ 889,639,822**
	Capital Projects Funds			
3050	Second Renewal Sales Tax Capital Projects	$ 74,322,490	$ 3,610,354	$ 77,932,844
	Total Capital Projects Funds	**$ 74,322,490**	**$ 3,610,354**	**$ 77,932,844**
	Internal Service Funds			
5200	Property and Casualty	$ 7,198,768	$ 11,003	$ 7,209,771
5300	Employee Group Benefits	26,085,971	27,528	26,113,499
5400	Fleet Management	4,082,824	(3,520)	4,079,304
	Total Internal Service Funds	**$ 37,367,563**	**$ 35,011**	**$ 37,402,574**

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
OPEN PURCHASE ORDERS
EXCLUDING BLANKET PURCHASE ORDERS
AS OF 9/03/25

Fund Code	Org. Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/25)	Estimated Carryover (Portion that will be carried forward to FY 2026)	Vendor Name
FUND 0010 - GENERAL FUND						
	COUNTY ATTORNEY'S OFFICE					
0010	0106100	20251113	2,969.19	-	2,969.19	THOMSON REUTERS - WEST
			2,969.19	-	2,969.19	
	HUMAN RESOURCES					
0010	0713200	20250397	4,503.00	-	4,503.00	FLORIDA DEPARTMENT OF LAW ENFORCEMENT
			4,503.00	-	4,503.00	
	VOLUNTEER SERVICES					
0010	0713510	20250397	1,008.00	-	1,008.00	FLORIDA DEPARTMENT OF LAW ENFORCEMENT
			1,008.00	-	1,008.00	
	FACILITIES DEV & MGT ADMIN					
0010	0819100	20240768	80.00	-	80.00	KTH ARCHITECTS INC
0010	0819100	20240769	11,326.25	-	11,326.25	KTH ARCHITECTS INC
0010	0819100	20240932	7,520.00	-	7,520.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
0010	0819100	20241172	12,842.00	-	12,842.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
0010	0819100	20251289	2,500.00	-	2,500.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
			34,268.25	-	34,268.25	
	FACILITIES MAINTENANCE					
0010	0851110	20220819	11,113.90	-	11,113.90	HANSON PROFESSIONAL SERVICES INC
0010	0851110	20221320	2,434.00	-	2,434.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
0010	0851110	20221326	16,650.00	-	16,650.00	HALFF ASSOCIATES INC
0010	0851110	20221368	17,910.00	-	17,910.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
0010	0851110	20230961	8,717.00	-	8,717.00	ELECTRIC SERVICES INC
0010	0851110	20240589	261,346.01	-	261,346.01	HONEYWELL INTERNATIONAL INC
0010	0851110	20240737	50,355.00	-	50,355.00	RANDALL MECHANICAL INC
0010	0851110	20240931	26,044.33	-	26,044.33	KTH ARCHITECTS INC
0010	0851110	20240976	36,092.82	-	36,092.82	HANSON PROFESSIONAL SERVICES INC
0010	0851110	20241150	15,009.80	-	15,009.80	HANSON PROFESSIONAL SERVICES INC
0010	0851110	20241152	19,500.00	-	19,500.00	OEC BUSINESS INTERIORS
0010	0851110	20241191	115,409.00	-	115,409.00	ELECTRIC SERVICES INC
0010	0851110	20250454	9,232.10	-	9,232.10	PRIME ELECTRIC LLC
0010	0851110	20250558	33,420.00	-	33,420.00	OVATION CONSTRUCTION COMPANY LLC
0010	0851110	20250741	287,587.00	-	287,587.00	STRUCTURAL SOLUTIONS GROUP LLC
0010	0851110	20250896	6,350.00	-	6,350.00	CTI SIGNS
0010	0851110	20250922	13,046.50	-	13,046.50	HILL YORK SERVICE COMPANY LLC
0010	0851110	20250924	40,310.00	-	40,310.00	THE CONCORD CONSULTING GROUP OF IL INC
0010	0851110	20250944	5,775.02	-	5,775.02	PRIME ELECTRIC LLC
0010	0851110	20250979	46,984.00	-	46,984.00	ADVANCED ROOFING INC
0010	0851110	20251027	9,158.99	-	9,158.99	HANSON PROFESSIONAL SERVICES INC
0010	0851110	20251070	24,804.00	-	24,804.00	HALFF ASSOCIATES INC
0010	0851110	20251110	23,325.00	-	23,325.00	GREENWAY ELECTRICAL SERVICES LLC
0010	0851110	20251145	7,489.85	-	7,489.85	PRIME ELECTRIC LLC
0010	0851110	20251206	36,117.98	-	36,117.98	NETPLANNER SYSTEMS INC
0010	0851110	20251226	12,500.00	-	12,500.00	CHAMPION SERVICES OF FL LLC
0010	0851110	20251275	2,046.07	-	2,046.07	TARKETT USA INC
0010	0851110	20251294	18,918.00	-	18,918.00	RUBY BUILDERS INC
0010	0851110	20251307	1,740.00	-	1,740.00	RYBEK CONSTRUCTION INC
0010	0851110	20251308	4,153.00	-	4,153.00	RYBEK CONSTRUCTION INC
0010	0851110	20251331	6,900.00	-	6,900.00	RYBEK CONSTRUCTION INC
			1,170,439.37	-	1,170,439.37	
	JAIL & SHERIFF FAC MAINT					
0010	0851120	20211380	2,480.00	-	2,480.00	HALFF ASSOCIATES INC
0010	0851120	20240632	78,908.62	-	78,908.62	GW SYSTEMS INC
0010	0851120	20241142	116,348.81	-	116,348.81	HONEYWELL INTERNATIONAL INC
0010	0851120	20250643	984.00	-	984.00	HALFF ASSOCIATES INC

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AS OF 9/03/25

Fund Code	Org. Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/25)	Estimated Carryover (Portion that will be carried forward to FY 2026)	Vendor Name
0010	0851120	20250731	122,300.00	-	122,300.00	HONEYWELL INTERNATIONAL INC
0010	0851120	20251084	39,716.83	-	39,716.83	CREATIVE POWER SOLUTIONS INC
0010	0851120	20251186	13,688.83	-	13,688.83	HILL YORK SERVICE COMPANY LLC
0010	0851120	20251251	17,620.50	-	17,620.50	PETROTECH SOUTHEAST INC
0010	0851120	20251305	7,462.00	-	7,462.00	DESANTO PLUMBING LLC
0010	0851120	20251306	7,462.00	-	7,462.00	DESANTO PLUMBING LLC
0010	0851120	20251309	2,870.00	-	2,870.00	RYBEK CONSTRUCTION INC
0010	0851120	20251329	4,435.20	-	4,435.20	AMERICAN JANITORIAL INC
			414,276.79	-	414,276.79	
	ENERGY MANAGEMENT					
0010	0851420	20250755	1,088.48	-	1,088.48	HILL YORK
0010	0851420	20250923	39,821.40	-	39,821.40	HILL YORK
0010	0851420	20251144	12,629.60	-	12,629.60	HILL YORK SERVICE COMPANY LLC
0010	0851420	20251295	22,437.82	-	22,437.82	HILL YORK SERVICE COMPANY LLC
0010	0851420	20251298	24,728.00	-	24,728.00	HILL YORK SERVICE COMPANY LLC
0010	0851420	20251299	25,796.00	-	25,796.00	HILL YORK SERVICE COMPANY LLC
0010	0851420	20251328	8,772.79	-	8,772.79	HILL YORK SERVICE COMPANY LLC
0010	0851420	20251352	7,219.20	-	7,219.20	HILL YORK
			142,493.29	-	142,493.29	
	BUDGETING SECTION					
0010	0907300	20231307	23,390.00	-	23,390.00	MGT OF AMERICA CONSULTING LLC
			23,390.00	-	23,390.00	
	ELEVATE LAKE					
0010	1208100	20250362	5,833.63	-	5,833.63	CITY OF CLERMONT
0010	1208100	20250890	125,000.00	-	125,000.00	LAKE ECONOMIC AREA DEVELOPMENT CORP
			130,833.63	-	130,833.63	
	ECONOMIC INCENTIVE PROGRAMS					
0010	1208150	20251343	72,500.00	-	72,500.00	CAREERSOURCE CENTRAL FLORIDA
			72,500.00	-	72,500.00	
	BUSINESS OPPORTUNITY CENTER					
0010	1208500	20250752	37,500.00	-	37,500.00	UNIVERSITY OF CENTRAL FL
			37,500.00	-	37,500.00	
	FAIRGROUNDS/EVENTS CENTER					
0010	1215100	20251332	6,506.04	-	6,506.04	BULLDOG SITEWORK LLC
			6,506.04	-	6,506.04	
	COUNTY TECHNOLOGY					
0010	1885120	20240365	206.60	-	206.60	INSIGHT PUBLIC SECTOR
0010	1885120	20251322	1,951.80	-	1,951.80	SHI CORP
0010	1885120	20251330	15,000.00	-	15,000.00	AUE STAFFING INC
			17,158.41	-	17,158.41	
	SOCIAL SERVICES					
0010	2031000	20250482	2,000.00	-	2,000.00	ST VINCENT DE PAUL SOCIETY
0010	2031000	20250679	5,000.00	-	5,000.00	LAKE CARES INC
			7,000.00	-	7,000.00	
	CHILDRENS SERVICES					
0010	2031400	20230672	7,500.00	-	7,500.00	YMCA OF CENTRAL FLORIDA
0010	2031400	20240751	8,250.00	-	8,250.00	CORNERSTONE HEALTH SERVICES INC
0010	2031400	20250818	3,000.00	-	3,000.00	CORNERSTONE HOSPICE FOUNDATION INC
			18,750.00	-	18,750.00	
	COUNTYWIDE RADIO PROGRAM					
0010	2445220	20231337	210,654.00	-	210,654.00	CLIFTON TOWER SERVICE INC
0010	2445220	20241245	14,730.13	-	14,730.13	MOTOROLA SOLUTIONS INC

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
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Fund Code	Org. Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/25)	Estimated Carryover (Portion that will be carried forward to FY 2026)	Vendor Name
0010	2445220	20250653	1,000,000.00	-	1,000,000.00	MOTOROLA SOLUTIONS INC
0010	2445220	20250810	12,167.38	-	12,167.38	HANSON PROFESSIONAL SERVICES INC
0010	2445220	20250891	59,803.20	-	59,803.20	LUMENSERVE INC
0010	2445220	20250987	279,812.03	-	279,812.03	BIBBY FINANCIAL SERVICES (SOUTH) INC
			1,577,166.74	-	1,577,166.74	
	EMERGENCY MGMT OPERATIONS					
0010	2533120	20251351	16,196.31	-	16,196.31	CARAHSOFT TECHNOLOGY CORPORATION
			16,196.31	-	16,196.31	
	PLANNING AND ZONING					
0010	2640100	20230696	1,835.00	-	1,835.00	KTH ARCHITECTS INC
0010	2640100	20230992	11,693.85	-	11,693.85	INSPIRE PLACEMAKING COLLECTIVE INC
0010	2640100	20231311	35,484.51	-	35,484.51	EAST CENTRAL FL REGIONAL PLANNING
0010	2640100	20240885	40,000.00	-	40,000.00	EAST CENTRAL FL REGIONAL PLANNING
0010	2640100	20250793	19,725.92	-	19,725.92	AUE STAFFING INC
0010	2640100	20251094	340,710.00	-	340,710.00	KIMLEY HORN & ASSOC INC
0010	2640100	20251209	574.16	-	574.16	ACF TECHNOLOGIES INC
			450,023.44	-	450,023.44	
	CODE ENFORCEMENT SERVICES					
0010	2747110	20251111	8,500.00	-	8,500.00	SOUTHERN MAJESTIC HOMES ENV SVCS LLC
			8,500.00	-	8,500.00	
	MOSQUITO CONTROL					
0010	2921202	20251337	110,000.00	-	110,000.00	ADAPCO INC
			110,000.00	-	110,000.00	
	LABORATORY					
0010	2921204	20250765	665.00	-	665.00	PURIFICATION TECHNOLOGIES
0010	2921204	20251324	2,928.70	-	2,928.70	YSI INC
0010	2921204	20251335	5,523.00	-	5,523.00	THERMO ELECTRON NORTH AMERICA LLC
0010	2921204	20251365	14,820.00		14,820.00	MEDICAL ENGINEER TECH
			23,936.70	-	23,936.70	
	PROBATION					
0010	3263100	20240595	500.61	-	500.61	LANGUAGE LINE SVCS INC
			500.61	-	500.61	
	ASTATULA FUEL CLEANUP					
0010	5055102	20250926	15,500.00	-	15,500.00	CB&I ENVIRONMENTAL & INFRASTRUCTURE
			15,500.00	-	15,500.00	
	JUDGES - TECHNOLOGY					
0010	6062300	20251157	2,554.50	-	2,554.50	SHI CORP
0010	6062300	20251158	33,680.00	-	33,680.00	ELECTRIC SERVICES INC
0010	6062300	20251224	140,000.00	-	140,000.00	SHI CORP
0010	6062300	20251361	50,000.00	-	50,000.00	SHI CORP
			226,234.50	-	226,234.50	
	CLERK OF THE COURT					
0010	7070100	20221288	11,515.00	-	11,515.00	TYLER TECHNOLOGIES INC
			11,515.00	-	11,515.00	
	IN HOUSE SUPPORT LAW ENF					
0010	7073100	20251270	31,440.00	-	31,440.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
			31,440.00	-	31,440.00	
	IN-HOUSE SUPPORT-SUP/ELECTIONS					
0010	7074100	20251218	146,530.00	-	146,530.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
			146,530.00	-	146,530.00	

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Fund Code	Org. Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/25)	Estimated Carryover (Portion that will be carried forward to FY 2026)	Vendor Name
	HURRICANE MILTON					
0010	9089195	20250267	100,526.08	-	100,526.08	THOMPSON CONSULTING SERVICES LLC
			100,526.08	-	100,526.08	
	NON DEPARTMENTAL					
0010	9092001	20250013	25,500.00	-	25,500.00	DEBTBOOK
0010	9092001	20250042	435.00	-	435.00	NCC GROUP SOFTWARE RESILIENCE NA LLC
0010	9092001	20251283	61,865.00	-	61,865.00	ALFRED BENESCH & COMPANY
0010	9092001	20251327	40,493.12	-	40,493.12	SHI CORP
			128,293.12	-	128,293.12	
			4,929,958.47	**-**	**4,929,958.47**	
FUND 1070 - LIBRARY IMPACT FEE TRUST						
	LIBRARY IMPACT FEE TRUST FUND					
1070	3038200	20190151	500,000.00	-	500,000.00	CITY OF MINNEOLA
1070	3038200	20200441	20,064.08	-	20,064.08	CITY OF TAVARES
1070	3038200	20201419	250,000.00	-	250,000.00	CITY OF MINNEOLA
1070	3038200	20211439	250,000.00	-	250,000.00	CITY OF MINNEOLA
1070	3038200	20211440	33,654.07	-	33,654.07	TOWN OF MONTVERDE
1070	3038200	20221361	395,745.20	-	395,745.20	TOWN OF MONTVERDE
1070	3038200	20230959	15,647.47	-	15,647.47	TOWN OF HOWEY IN THE HILLS
1070	3038200	20230960	6,337.86	-	6,337.86	CITY OF MT DORA
1070	3038200	20241208	30,000.00	-	30,000.00	CITY OF EUSTIS
1070	3038200	20241209	15,000.00	-	15,000.00	CITY OF FRUITLAND PARK
1070	3038200	20241210	889,072.05	-	889,072.05	TOWN OF LADY LAKE
1070	3038200	20241211	28,000.00	-	28,000.00	TOWN OF MONTVERDE
1070	3038200	20241214	16,918.00	-	16,918.00	CITY OF UMATILLA
1070	3038200	20251009	58,761.89	-	58,761.89	OVERDRIVE INC
1070	3038200	20251040	9,003.60	-	9,003.60	BAKER & TAYLOR LLC
			2,518,204.22	-	2,518,204.22	
FUND 1081 - PARKS IMPACT FEE CENTRAL DIST						
	PARKS IMPACT FEE- CENTRAL					
1081	2952210	20251333	66,915.18	-	66,915.18	BULLDOG SITEWORK LLC
			66,915.18	-	66,915.18	
FUND 1083 - PARKS IMPACT FEE SOUTH DIST						
	PARKS IMPACT FEE-SOUTH					
1083	2952230	20240977	27,480.00	-	27,480.00	POWELL STUDIO ARCHITECTURE LLC
1083	2952230	20250215	950,782.00	-	950,782.00	RUSH MARINE LLC
			978,262.00	-	978,262.00	
FUND 1120 - COUNTY TRANSP TRUST						
	ROAD OPERATIONS					
1120	5053200	20250784	160,705.00	-	160,705.00	ORLANDO FREIGHTLINER INC
1120	5053200	20250832	114,426.00	-	114,426.00	DOBBS EQUIPMENT LLC
1120	5053200	20250983	124,080.00	-	124,080.00	NATIVE LAND & TREE INC
1120	5053200	20251230	28,688.17	-	28,688.17	BULLDOG SITEWORK LLC
1120	5053200	20251278	34,475.00	-	34,475.00	FENCE DYNAMICS OF OCALA INC
1120	5053200	20251313	10,970.40	-	10,970.40	ESTEP CONSTRUCTION INC
1120	5053200	20251347	252,343.17	-	252,343.17	PAQCO INC
			725,687.74	-	725,687.74	
	ENGINEERING OPERATIONS					
1120	5055100	20230761	5,725.00	-	5,725.00	TIERRA INC
1120	5055100	20231332	1,135.00	-	1,135.00	CENTRAL TESTING LABORATORY INC
1120	5055100	20231334	4,820.00	-	4,820.00	TIERRA INC
1120	5055100	20251367	37,185.00		37,185.00	KIMLEY HORN & ASSOC INC
			48,865.00	-	48,865.00	

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	TRAFFIC OPERATIONS					
1120	5055200	20230991	1,094.42	-	1,094.42	ITERIS INC
1120	5055200	20241159	10,663.25	-	10,663.25	XCESSORIES SQUARED DEVELOPMENT AND MFG INC
1120	5055200	20250963	19,414.00	-	19,414.00	TEMPLE INC
1120	5055200	20251007	80,535.00	-	80,535.00	PALMETTO FORD TRUCK SALES INC
1120	5055200	20251008	197,090.00	-	197,090.00	MAUDLIN INTL TRUCKS
1120	5055200	20251277	20,135.50	-	20,135.50	XCESSORIES SQUARED DEVELOPMENT AND MFG INC
1120	5055200	20251287	4,922.00	-	4,922.00	TRAFFICWARE GROUP INC
1120	5055200	20251296	9,976.33	-	9,976.33	HOLIDAY ENTERPRISES HEAT & AIR INC
1120	5055200	20251301	9,300.00	-	9,300.00	TRANSPORTATION CONTROL SYSTEMS INC
1120	5055200	20251341	4,000.00	-	4,000.00	TRU MARK INC
			357,130.50	-	357,130.50	
			1,131,683.24	**-**	**1,131,683.24**	
FUND 1148 - NORTH CENTRAL TRANSP BENE DIST						
	NORTH CENTRAL TRANSP BENE DIST					
1148	5056698	20231212	4,105.02	-	4,105.02	METRIC ENGINEERING INC
1148	5056698	20240753	386,100.00	-	386,100.00	TIERRA INC
1148	5056698	20240863	1,057.00	-	1,057.00	HABITAT RESTORATION & WILDLIFE
1148	5056698	20251315	81,611.44	-	81,611.44	METRIC ENGINEERING INC
			472,873.46	-	472,873.46	
FUND 1149 - N E/WEKIVA TRANSP BENE DIST						
	N E/WEKIVA TRANSP BENE DISTR					
1149	5056699	20241052	12,500.00	-	12,500.00	CUSHMAN & WAKEFIELD REGIONAL INC
1149	5056699	20241134	213,571.85	-	213,571.85	TRAFFIC CONTROL DEVICES INC
1149	5056699	20241219	29,500.00	-	29,500.00	THE APPRAISAL GROUP OF CENTRAL FL INC
1149	5056699	20250553	108,475.00	-	108,475.00	SPIVEY GROUP INC
1149	5056699	20250707	38,737.50	-	38,737.50	THE APPRAISAL GROUP OF CENTRAL FL INC
1149	5056699	20251291	176,304.66	-	176,304.66	OM ENGINEERING SERVICES INC
			579,089.01	-	579,089.01	
FUND 1157 - SOUTH TRANSPORTATION BENE DIST						
	SOUTH TRANSPORTATION BENE DST					
1157	5056670	20201114	32,275.25	-	32,275.25	HALFF ASSOCIATES INC
1157	5056670	20220988	56,034.57	-	56,034.57	OM ENGINEERING SERVICES INC
1157	5056670	20220990	55,264.54	-	55,264.54	METRO CONSULTING GROUP LLC
1157	5056670	20221240	8,662.53	-	8,662.53	BURGESS & NIPLE
1157	5056670	20230600	81,635.43	-	81,635.43	CPH CONSULTING LLC
1157	5056670	20231038	125.88	-	125.88	KLEINFELDER
1157	5056670	20240379	375.51	-	375.51	KLEINFELDER
1157	5056670	20240607	78,231.53	-	78,231.53	KLEINFELDER
1157	5056670	20240701	653,296.62	-	653,296.62	SOUTHERN DEVELOPMENT & CONSTRUCTION INC
1157	5056670	20240710	160.00	-	160.00	INSPIRE PLACEMAKING COLLECTIVE INC
1157	5056670	20240807	300,000.00	-	300,000.00	DUKE ENERGY
1157	5056670	20240928	11,427.09	-	11,427.09	TRAFFIC ENGINEERING DATA SOLUTIONS INC
1157	5056670	20241069	278.45	-	278.45	KLEINFELDER
1157	5056670	20241155	8,664.89	-	8,664.89	KLEINFELDER
1157	5056670	20250380	97,425.00	-	97,425.00	HALFF ASSOCIATES INC
1157	5056670	20250759	10,261.33	-	10,261.33	METRIC ENGINEERING INC
1157	5056670	20250792	389,786.25	-	389,786.25	TRAFFIC CONTROL DEVICES INC
1157	5056670	20250918	146,459.50	-	146,459.50	HALFF ASSOCIATES INC
1157	5056670	20250940	230,669.41	-	230,669.41	OM ENGINEERING SERVICES INC
1157	5056670	20251195	470,425.00	-	470,425.00	LENNAR HOMES LLC
1157	5056670	20251314	6,633.33	-	6,633.33	PAQCO INC
			2,638,092.11	-	2,638,092.11	

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FUND 1158 - CENTRAL TRANSPORTATION BENEFIT DISTRICT						
CENTRAL TRANSPORTATION BEN DST						
1158	5056680	20241114	19,660.71	-	19,660.71	METRIC ENGINEERING INC
1158	5056680	20250379	1,877.89	-	1,877.89	METRIC ENGINEERING INC
			21,538.60	-	21,538.60	
FUND 1190 - FISH CONSERVATION						
FISH CONSERVATION						
1190	2952150	20250215	253,209.00	-	253,209.00	RUSH MARINE LLC
			253,209.00	-	253,209.00	
FUND 1200 - COMMUNITY DEV BLOCK GRANT						
CDBG ADMINISTRATION						
1200	2082100	20250680	22,460.00	-	22,460.00	MULLIN & LONERGAN ASSOCIATES INCORPORATED
1200	2082100	20251366	15,500.00		15,500.00	RYBEK CONSTRUCTION
			37,960.00	-	37,960.00	
CDBG CAPITAL PROJECTS						
1200	2082210	20251349	128,739.50	-	128,739.50	SUPERIOR ASPHALT INC
			128,739.50	-	128,739.50	
COMMUNITY PROJECTS						
1200	2082250	20250677	285,323.00	-	285,323.00	OKAHUMPKA COMMUNITY CLUB INC
1200	2082250	20250687	21,449.27	-	21,449.27	HOPE SPRINGS VILLAS
1200	2082250	20251003	7,500.00	-	7,500.00	ASTOR COMMUNITY ASSN
1200	2082250	20251080	214,000.00	-	214,000.00	EUSTIS HOUSING AUTHORITY
1200	2082250	20251081	64,507.58	-	64,507.58	YMCA OF CENTRAL FLORIDA
			592,779.85	-	592,779.85	
CDBG-COVID 19						
1200	2082365	20251105	92,827.21	-	92,827.21	LAKE CARES INC
			92,827.21	-	92,827.21	
			852,306.56	**-**	**852,306.56**	
FUND 1210 - TRANSIT FUND						
FIXED ROUTE						
1210	3327215	20250683	13,706.12	-	13,706.12	ALFRED BENESCH & COMPANY
			13,706.12	-	13,706.12	
TRANSPORTATION DISADV CAPITAL						
1210	3327220	20250655	608,521.95	-	608,521.95	CREATIVE BUS SALES
1210	3327220	20250967	4,055.00	-	4,055.00	CTI SIGNS
1210	3327220	20251128	32,435.44	-	32,435.44	BESH HALFF
1210	3327220	20251129	498,857.40	-	498,857.40	ABC BUS INC
1210	3327220	20251164	427,490.22	-	427,490.22	JMD GLOBAL DEVELOPERS LLC
1210	3327220	20251208	739,048.00	-	739,048.00	ABC BUS INC
1210	3327220	20251316	8,340.00	-	8,340.00	SPENCER FABRICATIONS INC
			2,318,748.01	-	2,318,748.01	
			2,332,454.13	**-**	**2,332,454.13**	
FUND 1230 - MSTU STORMWATER SECTION						
STORMWATER MANAGEMENT						
1230	5055600	20211449	22,463.75	-	22,463.75	HALFF ASSOCIATES INC
1230	5055600	20221056	7,900.00	-	7,900.00	OM ENGINEERING SERVICES INC
1230	5055600	20250888	56,135.00	-	56,135.00	KIMLEY HORN & ASSOC INC
			86,498.75	-	86,498.75	

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FUND 1231 - MSTU-PARKS SECTION						
PARKS SERVICES UNINCORPORATED						
1231	2952200	20241072	4,919.60	-	4,919.60	HILL YORK
1231	2952200	20241144	4,993.20	-	4,993.20	HILL YORK
1231	2952200	20251117	8,650.00	-	8,650.00	GOLD COAST LAND MANAGEMENT LLC
1231	2952200	20251121	9,450.00	-	9,450.00	PROMISE HABITAT SERVICES LLC
1231	2952200	20251192	59,650.00	-	59,650.00	MEDLEY SPORTS CONSTRUCTION
1231	2952200	20251310	47,362.23	-	47,362.23	STOCKTON CONSTRUCTION GROUP LLC
1231	2952200	20251323	14,750.00	-	14,750.00	GREEN ISLE GARDENS INC
1231	2952200	20251334	15,693.00	-	15,693.00	RUBY BUILDERS INC
1231	2952200	20251363	28,947.00	-	28,947.00	GREEN ISLE GARDENS INC
			194,415.03	-	194,415.03	
HICKORY POINT						
1231	2952310	20251166	43,858.00	-	43,858.00	RUBY BUILDERS INC
1231	2952310	20251246	10,000.00	-	10,000.00	EARTHSCAPES UNLIMITED INC
1231	2952310	20251334	14,000.00	-	14,000.00	RUBY BUILDERS INC
1231	2952310	20251336	6,000.00	-	6,000.00	MCSHEA CONTRACTING LLC
			73,858.00	-	73,858.00	
PUBLIC LANDS PROGRAM						
1231	2952650	20191125	6,875.00	-	6,875.00	CPWG INC
1231	2952650	20201045	5,202.84	-	5,202.84	CPWG INC
1231	2952650	20241167	5,474.20	-	5,474.20	HABITAT RESTORATION & WILDLIFE
1231	2952650	20241183	31.24	-	31.24	HABITAT RESTORATION & WILDLIFE
1231	2952650	20250985	34,288.00	-	34,288.00	HABITAT RESTORATION & WILDLIFE
1231	2952650	20251117	18,750.00	-	18,750.00	GOLD COAST LAND MANAGEMENT LLC
1231	2952650	20251121	15,128.00	-	15,128.00	PROMISE HABITAT SERVICES LLC
1231	2952650	20251229	22,205.65	-	22,205.65	BULLDOG SITEWORK LLC
1231	2952650	20251363	36,553.00	-	36,553.00	GREEN ISLE GARDENS INC
			144,507.93	-	144,507.93	
			412,780.96	**-**	**412,780.96**	
FUND 1240 - EMERGENCY 911						
EMERGENCY 911						
1240	2445310	20231260	3,424.42	-	3,424.42	CENTURYLINK
1240	2445310	20240469	107,747.46	-	107,747.46	CDW GOVERNMENT INC
1240	2445310	20250648	63,972.33	-	63,972.33	CENTURYLINK
1240	2445310	20251198	111,272.67	-	111,272.67	CENTURYLINK
1240	2445310	20251219	9,782.00	-	9,782.00	MOTOROLA SOLUTIONS INC
			296,198.88	-	296,198.88	
E911 PROJECTS						
1240	2445320	20231260	638,424.57	-	638,424.57	CENTURYLINK
1240	2445320	20241102	262,899.07	-	262,899.07	MICHAEL BAKER INTERNATIONAL INC
1240	2445320	20241121	367,769.14	-	367,769.14	MOTOROLA SOLUTIONS INC
1240	2445320	20250787	309,652.21	-	309,652.21	WORD SYSTEMS INC
			1,578,744.99	-	1,578,744.99	
			1,874,943.87	**-**	**1,874,943.87**	

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FUND 1250 - RESORT/DEVELOPMENT TAX						
		TOURISM				
1250	1260100	20231304	996,000.00	-	996,000.00	CITY OF LEESBURG
1250	1260100	20240304	46,000.00	-	46,000.00	CENTRAL FL SPORTS COMMISSION INC
1250	1260100	20240794	15,000.00	-	15,000.00	PFXA
1250	1260100	20250366	84,076.30	-	84,076.30	MADDEN MEDIA
1250	1260100	20251000	1,722.50	-	1,722.50	ORLANDO CAT CAFE LLC
1250	1260100	20251001	3,150.00	-	3,150.00	ORLANDO CAT CAFE LLC
			1,145,948.80	-	1,145,948.80	
FUND 1260 - AFFORDABLE HOUSG ASSIST TRUST						
		SHIP PROGRAM				
1260	2082400	20241036	19,000.00	-	19,000.00	GLEN HOLT ALUMINUM LLC
1260	2082400	20251141	97,598.10	-	97,598.10	JFB CONSTRUCTION INC
1260	2082400	20251142	105,500.00	-	105,500.00	JFB CONSTRUCTION INC
1260	2082400	20251163	220,000.00	-	220,000.00	GLEN HOLT ALUMINUM LLC
1260	2082400	20251171	215,000.00	-	215,000.00	GLEN HOLT ALUMINUM LLC
1260	2082400	20251172	108,896.60	-	108,896.60	JFB CONSTRUCTION INC
			765,994.70	-	765,994.70	
		SHIP ADMIN				
1260	2082430	20251366	15,500.00		15,500.00	RYBEK CONSTRUCTION
			15,500.00	-	15,500.00	
			781,494.70	**-**	**781,494.70**	
FUND 1270 - SECTION 8						
		HOUSING SERVICES				
1270	2082420	20251366	15,500.00		15,500.00	RYBEK CONSTRUCTION
			15,500.00	**-**	**15,500.00**	
FUND 1300 - FEDERAL/STATE GRANTS						
		EECBG GRANT				
1300	857510	20250904	244,913.28	-	244,913.28	DE SCORPIO CORPORATION
			244,913.28	-	244,913.28	
		EM MGT GRT-EMG/DISASTER				
1300	2533166	20250880	341,198.00	-	341,198.00	GEOSYNTEC CONSULTANTS INC
			341,198.00	-	341,198.00	
		PUBLIC WORKS GRANTS				
1300	5056150	20221241	1,420,553.77	-	1,420,553.77	HALFF ASSOCIATES INC
1300	5056150	20230423	13,485.00	-	13,485.00	WINDERWEEDLE HAINES WARD & WOODMAN PA
1300	5056150	20241247	671,585.60	-	671,585.60	CPH CONSULTING LLC
1300	5056150	20250118	7,739.11	-	7,739.11	GAI CONSULTANTS INC
1300	5056150	20251195	2,000,000.00	-	2,000,000.00	LENNAR HOMES LLC
			4,113,363.48	-	4,113,363.48	
		WASTEWATER TREATMENT SYSTEMS				
1300	5056230	20231226	784,200.00	-	784,200.00	ONSYTE PERFORMANCE LLC
			784,200.00	-	784,200.00	
			5,483,674.76	**-**	**5,483,674.76**	
FUND 1310 - RESTRICTED LOCAL PROGRAMS						
		BOATING IMPROVEMENTS				
1310	2952500	20191038	612.93	-	612.93	CPWG INC
1310	2952500	20220886	8,860.04	-	8,860.04	BESH HALFF
			9,472.97	-	9,472.97	
FUND 1340 - MT PLYMOUTH/SORRENTO CRA TRUST						
		MT PLYMOUTH/SORRENTO CRA TRUST				
1340	2329350	20251291	138,525.09	-	138,525.09	OM ENGINEERING SERVICES INC
			138,525.09	-	138,525.09	

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FUND 1350 - EMERGENCY MEDICAL SERVICES						
	PSS NETWORK OPERATIONS					
1350	2445150	20240469	20,252.54	-	20,252.54	CDW GOVERNMENT INC
1350	2445150	20250641	126,302.00	-	126,302.00	MOTOROLA SOLUTIONS INC
1350	2445150	20250692	47,701.75	-	47,701.75	MOTOROLA SOLUTIONS INC
1350	2445150	20250803	24,533.49	-	24,533.49	HONEYWELL INTERNATIONAL INC
1350	2445150	20251020	27,034.00	-	27,034.00	MOTOROLA SOLUTIONS INC
1350	2445150	20251024	7,644.00	-	7,644.00	PC SOLUTIONS & INTEGRATION INC
1350	2445150	20251071	4,199.27	-	4,199.27	CDW GOVERNMENT INC
1350	2445150	20251090	5,278.00	-	5,278.00	MOTOROLA SOLUTIONS INC
1350	2445150	20251219	9,782.00	-	9,782.00	MOTOROLA SOLUTIONS INC
1350	2445150	20251223	119,660.50	-	119,660.50	DECCAN INTERNATIONAL CORPORATION
1350	2445150	20251228	3,271.65	-	3,271.65	CDW GOVERNMENT INC
1350	2445150	20250948	39,510.00	-	39,510.00	CREATIVE POWER SOLUTIONS INC
			435,169.20	-	435,169.20	
	PUBLIC SAFETY LOGISTICS					
1350	2445200	20240570	3,074.00	-	3,074.00	STRYKER SALES CORP
			3,074.00	-	3,074.00	
	EMS FIELD OPERATIONS					
1350	3522300	20201286	14,474.00	-	14,474.00	DUVAL FORD
1350	3522300	20210613	1,360.00	-	1,360.00	DANA SAFETY SUPPLY INC
1350	3522300	20211452	15,198.40	-	15,198.40	BEVERAGE BODY & TRAILER SVC INC
1350	3522300	20250460	1,027.52	-	1,027.52	ZOLL
1350	3522300	20250475	72,228.59	-	72,228.59	UNIVERSITY OF FLORIDA
1350	3522300	20250516	1,926.00	-	1,926.00	ESO SOLUTIONS INC
1350	3522300	20250842	3,900.06	-	3,900.06	STRYKER SALES CORP
1350	3522300	20250966	7,729.80	-	7,729.80	CDW GOVERNMENT INC
1350	3522300	20251350	1,611,695.58	-	1,611,695.58	AGENCY FOR HEALTH CARE ADMINISTRATION
			1,729,539.95	-	1,729,539.95	
			2,167,783.15	**-**	**2,167,783.15**	
FUND 1380 - CORONAVIRUS ST/LOC FISC REC FD						
	AMERICAN RESCUE PLAN					
1380	9089183	20220982	5,104.00	-	5,104.00	TLC ENGINEERING SOLUTIONS INC
1380	9089183	20221030	7,160.00	-	7,160.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1380	9089183	20221264	20,493.12	-	20,493.12	HANSON PROFESSIONAL SERVICES INC
1380	9089183	20221265	27,451.94	-	27,451.94	HANSON PROFESSIONAL SERVICES INC
1380	9089183	20240423	715,876.22	-	715,876.22	NEW BEGINNINGS OF CENTRAL FL INC
1380	9089183	20240590	1,007,912.32	-	1,007,912.32	FIND FEED & RESTORE
1380	9089183	20240638	374,976.45	-	374,976.45	MOTOROLA SOLUTIONS INC
1380	9089183	20240865	239,880.22	-	239,880.22	BLACKWATER CONSTRUCTION SERVICES LLC
1380	9089183	20241083	486,832.15	-	486,832.15	MID FL HOMELESS COALITION INC
1380	9089183	20250215	800,000.00	-	800,000.00	RUSH MARINE LLC
1380	9089183	20250653	1,103,230.59	-	1,103,230.59	MOTOROLA SOLUTIONS INC
1380	9089183	20250719	1,686,292.00	-	1,686,292.00	GSB CONSTRUCTION & DEVELOPMENT INC
1380	9089183	20250731	533,090.00	-	533,090.00	HONEYWELL INTERNATIONAL INC
1380	9089183	20250733	2,728,909.28	-	2,728,909.28	GSB CONSTRUCTION & DEVELOPMENT INC
1380	9089183	20250742	388,335.57	-	388,335.57	FORTIFIED SECURITY SOLUTIONS LLC
1380	9089183	20250788	38,913.47	-	38,913.47	THUNDERCAT TECHNOLOGY LLC
1380	9089183	20250814	183,749.18	-	183,749.18	HOPE SPRINGS VILLAS
1380	9089183	20250849	74,300.00	-	74,300.00	HALFF ASSOCIATES INC
1380	9089183	20251199	295.15	-	295.15	KLEINFELDER
			10,422,801.66	-	10,422,801.66	

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FUND 1520 - BUILDING SERVICES						
	BUILDING SERVICES					
1520	1048310	20250741	43,699.10	-	43,699.10	STRUCTURAL SOLUTIONS GROUP LLC
1520	1048310	20250793	15,850.00	-	15,850.00	AUE STAFFING INC
1520	1048310	20251082	6,060.00	-	6,060.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1520	1048310	20251209	574.16	-	574.16	ACF TECHNOLOGIES INC
1520	1048310	20251268	116,459.75	-	116,459.75	COMMERCIAL DESIGN SERVICES INC
			182,643.01	-	182,643.01	
FUND 1680 - COUNTY FIRE RESCUE						
	FIRE RESCUE					
1680	2136300	20241119	17,243.50	-	17,243.50	MULLINAX FORD OF CENTRAL FLORIDA
1680	2136300	20241213	2,431.60	-	2,431.60	HILL YORK
1680	2136300	20250856	15,380.00	-	15,380.00	RYBEK CONSTRUCTION INC
1680	2136300	20250971	7,357.54	-	7,357.54	TARKETT USA INC
1680	2136300	20251138	4,387.50	-	4,387.50	NORTH AMERICA FIRE EQUIPMENT CO INC
1680	2136300	20251165	38,800.00	-	38,800.00	CHAMPION SERVICES OF FL LLC
1680	2136300	20251220	18,299.00	-	18,299.00	RYBEK CONSTRUCTION INC
1680	2136300	20251237	9,433.33	-	9,433.33	RANDALL MECHANICAL INC
1680	2136300	20251238	15,806.00	-	15,806.00	RYBEK CONSTRUCTION INC
1680	2136300	20251241	19,768.90	-	19,768.90	PRIME ELECTRIC LLC
1680	2136300	20251242	19,768.90	-	19,768.90	PRIME ELECTRIC LLC
1680	2136300	20251245	6,690.75	-	6,690.75	HILL YORK
1680	2136300	20251252	5,552.10	-	5,552.10	SAFEWARE INC
1680	2136300	20251286	24,916.73	-	24,916.73	NORTH AMERICA FIRE EQUIPMENT CO INC
1680	2136300	20251294	5,315.00	-	5,315.00	RUBY BUILDERS INC
1680	2136300	20251321	24,596.40	-	24,596.40	TECHNICALRESCUE.COM INC
1680	2136300	20251346	3,550.00	-	3,550.00	LAKE TECHNICAL CENTER INC
1680	2136300	20251348	2,835.20	-	2,835.20	TECHNICALRESCUE.COM INC
1680	2136300	20251352	7,219.20	-	7,219.20	HILL YORK
			249,351.65	-	249,351.65	
	GRANT PROGRAMS					
1680	2136350	20250825	8,415.00	-	8,415.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
			8,415.00	-	8,415.00	
			257,766.65	**-**	**257,766.65**	
FUND 1690 - FIRE SERVICES IMPACT FEE TRUST						
	FIRE IMPACT FEE					
1690	2136280	20201153	1,147.75	-	1,147.75	ARDAMAN & ASSOCIATES INC
1690	2136280	20231047	44,058.02	-	44,058.02	BLACKWATER CONSTRUCTION SERVICES LLC
1690	2136280	20231154	254,935.00	-	254,935.00	BOULEVARD CONTRACTORS CORP
1690	2136280	20250378	919,124.00	-	919,124.00	TEN-8 FIRE EQUIPMENT
1690	2136280	20250719	257,138.00	-	257,138.00	GSB CONSTRUCTION & DEVELOPMENT INC
1690	2136280	20250825	2,805.00	-	2,805.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1690	2136280	20251016	1,481.06	-	1,481.06	C & D INDUSTRIAL MAINTENANCE LLC
1690	2136280	20251221	43,266.54	-	43,266.54	HONEYWELL INTERNATIONAL INC
			1,523,955.37	-	1,523,955.37	
FUND 3050 - 2ND RENEWAL SALES TAX CAP PROJ						
	FAC/FLEET-CAP PROJ-OTHER					
3050	857690	20210869	9,261.27	-	9,261.27	HANSON PROFESSIONAL SERVICES INC
3050	857690	20221266	2,820.00	-	2,820.00	KTH ARCHITECTS INC
3050	857690	20221368	9,120.00	-	9,120.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
3050	857690	20230708	3,750.00	-	3,750.00	KTH ARCHITECTS INC
3050	857690	20240897	1,173,026.17	-	1,173,026.17	BLACKWATER CONSTRUCTION SERVICES LLC
3050	857690	20240940	1,669.14	-	1,669.14	HILL YORK SERVICE COMPANY LLC
3050	857690	20250980	1,661.76	-	1,661.76	LIBRARY INTERIORS OF FL INC
3050	857690	20251062	351,399.00	-	351,399.00	COLLIERS PROJECT LEADERS USA NE LLC

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3050	857690	20251065	55,624.63	-	55,624.63	HILL YORK SERVICE COMPANY LLC
3050	857690	20251156	377,353.50	-	377,353.50	RHODES & BRITO ARCHITECTS INC
3050	857690	20251243	27,404.26	-	27,404.26	HANSON PROFESSIONAL SERVICES INC
3050	857690	20251326	8,765.00	-	8,765.00	RYBEK CONSTRUCTION INC
			2,021,854.73	-	2,021,854.73	
	FIRE RESCUE-CAPITAL					
3050	2136400	20191177	2,211.57	-	2,211.57	HALFF ASSOCIATES INC
3050	2136400	20191178	466.17	-	466.17	KTH ARCHITECTS INC
3050	2136400	20200934	3,706.25	-	3,706.25	KTH ARCHITECTS INC
3050	2136400	20201153	147.50	-	147.50	ARDAMAN & ASSOCIATES INC
3050	2136400	20201480	640.00	-	640.00	HALFF ASSOCIATES INC
3050	2136400	20210808	7,940.00	-	7,940.00	BESH HALFF
3050	2136400	20211283	6,450.00	-	6,450.00	TLC ENGINEERING SOLUTIONS INC
3050	2136400	20211284	8,991.25	-	8,991.25	KTH ARCHITECTS INC
3050	2136400	20220615	1,071.41	-	1,071.41	KLEINFELDER
3050	2136400	20230347	767,061.00	-	767,061.00	TEN-8 FIRE EQUIPMENT
3050	2136400	20231052	22,050.00	-	22,050.00	KTH ARCHITECTS INC
3050	2136400	20231154	959,378.24	-	959,378.24	BOULEVARD CONTRACTORS CORP
3050	2136400	20231170	11,296.50	-	11,296.50	TLC ENGINEERING SOLUTIONS INC
3050	2136400	20231335	19,830.00	-	19,830.00	BESH HALFF
3050	2136400	20240564	2,537,383.00	-	2,537,383.00	TEN-8 FIRE EQUIPMENT
3050	2136400	20240617	285.00	-	285.00	TIERRA INC
3050	2136400	20240865	98,680.07	-	98,680.07	BLACKWATER CONSTRUCTION SERVICES LLC
3050	2136400	20240980	34,787.36	-	34,787.36	KLEINFELDER
3050	2136400	20241078	136,454.73	-	136,454.73	RYTECH NORTH FLORIDA INC
3050	2136400	20241119	203,774.00	-	203,774.00	MULLINAX FORD OF CENTRAL FLORIDA
3050	2136400	20250376	227,980.50	-	227,980.50	MULLINAX FORD OF CENTRAL FLORIDA
3050	2136400	20250378	919,124.00	-	919,124.00	TEN-8 FIRE EQUIPMENT
3050	2136400	20250719	2,005,995.00	-	2,005,995.00	GSB CONSTRUCTION & DEVELOPMENT INC
3050	2136400	20250887	3,277.60	-	3,277.60	KIMLEY HORN & ASSOC INC
3050	2136400	20250902	96,434.92	-	96,434.92	HABITAT RESTORATION & WILDLIFE
3050	2136400	20250995	261,028.00	-	261,028.00	DUVAL FORD
3050	2136400	20251034	15,436.21	-	15,436.21	C & D INDUSTRIAL MAINTENANCE LLC
3050	2136400	20251100	342,145.00	-	342,145.00	ZHA INCORPORATED
3050	2136400	20251293	1,120,876.00	-	1,120,876.00	TEN-8 FIRE EQUIPMENT
			9,814,901.28	-	9,814,901.28	
	PUBLIC SAFETY SUPPORT PROJECTS					
3050	2445225	20231337	589,000.00	-	589,000.00	CLIFTON TOWER SERVICE INC
3050	2445225	20240869	43,377.00	-	43,377.00	MOTOROLA SOLUTIONS INC
3050	2445225	20241245	129,046.00	-	129,046.00	MOTOROLA SOLUTIONS INC
			761,423.00	-	761,423.00	
	PARKS/TRAILS-CAPITAL					
3050	2952750	20201312	91,708.96	-	91,708.96	GAI CONSULTANTS INC
3050	2952750	20201373	40,340.36	-	40,340.36	WSP USA ENVIRONMENT & INFRASTRUCTURE INC
3050	2952750	20210751	86,198.46	-	86,198.46	GAI CONSULTANTS INC
3050	2952750	20211083	20,500.00	-	20,500.00	OM ENGINEERING SERVICES INC
3050	2952750	20211276	23,053.00	-	23,053.00	POWELL STUDIO ARCHITECTURE LLC
3050	2952750	20211327	186,803.75	-	186,803.75	POWELL STUDIO ARCHITECTURE LLC
3050	2952750	20211348	8,037.07	-	8,037.07	BESH HALFF
3050	2952750	20220944	38,460.00	-	38,460.00	OM ENGINEERING SERVICES INC
3050	2952750	20221053	6,700.00	-	6,700.00	TLC ENGINEERING SOLUTIONS INC
3050	2952750	20221336	7,942.50	-	7,942.50	TLC ENGINEERING SOLUTIONS INC
3050	2952750	20231043	21,405.00	-	21,405.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
3050	2952750	20231273	100,000.00	-	100,000.00	CITY OF FRUITLAND PARK
3050	2952750	20240788	18,658.21	-	18,658.21	BESH HALFF
3050	2952750	20240789	2,875.00	-	2,875.00	BESH HALFF

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3050	2952750	20240824	21,424.82	-	21,424.82	BESH HALFF
3050	2952750	20241184	124,300.00	-	124,300.00	PRIME ELECTRIC LLC
3050	2952750	20250215	1,149,697.00	-	1,149,697.00	RUSH MARINE LLC
3050	2952750	20250826	7,044.50	-	7,044.50	HALFF ASSOCIATES INC
3050	2952750	20251333	900,870.00	-	900,870.00	BULLDOG SITEWORK LLC
			2,856,018.63	-	2,856,018.63	
	PUB WKS-CAPITAL PROJECTS					
3050	5056550	20210999	128,641.54	-	128,641.54	AIM ENGINEERING & SURVEYING INC.
3050	5056550	20221244	75,430.27	-	75,430.27	STANTEC CONSULTING SERVICES INC
3050	5056550	20241229	365,653.83	-	365,653.83	TRAFFIC CONTROL DEVICES INC
3050	5056550	20241244	2,560.61	-	2,560.61	METRIC ENGINEERING INC
3050	5056550	20241247	167,896.40	-	167,896.40	CPH CONSULTING LLC
3050	5056550	20250118	147,623.58	-	147,623.58	GAI CONSULTANTS INC
3050	5056550	20250415	259,103.85	-	259,103.85	TRAFFIC CONTROL DEVICES INC
3050	5056550	20250791	354,822.57	-	354,822.57	TRAFFIC CONTROL DEVICES INC
3050	5056550	20251212	233,599.50	-	233,599.50	BULLDOG SITEWORK LLC
3050	5056550	20251364	74,735.34	-	74,735.34	ESTEP CONSTRUCTION
			1,810,067.49	-	1,810,067.49	
	SHERIFF'S OFFICE-CAPITAL					
3050	7073360	20231046	27,962.44	-	27,962.44	CDW GOVERNMENT INC
3050	7073360	20231110	125,160.46	-	125,160.46	IRON BOW TECHNOLOGIES LLC
3050	7073360	20250878	70,973.88	-	70,973.88	CDW GOVERNMENT INC
			224,096.78	-	224,096.78	
	NON DEPARTMENTAL-OTHER					
3050	9092305	20250831	638,198.00	-	638,198.00	ETR LLC
3050	9092305	20251129	55,428.60	-	55,428.60	ABC BUS INC
3050	9092305	20251288	96,744.00	-	96,744.00	DUVAL FORD
			790,370.60	-	790,370.60	
			18,278,732.51	**-**	**18,278,732.51**	
FUND 4200 - LANDFILL ENTERPRISE						
	CONVENIENCE CENTERS					
4200	4568400	20251259	21,808.00	-	21,808.00	RUBY BUILDERS INC
			21,808.00	-	21,808.00	
	LANDFILL OPERATIONS					
4200	4569100	20250270	4,860.00	-	4,860.00	S2L INCORPORATED
4200	4569100	20251055	6,180.00	-	6,180.00	CERES ENVIRONMENTAL SERVICES INC
4200	4569100	20251087	6.50	-	6.50	INTEGRITY ENVIRONMENTAL SOLUTIONS LLC
4200	4569100	20251290	35,670.00	-	35,670.00	BUSH HOG LLC
4200	4569100	20251325	26,992.00	-	26,992.00	WASTEQUIP
4200	4569100	20251344	33,302.00	-	33,302.00	WASTEQUIP INDUSTRIAL
4200	4569100	20251345	79,620.52	-	79,620.52	WASTEQUIP
			186,631.02	-	186,631.02	
			208,439.02	**-**	**208,439.02**	
FUND 4220 - S W CLOSURES AND L T CARE						
	UMATILLA POST CLOSURE					
4220	4546110	20251088	4,385.00	-	4,385.00	INTEGRITY ENVIRONMENTAL SOLUTIONS LLC
			4,385.00	-	4,385.00	
	LADY LAKE POST CLOSURE					
4220	4546120	20250552	15,370.00	-	15,370.00	S2L INCORPORATED
			15,370.00	-	15,370.00	

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	CTRL LNDFL PH 1 POST CLOSURE					
4220	4546130	20240519	3,575.00	-	3,575.00	S2L INCORPORATED
4220	4546130	20250269	346.25	-	346.25	S2L INCORPORATED
			3,921.25	-	3,921.25	
	CTRL LNDFL PH II CLOSURE					
4220	4546140	20250269	692.50	-	692.50	S2L INCORPORATED
			692.50	-	692.50	
	CTRL LNDFL PH III CLOSURE					
4220	4546190	20241137	10,145.00	-	10,145.00	S2L INCORPORATED
4220	4546190	20250269	346.25	-	346.25	S2L INCORPORATED
			10,491.25	-	10,491.25	
			34,860.00	**-**	**34,860.00**	
FUND 5200 - PROPERTY AND CASUALTY						
	COMPREHENSIVE					
5200	713400	20250150	170.06	-	170.06	BROWN & BROWN OF FL INC
5200	713400	20250925	4,081.73	-	4,081.73	APTIM ENVIRONMENTAL & INFRASTRUCTURE LLC
5200	713400	20251061	10,396.00	-	10,396.00	CB&I ENVIRONMENTAL & INFRASTRUCTURE
5200	713400	20251207	2,953.80	-	2,953.80	CB&I ENVIRONMENTAL & INFRASTRUCTURE
5200	713400	20251340	6,750.00	-	6,750.00	RYBEK CONSTRUCTION INC
			24,351.59	-	24,351.59	
FUND 9800 - LAKE CO WATER AUTHORITY						
	ADMINISTRATION					
9800	9898100	20231291	7,918.31	-	7,918.31	STEVENS & STEVENS BUSINESS RECORDS MGMT INC
			7,918.31	-	7,918.31	
	HICKORY POINT					
9800	9898400	20240867	210,435.00	-	210,435.00	POWELL STUDIO ARCHITECTURE LLC
9800	9898400	20251353	147,000.00	-	147,000.00	POWELL STUDIO ARCHITECTURE LLC
			357,435.00	-	357,435.00	
	LCWA-WATER RESOURCES					
9800	9898710	20220989	99,539.46	-	99,539.46	WOODARD & CURRAN INC
9800	9898710	20230442	250,000.00	-	250,000.00	COMMUNITY REDEVELOPMENT AGENCY
9800	9898710	20230444	280,000.00	-	280,000.00	CITY OF TAVARES
9800	9898710	20230445	224,100.00	-	224,100.00	CITY OF MASCOTTE
9800	9898710	20231190	140,974.00	-	140,974.00	TOWN OF HOWEY IN THE HILLS
9800	9898710	20231290	376,955.00	-	376,955.00	CITY OF TAVARES
9800	9898710	20240832	84,640.00	-	84,640.00	LAKE CO SHERIFF
9800	9898710	20250284	44,625.00	-	44,625.00	US GEOLOGICAL SURVEY
9800	9898710	20250538	7,372.00	-	7,372.00	FL FISH & WILDLIFE CONSERVATION
9800	9898710	20250539	7,000.00	-	7,000.00	FL FISH & WILDLIFE CONSERVATION
9800	9898710	20250934	5,375.00	-	5,375.00	SPIVEY GROUP INC
9800	9898710	20250993	74,305.88	-	74,305.88	SOUTHEAST SOILS LLC
9800	9898710	20251045	322,091.75	-	322,091.75	WOODARD & CURRAN INC
9800	9898710	20251125	80,000.00	-	80,000.00	TOWN OF MONTVERDE
9800	9898710	20251132	163,993.50	-	163,993.50	PROMISE HABITAT SERVICES LLC
9800	9898710	20251135	39,118.75	-	39,118.75	YEWTREE ENVIRONMENTAL SERVICES LLC
9800	9898710	20251177	25,000.00	-	25,000.00	FL FISH & WILDLIFE CONSERVATION
9800	9898710	20251227	13,202.23	-	13,202.23	WSP USA INC
9800	9898710	20251269	13,531.00	-	13,531.00	TECHNOLOGY INTERNATIONAL INC
9800	9898710	20251312	32,010.00	-	32,010.00	RYBEK CONSTRUCTION INC
9800	9898710	20251319	40,980.00	-	40,980.00	PRO WAY PAVING SYSTEMS LLC
9800	9898710	20251320	10,000.00	-	10,000.00	DEVO SEEREERAM PHD PE LLC
			2,334,813.57	-	2,334,813.57	

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	LCWA-LAND RESOURCES					
9800	9898720	20250875	7,545.77	-	7,545.77	BESH HALFF INC
9800	9898720	20251091	41,695.00	-	41,695.00	PROMISE HABITAT SERVICES LLC
9800	9898720	20251134	52,195.00	-	52,195.00	GOLD COAST LAND MANAGEMENT LLC
			101,435.77	-	101,435.77	
	LCWA-NURF					
9800	9898740	20250724	349,440.38	-	349,440.38	WOODARD & CURRAN INC
			349,440.38	-	349,440.38	
			3,151,043.03	**-**	**3,151,043.03**	
GRAND TOTAL ALL FUNDS			**62,975,801.87**	**-**	**62,975,801.87**	

Accrual Basis Accounting: The basis of accounting in which revenues are recorded at the time they are incurred as opposed to when cash is received or spent.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible.

Adopted Budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Lake County Board of County Commissioners.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax”.

Agency: A principal unit of the county government or a governmental unit outside county government receiving county funding.

Aggregate Millage Rate: The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or a municipality to $10 per $1,000 of assessed taxable value.

AHCA (Agency for Health Care Administration): Created by Chapter 20 of the Florida Statutes and services as the primary health policy and planning institution for all of Florida.

ALI System (Automatic Location Identification System): The database used with the Emergency 911 that can locate customers upon their access of the Lake County E-911 system.

Amendment: A change to an adopted budget that has been approved by the Lake County Board of County Commissioners which may increase or decrease a fund total.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ARPA (American Rescue Plan Act): was signed into law on March 11, 2021 to provide additional financial relief in the wake of the COVID-19 pandemic.

Article V Costs: Expenditures mandated by State Legislature and funded by local dollars. Examples include support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and criminal disputes.

Assessed Valuation: A value established by the County Property Appraiser for all real or personal property which is used as a basis for levying property taxes.

Asset: A resource with economic value.

Audit: An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget: Budgeting process where total expected revenues are equal to total planned spending.

Basis of Budgeting: Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

BCC (Board of County Commissioners): Lake County is governed by a five-member board. The five members are elected countywide, but each represents one district of the county.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond document.

Bond Refinancing: Also known as bond refunding. An important debt management tool, it is used to capture interest cost savings, remove, or change bond covenants, or restructure the stream of debt service payments to avoid default.

Budget: A financial plan for the operation of a program or organization for a specified period (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Adjustment: A revision to the adopted budget occurring during the affected fiscal year as approved by the Lake County Board of County Commissioners by an amendment or a transfer.

Budget Calendar: The schedule of key dates involved in the process of adopting and executing an adopted budget.

Budget Document: The official written statement of the annual fiscal year financial plan for the County.

Budget Hearing: The public hearing conducted by the Lake County Board of County Commissioners to consider and adopt the annual budget.

Budget Message: A written statement presented by the County Manager to explain principal budget issues and to provide recommendations to the Lake County Board of County Commissioners.

Budget Preparation Manual: The set of instructions and forms sent by the Office of Management and Budget to the departments, offices, and agencies of the County to assist them in preparing their operating budget requests for the upcoming years

Capital Outlay: Purchases of fixed assets that have a value of $1,000 or more, and a useful life of more than one year.

Cash Basis Accounting: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CDBG: Community Development Block Grant.

Certificate of Occupancy (CO): The approval for a structure to be occupied after complying with all the state and local building and fire codes.

CIP (Capital Improvement Program): A five-year plan developed to meet the future needs of Lake County, such as road construction and long-range capital projects.

Annual Comprehensive Financial Report (ACFR): A set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements.

Contingency Funds: Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

COVID-19 (Coronavirus Disease): An infectious disease caused by the SARS-CoV-2 virus.

CSLFRF (The Coronavirus State and Local Fiscal Recovery Funds): A program authorized by the American Rescue Plan Act, delivers $350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

CPI (Consumer Price Index): The measure of average change in prices over time in a fixed market basket of goods and services.

CRA (Community Redevelopment Agency): An agency established by a local government for the elimination and prevention of the development or spread of slums and blight or for the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income in a community redevelopment area.

D.A.R.E. (Drug Awareness Resistance Education): A drug prevention program directed at school age persons.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Proceeds: The difference between the face amount of debt and the issuance discount or the sum of the face amount and the issuance premium. Debt proceeds differ from cash receipts to the extent issuance cost, such as underwriters' fees, are withheld by the underwriter.

Debt Ratio: Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income, or population.

Debt Service Fund Requirements: The resources which must be provided for a debt service fund so that all principal, interest, and other debt related payments can be made in full and on schedule.

Deficit: The excess of expenditures over revenues.

DEO: Florida Department of Economic Opportunity.

Department/Office: An organizational unit of the County responsible for carrying out a major governmental function.

Department of Juvenile Justice (DJJ): The Florida Department of Juvenile Justice is a state agency of Florida that operates juvenile detention centers and whose mission it is to increase public safety by reducing juvenile delinquency through effective prevention, intervention and treatment services that strengthen families and turn around the lives of troubled youth.

Department of Veterans Affairs (DVA): Agency that assists war veterans and their families with benefits which includes monetary and health benefits.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division: A subsection of a department that is functionally unique in its service delivery.

DRS (Development Review Staff): Staff that conduct presubmittal reviews and Subdivision/Planned Unit Development reviews.

Effectiveness: Results (including quality) of the program.

Efficiency: Cost (whether in dollars or employee hours) per unit of output.

Emergency Communications and Operations Center (ECOC): The building housing the 9-1-1 communications center (Lake EMS and the Lake County Sheriff's Office), the Office of Emergency Management and the Emergency Operations Center.

Emergency Operations Center (EOC): The Office of Emergency Management will activate the EOC and bring in the County's stakeholders to manage and work through Lake County emergencies and provide assistance to citizens before, during and after disasters.

EMMA: The Electronic Municipal Market Access system (EMMA) is the official repository for information on virtually all municipal bonds. EMMA provides free public access to official disclosures, trade data, credit ratings and other information about the municipal securities market.

EMS (Emergency Medical Services): EMS is responsible for the health, welfare, and safety of the citizens of and visitors to Lake County from the effects of natural, technological, and manmade disasters.

Encumbrance: The commitment and reservation, but not yet expending, of appropriated funds to purchase goods or services.

Enterprise Fund: A fund in which the services provided are financed and operating similarly to those of a private business enterprise, i.e., through user fees.

Evaluation and Appraisal Report (EAR): A plan document for Lake County's long-range growth based on adopted Land Development Regulations (LDR's).

Exempt, Exemption, Non-Exempt: Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A January 2008 amendment to the Florida Constitution sets the exemptions for homesteads at $50,000.

Expenditure: Payments for the procurement of goods and/or services received.

Fees: A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

FEMA (Federal Emergency Management Agency): A U.S. government agency that coordinates national response to disasters and other emergencies by supporting citizens and emergency personnel to prepare for, protect against, respond to, recover from, and mitigate all hazards.

Final Millage: The tax rate adopted in the final public budget hearing of a taxing authority.

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 government budgets and their funding.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Lake County is October 1 through September 30.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment. Assets are catalogued and tagged for inventory tracking purposes.

Florida Retirement System (FRS).

Florida State Board of Administration (SBA): The State oversight group administering pooled cash investments.

Focus Areas: Key policy issues that will provide the direction and framework of the budget.

Fringe Benefits: These employee benefits include social security, retirement, group health, dental and life insurance.

FTE (Full-Time Employees): An employee scheduled to work at least 30 hours per week on a regularly scheduled basis.

Function: A major class of grouping of tasks directed toward a common goal, such as executive, financial, and administrative, other general government, and judicial. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida, and financial reports must be grouped according to those established functions.

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. Funds 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 in governmental funds. The unreserved and undesignated fund balance is available for appropriation in the following year's budget.

General Fund: The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

General Obligation Bonds: Bonds backed by the full faith and credit of government.

Generally Accepted Accounting Principles (GAAP): Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

Geographic Information Services (GIS).

Global Positioning Satellite (GPS): A system of satellites and receiving devices used to compute and store positions on the Earth.

Goal: The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of the departments and offices.

Government Financial Officers' Association (GFOA): The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for their Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award Program.

Governmental Accounting Standards Board (GASB): The highest source of accounting and financial reporting guidance for state and local governments.

Governmental Fund: Monetary resources of the government that are used in financing government projects and expenditures.

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

Gross Domestic Product (GDP).

Homestead Exemption: Refer to definition for Exempt, Exemption, Non-Exempt.

Housing and Urban Development (HUD).

Impact Fees: Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary because of the development.

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.

Infrastructure: The basic facilities, services, and installations needed for the functioning of a community, i.e., streets, buildings, and parks.

Interfund Transfers: Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. Because these transfers represent duplicate expenditures, these amounts are deducted from the total County operating budget to calculate the "net" budget.

Intergovernmental Revenue: Revenue received from another government unit for a specific purpose.

Investments: Securities and real estate held to produce revenues in the form of interest, dividends, rentals, or lease payments.

IT: Information Technology.

JGI (Jobs Growth Investment Trust Fund): Funds available to help businesses defray upfront costs, such as permit, development review, and impact fees.

Key Action Steps: The strategies or methods that County departments, programs or teams will use to accomplish some aspect of a particular goal.

Land Development Regulations (LDR's): Regulations adopted by the BCC to implement measures to improve the development review process and to implement the goals and objectives of the County's Comprehensive Plan.

LCLS: Lake County Library System.

LCWA (Lake County Water Authority): An independent special district designated to conserve and restore freshwater resources of Lake County for future generations, encourage stewardship of our natural resources, inspire awareness and engagement through educational and recreational opportunities, and promote innovative technology projects to support water quality improvements.

Leachate: The result of rainwater soaking through the solid waste and the liquids produced by the decomposition of waste materials.

LEMS: Lake Emergency Medical Services was established in Fiscal Year 2011 to provide emergency medical service and transportation of the sick and injured citizens and visitors of Lake County.

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.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future because of past transactions or events.

Line-Item Budget: A budget that lists each account category separately along with the dollar amount budgeted for those accounts.

Long-Term Debt: Debt with a maturity of more than one year from the date of issuance.

LUPA (Land Use Plan Amendment): A change to the adopted Land Use Plan done on a bi-annual cycle.

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.

Mill, Millage: One one-thousandth of one dollar; used in computing property taxes by multiplying the rate times assessed taxable value of property divided by 1,000.

Mission Statement: A broad statement of purpose that is derived from organizational and/or community values and goals.

Modified Accrual Basis of Accounting: A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.

MPO (Metropolitan Planning Organization): A federally mandated and federally funded transportation policy-making organization that is made up of representatives from local government and governmental transportation authorities.

MSBU (Municipal Service Benefits Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to assess costs (non-ad valorem taxes) to provide municipal-type services.

MSTU (Municipal Service Taxing Unit): A specific area of the unincorporated County where a district is created by the Board of County Commissioners to levy a special millage (ad valorem tax) to provide municipal-type services.

MSW (Municipal Solid Waste): Solid waste collected from the County drop-off facilities.

Non-Operating Expenditures: Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out, transfers to Constitutional Offices, and reserves for contingency.

Non-Operating Revenues: Financial support for funds that are classified separately from operating revenues; includes transfers in and internal service fund receipts.

NRCS (National Resource Conservation Service): A national organization that develops agricultural conservation plans.

NSP: The Neighborhood Stabilization Program was established by HUD for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

Object Code (Obj Code): An account to which an expense or expenditure is recorded to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System.

Objective: Specific, measurable statements that support a particular goal, reflecting the amount of change expected because of the Key Action Steps and other program strategies.

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 County's operation; b) the resultant expenditure requirements; and c) the resources available for the support of those operations.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance: A formal legislative enactment by a local governing body. If not in conflict with a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

Organization Code (Org Code): An account code number within a department or office used to differentiate various programs and functions.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Property: Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under state law.

Personal Services: The cost of wages, salaries (including overtime), and other fringe benefits such as retirement contributions, social security, health care and other employee benefits and stipends.

Policy: A course of action adopted and pursued in the advancement of the organization's goal(s).

Program: A single project or activity or a group of projects or activities related to a single purpose which are to be carried out in a specified timeframe.

Property Appraiser: The elected County official responsible for setting property valuations for tax purposes and for preparing the annual tax roll.

Property Tax: An ad valorem tax based on the value of real property, less any exemptions.

Proposed Budget: The recommended County budget submitted by the County Manager to the Board of County Commissioners for adoption.

Proposed Millage: The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Fund: A fund used for business-like activities. The County maintains two types of proprietary funds: enterprise and internal service. Enterprise funds are used for services provided to the public on a user charge basis. Internal service funds are used for operations serving other funds or departments on a cost-reimbursement basis.

PSAP: Public Safety Answering Points.

PTI (Pre-Trial Intervention): A service provided, by the County Probation Division, to clients identified by the Court as an alternative to regular judicial proceedings.

QA (Quality Assurance): A method to ensure that quality standards for the County are met. To ensure that data created meets the accuracy standards for the task.

Real Property: Land and buildings and/or other structures attached to it that are taxable under state law.

Rebudget: A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

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

Reserve for Contingencies: An amount set aside, consistent with statutory authority that can subsequently be appropriated to meet unexpected needs.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

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

Rolled-Back Rate: That millage rate which, when multiplied times the tax roll, exclusive of new construction added to the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by the virtue of increases in assessments, the rolled- back rate would be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction and/or annexations added to the tax roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.

SAFER (Staffing for Adequate Fire and Emergency Response): A grant administered by the U.S. Fire Administration (USFA), which is part of FEMA, to help fire departments increase their hiring and recruitment and retention of firefighters to provide adequate protection for their communities.

SERT (Special Emergency Response Team): A group of specialty trained personnel for emergency response.

SHIP (State Housing Initiatives Partnership): A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

Special Assessment: A compulsory levy imposed on certain properties to defray part, or all the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds: Bonds that are not considered general obligations of the government but are to be repaid through specific government resources.

Special Revenue Fund: A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Roll: The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2017 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2018 budget.

Tentative Budget: At its first of two public hearings in September, the Board of County Commissioners sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

Tentative Millage: The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

TRIM (Truth in Millage): see Truth in Millage Law.

Truth in Millage Law: Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered.

Uniform Accounting System: The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fees: The fees charged for direct receipt of public services.

VMT: Vehicle Miles of Travel.

Voted Millage: Property tax levies authorized by voters within a taxing authority. Bond issues, called general obligation bonds, that are backed by property taxes are a common form of voted millage in the State of Florida.