



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable Mark Jordan
Lake County Property Appraiser
mark.jordan@lcpafl.org

Dear Mr. Jordan:

In accordance with section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has made necessary changes to your office's Fiscal Year 2026-27 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals. The filing of an appeal does not relieve the county commission of its obligation to fund the Department-approved final budget during the pendency of the appeal.

The 2026-27 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at (850) 617-6114.

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2026-2027 BUDGET BY APPROPRIATION CATEGORY

LAKE
COUNTY

8/14/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$3,792,441	\$4,904,601	\$2,220,882	\$5,185,805	\$281,204	5.73%	\$5,187,136	\$282,535	5.76%
OPERATING EXPENSES (Sch. II)	\$868,383	\$1,120,420	\$723,462	\$1,245,657	\$125,237	11.18%	\$1,245,657	\$125,237	11.18%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$50,038	\$0	\$0	(\$50,038)	-100.00%	\$0	(\$50,038)	-100.00%
NON-OPERATING (Sch. IV)		\$20,000		\$190,082	\$170,082	850.41%	\$190,059	\$170,059	850.30%
TOTAL AMOUNT	\$4,660,824	\$6,095,059	\$2,944,344	\$6,621,544	\$526,485	8.64%	\$6,622,852	\$527,793	8.66%
NUMBER OF POSITIONS		53		53	0	0.00%	53	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES	
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FY 2026-2027	SCHEDULE I
LAKE	

SCHEDULE I

DOR USE ONLY

[illegible]

LAKE DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	184,293	189,566	94,039	189,566	0	0.00%	189,566
12 EMPLOYEES (REGULAR)	2,134,764	2,996,129	1,361,615	3,140,461	144,332	4.82%	3,140,461
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME	61,618	20,000	6,382	27,736	7,736	38.68%	27,736
15 SPECIAL PAY	96,407	43,000	48,218	52,668	9,668	22.48%	52,668
21 FICA							
2152 REGULAR	179,061	247,690	109,778	260,584	12,894	5.21%	260,584
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	105,949	103,446	42,795	104,261	815	0.79%	104,261
2252 EMPLOYEE	193,699	284,288	97,405	315,575	31,287	11.01%	325,631
2253 SMS/SES	243,392	301,747	113,033	255,752	(45,995)	-15.24%	247,027
2254 DROP	21,686	16,771	6,958		(16,771)	-100.00%	0
23 LIFE & HEALTH INSURANCE	571,572	701,964	340,659	839,202	137,238	19.55%	839,202
24 WORKER'S COMPENSATION		0			0	-----	0
25 UNEMPLOYMENT COMP.		0			0	-----	0
TOTAL PERSONNEL SERVICES	\$3,792,441	\$4,904,601	\$2,220,882	\$5,185,805	\$281,204	5.73%	\$5,187,136

Post this total to
Col.(2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES							
LAKE							SCHEDULE II
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	2,743	53,250	972	130,814	77,564	145.66%	130,814
3152 APPRAISAL		0			0	----	0
3153 MAPPING		0			0	----	0
3154 LEGAL	37,992	50,000	22,950	50,000	0	0.00%	50,000
3159 OTHER	71,116	180,000	111,646	142,117	(37,883)	-21.05%	142,117
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	21,375	0			0	----	0
40 TRAVEL	7,932	9,000	8,177	42,423	33,423	371.37%	42,423
41 COMMUNICATIONS	6,948	8,640	2,441	6,240	(2,400)	-27.78%	6,240
42 TRANSPORTATION							
4251 POSTAGE	15,437	41,013	18,325	50,396	9,383	22.88%	50,396
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	13,163	13,300	5,580	14,100	800	6.02%	14,100
4452 VEHICLES	5,151	22,006	12,262	24,000	1,994	9.06%	24,000
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	233	300		300	0	0.00%	300

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	9,276	10,900	3,363	13,200	2,300	21.10%	13,200
4652 VEHICLES	10,988	8,000	1,684	12,000	4,000	50.00%	12,000
4653 OFFICE SPACE		55,800		24,623	(31,177)	-55.87%	24,623
4654 E.D.P.	373,429	414,076	330,269	439,446	25,370	6.13%	439,446
47 PRINTING & BINDING	10,962	16,369	6,280	18,210	1,841	11.25%	18,210
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	99	200	140	200	0	0.00%	200
4952 AERIAL PHOTOS	131,670	152,091	152,090	154,687	2,596	1.71%	154,687
4959 OTHER	67,929	10,000	11,058	18,000	8,000	80.00%	18,000
51 OFFICE SUPPLIES	26,489	17,000	6,436	26,600	9,600	56.47%	26,600
52 OPERATING SUPPLIES	15,282	22,000	2,630	22,000	0	0.00%	22,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	-----	0
5452 SUBSCRIPTIONS	13,714	12,000	2,999	11,807	(193)	-1.61%	11,807
5453 EDUCATION	23,211	13,770	14,920	31,407	17,637	128.08%	31,407
5454 DUES/MEMBERSHIPS	3,244	10,705	9,240	13,087	2,382	22.25%	13,087
TOTAL OPERATING EXPENSES	\$868,383	\$1,120,420	\$723,462	\$1,245,657	\$125,237	11.18%	\$1,245,657

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

LAKE

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		25,038			(25,038)	-100.00%	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES		25,000			(25,000)	-100.00%	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$50,038	\$0	\$0	(\$50,038)	-100.00%	\$0

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING							
LAKE				SCHEDULE IV			
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0			0	-----	0
92 OTHER CONTRACT RESERVE		0			0	-----	0
93 SPECIAL CONTINGENCY		0		170,082	170,082	-----	170,059
94 EMERGENCY CONTINGENCY		20,000		20,000	0	0.00%	20,000
TOTAL NON-OPERATING		\$20,000		\$190,082	\$170,082	850.41%	\$190,059
Post this total to		Post this total to		Col. (5) - (3)	Col. (6) / (3)		
Col. (3) Ex. A		Col. (5) Ex. A					