LAKE COUNTY, FL • BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2027
Final Public Hearing

▸ Tuesday, September 22, 2026









LAKE COUNTY, FL
REAL FLORIDA · REAL CLOSE

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lake County
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

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, 2025. 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.

LAKE COUNTY, FLORIDA

TENTATIVE BUDGET

FISCAL YEAR 2027

BOARD OF COUNTY COMMISSIONERS

District Four – Leslie Campione, Chairman
District Two – Sean M. Parks, Vice Chairman
District One – Anthony Sabatini
District Three – Kirby Smith
District Five – Timothy Morris

COUNTY MANAGER

Jennifer Barker

COUNTY ATTORNEY

Melanie Marsh

Prepared by the Office of Management and Budget

Jaime Stewart, Office of Management and Budget Director
Miranda Lanoue, Budget Manager
David Eichinger, Budget Coordinator
Kerri Andrews, Budget Coordinator
Nickolas Clarke, Budget Analyst
Elizabeth Gouveia Miner, Grants Manager
Nadine Mann, Grants Coordinator
Kimberly Haskins, Assessment Coordinator
Karen Livernois, Financial Analyst

Fiscal Year 2027 Final Budget
Final Public Hearing

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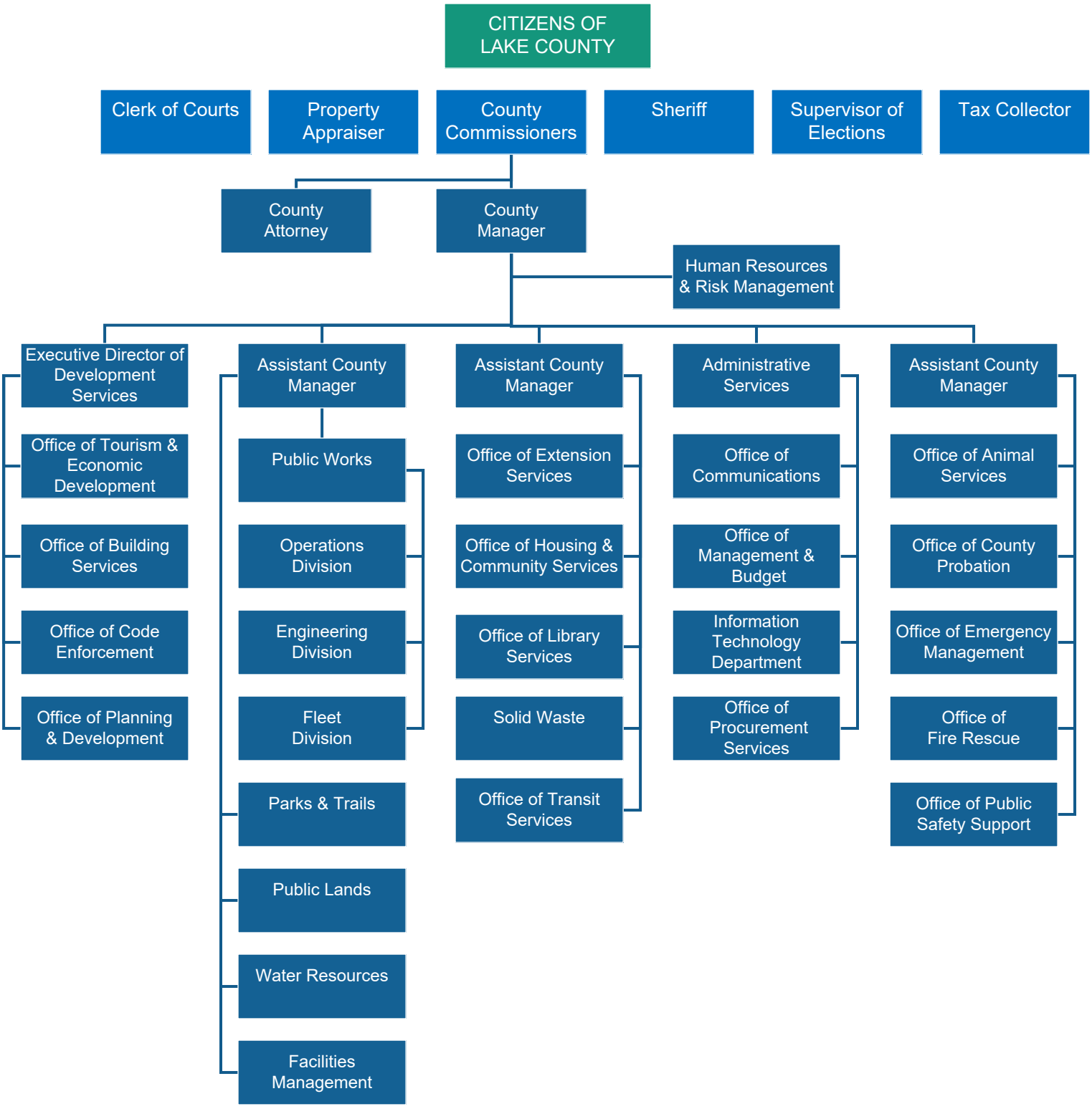
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Lake County Government

Organizational Chart



Fiscal Year 2027

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) 343-9501
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

BOARD OF COUNTY COMMISSIONERS, LAKE COUNTY, FLORIDA

Final Budget Hearing – Fiscal Year 2027

AGENDA

Tuesday, September 22, 2026

TIME: 5:05 P.M.

PLACE: Board of County Commission Chambers, 315 West Main Street, Tavares, Florida

I. **Meeting Called to Order** – Leslie Campione, Chairman

II. **Budget Summary** – Jaime Stewart, Management & Budget Director

III. **Presentation of Millage Rates over Rolled-Back Rates** – Jaime Stewart, Management & Budget Director

IV. **Public Comments**

V. **Discussion by Board of County Commissioners**

A. Adopt Millage Resolutions

Recommended Motion:

Adopt Millage Resolutions for Fiscal Year 2027 as follows:

- Lake County Countywide Final Millage Rate **Resolution 2026-104** of 5.0254 mills
- Lake County Municipal Services Taxing Unit (MSTU) for Ambulance and Emergency Medical Services Final Millage Rate **Resolution 2026-105** of 0.4629 mills
- Lake County Municipal Services Taxing Unit (MSTU) for Stormwater Management, Parks and Roads Final Millage Rate **Resolution 2026-106** of 0.4957 mills
- Lake County Municipal Services Taxing Unit (MSTU) for Fire Rescue/Emergency Medical Services Final Millage Rate **Resolution 2026-107** of 0.4800 mills
- Lake County Wellness Way Municipal Services Taxing Unit (MSTU) **Resolution 2026-108** of 0.1454 mills
- Lake County Water Authority Final Millage Rate **Resolution 2026-109** of 0.2940 mills
- Lake County Public Lands – Voted Debt Final Millage Rate **Resolution 2026-110** of 0.0719 mills

B. Adopt Changes to the Fiscal Year 2027 Tentative Budget

Recommended Motion:

Adopt changes to the Fiscal Year 2027 Tentative Budget totaling $10,957,251.

C. Adopt Budget Resolution:

Recommended Motion:

Adopt Final Budget **Resolution 2026-111** for Fiscal Year 2027 totaling $1,120,272,322.

Lake County
Comparison of Proposed Millages to Rollback Rate

Taxing District	FY 2026 Millage Rate	FY 2027 Rollback Rate	FY 2027 Proposed Millage Rate	Proposed Millage as a % Change of Rollback Rate
Countywide Funds				
General	5.0254	4.8235	5.0254	4.19%
Lake County Ambulance MSTU	0.4629	0.4442	0.4629	4.21%
Special Taxing Districts				
Stormwater, Parks and Roads MSTU	0.4957	0.4713	0.4957	5.18%
Lake County Fire Rescue MSTU	0.4800	0.4580	0.4800	4.80%
Lake County Wellness Way MSTU	0.4585	0.3740	0.1454	-61.12%
Lake County Water Authority	0.2940	0.2812	0.2940	4.55%
Total All Funds	7.2165		6.9034	
Public Lands - Voted Debt**	0.0400		0.0719	

The proposed "aggregate millage" for all BCC taxing districts is 6.2311 mills, which represents a 3.21% increase over the current year "aggregate" roll back millage of 6.0371 mills. The change has been calculated using the current year proposed aggregate millage rate divided by the current year aggregate rolled-back rate per Florida Department of Revenue DR-420.

Note: The aggregate millage rate is based on a statutory formula that divides the sum of all property taxes levied by the Lake County BCC (Countywide, Ambulance MSTU, Stormwater, Parks and Roads MSTU, Fire Rescue MSTU, Wellness Way MSTU and Lake County Water Authority) by the total countywide taxable value. The current year aggregate millage rate (based on proposed property taxes to be levied) is divided by the rolled-back aggregate millage rate (based on prior year property taxes levied adjusted for CRA incremental values and payments) to determine the statutory increase in proposed taxes to be levied by the BCC. Florida's "Truth in Millage" or TRIM process requires the aggregate tax increase to be publicly announced at the September budget hearings to adopt the tentative and final millage rates.

** Lake County voters approved a public-lands referendum on November 5, 2024 authorizing the issuance of up to $50 million in general obligation bonds for the acquisition and improvement of public lands to protect water quality, preserve natural areas, and manage conservation infrastructure.

Presentation Reconciliation Summary
Proposed Adjustments
FY 2027 Adopted Budget

Funds	Tenative Budget FY 2027	Adjustment	Adopted Budget FY 2027
Operating Budget			
Countywide Funds	$ 417,746,214	$ 256,449	$ 418,002,663
Special Revenue Funds	373,334,525	8,954,781	382,289,306
Special Revenue - Grant Funds	133,243,832	2,929,285	136,173,117
Debt Service Funds	13,666,307	1,378,851	15,045,158
Enterprise Funds	46,123,379	(2,338,314)	43,785,065
Sub-Total Operating Budget	**$ 984,114,257**	**$ 11,181,052**	**$ 995,295,309**
Less: Operating Transfers	(52,091,715)	127,591	(51,964,124)
Total Operating Budget	**$ 932,022,542**	**$ 11,308,643**	**$ 943,331,185**
Capital Project Funds	**$ 82,760,779**	**$ (234,936)**	**$ 82,525,843**
Internal Service Funds	**$ 42,440,035**	**$ 11,135**	**$ 42,451,170**
Total Budget			
Countywide Funds	$ 417,746,214	$ 256,449	$ 418,002,663
Special Revenue Funds	373,334,525	8,954,781	382,289,306
Special Revenue - Grant Funds	133,243,832	2,929,285	136,173,117
Debt Service Funds	13,666,307	1,378,851	15,045,158
Enterprise Funds	46,123,379	(2,338,314)	43,785,065
Capital Project Funds	82,760,779	(234,936)	82,525,843
Internal Service Funds	42,440,035	11,135	42,451,170
Total All Funds	**$ 1,109,315,071**	**$ 10,957,251**	**$ 1,120,272,322**

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.

Proposed Adjustments
FY 2027 Adopted Budget

Fund No.	Fund Name	Tenative Budget FY 2027	Adjustment	Adopted Budget FY 2027
	Countywide Funds			
0010	General	$ 362,669,303	$ 98,629	$ 362,767,932
1120	County Transportation Trust	24,558,981	157,820	24,716,801
1220	Lake County Ambulance	24,328,678	-	24,328,678
1900	County Library System	6,189,252	-	6,189,252
	Total Countywide Funds	**$ 417,746,214**	**$ 256,449**	**$ 418,002,663**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 2,748,987	$ 3,056,634	$ 5,805,621
1081	Parks Impact Fee Trust - Central District	$ 244,563	(2)	244,561
1082	Parks Impact Fee Trust - North District	446,014	-	446,014
1083	Parks Impact Fee Trust - South District	1,361,872	-	1,361,872
1090	Educational System Impact Fees	30,000,000	-	30,000,000
1100	Local Provider Participation Fund	14,718	5,320,296	5,335,014
1148	North Central Transport Benefit District	8,255,966	(218,158)	8,037,808
1149	NE/Wekiva Transport Benefit District	8,047,341	-	8,047,341
1157	South Transportation Benefit District	45,442,352	(2,274,031)	43,168,321
1158	Central Transportation Benefit District	8,394,675	911,090	9,305,765
1190	Fish Conservation	2,197	(2,197)	-
1230	MSTU - Stormwater Management	6,486,513	(356,726)	6,129,787
1231	MSTU - Parks Services	11,804,921	(65,769)	11,739,152
1232	MSTU - Roads Section	1,499,941	(26,049)	1,473,892
1240	Emergency 911	9,918,732	(31,722)	9,887,010
1250	Resort/Development Tax	20,066,810	(80,516)	19,986,294
1290	Greater Hills MSBU	486,287	-	486,287
1330	Law Enforcement Trust	371,814	-	371,814
1340	Mt. Plymouth/Sorrento CRA Trust	1,184,281	-	1,184,281
1350	Emergency Medical Services	47,241,641	2,962,544	50,204,185
1370	Greater Groves MSBU	330,020	-	330,020
1380	American Rescue Plan Act Funds	7,607,211	(893,341)	6,713,870
1390	Wellness Way MSTU	493,569	-	493,569
1400	Internal Subdivision Roads MSBU	115,722	-	115,722
1410	Infrastructure Sales Tax Revenue	27,410,309	-	27,410,309
1430	Village Green Street Lighting	20,869	-	20,869
1450	Greater Pines Municipal Services	485,703	-	485,703
1460	Picciola Island Street Lighting	9,525	-	9,525
1470	Valencia Terrace Street Lighting	14,338	-	14,338
1480	Sylvan Shores Street Lighting	34,724	-	34,724
1490	MSBU-Wastewater Treatment	121,999	-	121,999
1520	Building Services	11,229,164	1,101,999	12,331,163
1680	County Fire Rescue	83,995,384	27,293	84,022,677
1690	Fire Services Impact Fee Trust	4,386,890	(63,556)	4,323,334
9800	Lake County Water Authority	33,059,473	(413,008)	32,646,465
	Total Special Revenue Funds	**$ 373,334,525**	**$ 8,954,781**	**$ 382,289,306**

Proposed Adjustments
FY 2027 Adopted Budget

Fund No.	Fund Name	Tenative Budget FY 2027	Adjustment	Adopted Budget FY 2027
	Special Revenue - Grant Funds			
1200	Community Development Block Grant	$ 19,781,923	$ 12,779	$ 19,794,702
1210	Transit	28,948,380	920,761	29,869,141
1260	Affordable Housing Assist Trust	21,665,227	460,000	22,125,227
1270	Section 8	8,458,909	-	8,458,909
1300	Federal/State Grants	45,624,023	1,535,745	47,159,768
1310	Restricted Local Programs	8,765,370	-	8,765,370
	Total Special Revenue - Grant Funds	**$ 133,243,832**	**$ 2,929,285**	**$ 136,173,117**
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 943,318	$ -	$ 943,318
2710	Public Lands Debt Service	2,939,300	1,378,851	4,318,151
2810	Expansion Projects Debt Service	6,045,449	-	6,045,449
2850	Sales Tax Revenue Note	3,738,240	-	3,738,240
	Total Debt Service Funds	**$ 13,666,307**	**$ 1,378,851**	**$ 15,045,158**
	Enterprise Funds			
4200	Landfill Enterprise	$ 45,076,201	$ (2,322,891)	$ 42,753,310
4220	Solid Waste Closures and Long Term Care	1,047,178	(15,423)	1,031,755
	Total Enterprise Funds	**$ 46,123,379**	**$ (2,338,314)**	**$ 43,785,065**
	Subtotal Operating Budget	**$ 984,114,257**	**$ 11,181,052**	**$ 995,295,309**
	Less Operating Transfers	**$ (52,091,715)**	**$ 127,591**	**$ (51,964,124)**
	Total Operating Budget	**$ 932,022,542**	**$ 11,308,643**	**$ 943,331,185**
	Capital Projects Funds			
3050	Second Renewal Sales Tax Capital Projects	$ 82,760,779	$ (234,936)	$ 82,525,843
	Total Capital Projects Funds	**$ 82,760,779**	**$ (234,936)**	**$ 82,525,843**
	Internal Service Funds			
5200	Property and Casualty	$ 8,625,815	$ 1	$ 8,625,816
5300	Employee Group Benefits	29,505,456	15,834	29,521,290
5400	Fleet Management	4,308,764	(4,700)	4,304,064
	Total Internal Service Funds	**$ 42,440,035**	**$ 11,135**	**$ 42,451,170**

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

	Actual FY 2025	Adopted FY 2026	Estimated FY 2026	Tentative FY 2027	Personnel Actions AFTER Tentative Budget Book: Transfers	Deletions	Additions	Adopted FY 2027
Lake County BCC								
County Attorney	13.00	13.00	24.00	24.00	-	-	-	24.00
County Manager	9.00	9.00	10.00	10.00	-	-	-	10.00
Information Technology Department	27.00	27.00	30.00	30.00	-	-	-	30.00
Judicial Support	12.00	13.00	13.00	13.00	-	-	-	13.00
Legislative Affairs	7.00	7.00	7.00	7.00	-	-	-	7.00
Office of Animal Services	30.00	30.00	30.00	30.00	-	-	-	30.00
Office of Building Services	49.00	55.00	55.00	55.00	-	-	-	55.00
Office of Code Enforcement	12.00	12.00	12.00	12.00	-	-	-	12.00
Office of Communications	17.00	18.00	16.00	16.00	-	-	-	16.00
Office of County Probation	15.00	16.00	16.00	16.00	-	-	-	16.00
Office of Economic Development	5.00	5.00	-	-	-	-	-	-
Office of Emergency Management	4.00	4.00	4.00	4.00	-	-	-	4.00
Office of Extension Services	12.00	12.00	12.00	12.00	-	-	-	12.00
Office of Facilities Management	30.00	30.00	30.00	30.00	-	-	-	30.00
Office of Fire Rescue	519.00	569.00	589.00	591.00	-	-	-	591.00
Office of Housing & Community Services	24.00	24.00	24.00	24.00	-	-	-	24.00
Office of Human Resources & Risk Mgmt	10.00	10.00	10.00	10.00	-	-	-	10.00
Office of Library Services	41.00	41.00	41.00	41.00	-	-	-	41.00
Office of Management & Budget	9.00	9.00	9.00	9.00	-	-	-	9.00
Office of Parks & Trails	38.00	38.00	33.00	33.00	-	-	-	33.00
Office of Planning & Zoning	23.00	16.00	-	-	-	-	-	-
Office of Planning & Development	-	-	23.00	23.00	-	-	-	23.00
Office of Procurement Services	9.00	9.00	9.00	9.00	-	-	-	9.00
Office of Public Safety Support	12.00	12.00	12.00	12.00	-	-	-	12.00
Office of Solid Waste	31.00	31.00	31.00	31.00	-	-	-	31.00
Office of Tourism & Economic Development	-	-	10.00	10.00	-	-	-	10.00
Office of Transit Services	6.00	6.00	6.00	6.00	-	-	-	6.00
Office of Visit Lake	5.00	5.00	-	-	-	-	-	-
Public Works	125.00	127.00	113.00	113.00	-	-	-	113.00
Water Resources	23.00	25.00	30.00	30.00	-	-	-	30.00
TOTAL - BCC Operating Funds	**1,117.00**	**1,173.00**	**1,199.00**	**1,201.00**	**-**	**-**	**-**	**1,201.00**
Office of Fleet Management	17.00	17.00	17.00	17.00	-	-	-	17.00
Non-Departmental	-	1.00	-	-	-	-	-	-
TOTAL - BCC Non-Operating Funds	**17.00**	**18.00**	**17.00**	**17.00**	**-**	**-**	**-**	**17.00**
TOTAL - Board of County Commissioners	**1,134.00**	**1,191.00**	**1,216.00**	**1,218.00**	**-**	**-**	**-**	**1,218.00**
Lake County Constitutional Officers								
Clerk of the Circuit Court & Comptroller	198.00	201.00	201.00	207.00	-	-	-	207.00
Property Appraiser	43.00	53.00	53.00	53.00	-	-	-	53.00
Sheriff's Office	786.00	796.00	816.00	826.00	-	-	-	826.00
Supervisor of Elections	29.00	29.00	29.00	29.00	-	-	-	29.00
Tax Collector	123.00	123.00	113.00	110.00	-	-	-	110.00
TOTAL - Constitutional Officers	**1,179.00**	**1,202.00**	**1,212.00**	**1,225.00**	**-**	**-**	**-**	**1,225.00**
TOTAL - Lake County	**2,313.00**	**2,393.00**	**2,428.00**	**2,443.00**	**-**	**-**	**-**	**2,443.00**

RESOLUTION NO. 2026 – 104

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 2027, 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 2027.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 8, 2026, 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 18, 2026, 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 22, 2026, 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 2027, and shall be effective October 1, 2026.

Section 2. The Countywide millage rate of 5.0254 does exceed the rolled-back rate of 4.8235 mills. The Countywide millage rate of 5.0254 mills is 4.19% more than the rolled-back rate of 4.8235 mills.

Section 3. The aggregate rate of 6.2311 mills per $1,000 valuation is 3.21% more than the aggregate rolled-back rate of 6.0371 mills.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY COUNTYWIDE LEVY FOR FISCAL YEAR 2027.

Section 4. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 22nd day of September 2026 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 _____ day of September 2026.

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. 2026 – 105

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 2027, 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 2027.

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 8, 2026, 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 18, 2026, 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 22, 2026, 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 2027 and shall be effective October 1, 2026.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE LAKE COUNTY MUNICIPAL SERVICE TAXING UNIT FOR AMBULANCE AND EMERGENCY MEDICAL SERVICES FOR FISCAL YEAR 2027.

Section 2. The millage rate of 0.4629 does exceed the rolled-back rate of 0.4442 mills. The millage rate of 0.4629 is 4.21% more than the rolled-back rate of 0.4442 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 22nd day of September 2026 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 _____ day of September 2026.

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. 2026 - 106

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 2027, 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 2027.

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 8, 2026, 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 18, 2026, 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 22, 2026, 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 2027, and shall be effective October 1, 2026.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE STORMWATER MANAGEMENT, PARKS AND ROADS MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2027.

Section 2. The millage rate of 0.4957 mills does exceed the rolled-back rate of 0.4713 mills. The millage rate of 0.4957 is 5.18% more than the rolled-back rate of 0.4713 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 22nd day of September 2026 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 _____ day of September 2026.

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. 2026 – 107

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 2027, 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 2027.

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 8, 2026, 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 18, 2026, 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 22, 2026, 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 2027 and shall be effective October 1, 2026.

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 2027.

Section 2. The millage rate of 0.4800 does exceed the rolled-back rate of 0.4580 mills. The millage rate of 0.4800 is 4.80% more than the rolled-back rate of 0.4580 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 22nd day of September 2026 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 _____ day of September 2026.

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. 2026 - 108

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 2027, 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 2027.

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 8, 2026, 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 18, 2026, 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 22, 2026, 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 0.1454 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 2027, and shall be effective October 1, 2026.

RESOLUTION ADOPTING A FINAL MILLAGE RATE FOR THE WELLNESS WAY MUNICIPAL SERVICES TAXING UNIT FOR FISCAL YEAR 2027.

Section 2. The millage rate of 0.1454 is less than the rolled-back rate of 0.3740 mills. The millage rate of 0.1454 is 61.12% less than the rolled-back rate of 0.3740 mills.

Section 3. Effective Date. This Resolution shall take effect upon adoption.

PASSED AND ADOPTED at a public hearing this 22nd day of September 2026 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 _____ day of September 2026.

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. 2026 - 109

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 2027, 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 2027 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 2027.

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 8, 2026, 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 18, 2026, 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 22, 2026, 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 2027, and shall be effective October 1, 2026.

Section 2. The millage rate of 0.2940 mills does exceed the rolled-back rate of 0.2812 mills. The millage rate of 0.2940 is 4.55% more than the rolled-back rate of 0.2812 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 2027.

PASSED AND ADOPTED at a public hearing this 22nd day of September 2026 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 _____ day of September 2026.

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. 2026 – 110

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 2027, 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 11, 2024, the Board of County Commissioners adopted Ordinance No. 2024-18, calling for the issuance of unlimited general obligation bonds in the aggregate principal amount not exceeding $50,000,000 to finance the cost of purchasing environmentally sensitive lands; and

WHEREAS, the Voters approved on the November 5, 2024 election to issue unlimited general obligation bonds in the aggregate principal amount not exceeding $50,000,000 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 2027.

WHEREAS, pursuant to Chapter 200, Florida Statutes, Section 200.065(2)(c), on September 8, 2026, 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 18, 2026, 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 22, 2026, 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 0.0719 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 2027, and shall be effective October 1, 2026.

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 2027.

PASSED AND ADOPTED at a public hearing this 22nd day of September 2026 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 _____ day of September 2026.

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. 2026 - 111

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, ADOPTING A FINAL BUDGET FOR LAKE COUNTY FOR FISCAL YEAR 2027, 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 8, 2026, 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 18, 2026, 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 22, 2026, 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 2027.

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 $ 1,120,272,322 for Fiscal Year 2027, 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 22nd day of September 2026.

BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA

_____
Leslie Campione, Chairman

This _____ day of September 2026.

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 2027 Adopted Budget

Funds	Tenative Budget FY 2027	Adjustment	Adopted Budget FY 2027
Operating Budget			
Countywide Funds	$ 417,746,214	$ 256,449	$ 418,002,663
Special Revenue Funds	373,334,525	8,954,781	382,289,306
Special Revenue - Grant Funds	133,243,832	2,929,285	136,173,117
Debt Service Funds	13,666,307	1,378,851	15,045,158
Enterprise Funds	46,123,379	(2,338,314)	43,785,065
Sub-Total Operating Budget	**$ 984,114,257**	**$ 11,181,052**	**$ 995,295,309**
Less: Operating Transfers	(52,091,715)	127,591	(51,964,124)
Total Operating Budget	**$ 932,022,542**	**$ 11,308,643**	**$ 943,331,185**
Capital Project Funds	**$ 82,760,779**	**$ (234,936)**	**$ 82,525,843**
Internal Service Funds	**$ 42,440,035**	**$ 11,135**	**$ 42,451,170**
Total Budget			
Countywide Funds	$ 417,746,214	$ 256,449	$ 418,002,663
Special Revenue Funds	373,334,525	8,954,781	382,289,306
Special Revenue - Grant Funds	133,243,832	2,929,285	136,173,117
Debt Service Funds	13,666,307	1,378,851	15,045,158
Enterprise Funds	46,123,379	(2,338,314)	43,785,065
Capital Project Funds	82,760,779	(234,936)	82,525,843
Internal Service Funds	42,440,035	11,135	42,451,170
Total All Funds	**$ 1,109,315,071**	**$ 10,957,251**	**$ 1,120,272,322**

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 Adjustments
FY 2027 Adopted Budget

Fund No.	Fund Name	Tenative Budget FY 2027	Adjustment	Adopted Budget FY 2027
	Countywide Funds			
0010	General	$ 362,669,303	$ 98,629	$ 362,767,932
1120	County Transportation Trust	24,558,981	157,820	24,716,801
1220	Lake County Ambulance	24,328,678	-	24,328,678
1900	County Library System	6,189,252	-	6,189,252
	Total Countywide Funds	**$ 417,746,214**	**$ 256,449**	**$ 418,002,663**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 2,748,987	$ 3,056,634	$ 5,805,621
1081	Parks Impact Fee Trust - Central District	$ 244,563	(2)	244,561
1082	Parks Impact Fee Trust - North District	446,014	-	446,014
1083	Parks Impact Fee Trust - South District	1,361,872	-	1,361,872
1090	Educational System Impact Fees	30,000,000	-	30,000,000
1100	Local Provider Participation Fund	14,718	5,320,296	5,335,014
1148	North Central Transport Benefit District	8,255,966	(218,158)	8,037,808
1149	NE/Wekiva Transport Benefit District	8,047,341	-	8,047,341
1157	South Transportation Benefit District	45,442,352	(2,274,031)	43,168,321
1158	Central Transportation Benefit District	8,394,675	911,090	9,305,765
1190	Fish Conservation	2,197	(2,197)	-
1230	MSTU - Stormwater Management	6,486,513	(356,726)	6,129,787
1231	MSTU - Parks Services	11,804,921	(65,769)	11,739,152
1232	MSTU - Roads Section	1,499,941	(26,049)	1,473,892
1240	Emergency 911	9,918,732	(31,722)	9,887,010
1250	Resort/Development Tax	20,066,810	(80,516)	19,986,294
1290	Greater Hills MSBU	486,287	-	486,287
1330	Law Enforcement Trust	371,814	-	371,814
1340	Mt. Plymouth/Sorrento CRA Trust	1,184,281	-	1,184,281
1350	Emergency Medical Services	47,241,641	2,962,544	50,204,185
1370	Greater Groves MSBU	330,020	-	330,020
1380	American Rescue Plan Act Funds	7,607,211	(893,341)	6,713,870
1390	Wellness Way MSTU	493,569	-	493,569
1400	Internal Subdivision Roads MSBU	115,722	-	115,722
1410	Infrastructure Sales Tax Revenue	27,410,309	-	27,410,309
1430	Village Green Street Lighting	20,869	-	20,869
1450	Greater Pines Municipal Services	485,703	-	485,703
1460	Picciola Island Street Lighting	9,525	-	9,525
1470	Valencia Terrace Street Lighting	14,338	-	14,338
1480	Sylvan Shores Street Lighting	34,724	-	34,724
1490	MSBU-Wastewater Treatment	121,999	-	121,999
1520	Building Services	11,229,164	1,101,999	12,331,163
1680	County Fire Rescue	83,995,384	27,293	84,022,677
1690	Fire Services Impact Fee Trust	4,386,890	(63,556)	4,323,334
9800	Lake County Water Authority	33,059,473	(413,008)	32,646,465
	Total Special Revenue Funds	**$ 373,334,525**	**$ 8,954,781**	**$ 382,289,306**

Exhibit A
Proposed Adjustments
FY 2027 Adopted Budget

Fund No.	Fund Name	Tenative Budget FY 2027	Adjustment	Adopted Budget FY 2027
	Special Revenue - Grant Funds			
1200	Community Development Block Grant	$ 19,781,923	$ 12,779	$ 19,794,702
1210	Transit	28,948,380	920,761	29,869,141
1260	Affordable Housing Assist Trust	21,665,227	460,000	22,125,227
1270	Section 8	8,458,909	-	8,458,909
1300	Federal/State Grants	45,624,023	1,535,745	47,159,768
1310	Restricted Local Programs	8,765,370	-	8,765,370
	Total Special Revenue - Grant Funds	**$ 133,243,832**	**$ 2,929,285**	**$ 136,173,117**
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 943,318	$ -	$ 943,318
2710	Public Lands Debt Service	2,939,300	1,378,851	4,318,151
2810	Expansion Projects Debt Service	6,045,449	-	6,045,449
2850	Sales Tax Revenue Note	3,738,240	-	3,738,240
	Total Debt Service Funds	**$ 13,666,307**	**$ 1,378,851**	**$ 15,045,158**
	Enterprise Funds			
4200	Landfill Enterprise	$ 45,076,201	$ (2,322,891)	$ 42,753,310
4220	Solid Waste Closures and Long Term Care	1,047,178	(15,423)	1,031,755
	Total Enterprise Funds	**$ 46,123,379**	**$ (2,338,314)**	**$ 43,785,065**
	Subtotal Operating Budget	**$ 984,114,257**	**$ 11,181,052**	**$ 995,295,309**
	Less Operating Transfers	**$ (52,091,715)**	**$ 127,591**	**$ (51,964,124)**
	Total Operating Budget	**$ 932,022,542**	**$ 11,308,643**	**$ 943,331,185**
	Capital Projects Funds			
3050	Second Renewal Sales Tax Capital Projects	$ 82,760,779	$ (234,936)	$ 82,525,843
	Total Capital Projects Funds	**$ 82,760,779**	**$ (234,936)**	**$ 82,525,843**
	Internal Service Funds			
5200	Property and Casualty	$ 8,625,815	$ 1	$ 8,625,816
5300	Employee Group Benefits	29,505,456	15,834	29,521,290
5400	Fleet Management	4,308,764	(4,700)	4,304,064
	Total Internal Service Funds	**$ 42,440,035**	**$ 11,135**	**$ 42,451,170**

Revenue Budget Adjustments - FY 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	General Fund - 0010	
	Water Resources	
Admin Fees-Water Resources	Adjustment for the anticipated Management Services Agreement with the LCWA	639,856
	Total Water Resources	**639,856**
	Non-Departmental:	
FUND BAL-BEG OF YR	Adjustment for FY 2026 rebudget for the Supervisor of Elections Leasehold Improvements	504,703
PO CFWD	Adjust for PO Carryforward	(1,045,930)
	Total Non-Departmental	**(541,227)**
	Total Revenue General Fund	**98,629**

Expenditure Budget Adjustments - Fiscal Year 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	General Fund - 0010	
	County Attorney	
Regular Salaries		43,976
Social Security Match	Adjust for changes in Personal Services	3,365
Retirement Contributions		6,074
Workers Compensation		31
	Total County Attorney	**53,446**
	Office of Facilities Management	
Regular Salaries		14,191
Social Security		1,085
Retirement Contribution	Adjust for changes in Personal Services	1,960
Life & Health Insurance		2,375
Workers Compensation		15
	Total Office of Facilities Management	**19,626**
	Veterans Services	
Professional Services	Adjust for increase in Professional Services	9,138
Freight and Postage	Adjust for decrease in Frieght and Postage	(50)
Rentals and Leases	Adjust for increase in Rentals and Leases	92
Rentals and Leases	Adjust for increase in Rentals and Leases	1,386
IT Repair/Maitenance	Adjust for increase in IT Software Chargebacks	3,000
Office Supplies	Adjust for increase in Office Supplies	250
Motor Fuel	Adjust for motor fuel charges	(200)
Motor Fuel - Fleet Fuel Charges	Adjust for motor fuel charges	(500)
Books/Publs/Dues	Adjust for books and publishing	(150)
	Total Veterans Services	**12,966**
	Parks and Water Resources	
	Fairgrounds	
Regular Salaries		14,989
Social Security		1,146
Retirement Contribution	Adjust for changes in Personal Services	2,070
Life/Health		3,166
Workers Comp		16
	Mosquito Control	
Regular Salaries		37,867
Social Security		2,897
Retirement Contribution	Adjust for changes in Personal Services	5,230
Life/Health		8,709
Workers Comp		42
	Aquatic Plant Management	
Rentals and Leases	Move Enterprise Lease charges to Lake County Water Authority	(30,243)
	Laboratory	
Rentals and Leases	Move Enterprise Lease charges to Lake County Water Authority	(16,956)
	Water Resources	
Regular Salaries		(82,431)
Social Security		(6,306)
Retirement Contribution	Adjust for changes in Personal Services	(11,384)
Life/Health		(18,210)
Workers Comp		(91)
	Total Parks and Water Resources	**(89,489)**
	Office of Extension Services	
Regular Salaries		1,232
Social Security	Adjust for changes in Personal Services	95
Retirement Contribution		120
Life and Health Insurance		5
	Total Office of Extension Services	**1,452**

Expenditure Budget Adjustments - Fiscal Year 2027
Including Changes Since Tentative Budget (September 8, 2026)

	Office of Probation	
Reprographics	Increase to budget based on historical performances	1,050
Books, Publications, and Dues	Increase to budget based on adding 2 new employees to staff	155
	Total Office of Probation	**1,205**
	Supervisor of Elections	
Leasehold Improvements	Adjustment for FY 2026 rebudgeted funds	504,703
	Total Constitutional Offices	**504,703**
	Non- Departmental:	
Economic Stabilization Reserve	Adjustment for updates to FY 2026 projections	131,795
PO CFWD	Adjust for PO Carryforward	(1,045,930)
Special Reserves	Adjustment for FY 2026 rebudget of Road Resurfacing Funds	508,855
	Total Non-Departmental	**(405,280)**
	Total Expenditures General Fund	**98,629**

Revenue and Expenditure Budget Adjustments - FY 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	County Transportation Trust Fund - 1120	
	Revenues	
PO CFWD	Adjust for PO Carryforward	157,820
	Total Revenues	**157,820**
	Expenditures	
Regular Salaries	Adjustment for updates to personal services	71,642
Soc Security Match	Adjustment for updates to personal services	5,481
Retirement Contrib	Adjustment for updates to personal services	9,894
Life/Health Insur	Adjustment for updates to personal services	15,834
Wokers Comp	Adjustment for updates to personal services	1,426
Rsv For Operations	Adjustment for updates to personal services	(104,277)
PO CFWD	Adjust for PO Carryforward	157,820
	Total Expenditures	**157,820**

Account Description	Library Impact Fee Trust Fund - 1070	
	Revenues	
Beginning Fund Balance	Adjustment for FY 2026 Project Rebudgets and Projection Updates	3,146,263
PO CFWD	Adjust for PO Carryforward	(89,629)
	Total Revenues	**3,056,634**
	Expenditures	
Books/Pub/Lib Mat	Adjustment for FY 2026 Project Rebudget	9,203
Lib Mat-Not Invntry	Adjustment for FY 2026 Project Rebudget	575,856
Aids-Govt Agencies	Adjustment for FY 2026 Project Rebudget	2,561,204
PO CFWD	Adjust for PO Carryforward	(89,629)
	Total Expenditures	**3,056,634**

Account Description	Parks Impact Fee Trust - Central District Fund - 1081	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(2)
	Total Revenues	**(2)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(2)
	Total Expenditures	**(2)**

Account Description	Local Provid Fund - 1100	
	Revenues	
PO CFWD	Adjust for PO Carryforward	5,320,296
	Total Revenues	**5,320,296**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	5,320,296
	Total Expenditures	**5,320,296**

Account Description	North Central Transportation Benefit District - 1148	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(218,158)
	Total Revenues	**(218,158)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(218,158)
	Total Expenditures	**(218,158)**

Account Description	N E / Wekiva Transportation Benefit District - 1149	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(2,274,031)
	Total Revenues	**(2,274,031)**
	Expenditures	
RSV PO CFWD	Adjust for PO Carryforward	(2,274,031)
	Total Expenditures	**(2,274,031)**

Revenue and Expenditure Budget Adjustments - FY 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	South Transportation Benefit District - 1157	
	Expenditures	
Infrastructure	Adjustment for Citrus Grove Road Phase II (27 to Founders Ridge) project	(250,000)
Infrast-ROW/Easement	Adjustment for Citrus Grove Road Phase II (27 to Founders Ridge) project	250,000
	Total Expenditures	

Account Description	Central Transportation Benefit District - 1158	
	Revenues	
PO CFWD	Adjust for PO Carryforward	911,090
	Total Revenues	**911,090**
	Expenditures	
Infrastructure	Adjustment for Lake Ella Road Realignment ROW	(265,000)
Infrast-ROW/Easement	Adjustment for Lake Ella Road Realignment ROW	265,000
PO CFWD	Adjust for PO Carryforward	911,090
	Total Expenditures	**911,090**

Account Description	Fish Conservation Fund - 1190	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(2,197)
	Total Revenues	**(2,197)**
	Expenditures	
IOTB-Ferndale Preserve	Adjustment resulting from changes to FY 2024 Projections.	
PO CFWD	Adjust for PO Carryforward	(2,197)
	Total Expenditures	**(2,197)**

Account Description	MSTU - Stormwater Fund - 1230	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(356,726)
	Total Revenues	**(356,726)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(356,726)
	Total Expenditures	**(356,726)**

Account Description	MSTU Parks Fund - 1231	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(65,769)
	Total Revenues	**(65,769)**
	Expenditures	
Regular Salaries	Adjustment for updates to personal services	15,384
Social Security Match		1,177
Retirement Contributions		2,124
Life and Health Insurance		3,959
Workers Comp		17
RSV for Operations		(22,661)
PO CFWD	Adjust for PO Carryforward	(65,769)
	Total Expenditures	**(65,769)**

Account Description	MSTU Roads Section- 1232	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(26,049)
	Total Revenues	**(26,049)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(26,049)
	Total Expenditures	**(26,049)**

Account Description	Emergency 911 - 1240	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(31,722)
	Total Revenues	**(31,722)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(31,722)
	Total Expenditures	**(31,722)**

Revenue and Expenditure Budget Adjustments - FY 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	Tourism - 1250	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(80,516)
	Total Revenues	**(80,516)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(80,516)
	Total Expenditures	**(80,516)**

Account Description	Emergency Medical Services Fund - 1350	
	Revenues	
PO CFWD	Adjust for PO Carryforward	2,962,544
	Total Revenues	**2,962,544**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	2,962,544
	Total Expenditures	**2,962,544**

Account Description	Coronavirus State and Local Fiscal Recovery (ARPA) Funds - 1380	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(1,156,778)
Federal Grant-ARPA Fund	Adjustment for balance of unencumbered funds from FY 2026	263,437
	Total Revenues	**(893,341)**
	Expenditures	
Other Grants/Aids	Adjustment for balance of unencumbered funds from FY 2026	263,437
PO CFWD	Adjust for PO Carryforward	(1,156,778)
	Total Expenditures	**(893,341)**

Account Description	Building Services Fund 1520	
	Revenues	
PO CFWD	Adjust for PO Carryforward	1,101,999
	Total Revenues	**1,101,999**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	1,101,999
	Total Expenditures	**1,101,999**

Account Description	County Fire Rescue Fund - 1680	
	Revenues	
PO CFWD	Adjust for PO Carryforward	27,293
	Total Revenues	**27,293**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	27,293
	Total Expenditures	**27,293**

Account Description	Fire Services Impact Fee Trust Fund - 1690	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(63,556)
	Total Revenues	**(63,556)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(63,556)
	Total Expenditures	**(63,556)**

Account Description	Lake County Water Authority - 9800	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(413,008)
	Total Revenues	**(413,008)**
	Expenditures	
Contractual Svcs	Adjustment for the purchase of a new barge and accessory equipment	(33,820)
Repair/Maintenance	Adjustment for the purchase of a new barge and accessory equipment	33,820
Rentals and Leases	Adjustment moving expense to Lake County Water Authority	26,932
Reserves	Adjustment moving expense to Lake County Water Authority	(26,932)
PO CFWD	Adjust for PO Carryforward	(413,008)
	Total Expenditures	**(413,008)**

Revenue and Expenditure Budget Adjustments - FY 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	Community Development Block Grant Fund - 1200	
	Revenues	
PO CFWD	Adjust for PO Carryforward	12,779
	Total Revenues	**12,779**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	12,779
	Total Expenditures	**12,779**

Account Description	Transit Fund - 1210	
	Revenues	
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	8,283
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	(285,437)
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	(619,653)
OTH TRANSPORT FEES	Adjustment for FY 2027 Farebox Revenues	120,000
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	40,172
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	285,438
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	326,617
PUB TRANS SVC DEV	Adjustment to FY 2026 grant rebudget	(96,496)
OTH TRANSPORT FEES	Adjustment for FY 2027 Farebox Revenues	120,000
ADVERTISING FEES	Adjustment for FY 2027 advertising revenues	120,000
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	28,669
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	125,550
FED TRANST FRMLA GR	Adjustment to FY 2026 grant rebudget	286,318
20.526 BUS/BUS FAC PROG	Adjustment to FY 2026 grant rebudget	166,896
FUND BAL-BEG OF YR	Adjustment to FY 2026 grant rebudget	200,000
FUND BAL-BEG OF YR	Adjustment to FY 2026 grant rebudget	86,232
FUND BAL-BEG OF YR	Adjustment to FY 2026 grant rebudget	65,948
PO CFWD	Adjust for PO Carryforward	(57,776)
	Total Revenues	**920,761**
	Expenditures	
TRAVEL AND PER DIEM	Adjustment to FY 2026 grant rebudget	4,000
RENTALS AND LEASES	Adjustment to FY 2026 grant rebudget	1,200
IT REPAIR/MAINT	Adjustment to FY 2026 grant rebudget	48
INFO TECH SUPPLIES	Adjustment to FY 2026 grant rebudget	3,035
CONTRACTUAL SVCS	Adjustment for FY 2027 farebox and advertising revenues	300,000
CONTRACTUAL SVCS	Adjustment to FY 2026 grant rebudget	200,000
CONTRACTUAL SVCS	Adjustment to FY 2026 grant rebudget	(200,190)
CONTRACTUAL SVCS	Adjustment to FY 2026 grant rebudget	(1,312,869)
CONTRACTUAL SVCS	Adjustment to FY 2026 grant rebudget	4,599
COMMUNICATIONS	Adjustment to FY 2026 grant rebudget	15,000
REPAIR/MAINTENANCE	Adjustment to FY 2026 grant rebudget	(85,247)
REPAIR/MAINTENANCE	Adjustment to FY 2026 grant rebudget	5,000
IT REPAIR/MAINT	Adjustment to FY 2026 grant rebudget	65,716
REPROGRAPHIC CHARGES	Adjustment to FY 2026 grant rebudget	6,000
PROMOTIONAL ACTIV	Adjustment to FY 2026 grant rebudget	1,000
OTH CURR CHGS/OBLIG	Adjustment to FY 2026 grant rebudget	500
MOTOR FUEL	Adjustment to FY 2026 grant rebudget	600,000
PROFESSIONAL SVCS	Adjustment to FY 2026 grant rebudget	40,172
PROFESSIONAL SVCS	Adjustment to FY 2026 grant rebudget	450,000
CONTRACTUAL SVCS	Adjustment for FY 2027 farebox and advertising revenues	290,000
CONTRACTUAL SVCS	Adjustment to FY 2026 grant rebudget	(192,992)
CONTRACTUAL SVCS	Adjustment to FY 2026 grant rebudget	285,438
CONTRACTUAL SVCS	Adjustment to FY 2026 grant rebudget	(959,683)
COMMUNICATIONS	Adjustment to FY 2026 grant rebudget	25,000
REPAIR/MAINTENANCE	Adjustment to FY 2026 grant rebudget	25,000
IT REPAIR/MAINT	Adjustment to FY 2026 grant rebudget	160,000
PRINTING/BINDING	Adjustment to FY 2026 grant rebudget	16,000
PROMOTIONAL ACTIV	Adjustment to FY 2026 grant rebudget	5,000
OTH CURR CHGS/OBLIG	Adjustment to FY 2026 grant rebudget	3,500
INFO TECH SUPPLIES	Adjustment to FY 2026 grant rebudget	1,800
MOTOR FUEL	Adjustment to FY 2026 grant rebudget	600,000
IMPR OTH THAN BLDGS	Adjustment to FY 2026 grant rebudget	28,669
IMPR OTH THAN BLDGS	Adjustment to FY 2026 grant rebudget	200,000
MACHINERY/EQUIPMENT	Adjustment to FY 2026 grant rebudget	125,550
MACHINERY/EQUIPMENT	Adjustment to FY 2026 grant rebudget	166,896
MACHINERY/EQUIPMENT	Adjustment to FY 2026 grant rebudget	86,318

Revenue and Expenditure Budget Adjustments - FY 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	Transit Fund - 1210 (Continued)	
MACHINERY/EQUIPMENT	Adjustment to FY 2026 grant rebudget	65,948
RSV FOR OPERATIONS	Adjustment for FY 2027 farebox and advertising revenues	(51,871)
PO CFWD	Adjust for PO Carryforward	(57,776)
	Total Expenditures	**920,761**

Account Description	Affordable Housing Assistance Trust Fund - 1260	
	Revenues	
PO CFWD	Adjust for PO Carryforward	460,000
	Total Revenues	**460,000**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	460,000
	Total Expenditures	**460,000**

Account Description	Federal/State Grants Fund - 1300	
	Revenues	
PO CFWD	Adjust for PO Carryforward	1,535,745
	Total Revenues	**1,535,745**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	1,535,745
	Total Expenditures	**1,535,745**

Account Description	Restricted Local Funds Fund - 1310	
	Expenditures	
Freight and Postage	Increase to budget based on historical performance	175
Office Supplies	Increase to budget based on historical performance	50
Other Current Charges/Obligations	Decrease to budget to offset the increases in other accounts	(225)
	Total Expenditures	**-**

Account Description	Public Lands Debt Service - 2710	
	Revenues	
Ad Valorem Tax-Curr	Adjustment for a 0.0719 millage rate	1,553,978
Less 5% Receipts		(175,127)
	Total Revenues	**1,378,851**
	Expenditures	
Principal	Adjustment for a 0.0719 millage rate	4,213,074
TSF-Property Appraiser		35,026
TSF-Tax Collector		70,051
Rsv-Debt Service		(2,939,300)
	Total Expenditures	**1,378,851**

Account Description	Landfill Enterprise Fund - 4200	
	Revenues	
SW Assessment	Update to estimated tax bill assessment increase of $37	(2,551,840)
Less 5%	Update to estimated tax bill assessment increase of $37	127,591
PO CFWD	Adjust for PO Carryforward	101,358
	Total Revenues	**(2,322,891)**
	Expenditures	
Rentals and Leases	Adjustment to reallocate expenses to Landfill Operations	(13,837)
	Solid Waste Assessment	
Overtime	Adjustment for a reduction in estiamted overtime	(10,000)
Contractual Services	Adjustment for Bear Resistant Carts	(120,000)
Operation Supplies	Adjustment for Bear Resistant Carts	120,000
Communications	Adjustment to reallocate expenses to Landfill Operations	(650)
Rentals and Leases	Adjustment to reallocate expenses to Landfill Operations	(8,478)
Repair and Maintenance Fleet	Adjustment to reallocate expenses to Landfill Operations	(5,000)
Fleet Fuel	Adjustment to reallocate expenses to Landfill Operations	(3,000)
	Hazardous Waste	
Rentals and Leases	Adjustment to reallocate expenses to Landfill Operations	(17,685)
	Landfill Operations	
Communications	Adjustment to reallocate expenses to Landfill Operations	650
Rentals and Leases	Adjustment to reallocate expenses to Landfill Operations	13,837
Rentals and Leases	Adjustment to reallocate expenses to Landfill Operations	8,478
Rentals and Leases	Adjustment to reallocate expenses to Landfill Operations	17,685

Revenue and Expenditure Budget Adjustments - FY 2027
Including Changes Since Tentative Budget (September 8, 2026)

Account Description	Landfill Enterprise Fund - 4200 (Continued)	
Repair and Maintenance Fleet	Adjustment to reallocate expenses to Landfill Operations	5,000
Fleet Fuel	Adjustment to reallocate expenses to Landfill Operations	3,000
	Non-Departmental - Other	
TSF-Tax Collector	Update of transfer to Tax Collector based on adjustment of SW Assessment - Tax Bill Revenue ($33,484,043)	(51,037)
Admin Cost	Update to estimated tax bill assessment increase of $37	(127,591)
Reserve for Operations	Update to estimated tax bill assessment increase of $37	(2,235,621)
PO CFWD	Adjust for PO Carryforward	101,358
	Total Expenditures	**(2,322,891)**

Account Description	SW Closures and LT Care Fund - 4220	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(15,423)
	Total Revenues	**(15,423)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(15,423)
	Total Expenditures	**(15,423)**

Account Description	2nd Renewal Sales Tax Capital Projects - 3050	
	Revenues	
PO CFWD	Adjust for PO Carryforward	(234,936)
	Total Revenues	**(234,936)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(234,936)
	Total Expenditures	**(234,936)**

Account Description	Property and Casualty - 5200	
	Revenues	
PO CFWD	Adjust for PO Carryforward	1
	Total Revenues	**1**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	1
	Total Expenditures	**1**

Account Description	Employee Group Benefits - 5300	
	Revenues	
Insurance - Employer BCC	Adjustment for the funding of one Public Works position	15,834
	Total Revenues	**15,834**
	Expenditures	
Reserve for Operations	Adjustment for the funding of one Public Works position	15,834
	Total Expenditures	**15,834**

Account Description	Fleet Management - 5400	
	Revenues	
Parts	Increase due to anticipated increase in FY 2024 Repair/Maintenance expense	
PO CFWD	Adjust for PO Carryforward	(4,700)
	Total Revenues	**(4,700)**
	Expenditures	
PO CFWD	Adjust for PO Carryforward	(4,700)
	Total Expenditures	**(4,700)**

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Fund Code	Org. Code	Purchase Order Number	Open Amount	Adjustment (Portion that will be spent by 9/30/26)	Estimated Carryover (Portion that will be carried forward to FY2027)	Vendor Name
FUND 0010 - GENERAL FUND						
0106100 - COUNTY ATTORNEY						
0010 -	0106100 -	20251113	1,544.18	-	1,544.18	THOMSON REUTERS - WEST
			$1,544.18	-	1,544.18	
0713200 - HUMAN RESOURCES						
0010 -	0713200 -	20250397	1,623.00	-	1,623.00	FLORIDA DEPARTMENT OF LAW ENFORCEMENT
			$1,623.00	-	1,623.00	
0713510 - VOLUNTEER SERVICES						
0010 -	0713510 -	20250397	504.00	-	504.00	FLORIDA DEPARTMENT OF LAW ENFORCEMENT
			$504.00	-	504.00	
0819100 - FACILITIES DEV & MGT ADMIN						
0010 -	0819100 -	20260996	87,149.00	-	87,149.00	QUALIS GENERAL CONTRACTORS LLC
			$87,149.00	-	87,149.00	
0851110 - FACILITIES MAINTENANCE						
0010 -	0851110 -	20220819	1,587.70	-	1,587.70	HANSON PROFESSIONAL SERVICES INC
0010 -	0851110 -	20230961	8,717.00	-	8,717.00	ELECTRIC SERVICES INC
0010 -	0851110 -	20240737	16,506.00	-	16,506.00	RANDALL MECHANICAL INC
0010 -	0851110 -	20240931	26,044.33	-	26,044.33	KTH ARCHITECTS INC
0010 -	0851110 -	20241150	40.00	-	40.00	HANSON PROFESSIONAL SERVICES INC
0010 -	0851110 -	20241152	19,500.00	-	19,500.00	OEC BUSINESS INTERIORS
0010 -	0851110 -	20250719	0.00	-	-	GSB CONSTRUCTION & DEVELOPMENT INC
0010 -	0851110 -	20250904	124,378.11	-	124,378.11	DE SCORPIO CORPORATION
0010 -	0851110 -	20250924	2,870.00	-	2,870.00	THE CONCORD CONSULTING GROUP OF ILLINOIS INC
0010 -	0851110 -	20251070	3,880.00	-	3,880.00	HALFF ASSOCIATES INC
0010 -	0851110 -	20260626	10,800.00	-	10,800.00	RBH USA INC
0010 -	0851110 -	20260695	6,667.50	-	6,667.50	DESANTO PLUMBING LLC
0010 -	0851110 -	20260756	18,795.00	-	18,795.00	ELECTRIC SERVICES INC
0010 -	0851110 -	20260824	19,320.00	-	19,320.00	RYBEK CONSTRUCTION INC
0010 -	0851110 -	20260938	5,370.90	-	5,370.90	FORTIFIED SECURITY SOLUTIONS LLC
0010 -	0851110 -	20260950	1.00	-	1.00	BESH HALFF
0010 -	0851110 -	20260969	5,604.32	-	5,604.32	DAVEY TREE SURGERY COMPANY
0010 -	0851110 -	20261030	154,926.66	-	154,926.66	GSB CONSTRUCTION & DEVELOPMENT INC
0010 -	0851110 -	20261058	21,385.00	-	21,385.00	ELECTRIC SERVICES INC
0010 -	0851110 -	20261124	92,933.24	-	92,933.24	PRIME ELECTRIC LLC
0010 -	0851110 -	20261146	9,904.00	-	9,904.00	CB&I ENVIRONMENTAL & INFRASTRUCTURE
0010 -	0851110 -	20261148	12,600.00	-	12,600.00	APPLIED DATA SYSTEMS INC
0010 -	0851110 -	20261200	13,725.75	-	13,725.75	PRIME ELECTRIC LLC
0010 -	0851110 -	20261201	58,500.00	-	58,500.00	PRIME ELECTRIC LLC
0010 -	0851110 -	20261239	16,051.66	-	16,051.66	CREATIVE POWER SOLUTIONS INC
0010 -	0851110 -	20261257	52,309.50	-	52,309.50	GRANTWORKS INC
			$702,417.67	-	702,417.67	
0851120 - JAIL & SHERIFF FAC MAINT						
0010 -	0851120 -	20250643	984.00	-	984.00	HALFF ASSOCIATES INC
0010 -	0851120 -	20250731	0.00	-	-	HONEYWELL INTERNATIONAL INC
0010 -	0851120 -	20251305	2,331.34	-	2,331.34	DESANTO PLUMBING LLC
0010 -	0851120 -	20251306	2,331.34	-	2,331.34	DESANTO PLUMBING LLC
0010 -	0851120 -	20260615	1,262.94	-	1,262.94	HILL YORK SERVICE COMPANY LLC
0010 -	0851120 -	20261145	3,098.83	-	3,098.83	ROSS PLUMBING
0010 -	0851120 -	20261196	78,908.62	-	78,908.62	GW SYSTEMS
0010 -	0851120 -	20261226	5,454.00	-	5,454.00	CB&I ENVIRONMENTAL & INFRASTRUCTURE
0010 -	0851120 -	20261242	6,500.00	-	6,500.00	GREENWAY ELECTRICAL SERVICES LLC
			$100,871.07	-	100,871.07	
0851420 - ENERGY MANAGEMENT						
0010 -	0851420 -	20250755	1,088.48	-	1,088.48	HILL YORK
			$1,088.48	-	1,088.48	

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1208100 - ELEVATE LAKE						
0010 - (	1208100 -	20260774	125,000.00	-	125,000.00	LAKE ECONOMIC AREA DEVELOPMENT CORP
0010 - (	1208100 -	20260809	10,735.84	-	10,735.84	CITY OF CLERMONT
			$135,735.84	-	135,735.84	
1208150 - ECONOMIC INCENTIVE PROGRAMS						
0010 - (	1208150 -	20261164	334,284.71	-	334,284.71	CAREERSOURCE CENTRAL FLORIDA
0010 - (	1208150 -	20261202	72,500.00	-	72,500.00	CAREERSOURCE CENTRAL FLORIDA
			$406,784.71	-	406,784.71	
1208500 - BUSINESS OPPORTUNITY CENTER						
0010 - (	1208500 -	20260646	37,500.00	-	37,500.00	UNIVERSITY OF CENTRAL FLORIDA
			$37,500.00	-	37,500.00	
1885120 - COUNTY TECHNOLOGY						
0010 - (	1885120 -	20251330	11,165.00	-	11,165.00	AUE STAFFING INC
0010 - (	1885120 -	20261004	22,125.00	-	22,125.00	DATABANK IMX LLC
0010 - (	1885120 -	20261055	47,763.48	-	47,763.48	MAINLINE INFORMATION SYSTEMS LLC
0010 - (	1885120 -	20261056	51,471.16		51,471.16	CDW GOVERNMENT INC
0010 - (	1885120 -	20261073	55,732.50		55,732.50	CDW GOVERNMENT INC
			$188,257.14	-	188,257.14	
2031400 - 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
0010 - (	2031400 -	20260757	7,075.00	-	7,075.00	EASTER SEALS FLORIDA
0010 - (	2031400 -	20260763	5,500.00	-	5,500.00	POWERHOUSE YOUTH PROJECT INC
0010 - (	2031400 -	20260768	2.43	-	2.43	EARLY LEARNING COALITION OF LAKE CO
			$31,327.43	-	31,327.43	
2445220 - COUNTYWIDE RADIO PROGRAM						
0010 - (	2445220 -	20231337	195,653.35	-	195,653.35	CLIFTON TOWER SERVICE INC
0010 - (	2445220 -	20241245	14,730.13	-	14,730.13	MOTOROLA SOLUTIONS INC
0010 - (	2445220 -	20250653	1.00	-	1.00	MOTOROLA SOLUTIONS INC
0010 - (	2445220 -	20250810	14,641.37	-	14,641.37	HANSON PROFESSIONAL SERVICES INC
0010 - (	2445220 -	20260662	29,050.00	-	29,050.00	HABITAT RESTORATION & WILDLIFE
0010 - (	2445220 -	20260917	17,560.00	-	17,560.00	CREATIVE POWER SOLUTIONS INC
0010 - (	2445220 -	20261110	63,994.80	-	63,994.80	LUMENSERVE INC
0010 - (	2445220 -	20261117	44,994.68	-	44,994.68	HANSON PROFESSIONAL SERVICES INC
0010 - (	2445220 -	20261198	132,005.92	-	132,005.92	MOTOROLA SOLUTIONS INC
0010 - (	2445220 -	20261199	48,657.60	-	48,657.60	MOTOROLA SOLUTIONS INC
			$561,288.85	-	561,288.85	
2533120 - EMERGENCY MGMT OPERATIONS						
0010 - (	2533120 -	20261187	9,500.00	-	9,500.00	ADVANCED PLANNING CONSULTANTS LLC
0010 - (	2533120 -	20261222	7,200.00	-	7,200.00	ADVANCED PLANNING CONSULTANTS LLC
			$16,700.00	-	16,700.00	
2640100 - PLANNING AND ZONING						
0010 - (	2640100 -	20230992	11,693.85	-	11,693.85	INSPIRE PLACEMAKING COLLECTIVE INC
0010 - (	2640100 -	20231311	25,551.10	-	25,551.10	EAST CENTRAL FL REGIONAL PLANNING
0010 - (	2640100 -	20251094	26,622.00	-	26,622.00	KIMLEY HORN & ASSOC INC
0010 - (	2640100 -	20260745	48,300.00	-	48,300.00	AUE STAFFING INC
0010 - (	2640100 -	20261176	67,611.48	-	67,611.48	TYLER TECHNOLOGIES INC
			$179,778.43	-	179,778.43	
2921204 - LABORATORY						
0010 - (	2921204 -	20250765	665.00	-	665.00	PURIFICATION TECHNOLOGIES
			$665.00	-	665.00	
5053500 - PW ROAD PROJECTS						
0010 - (	5053500 -	20261123	435,660.00	-	435,660.00	ASPHALT PAVING SYSTEMS INC
			$435,660.00	-	435,660.00	
6062100 - SA - TECHNOLOGY						
0010 - (	6062100 -	20260944	2,398.46	-	2,398.46	NEWEGG BUSINESS INC
			$2,398.46	-	2,398.46	

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6062300 - JUDGES - TECHNOLOGY						
0010 -	6062300 -	20250691	0.00	-	-	SHI CORP
0010 -	6062300 -	20251260	1,216.00	-	1,216.00	ASSET SECURITY SYSTEMS INC
0010 -	6062300 -	20260910	28.72	-	28.72	CRAWFORD TECH GOVERNMENT SOLUTIONS LLC
0010 -	6062300 -	20261102	116.60	-	116.60	SAFARI MICRO INC
0010 -	6062300 -	20261120	8,000.00	-	8,000.00	NETSYNC NETWORK SOLUTIONS
0010 -	6062300 -	20261153	15,869.42	-	15,869.42	SAFARI MICRO INC
0010 -	6062300 -	20261154	3,052.56	-	3,052.56	SHI CORP
0010 -	6062300 -	20261245	14,981.40	-	14,981.40	SAFARI MICRO INC
0010 -	6062300 -	20261246	6,053.62	-	6,053.62	SAFARI MICRO INC
0010 -	6062300 -	20261247	18,596.50	-	18,596.50	SAFARI MICRO INC
0010 -	6062300 -	20261248	11,429.34	-	11,429.34	TOSHIBA AMERICA BUSINESS SOLUTIONS INC
0010 -	6062300 -	20261249	19,645.20	-	19,645.20	BAMBOO HR LLC
0010 -	6062300 -	20261250	9,392.32	-	9,392.32	CARAHSOFT TECHNOLOGY CORPORATION
0010 -	6062300 -	20261260	10,878.50	-	10,878.50	SAFARI MICRO INC
			$119,260.18	-	119,260.18	
7070100 - CLERK OF THE COURT						
0010 -	7070100 -	20221288	11,515.00	-	11,515.00	TYLER TECHNOLOGIES INC
			$11,515.00	-	11,515.00	
7074100 - IN-HOUSE SUPPORT-SUP/ELECTIONS						
0010 -	7073100 -	20251218	13,500.00	-	13,500.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
0010 -	7074100 -	20260996	2,113,005.37		2,113,005.37	QUALIS GENERAL CONTRACTORS LLC
			$2,126,505.37	-	2,126,505.37	
9089195 - HURRICANE MILTON						
0010 -	9089195 -	20250267	173.63	-	173.63	THOMPSON CONSULTING SERVICES LLC
			$173.63	-	173.63	
9092001 - 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 -	20260020	1,500.00	-	1,500.00	NCC GROUP SOFTWARE RESILIENCE NA LLC
0010 -	9092001 -	20261207	4,500.00	-	4,500.00	SPIVEY GROUP INC
0010 -	9092001 -	20261208	5,500.00	-	5,500.00	SPIVEY GROUP INC
0010 -	9092001 -	20261209	3,600.00	-	3,600.00	EMINENT VALUATIONS PLLC
0010 -	9092001 -	20261210	4,500.00	-	4,500.00	PROPERTY VALUATION & CONSULTING INC
0010 -	9092001 -	20261211	4,500.00	-	4,500.00	PROPERTY VALUATION & CONSULTING INC
0010 -	9092001 -	20261212	5,000.00	-	5,000.00	PROPERTY VALUATION & CONSULTING INC
0010 -	9092001 -	20261213	3,000.00	-	3,000.00	PROPERTY VALUATION & CONSULTING INC
			$119,900.00	-	119,900.00	
			$5,268,647.44	**-**	**5,268,647.44**	
FUND 1070 LIBRARY IMPACT FEE TRUST						
3038200 - LIBRARY IMPACT FEE TRUST FUND						
1070 -	3038200 -	20201419	124,200.00	-	124,200.00	CITY OF MINNEOLA
1070 -	3038200 -	20211439	66,583.69	-	66,583.69	CITY OF MINNEOLA
1070 -	3038200 -	20241210	546,619.41	-	546,619.41	TOWN OF LADY LAKE
1070 -	3038200 -	20260420	120,000.00	-	120,000.00	CITY OF FRUITLAND PARK
1070 -	3038200 -	20260421	200,000.00	-	200,000.00	TOWN OF HOWEY IN THE HILLS
1070 -	3038200 -	20260426	6,369.27	-	6,369.27	CITY OF TAVARES
1070 -	3038200 -	20260427	2,220.19	-	2,220.19	CITY OF UMATILLA
1070 -	3038200 -	20260943	28,198.01	-	28,198.01	PLAYAWAY PRODUCTS LLC
1070 -	3038200 -	20261263	25,000.00	-	25,000.00	BRAINFUSE LLC
			$1,119,190.57	**-**	**1,119,190.57**	
FUND 1081 - PARKS IMPACT FEE CENTRAL DIST						
1081 -	2952210 -	20251333	27,353.85	-	27,353.85	BULLDOG SITEWORK LLC
			$27,353.85	**-**	**27,353.85**	

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FUND 1082 - PARKS IMPACT FEE NORTH DIST						
1082 - I	2952220 -	20261121	36,369.00	-	36,369.00	TOPLINE RECREATION INC
			$36,369.00	**-**	**36,369.00**	
FUND 1083 - PARKS IMPACT FEES - SOUTH DISTRICT						
2952230 - PARKS IMPACT FEE-SOUTH DIST						
1083 - I	2952230 -	20240824	0.00	-	-	BESH HALFF
1083 - I	2952230 -	20240977	27,480.00	-	27,480.00	POWELL STUDIO ARCHITECTURE LLC
1083 - I	2952230 -	20250215	0.00	-	-	RUSH MARINE LLC
1083 - I	2952230 -	20261009	905,889.00	-	905,889.00	S.A. CASEY CONSTRUCTION INC
			$933,369.00	-	933,369.00	
FUND 1100 - LCL PROVIDER						
9092110 - LCL PROVIDER PARTICIPATION FD						
1100 - I	9092110 -	20260988	5,320,296.00	-	5,320,296.00	STATE OF FL
			$5,320,296.00	-	5,320,296.00	
FUND 1120 - COUNTY TRANSPORTATION TRUST						
5053200 - ROAD OPERATIONS						
1120 - I	5053200 -	20260936	7,350.00	-	7,350.00	KIMLEY HORN & ASSOC INC
1120 - I	5053200 -	20261101	781,158.81	-	781,158.81	ESTEP CONSTRUCTION INC
1120 - I	5053200 -	20261109	69,580.00	-	69,580.00	TIERRA INC
1120 - I	5053200 -	20261156	19,717.00	-	19,717.00	ARDAMAN & ASSOCIATES INC
1120 - I	5053200 -	20261178	9,000.00	-	9,000.00	ENVIRO TREE SERVICE LLC
1120 - I	5053200 -	20261192	79,125.78	-	79,125.78	BULLDOG SITEWORK LLC
1120 - I	5053200 -	20261204	5,730.00	-	5,730.00	CB&I ENVIRONMENTAL & INFRASTRUCTURE
1120 - I	5053200 -	20261215	6,048.00	-	6,048.00	DUVAL ASPHALT PRODUCTS INC
1120 - I	5053200 -	20261216	54,558.00	-	54,558.00	ENVIRO TREE SERVICE LLC
1120 - I	5053200 -	20261220	53,500.00	-	53,500.00	XWEATHER
			$1,085,767.59	-	1,085,767.59	
5055100 - ENGINEERING OPERATIONS						
1120 - I	5055100 -	20260142	250.00	-	250.00	TIERRA INC
1120 - I	5055100 -	20260315	10,712.50	-	10,712.50	TRAFFIC ENGINEERING DATA SOLUTIONS INC
1120 - I	5055100 -	20260573	11,350.19	-	11,350.19	VANASSE HANGEN BRUSTLIN INC
1120 - I	5055100 -	20260810	1,297,086.96	-	1,297,086.96	ATLANTIC CIVIL CONSTRUCTORS CORP
1120 - I	5055100 -	20260816	38,795.00	-	38,795.00	TIERRA INC
1120 - I	5055100 -	20261176	45,074.32	-	45,074.32	TYLER TECHNOLOGIES INC
1120 - I	5055100 -	20261214	12,000.00	-	12,000.00	BAKER DISTRIBUTING COMPANY LLC
1120 - I	5055100 -	20261237	8,865.00	-	8,865.00	NASH PLUMBING AND MECHANICAL LLC
1120 - I	5055100 -	20261244	12,683.71	-	12,683.71	CDW GOVERNMENT INC
			$1,436,817.68	-	1,436,817.68	
5055200 - TRAFFIC OPERATIONS						
1120 - I	5055200 -	20241159	10,663.25	-	10,663.25	XCESSORIES SQUARED DEVELOPMENT AND MFG INC
1120 - I	5055200 -	20250963	19,414.00	-	19,414.00	TEMPLE INC
1120 - I	5055200 -	20251008	197,090.00	-	197,090.00	MAUDLIN INTL TRUCKS
1120 - I	5055200 -	20260859	219,981.00	-	219,981.00	PALMETTO FORD OF MIAMI
1120 - I	5055200 -	20261024	13,896.73	-	13,896.73	C & D INDUSTRIAL MAINTENANCE LLC
1120 - I	5055100 -	20261195	61,752.20	-	61,752.20	OSBURN ASSOCIATES INC
1120 - I	5055100 -	20261229	64,624.00	-	64,624.00	ECONOLITE CONTROL PRODUCTS INC
1120 - I	5055100 -	20261232	20,718.58	-	20,718.58	TRU MARK INC
1120 - I	5055100 -	20261238	14,995.00	-	14,995.00	ITS PLUS INC
			$623,134.76	-	623,134.76	
			$3,145,720.03	**-**	**3,145,720.03**	

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FUND 1148 - NORTH CENTRAL TRANSPORTATION DISTRICT						
5056698 - NORTH CENTRAL TRANSP BENE DIST						
1148 - I	5056698 -	20231212	4,105.02	-	4,105.02	METRIC ENGINEERING LLC
1148 - I	5056698 -	20240753	295,525.00	-	295,525.00	TIERRA INC
1148 - I	5056698 -	20240863	1,057.00	-	1,057.00	HABITAT RESTORATION & WILDLIFE
1148 - I	5056698 -	20251315	2,000.00	-	2,000.00	METRIC ENGINEERING LLC
1148 - I	5056698 -	20260810	2,781,480.23	-	2,781,480.23	ATLANTIC CIVIL CONSTRUCTORS CORP
			$3,084,167.25	-	3,084,167.25	
FUND 1149 - N E/WEKIVA TRANSP BENE DIST						
5056699 - N E/WEKIVA TRANSP BENE DISTR						
1149 - I	5056699 -	20241219	29,500.00	-	29,500.00	THE APPRAISAL GROUP OF CENTRAL FL INC
1149 - I	5056699 -	20250707	518.75	-	518.75	THE APPRAISAL GROUP OF CENTRAL FL INC
1149 - I	5056699 -	20251291	35,651.58	-	35,651.58	OM ENGINEERING SERVICES INC
			$65,670.33	-	65,670.33	
FUND 1157 - SOUTH TRANSPORTATION BENEFIT DISTRICT						
5056670 - SOUTH TRANSPORTATION BENE DST						
1157 - S	5056670 -	20220988	6,422.11	-	6,422.11	OM ENGINEERING SERVICES INC
1157 - S	5056670 -	20220990	55,264.54	-	55,264.54	METRO CONSULTING GROUP LLC
1157 - S	5056670 -	20221240	33,695.05	-	33,695.05	BURGESS & NIPLE
1157 - S	5056670 -	20230600	24,558.28	-	24,558.28	CPH CONSULTING LLC
1157 - S	5056670 -	20231038	125.88	-	125.88	KLEINFELDER
1157 - S	5056670 -	20240379	375.51	-	375.51	KLEINFELDER
1157 - S	5056670 -	20240710	160.00	-	160.00	INSPIRE PLACEMAKING COLLECTIVE INC
1157 - S	5056670 -	20240807	300,000.00	-	300,000.00	DUKE ENERGY
1157 - S	5056670 -	20240928	5,168.34	-	5,168.34	TRAFFIC ENGINEERING DATA SOLUTIONS INC
1157 - S	5056670 -	20241069	278.45	-	278.45	KLEINFELDER
1157 - S	5056670 -	20250380	83,162.20	-	83,162.20	HALFF ASSOCIATES INC
1157 - S	5056670 -	20250759	5,338.70	-	5,338.70	METRIC ENGINEERING LLC
1157 - S	5056670 -	20250918	26,189.00	-	26,189.00	HALFF ASSOCIATES INC
1157 - S	5056670 -	20250940	156,847.60	-	156,847.60	OM ENGINEERING SERVICES INC
1157 - S	5056670 -	20251195	400,000.00	-	400,000.00	LENNAR HOMES LLC
1157 - S	5056670 -	20260748	4,752,841.48	-	4,752,841.48	LENNAR HOMES LLC
1157 - S	5056670 -	20260749	1,061,000.00	-	1,061,000.00	DUKE ENERGY
1157 - S	5056670 -	20260834	135,028.00	-	135,028.00	HALFF ASSOCIATES INC
1157 - S	5056670 -	20260977	2,747,474.00	-	2,747,474.00	SOUTHERN DEVELOPMENT & CONSTRUCTION INC
1157 - S	5056670 -	20261092	2,186,965.00	-	2,186,965.00	JEN FLORIDA 30 LLC
1157 - S	5056670 -	20261169	443,980.00	-	443,980.00	DUKE ENERGY
1157 - S	5056670 -	20261183	73,421.45	-	73,421.45	METRIC ENGINEERING LLC
			$12,498,295.59	-	12,498,295.59	
FUND 1158 - CENTRAL TRANSPORTATION BENEFIT DISTRICT						
5056680 - CENTRAL TRANSPORTATION BEN DST						
1158 - C	5056680 -	20260605	114,396.26	-	114,396.26	KIMLEY HORN & ASSOC INC
1158 - C	5056680 -	20260878	10,181.60	-	10,181.60	KIMLEY HORN & ASSOC INC
1158 - C	5056680 -	20261167	380,720.68	-	380,720.68	TRAFFIC CONTROL DEVICES INC
1158 - C	5056680 -	20261182	449,999.67	-	449,999.67	METRIC ENGINEERING LLC
			$955,298.21	-	955,298.21	
FUND 1190 - FISH CONSERVATION						
2952150 - FISH CONSERVATION						
1190 - I	2952150 -	20250215	0.00	-	-	RUSH MARINE LLC
			$0.00	-	-	

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FUND 1200 - COMMUNITY DEVELOPMENT BLOCK GRANT						
2082100 - CDBG ADMINISTRATION						
1200 - (	2082100 -	20250680	2,945.00	-	2,945.00	MULLIN & LONERGAN ASSOCIATES INCORPORATED
			$2,945.00	-	2,945.00	
2082250 - COMMUNITY PROJECTS						
1200 - (	2082250 -	20250677	285,323.00	-	285,323.00	OKAHUMPKA COMMUNITY CLUB INC
1200 - (	2082250 -	20251081	702.01	-	702.01	YMCA OF CENTRAL FLORIDA
1200 - (	2082250 -	20261125	35,426.83	-	35,426.83	SALT OUTREACH INC
1200 - (	2082250 -	20261133	16,667.00	-	16,667.00	EPISCOPAL CHILDRENS SERVICES
			$338,118.84	-	338,118.84	
2082365 - CDBG-COVID 19						
1200 - (	2082365 -	20261258	222,561.00	-	222,561.00	LOVEXTENSION INC
			$222,561.00	-	222,561.00	
			$563,624.84	-	**563,624.84**	
FUND 1210 - TRANSIT FUND						
3327210 - TRANSPORTATION DISADV OPERATIN						
1210 - ˙	3327210 -	20261034	35,499.25	-	35,499.25	TRIPSPARK TECHNOLOGIES
			$35,499.25	-	35,499.25	
3327215 - FIXED ROUTE						
1210 - ˙	3327215 -	20260451	40,113.50	-	40,113.50	KIMLEY HORN & ASSOC INC
1210 - ˙	3327215 -	20260651	18,095.00	-	18,095.00	TRIPSPARK TECHNOLOGIES
1210 - ˙	3327215 -	20261203	24,218.77	-	24,218.77	ALFRED BENESCH & COMPANY
1210 - ˙	3327215 -	20261228	5,200.00	-	5,200.00	CREATIVE PRINTING AND PUBLISHING
			$87,627.27	-	87,627.27	
3327220 - TRANSPORTATION DISADV CAPITAL						
1210 - ˙	3327220 -	20251164	111,858.45	-	111,858.45	JMD GLOBAL DEVELOPERS LLC
1210 - ˙	3327220 -	20260651	0.00	-	-	TRIPSPARK TECHNOLOGIES
1210 - ˙	3327220 -	20261023	732,768.00	-	732,768.00	ABC BUS INC
1210 - ˙	3327220 -	20261087	742,184.00	-	742,184.00	ABC BUS INC
1210 - ˙	3327220 -	20261098	7,650.00	-	7,650.00	ACCESS WIRELESS DATA SOLUTIONS LLC
1210 - ˙	3327220 -	20261103	28,243.50	-	28,243.50	SPENCER FABRICATIONS INC
1210 - ˙	3327220 -	20261127	23,460.75	-	23,460.75	SPENCER FABRICATIONS INC
1210 - ˙	3327220 -	20261158	2,206,095.00	-	2,206,095.00	GILLIG LLC
			$3,852,259.70	-	3,852,259.70	
			$3,975,386.22	-	**3,975,386.22**	
FUND 1230 - STORMWATER MANAGEMENT						
5055600 - STORMWATER MANAGEMENT						
1230 - I	5055600 -	20221056	7,900.00	-	7,900.00	OM ENGINEERING SERVICES INC
1230 - I	5055600 -	20231226	1,000,000.00	-	1,000,000.00	ONSYTE PERFORMANCE LLC
1230 - I	5055600 -	20250888	29,608.95	-	29,608.95	KIMLEY HORN & ASSOC INC
1230 - I	5055600 -	20260509	232,770.95	-	232,770.95	ESTEP CONSTRUCTION INC
1230 - I	5055600 -	20260600	221,924.85	-	221,924.85	OM ENGINEERING SERVICES INC
1230 - I	5055600 -	20260817	3,991.25	-	3,991.25	ROSTAN SOLUTIONS LLC
1230 - I	5055600 -	20261045	91,035.00	-	91,035.00	ESTEP CONSTRUCTION INC
1230 - I	5055600 -	20261066	17,218.81	-	17,218.81	NADIC ENGINEERING SERVICES INC
1230 - I	5055600 -	20261137	111,799.98	-	111,799.98	BULLDOG SITEWORK LLC
1230 - I	5055600 -	20261176	45,074.32	-	45,074.32	TYLER TECHNOLOGIES INC
1230 - I	5055600 -	20261236	98,687.36	-	98,687.36	BULLDOG SITEWORK LLC
			$1,860,011.47	-	1,860,011.47	
FUND 1231 - PARKS SERVICES UNINCORPORATED						
2952200 - PARKS SERVICES UNINCORPORATED						
1231 - I	2952200 -	20260650	25,250.00	-	25,250.00	GOLD COAST LAND MANAGEMENT LLC
1231 - I	2952200 -	20260663	10,412.50	-	10,412.50	PROMISE HABITAT SERVICES LLC
			$35,662.50	-	35,662.50	

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2952650 - PUBLIC LANDS PROGRAM						
1231 - I	2952650 -	20241167	5,474.20	-	5,474.20	HABITAT RESTORATION & WILDLIFE
1231 - I	2952650 -	20241183	31.24	-	31.24	HABITAT RESTORATION & WILDLIFE
1231 - I	2952650 -	20260790	11,953.50	-	11,953.50	PROMISE HABITAT SERVICES LLC
1231 - I	2952650 -	20261009	650,000.00	-	650,000.00	S.A. CASEY CONSTRUCTION INC
			$667,458.94	-	667,458.94	
			$703,121.44	-	**703,121.44**	
FUND 1232 - MSTU-ROADS SECTION						
5053300 - ROADS SERVICES						
1232 - I	5053300 -	20261193	33,870.00	-	33,870.00	HARTMAN CIVIL CONSTRUCTION CO INC
			$33,870.00	-	33,870.00	
FUND 1240 - EMERGENCY 911						
2445310 - EMERGENCY 911						
1240 - I	2445310 -	20231260	3,043.00	-	3,043.00	CENTURYLINK
1240 - I	2445310 -	20260526	33,391.50	-	33,391.50	MOTOROLA SOLUTIONS INC
1240 - I	2445310 -	20260959	43,297.87	-	43,297.87	CENTURYLINK
			$79,732.37	-	79,732.37	
2445320 - E911 PROJECTS						
1240 - I	2445320 -	20231260	277,575.90	-	277,575.90	CENTURYLINK
1240 - I	2445320 -	20241102	120,714.17	-	120,714.17	MICHAEL BAKER INTERNATIONAL INC
1240 - I	2445320 -	20260673	840,000.00	-	840,000.00	WESTWIND COMPUTER PRODUCTS INC
			$1,238,290.07	-	1,238,290.07	
			$1,318,022.44	-	**1,318,022.44**	
FUND 1250 - RESORT/DEVELOPMENT TAX						
1260100 - TOURISM						
1250 - I	1260100 -	20231304	249,000.00	-	249,000.00	CITY OF LEESBURG
1250 - I	1260100 -	20260658	161,936.30	-	161,936.30	MADDEN MEDIA
1250 - I	1260100 -	20260827	2,124.00	-	2,124.00	ORLANDO CAT CAFE LLC
1250 - I	1260100 -	20260828	3,300.00	-	3,300.00	ORLANDO CAT CAFE LLC
1250 - I	1260100 -	20261009	544,932.65	-	544,932.65	S.A. CASEY CONSTRUCTION INC
			$961,292.95	-	961,292.95	
FUND 1260 - AFFORDABLE HOUSG ASSIST TRU						
2082400 - SHIP PROGRAM						
1260 - ,	2082400 -	20260856	215,000.00	-	215,000.00	GLEN HOLT ALUMINUM LLC
1260 - ,	2082400 -	20261230	235,000.00	-	235,000.00	GLEN HOLT ALUMINUM LLC
1260 - ,	2082400 -	20261231	225,000.00	-	225,000.00	GLEN HOLT ALUMINUM LLC
			$675,000.00	-	675,000.00	
FUND 1300 - FEDERAL STATE GRANTS						
0857510 - EECBG GRANT						
1300 - I	0857510 -	20250904	174,913.28	-	174,913.28	DE SCORPIO CORPORATION
			$174,913.28	-	174,913.28	
2533166 - EM MGT GRT-EMG/DISASTER						
1300 - I	2533166 -	20250880	125,698.00	-	125,698.00	GEOSYNTEC CONSULTANTS INC
			$125,698.00	-	125,698.00	
5056150 - PUBLIC WORKS GRANTS						
1300 - I	5056150 -	20221240	0.00	-	-	BURGESS & NIPLE
1300 - I	5056150 -	20221241	1,104,012.30	-	1,104,012.30	HALFF ASSOCIATES INC
1300 - I	5056150 -	20241247	482,924.62	-	482,924.62	CPH CONSULTING LLC
1300 - I	5056150 -	20250118	49,440.44	-	49,440.44	GAI CONSULTANTS INC
1300 - I	5056150 -	20251195	0.00	-	-	LENNAR HOMES LLC
1300 - I	5056150 -	20260629	769,409.10	-	769,409.10	TIERRA INC
1300 - I	5056150 -	20260679	22,575.08	-	22,575.08	KIMLEY HORN & ASSOC INC
1300 - I	5056150 -	20260708	572.11	-	572.11	KLEINFELDER

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1300 - I	5056150 -	20260810	1,617,483.60	-	1,617,483.60	ATLANTIC CIVIL CONSTRUCTORS CORP
1300 - I	5056150 -	20261166	652,000.00	-	652,000.00	HALFF ASSOCIATES INC
1300 - I	5056150 -	20261182	449,999.67	-	449,999.67	METRIC ENGINEERING LLC
1300 - I	5056150 -	20261191	744,224.87	-	744,224.87	RANGER CONSTRUCTION INDUSTRIES INC
			$5,892,641.79	-	5,892,641.79	
5056230 - WASTEWATER TREATMENT SYSTEMS						
1300 - I	5056230 -	20231226	1,464,200.00	-	1,464,200.00	ONSYTE PERFORMANCE LLC
			$1,464,200.00	-	1,464,200.00	
			$7,657,453.07	-	**7,657,453.07**	
FUND 1310 - RESTRICTED LOCAL PROGRAMS						
2952500 - BOATING IMPROVEMENTS						
1310 - I	2952500 -	20220886	8,860.04	-	8,860.04	BESH HALFF
			$8,860.04	-	**8,860.04**	
FUND 1340 - MT PLYMOUTH/SORRENTO CRA TI						
2329350 - MT PLYMOUTH/SORRENTO CRA TRUST						
1340 - I	2329350 -	20251291	28,011.97	-	28,011.97	OM ENGINEERING SERVICES INC
			$28,011.97	-	**28,011.97**	
FUND 1350 - EMERGENCY MEDICAL SERVICES						
2445100 - EMERGENCY DISPATCH						
1350 - I	2445100 -	20260947	159.57	-	159.57	UKG KRONOS SYSTEMS LLC
			$159.57	-	**159.57**	
2445150 - PSS NETWORK OPERATIONS						
1350 - I	2445150 -	20251020	27,034.00	-	27,034.00	MOTOROLA SOLUTIONS INC
1350 - I	2445150 -	20251024	6,672.00	-	6,672.00	PC SOLUTIONS & INTEGRATION INC
1350 - I	2445150 -	20261240	6,638.04	-	6,638.04	HEWLETT PACKARD ENTERPRISE COMPANY
1350 - I	2445150 -	20261243	33,253.57	-	33,253.57	CDW GOVERNMENT INC
			$73,597.61	-	**73,597.61**	
2445200 - PUBLIC SAFETY LOGISTICS						
1350 - I	2445200 -	20260958	1,970.00	-	1,970.00	FIRE STATION OUTFITTERS LLC
1350 - I	2445200 -	20261170	4,393.05	-	4,393.05	HILL YORK
1350 - I	2445200 -	20261179	83,440.00	-	83,440.00	RANDALL MECHANICAL INC
1350 - I	2445200 -	20261181	7,167.20	-	7,167.20	C & D INDUSTRIAL MAINTENANCE LLC
			$96,970.25	-	**96,970.25**	
3522300 - EMS FIELD OPERATIONS						
1350 - I	3522300 -	20210613	1,360.00	-	1,360.00	DANA SAFETY SUPPLY INC
1350 - I	3522300 -	20250842	3,900.06	-	3,900.06	STRYKER SALES CORP
1350 - I	3522300 -	20260220	74,036.31	-	74,036.31	UNIVERSITY OF FLORIDA
1350 - I	3522300 -	20260947	3,829.57	-	3,829.57	UKG KRONOS SYSTEMS LLC
1350 - I	3522300 -	20261180	5,820.00	-	5,820.00	RYBEK CONSTRUCTION INC
1350 - I	3522300 -	20261224	10,602.80	-	10,602.80	COMPX SECURITY PRODUCTS INC
1350 - I	3522300 -	20261253	2,593,014.80	-	2,593,014.80	STRYKER SALES CORP
1350 - I	3522300 -	20261254	98,646.42	-	98,646.42	STRYKER SALES CORP
1350 - I	3522300 -	20261255	53,032.43	-	53,032.43	STRYKER SALES CORP
			$2,844,242.39	-	2,844,242.39	
			$3,014,969.82	-	**3,014,969.82**	
FUND 1380 - CORONAVIRUS ST/LOC FISC REC I						
9089183 - AMERICAN RESCUE PLAN						
1380 - I	9089183 -	20221030	1,680.00	-	1,680.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1380 - I	9089183 -	20231226	0.00	-	-	ONSYTE PERFORMANCE LLC
1380 - I	9089183 -	20240590	941,204.47	-	941,204.47	FIND FEED & RESTORE INC
1380 - I	9089183 -	20241083	149,229.39	-	149,229.39	MID FL HOMELESS COALITION INC
1380 - I	9089183 -	20250215	0.00	-	-	RUSH MARINE LLC
1380 - I	9089183 -	20250653	420,645.39	-	420,645.39	MOTOROLA SOLUTIONS INC
1380 - I	9089183 -	20250719	0.00	-	-	GSB CONSTRUCTION & DEVELOPMENT INC

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1380 - I	9089183 -	20250731	230,500.00	-	230,500.00	HONEYWELL INTERNATIONAL INC
1380 - I	9089183 -	20250742	15,235.57	-	15,235.57	FORTIFIED SECURITY SOLUTIONS LLC
1380 - I	9089183 -	20250849	14,870.05	-	14,870.05	HALFF ASSOCIATES INC
1380 - I	9089183 -	20261079	14,215.00	-	14,215.00	JAG LIGHTING SOLUTIONS INC
1380 - I	9089183 -	20261116	4,144,623.43	-	4,144,623.43	NICHOLS CONTRACTING INC
1380 - I	9089183 -	20261177	3,350.00	-	3,350.00	NATIVE LAND & TREE INC
1380 - I	9089183 -	20261191	514,876.00	-	514,876.00	RANGER CONSTRUCTION INDUSTRIES INC
			$6,450,429.30	-	6,450,429.30	
FUND 1520 - BUILDING SERVICES						
1048310 - BUILDING SERVICES						
1520 - I	1048310 -	20260448	3,044.00	-	3,044.00	CAMPIONE & HACKNEY PA
1520 - I	1048310 -	20260450	50,000.00	-	50,000.00	JOE PAYNE INC
1520 - I	1048310 -	20260745	48,300.00	-	48,300.00	AUE STAFFING INC
1520 - I	1048310 -	20260838	150,000.00	-	150,000.00	ADVANCED DATA SOLUTIONS INC
1520 - I	1048310 -	20261176	969,097.88	-	969,097.88	TYLER TECHNOLOGIES INC
			$1,220,441.88	-	1,220,441.88	
FUND 1680 - COUNTY FIRE RESCUE						
2136300 - FIRE RESCUE						
1680 - I	2136300 -	20241213	2,431.60	-	2,431.60	HILL YORK
1680 - I	2136300 -	20260854	43,001.00	-	43,001.00	DUVAL FORD
1680 - I	2136300 -	20260858	215,381.00	-	215,381.00	CHEMICAL CONTAINERS INC
1680 - I	2136300 -	20260958	0.00	-	-	FIRE STATION OUTFITTERS LLC
1680 - I	2136300 -	20260961	93.75	-	93.75	RANDALL MECHANICAL INC
1680 - I	2136300 -	20260981	117,294.00	-	117,294.00	DUVAL FORD
1680 - I	2136300 -	20261015	1,060,517.00	-	1,060,517.00	TEN-8 FIRE EQUIPMENT
1680 - I	2136300 -	20261016	26,330.20	-	26,330.20	TECHNICALRESCUE.COM INC
1680 - I	2136300 -	20261037	4,511.11	-	4,511.11	RANDALL MECHANICAL INC
1680 - I	2136300 -	20261105	15,160.00	-	15,160.00	RYBEK CONSTRUCTION INC
1680 - I	2136300 -	20261171	9,900.00	-	9,900.00	AMERICAN WELDING & GAS INC
1680 - I	2136300 -	20261221	42,050.00	-	42,050.00	BAIRD FINANCIAL SERVICES
1680 - I	2136300 -	20261223	3,520.00	-	3,520.00	AERO GROUNDTEK LLC
1680 - I	2136300 -	20261241	18,540.00	-	18,540.00	RYBEK CONSTRUCTION INC
			$1,558,729.66	-	1,558,729.66	
2136350 - GRANT PROGRAMS						
1680 - I	2136350 -	20231154	0.00	-	-	BOULEVARD CONTRACTORS CORP
1680 - I	2136350 -	20250825	4,215.00	-	4,215.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1680 - I	2136350 -	20260645	0.00	-	-	DE SCORPIO CORPORATION
			$4,215.00	-	4,215.00	
			$1,562,944.66	-	1,562,944.66	
FUND 1690 - FIRE SERVICES IMPACT FEE TRUS						
2136280 - FIRE IMPACT FEE						
1690 - I	2136280 -	20231154	35,664.46	-	35,664.46	BOULEVARD CONTRACTORS CORP
1690 - I	2136280 -	20250378	919,124.00	-	919,124.00	TEN-8 FIRE EQUIPMENT
1690 - I	2136280 -	20250719	311,398.30	-	311,398.30	GSB CONSTRUCTION & DEVELOPMENT INC
1690 - I	2136280 -	20250825	1,405.00	-	1,405.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
1690 - I	2136280 -	20260160	57,863.39	-	57,863.39	HONEYWELL INTERNATIONAL INC
1690 - I	2136280 -	20260645	101,771.69	-	101,771.69	DE SCORPIO CORPORATION
1690 - I	2136280 -	20260746	1,831.32	-	1,831.32	HILL YORK
1690 - I	2136280 -	20260961	1,486.15	-	1,486.15	RANDALL MECHANICAL INC
			$1,430,544.31	-	1,430,544.31	
FUND 1900 - COUNTY LIBRARY SYSTEM						
3038330 - MARION BAYSINGER COUNTY LIBRAR						
1900 - I	3038330 -	20261252	12,537.50	-	12,537.50	LIBRARY INTERIORS OF FL INC
			$12,537.50	-	12,537.50	

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FUND 3050 2ND RENEWAL SALES TAX CAP PROJ						
0857690 - FAC/FLEET-CAP PROJ-OTHER						
3050 -	0857690 -	20251156	222,722.10	-	222,722.10	RHODES & BRITO ARCHITECTS INC
3050 -	0857690 -	20260872	431,480.00	-	431,480.00	STRUCTURAL SOLUTIONS GROUP LLC
3050 -	0857690 -	20260902	160,110.00	-	160,110.00	POWELL STUDIO ARCHITECTURE LLC
3050 -	0857690 -	20260908	326,310.00	-	326,310.00	ADVANCED ROOFING INC
3050 -	0857690 -	20260919	14,431.00	-	14,431.00	TRIANGLE LIGHTNING PROTECTION INC
3050 -	0857690 -	20260951	49,931.00	-	49,931.00	COUNTY PRESTRESS & PRECAST LLC
3050 -	0857690 -	20261025	18,944.19	-	18,944.19	HANSON PROFESSIONAL SERVICES INC
3050 -	0857690 -	20261027	2,905.00	-	2,905.00	RYBEK CONSTRUCTION INC
3050 -	0857690 -	20261053	207,873.84	-	207,873.84	HANSON PROFESSIONAL SERVICES INC
3050 -	0857690 -	20261063	14,380.00	-	14,380.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
3050 -	0857690 -	20261064	14,200.00	-	14,200.00	FOREFRONT ARCHITECTURE & ENGINEERING LLC
3050 -	0857690 -	20261090	14,460.00	-	14,460.00	POWELL STUDIO ARCHITECTURE LLC
3050 -	0857690 -	20261099	19,160.32	-	19,160.32	PRIME ELECTRIC LLC
3050 -	0857690 -	20261174	13,015.00	-	13,015.00	TRIANGLE LIGHTNING PROTECTION INC
3050 -	0857690 -	20261256	218,700.00	-	218,700.00	RMS ORLANDO INC
			$1,728,622.45	-	1,728,622.45	
2136400 - 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 -	20210808	2,900.00	-	2,900.00	BESH HALFF
3050 -	2136400 -	20211284	8,991.25	-	8,991.25	KTH ARCHITECTS INC
3050 -	2136400 -	20220615	1,071.41	-	1,071.41	KLEINFELDER
3050 -	2136400 -	20231052	15,587.50	-	15,587.50	KTH ARCHITECTS INC
3050 -	2136400 -	20231154	0.00	-	-	BOULEVARD CONTRACTORS CORP
3050 -	2136400 -	20231170	14,246.05	-	14,246.05	TLC ENGINEERING SOLUTIONS INC
3050 -	2136400 -	20231335	11,276.00	-	11,276.00	BESH HALFF
3050 -	2136400 -	20240564	2,530,493.42	-	2,530,493.42	TEN-8 FIRE EQUIPMENT
3050 -	2136400 -	20240980	34,787.36	-	34,787.36	KLEINFELDER
3050 -	2136400 -	20250378	919,124.00	-	919,124.00	TEN-8 FIRE EQUIPMENT
3050 -	2136400 -	20250719	1,187,671.56	-	1,187,671.56	GSB CONSTRUCTION & DEVELOPMENT INC
3050 -	2136400 -	20251034	4,514.04	-	4,514.04	C & D INDUSTRIAL MAINTENANCE LLC
3050 -	2136400 -	20251100	262,585.00	-	262,585.00	ZHA INCORPORATED
3050 -	2136400 -	20260160	0.00	-	-	HONEYWELL INTERNATIONAL INC
3050 -	2136400 -	20261015	1,210,000.00	-	1,210,000.00	TEN-8 FIRE EQUIPMENT
			$6,205,925.33	-	6,205,925.33	
2445225 - PUBLIC SAFETY SUPPORT PROJECTS						
3050 -	2445225 -	20231337	42,479.74	-	42,479.74	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
			$214,902.74	-	214,902.74	
2952750 - 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	20,323.00	-	20,323.00	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	19,118.00	-	19,118.00	OM ENGINEERING SERVICES INC
3050 -	2952750 -	20221053	6,700.00	-	6,700.00	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
3050 -	2952750 -	20240824	18,932.67	-	18,932.67	BESH HALFF
3050 -	2952750 -	20250215	50,542.05	-	50,542.05	RUSH MARINE LLC

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3050 - 1	2952750 -	20250826	7,044.50	-	7,044.50	HALFF ASSOCIATES INC
3050 - 1	2952750 -	20251333	0.00	-	-	BULLDOG SITEWORK LLC
3050 - 1	2952750 -	20260581	125,740.21	-	125,740.21	POWELL STUDIO ARCHITECTURE LLC
3050 - 1	2952750 -	20260660	100,000.00	-	100,000.00	CITY OF CLERMONT
3050 - 1	2952750 -	20260964	3,958,617.89	-	3,958,617.89	CITY OF TAVARES
3050 - 1	2952750 -	20261009	2,074,111.00	-	2,074,111.00	S.A. CASEY CONSTRUCTION INC
3050 - 1	2952750 -	20261072	45,144.49	-	45,144.49	CPH CONSULTING LLC
3050 - 1	2952750 -	20261121	136,855.00	-	136,855.00	TOPLINE RECREATION INC
			$7,139,655.62	-	7,139,655.62	
5056550 - PUB WKS-CAPITAL PROJECTS						
3050 - 1	5056550 -	20241247	120,731.16	-	120,731.16	CPH CONSULTING LLC
3050 - 1	5056550 -	20250118	0.00	-	-	GAI CONSULTANTS INC
3050 - 1	5056550 -	20251212	9,651.15	-	9,651.15	BULLDOG SITEWORK LLC
3050 - 1	5056550 -	20260582	20,248.00	-	20,248.00	KIMLEY HORN & ASSOC INC
3050 - 1	5056550 -	20260677	342,614.69	-	342,614.69	TRAFFIC CONTROL DEVICES INC
3050 - 1	5056550 -	20260708	572.12	-	572.12	KLEINFELDER
3050 - 1	5056550 -	20260724	258,266.00	-	258,266.00	ORLANDO FREIGHTLINER INC
3050 - 1	5056550 -	20260810	2,032,402.31	-	2,032,402.31	ATLANTIC CIVIL CONSTRUCTORS CORP
3050 - 1	5056550 -	20260886	1,982,017.28	-	1,982,017.28	BULLDOG SITEWORK LLC
3050 - 1	5056550 -	20261070	13,093.17	-	13,093.17	NADIC ENGINEERING SERVICES INC
3050 - 1	5056550 -	20261091	27,525.28	-	27,525.28	BURGESS & NIPLE
3050 - 1	5056550 -	20261101	182,440.69	-	182,440.69	ESTEP CONSTRUCTION INC
3050 - 1	5056550 -	20261136	58,335.32	-	58,335.32	ESTEP CONSTRUCTION INC
3050 - 1	5056550 -	20261166	112,718.44	-	112,718.44	HALFF ASSOCIATES INC
3050 - 1	5056550 -	20261168	419,333.51	-	419,333.51	TRAFFIC CONTROL DEVICES INC
3050 - 1	5056550 -	20261184	87,825.62	-	87,825.62	METRIC ENGINEERING LLC
3050 - 1	5056550 -	20261185	282,957.39	-	282,957.39	ESTEP CONSTRUCTION INC
3050 - 1	5056550 -	20261191	37.60	-	37.60	RANGER CONSTRUCTION INDUSTRIES INC
3050 - 1	5056550 -	20261205	12,900.00	-	12,900.00	CENTRAL TESTING LABORATORY INC
3050 - 1	5056550 -	20261261	62,648.00	-	62,648.00	HABITAT RESTORATION & WILDLIFE
			$6,026,317.73	-	6,026,317.73	
7073360 - SHERIFF'S OFFICE-CAPITAL						
3050 - 1	7073360 -	20231046	27,962.44	-	27,962.44	CDW GOVERNMENT INC
3050 - 1	7073360 -	20250878	70,973.88	-	70,973.88	CDW GOVERNMENT INC
3050 - 1	7073360 -	20260541	40,019.00	-	40,019.00	SEMINOLE TOYOTA
3050 - 1	7073360 -	20260899	40,019.00	-	40,019.00	SEMINOLE TOYOTA
			$178,974.32	-	178,974.32	
9092305 - NON DEPARTMENTAL-OTHER						
3050 - 1	9092305 -	20250831	638,198.00	-	638,198.00	ETR LLC
3050 - 1	9092305 -	20260833	1,985,440.00	-	1,985,440.00	ETR LLC
3050 - 1	9092305 -	20260853	37,424.00	-	37,424.00	DUVAL FORD
3050 - 1	9092305 -	20261253	262,938.00	-	262,938.00	STRYKER SALES CORP
			$2,924,000.00	-	2,924,000.00	
			$24,418,398.19	-	24,418,398.19	
FUND 4200 - LANDFILL ENTERPRISE						
4569100 - LANDFILL OPERATIONS						
4200 - 1	4569100 -	20250270	4,860.00	-	4,860.00	S2L INCORPORATED
4200 - 1	4569100 -	20251036	0.00	-	-	SHELLEYS SEPTIC TANK INC
4200 - 1	4569100 -	20251055	6,180.00	-	6,180.00	CERES ENVIRONMENTAL SERVICES INC
4200 - 1	4569100 -	20260900	102,900.00	-	102,900.00	EVERGLADES EQUIPMENT GROUP
4200 - 1	4569100 -	20260990	119,200.00	-	119,200.00	WARREN EQUIPMENT INC
4200 - 1	4569100 -	20261251	100,601.84	-	100,601.84	EVERGLADES EQUIPMENT GROUP
4200 - 1	4569100 -	20261259	5,355.27	-	5,355.27	RYBEK CONSTRUCTION INC
			$339,097.11	-	339,097.11	

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FUND 4220 - S W CLOSURES AND L T CARE						
4546110 - LANDFILL POST CLOSURE						
4220 - 1	4546110 -	20260460	7,094.00	-	7,094.00	INTEGRITY ENVIRONMENTAL SOLUTIONS LLC
4220 - 1	4546110 -	20260510	1,800.00	-	1,800.00	S2L INCORPORATED
4220 - 1	4546110 -	20260635	22,485.00	-	22,485.00	S2L INCORPORATED
4220 - 1	4546110 -	20260779	7,590.00	-	7,590.00	S2L INCORPORATED
4220 - 1	4546110 -	20260845	36,444.00	-	36,444.00	INTEGRITY ENVIRONMENTAL SOLUTIONS LLC
4220 - 1	4546110 -	20260975	20,080.00	-	20,080.00	S2L INCORPORATED
			$95,493.00	-	95,493.00	
4546120 - LADY LAKE POST CLOSURE						
4220 - 1	4546120 -	20250552	15,370.00	-	15,370.00	S2L INCORPORATED
			$15,370.00	-	15,370.00	
4546130 - CTRL LNDFL PH 1 POST CLOSURE						
4220 - 1	4546130 -	20240519	1,785.00	-	1,785.00	S2L INCORPORATED
4220 - 1	4546130 -	20250269	346.25	-	346.25	S2L INCORPORATED
			$2,131.25	-	2,131.25	
4546140 - CTRL LNDFL PH II CLOSURE						
4220 - 1	4546140 -	20250269	692.50	-	692.50	S2L INCORPORATED
			$692.50	-	692.50	
4546190 - CTRL LNDFL PH III CLOSURE						
4220 - 1	4546190 -	20241137	10,145.00	-	10,145.00	S2L INCORPORATED
4220 - 1	4546190 -	20250269	346.25	-	346.25	S2L INCORPORATED
			$10,491.25	-	10,491.25	
			$124,178.00	-	124,178.00	
FUND 5200 - PROPERTY AND CASUALTY						
0713400 - COMPREHENSIVE						
5200 - 1	0713400 -	20250150	170.06	-	170.06	BROWN & BROWN OF FL INC
5200 - 1	0713400 -	20260072	42,857.14	-	42,857.14	BROWN & BROWN OF FL INC
5200 - 1	0713400 -	20260683	13,204.00	-	13,204.00	CB&I ENVIRONMENTAL & INFRASTRUCTURE
			$56,231.20	-	56,231.20	
FUND 5400 - FLEET MANAGEMENT						
0524300 - FLEET MANAGEMENT						
5400 - 1	0524300 -	20260690	8,167.10	-	8,167.10	LAKE TIRE & AUTO INC
5400 - 1	0524300 -	20260903	4,700.00	-	4,700.00	SYNTECH SYSTEMS
5400 - 1	0524300 -	20261044	4,352.00	-	4,352.00	LAKE TIRE & AUTO INC
			$17,219.10	-	17,219.10	
FUND 9800 - LAKE COUNTY WATER AUTHORITY						
9898100 - ADMINISTRATION						
9800 - 1	9898100 -	20231291	7,650.36	-	7,650.36	STEVENS & STEVENS BUSINESS RECORDS MGMT INC
			$7,650.36	-	7,650.36	
9898400 - HICKORY POINT						
9800 - 1	9898400 -	20240867	58,880.00	-	58,880.00	POWELL STUDIO ARCHITECTURE LLC
9800 - 1	9898400 -	20251353	77,150.00	-	77,150.00	POWELL STUDIO ARCHITECTURE LLC
9800 - 1	9898400 -	20260973	541,823.13	-	541,823.13	GSB CONSTRUCTION & DEVELOPMENT INC
9800 - 1	9898400 -	20261052	15,519.00	-	15,519.00	POWELL STUDIO ARCHITECTURE LLC
			$693,372.13	-	693,372.13	
9898710 - LCWA-WATER RESOURCES						
9800 - 1	9898710 -	20220989	99,539.46	-	99,539.46	WOODARD & CURRAN INC
9800 - 1	9898710 -	20231290	376,955.00	-	376,955.00	CITY OF TAVARES
9800 - 1	9898710 -	20240832	84,640.00	-	84,640.00	LAKE CO SHERIFF
9800 - 1	9898710 -	20250993	67,615.87	-	67,615.87	SOUTHEAST SOILS LLC
9800 - 1	9898710 -	20251045	288,617.36	-	288,617.36	WOODARD & CURRAN INC
9800 - 1	9898710 -	20251125	80,000.00	-	80,000.00	TOWN OF MONTVERDE
9800 - 1	9898710 -	20251227	7,606.91	-	7,606.91	WSP USA INC
9800 - 1	9898710 -	20251320	1,177.50	-	1,177.50	DEVO SEEREERAM PHD PE LLC

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9800 - I	9898710 -	20260311	3,666.80	-	3,666.80	SEAL ANALYTICAL INC
9800 - I	9898710 -	20260385	1,980.01	-	1,980.01	ENVIROMENTAL EXPRESS INC
9800 - I	9898710 -	20260560	285,000.00	-	285,000.00	LAKE CO BOARD CO COMMISSIONERS
9800 - I	9898710 -	20260603	7,000.00	-	7,000.00	FL FISH & WILDLIFE CONSERVATION
9800 - I	9898710 -	20260670	190.00	-	190.00	SEAL ANALYTICAL INC
9800 - I	9898710 -	20260699	75.21	-	75.21	DEVO SEEREERAM PHD PE LLC
9800 - I	9898710 -	20260807	36,000.00	-	36,000.00	CONTINENTAL STRATEGY LLC
9800 - I	9898710 -	20260814	6,990.00	-	6,990.00	SHIMADZU SCIENTIFIC INSTRUMENTS INC
9800 - I	9898710 -	20260923	85,000.00	-	85,000.00	CITY OF TAVARES
9800 - I	9898710 -	20260993	16,796.03	-	16,796.03	EVERGLADES FARM EQUIPMENT
9800 - I	9898710 -	20261149	47,220.00	-	47,220.00	BARGE DESIGN SOLUTIONS INC
9800 - I	9898710 -	20261194	63,815.10	-	63,815.10	GARBER CHEVROLET BUICK GMC TRUCK
9800 - I	9898710 -	20261206	122,817.00	-	122,817.00	WEEDOO GREENBOAT INC
9800 - I	9898710 -	20261234	10,700.00	-	10,700.00	TECHNOLOGY INTERNATIONAL INC
			$1,693,402.25	-	1,693,402.25	
9898720 - LCWA-LAND RESOURCES						
9800 - I	9898720 -	20260384	28,381.92	-	28,381.92	CDW GOVERNMENT INC
9800 - I	9898720 -	20260441	6,952.50	-	6,952.50	PROMISE HABITAT SERVICES LLC
9800 - I	9898720 -	20260516	22,863.31	-	22,863.31	BIRD DOG FIRE AND LAND MGMT INC
9800 - I	9898720 -	20260519	18,441.50	-	18,441.50	PROMISE HABITAT SERVICES LLC
9800 - I	9898720 -	20260521	4,800.00	-	4,800.00	GOLD COAST LAND MANAGEMENT LLC
9800 - I	9898720 -	20260535	31,980.00	-	31,980.00	GOLD COAST LAND MANAGEMENT LLC
9800 - I	9898720 -	20260536	7,550.00	-	7,550.00	GOLD COAST LAND MANAGEMENT LLC
9800 - I	9898720 -	20260668	54,357.74	-	54,357.74	HRWP SERVICES
9800 - I	9898720 -	20260740	27,512.00	-	27,512.00	HRWP SERVICES
9800 - I	9898720 -	20260967	17,841.08	-	17,841.08	HILL YORK SERVICE COMPANY LLC
9800 - I	9898720 -	20261233	8,500.00	-	8,500.00	PINEL & CARPENTER INC
			$229,180.05	-	229,180.05	
9898740 - LCWA-NURF						
9800 - I	9898740 -	20260249	146,664.57	-	146,664.57	WOODARD & CURRAN INC
9800 - I	9898740 -	20260924	492,330.00	-	492,330.00	BARGE DESIGN SOLUTIONS INC
9800 - I	9898740 -	20261069	437.83	-	437.83	COLLIERS ENGINEERING & DESIGN INC
			$639,432.40	-	639,432.40	
			$3,263,037.19	-	3,263,037.19	

TOTAL AMOUNT OF ALL FUNDS	$92,149,059.97	-	92,149,059.97

First Public Hearing



Presentation Reconciliation Summary
Proposed Adjustments
FY 2027 Tentative Budget

Funds	Recommended Budget FY 2027	Adjustment	Tentative Budget FY 2027
Operating Budget			
Countywide Funds	$ 407,651,874	$ 10,094,340	$ 417,746,214
Special Revenue Funds	326,844,870	46,489,655	373,334,525
Special Revenue - Grant Funds	102,836,117	30,407,715	133,243,832
Debt Service Funds	13,666,307	-	13,666,307
Enterprise Funds	43,561,412	2,561,967	46,123,379
Sub-Total Operating Budget	**$ 894,560,580**	**$ 89,553,677**	**$ 984,114,257**
Less: Operating Transfers	(52,106,243)	14,528	(52,091,715)
Total Operating Budget	**$ 842,454,337**	**$ 89,568,205**	**$ 932,022,542**
Capital Project Funds	**$ 22,328,299**	**$ 60,432,480**	**$ 82,760,779**
Internal Service Funds	**$ 42,346,049**	**$ 93,986**	**$ 42,440,035**
Total Budget			
Countywide Funds	$ 407,651,874	$ 10,094,340	$ 417,746,214
Special Revenue Funds	326,844,870	46,489,655	373,334,525
Special Revenue - Grant Funds	102,836,117	30,407,715	133,243,832
Debt Service Funds	13,666,307	-	13,666,307
Enterprise Funds	43,561,412	2,561,967	46,123,379
Capital Project Funds	22,328,299	60,432,480	82,760,779
Internal Service Funds	42,346,049	93,986	42,440,035
Total All Funds	**$ 959,234,928**	**$ 150,080,143**	**$ 1,109,315,071**

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.

Proposed Adjustments
FY 2027 Tentative Budget

Fund No.	Fund Name	Recommended Budget FY 2027	Adjustment	Tentative Budget FY 2027
	Countywide Funds			
0010	General	$ 355,994,421	$ 6,674,882	$ 362,669,303
1120	County Transportation Trust	21,139,523	3,419,458	24,558,981
1220	Lake County Ambulance	24,328,678	-	24,328,678
1900	County Library System	6,189,252	-	6,189,252
	Total Countywide Funds	**$ 407,651,874**	**$ 10,094,340**	**$ 417,746,214**
	Special Revenue Funds			
1070	Library Impact Fee Trust	$ 1,540,164	$ 1,208,823	$ 2,748,987
1081	Parks Impact Fee Trust - Central District	217,207	27,356	$ 244,563
1082	Parks Impact Fee Trust - North District	409,645	36,369	446,014
1083	Parks Impact Fee Trust - South District	428,503	933,369	1,361,872
1090	Educational System Impact Fees	30,000,000	-	30,000,000
1100	Local Provider Participation Fund	14,718	-	14,718
1147	West Transport Benefit District	-	-	
1148	North Central Transport Benefit District	4,953,594	3,302,372	8,255,966
1149	NE/Wekiva Transport Benefit District	7,981,670	65,671	8,047,341
1157	South Transportation Benefit District	34,282,354	11,159,998	45,442,352
1158	Central Transportation Benefit District	8,350,465	44,210	8,394,675
1190	Fish Conservation	-	2,197	2,197
1230	MSTU - Stormwater Management	2,900,346	3,586,167	6,486,513
1231	MSTU - Parks Services	11,074,428	730,493	11,804,921
1232	MSTU - Roads Section	1,440,022	59,919	1,499,941
1240	Emergency 911	7,832,430	2,086,302	9,918,732
1250	Resort/Development Tax	19,025,000	1,041,810	20,066,810
1290	Greater Hills MSBU	486,287	-	486,287
1330	Law Enforcement Trust	371,814	-	371,814
1340	Mt. Plymouth/Sorrento CRA Trust	1,156,269	28,012	1,184,281
1350	Emergency Medical Services	41,773,327	5,468,314	47,241,641
1370	Greater Groves MSBU	330,020	-	330,020
1380	American Rescue Plan Act Funds	-	7,607,211	7,607,211
1390	Wellness Way MSTU	493,569	-	493,569
1400	Internal Subdivision Roads MSBU	115,722	-	115,722
1410	Infrastructure Sales Tax Revenue	27,410,309	-	27,410,309
1430	Village Green Street Lighting	20,869	-	20,869
1450	Greater Pines Municipal Services	485,703	-	485,703
1460	Picciola Island Street Lighting	9,525	-	9,525
1470	Valencia Terrace Street Lighting	14,338	-	14,338
1480	Sylvan Shores Street Lighting	34,724	-	34,724
1490	MSBU-Wastewater Treatment	121,999	-	121,999
1520	Building Services	10,951,573	277,591	11,229,164
1680	County Fire Rescue	82,186,741	1,808,643	83,995,384
1690	Fire Services Impact Fee Trust	1,048,118	3,338,772	4,386,890
9800	Lake County Water Authority	29,383,417	3,676,056	33,059,473
	Total Special Revenue Funds	**$ 326,844,870**	**$ 46,489,655**	**$ 373,334,525**

Proposed Adjustments
FY 2027 Tentative Budget

Fund No.	Fund Name	Recommended Budget FY 2027	Adjustment	Tentative Budget FY 2027
	Special Revenue - Grant Funds			
1200	Community Development Block Grant	$ 19,018,586	$ 763,337	$ 19,781,923
1210	Transit	14,817,120	14,131,260	28,948,380
1260	Affordable Housing Assist Trust	21,450,227	215,000	21,665,227
1270	Section 8	8,458,909	-	8,458,909
1300	Federal/State Grants	30,809,324	14,814,699	45,624,023
1310	Restricted Local Programs	8,281,951	483,419	8,765,370
	Total Special Revenue - Grant Funds	**$ 102,836,117**	**$ 30,407,715**	**$ 133,243,832**
	Debt Service Funds			
2510	Pari-Mutuel Revenue Replacement Bonds	$ 943,318	$ -	$ 943,318
2710	Public Lands Debt Service	2,939,300	-	2,939,300
2810	Expansion Projects Debt Service	6,045,449	-	6,045,449
2850	Sales Tax Revenue Note	3,738,240	-	3,738,240
	Total Debt Service Funds	**$ 13,666,307**	**$ -**	**$ 13,666,307**
	Enterprise Funds			
4200	Landfill Enterprise	$ 42,653,837	$ 2,422,364	$ 45,076,201
4220	Solid Waste Closures and Long Term Care	907,575	139,603	1,047,178
	Total Enterprise Funds	**$ 43,561,412**	**$ 2,561,967**	**$ 46,123,379**
	Subtotal Operating Budget	**$ 894,560,580**	**$ 89,553,677**	**$ 984,114,257**
	Less Operating Transfers	**$ (52,106,243)**	**$ 14,528**	**$ (52,091,715)**
	Total Operating Budget	**$ 842,454,337**	**$ 89,568,205**	**$ 932,022,542**
	Capital Projects Funds			
3050	Second Renewal Sales Tax Capital Projects	$ 22,328,299	$ 60,432,480	$ 82,760,779
	Total Capital Projects Funds	**$ 22,328,299**	**$ 60,432,480**	**$ 82,760,779**
	Internal Service Funds			
5200	Property and Casualty	$ 8,569,583	$ 56,232	$ 8,625,815
5300	Employee Group Benefits	29,489,622	15,834	29,505,456
5400	Fleet Management	4,286,844	21,920	4,308,764
	Total Internal Service Funds	**$ 42,346,049**	**$ 93,986**	**$ 42,440,035**

Recommended Budget



Lake County
Comparison of Operating Budget to Total Budget

Funds	Actual FY 2025	Adopted FY 2026	Revised FY 2026	Proposed FY 2027
Operating Budget				
Countywide Funds	$ 324,412,525	$ 383,224,586	$ 410,673,320	$ 407,651,874
Special Revenue Funds	229,558,724	401,065,985	429,704,195	326,844,870
Special Revenue - Grant Funds	27,102,135	97,682,679	129,518,991	102,836,117
Debt Service Funds	60,186,740	14,208,393	14,327,103	13,666,307
Enterprise Funds	33,353,648	40,566,530	43,038,016	43,561,412
Sub-Total Operating Budget	**$ 674,613,772**	**$ 936,748,173**	**$ 1,027,261,625**	**$ 894,560,580**
Less: Operating Transfers	(47,446,984)	(47,108,351)	(52,433,715)	(52,106,243)
Total Operating Budget	**$ 627,166,788**	**$ 889,639,822**	**$ 974,827,910**	**$ 842,454,337**
Capital Project Funds	**$ 13,228,693**	**$ 77,932,844**	**$ 79,500,572**	**$ 22,328,299**
Internal Service Funds	**$ 33,302,762**	**$ 37,402,574**	**$ 37,835,014**	**$ 42,346,049**
Total Budget				
Countywide Funds	$ 324,412,525	$ 383,224,586	$ 410,673,320	$ 407,651,874
Special Revenue Funds	229,558,724	401,065,985	429,704,195	326,844,870
Special Revenue - Grant Funds	27,102,135	97,682,679	129,518,991	102,836,117
Debt Service Funds	60,186,740	14,208,393	14,327,103	13,666,307
Enterprise Funds	33,353,648	40,566,530	43,038,016	43,561,412
Capital Project Funds	13,228,693	77,932,844	79,500,572	22,328,299
Internal Service Funds	33,302,762	37,402,574	37,835,014	42,346,049
Total All Funds	**$ 721,145,227**	**$ 1,052,083,591**	**$ 1,144,597,211**	**$ 959,234,928**

Discussion:

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

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

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

Lake County
Revenues by Fund

Fund No.	Fund Name	Actual FY 2025	Adopted FY 2026	Revised FY 2026	Proposed FY 2027
	Countywide Funds				
0010	General	$ 282,279,123	$ 331,113,800	$ 355,127,502	$ 355,994,421
1120	County Transportation Trust	20,077,139	22,930,256	26,627,730	21,139,523
1220	Lake County Ambulance	18,169,381	23,182,404	22,438,344	24,328,678
1900	County Library System	5,311,129	5,998,126	6,479,744	6,189,252
	Total Countywide Funds	**$ 325,836,772**	**$ 383,224,586**	**$ 410,673,320**	**$ 407,651,874**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 1,153,272	$ 6,275,003	$ 6,678,489	$ 1,540,164
1081	Parks Impact Fee Trust - Central District	42,449	250,911	269,873	217,207
1082	Parks Impact Fee Trust - North District	157,233	232,066	362,445	409,645
1083	Parks Impact Fee Trust - South District	220,797	2,071,404	2,145,154	428,503
1090	Educational System Impact Fees	42,192,523	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation	11,492,440	39,596,761	39,602,595	14,718
1147	West Transport Benefit District	13	-	416	-
1148	North Central Transport Benefit District	3,418,977	5,502,024	7,241,391	4,953,594
1149	NE/Wekiva Transport Benefit District	2,258,645	7,137,251	7,566,139	7,981,670
1157	South Transportation Benefit District	9,332,363	43,596,508	38,008,632	34,282,354
1158	Central Transportation Benefit District	2,918,604	6,684,142	7,659,420	8,350,465
1159	North Transportation Benefit District	123	-	1,791	-
1190	Fish Conservation	8,168	253,209	263,574	-
1230	MSTU - Stormwater Management	1,469,292	4,273,442	6,019,809	2,900,346
1231	MSTU - Parks Services	10,677,368	11,307,355	12,057,738	11,074,428
1232	MSTU - Roads Services	620,288	1,261,391	1,260,323	1,440,022
1240	Emergency 911	4,235,728	10,880,719	10,860,139	7,832,430
1250	Resort/Development Tax	6,387,397	17,206,216	19,401,218	19,025,000
1290	Greater Hills MSBU	362,309	451,695	462,379	486,287
1330	Law Enforcement Trust	605,996	1,504,315	1,524,670	371,814
1340	Mt Plymouth/Sorrento CRA Trust	253,993	1,144,960	1,087,480	1,156,269
1350	Emergency Medical Services	36,808,770	40,561,442	49,634,405	41,773,327
1370	Greater Groves MSBU	259,802	339,399	335,778	330,020
1380	Coronavirus State/Local Fiscal Relief	9,825,440	17,057,997	16,391,020	-
1390	Wellness Way MSTU	303,282	250,884	496,338	493,569
1400	Internal Subdivision Roads MSTU	20,532	50,703	71,235	115,722
1410	Infrastructure Sales Tax Revenue	27,938,731	26,100,654	28,906,296	27,410,309
1430	Village Green Street Lighting	13,957	22,459	23,447	20,869
1450	Greater Pines Municipal Services	373,889	474,398	466,579	485,703
1460	Picciola Island Street Lighting	4,309	8,526	9,718	9,525
1470	Valencia Terrace Street Lighting	6,920	13,292	14,388	14,338
1480	Sylvan Shores Street Lighting	26,403	32,907	32,493	34,724
1490	MSBU - Wastewater Treatment Systems	32,111	101,172	101,290	121,999
1520	Building Services	4,912,900	14,081,252	14,710,272	10,951,573
1680	County Fire Rescue	71,929,183	75,923,625	88,004,708	82,186,741
1690	Fire Services Impact Fee Trust	1,295,360	4,144,196	5,203,139	1,048,118
9800	Lake County Water Authority	13,406,925	32,273,707	32,829,414	29,383,417
	Total Special Revenue Funds	**$ 264,966,492**	**$ 401,065,985**	**$ 429,704,195**	**$ 326,844,870**
	Special Revenue - Grant Funds				
1200	Community Development Block Grant	$ 2,839,664	$ 15,509,648	$ 17,603,501	$ 19,018,586
1210	Transit	11,128,742	24,518,791	25,209,797	14,817,120
1260	Affordable Housing Assistance Trust	2,383,308	19,252,018	18,715,965	21,450,227
1270	Section 8	8,149,243	8,726,140	8,993,324	8,458,909
1300	Federal/State Grants	2,404,990	22,779,402	51,905,632	30,809,324
1310	Restricted Local Programs	2,250,096	6,896,680	7,090,772	8,281,951
	Total Special Revenue - Grant Funds	**$ 29,156,043**	**$ 97,682,679**	**$ 129,518,991**	**$ 102,836,117**

Lake County
Revenues by Fund

Fund No.	Fund Name	Actual FY 2025	Adopted FY 2026	Revised FY 2026	Proposed FY 2027
	Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	$ 321,142	$ 872,822	$ 896,521	$ 943,318
2710	Public Lands Debt Service	3,659,083	3,914,022	3,809,709	2,939,300
2810	Expansion Projects Debt Service	54,488,008	5,839,514	5,823,167	6,045,449
2850	Sales Tax Revenue Note	3,027,402	3,582,035	3,797,706	3,738,240
	Total Debt Service Funds	**$ 61,495,635**	**$ 14,208,393**	**$ 14,327,103**	**$ 13,666,307**
	Enterprise Funds				
4200	Landfill Enterprise	$ 34,316,688	$ 40,193,333	$ 42,622,264	$ 42,653,837
4220	Solid Waste Closures and Long-Term Care	182,796	373,197	415,752	907,575
	Total Enterprise Funds	**$ 34,499,484**	**$ 40,566,530**	**$ 43,038,016**	**$ 43,561,412**
	Subtotal Operating Budget	**$ 715,954,426**	**$ 936,748,173**	**$ 1,027,261,625**	**$ 894,560,580**
	Less Operating Transfers	**$ (47,446,984)**	**$ (47,108,351)**	**$ (52,433,715)**	**$ (52,106,243)**
	Total Operating Budget	**$ 668,507,442**	**$ 889,639,822**	**$ 974,827,910**	**$ 842,454,337**
	Capital Project Funds				
3050	Second Renewal Sales Tax Capital Projects	$ 25,261,045	$ 77,932,844	$ 79,500,572	$ 22,328,299
	Total Capital Project Funds	**$ 25,261,045**	**$ 77,932,844**	**$ 79,500,572**	**$ 22,328,299**
	Internal Service Funds				
5200	Property and Casualty	$ 5,625,524	$ 7,209,771	$ 7,548,043	$ 8,569,583
5300	Employee Group Benefits	23,800,918	26,113,499	26,113,499	29,489,622
5400	Fleet Management	4,750,123	4,079,304	4,173,472	4,286,844
	Total Internal Service Funds	**$ 34,176,565**	**$ 37,402,574**	**$ 37,835,014**	**$ 42,346,049**

Lake County
Expenditures by Fund

Fund No.	Fund Name	Actual FY 2025	Adopted FY 2026	Revised FY 2026	Proposed FY 2027
	Countywide Funds				
0010	General	$ 281,954,063	$ 331,113,800	$ 355,127,502	$ 355,994,421
1120	County Transportation Trust	20,301,810	22,930,256	26,627,730	21,139,523
1220	Lake County Ambulance	17,040,865	23,182,404	22,438,344	24,328,678
1900	County Library System	5,115,787	5,998,126	6,479,744	6,189,252
	Total Countywide Funds	**$ 324,412,525**	**$ 383,224,586**	**$ 410,673,320**	**$ 407,651,874**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 749,260	$ 6,275,003	$ 6,678,489	$ 1,540,164
1081	Parks Impact Fee Trust - Central District	-	250,911	269,873	217,207
1082	Parks Impact Fee Trust - North District	-	232,066	362,445	409,645
1083	Parks Impact Fee Trust - South District	23,990	2,071,404	2,145,154	428,503
1090	Educational System Impact Fees	42,192,523	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation	12,224,020	39,596,761	39,602,595	14,718
1147	West Transport Benefit District	-	-	416	-
1148	North Central Transport Benefit District	53,358	5,502,024	7,241,391	4,953,594
1149	NE/Wekiva Transport Benefit District	566,698	7,137,251	7,566,139	7,981,670
1157	South Transportation Benefit District	9,359,227	43,596,508	38,008,632	34,282,354
1158	Central Transportation Benefit District	247,055	6,684,142	7,659,420	8,350,465
1159	North Transportation Benefit District	2,817	-	1,791	-
1190	Fish Conservation	-	253,209	263,574	-
1230	MSTU - Stormwater Management	1,065,008	4,273,442	6,019,809	2,900,346
1231	MSTU - Parks Services	10,400,288	11,307,355	12,057,738	11,074,428
1232	MSTU - Roads Services	603,803	1,261,391	1,260,323	1,440,022
1240	Emergency 911	3,663,797	10,880,719	10,860,139	7,832,430
1250	Resort/Development Tax	3,921,585	17,206,216	19,401,218	19,025,000
1290	Greater Hills MSBU	357,009	451,695	462,379	486,287
1330	Law Enforcement Trust	411,577	1,504,315	1,524,670	371,814
1340	Mt Plymouth/Sorrento CRA Trust	74,262	1,144,960	1,087,480	1,156,269
1350	Emergency Medical Services	29,230,792	40,561,442	49,634,405	41,773,327
1370	Greater Groves MSBU	255,866	339,399	335,778	330,020
1380	Coronavirus State/Local Fiscal Relief	9,825,440	17,057,997	16,391,020	-
1390	Wellness Way MSTU	57,828	250,884	496,338	493,569
1400	Internal Subdivision Roads MSTU	-	50,703	71,235	115,722
1410	Infrastructure Sales Tax Revenue	27,871,370	26,100,654	28,906,296	27,410,309
1430	Village Green Street Lighting	14,430	22,459	23,447	20,869
1450	Greater Pines Municipal Services	362,584	474,398	466,579	485,703
1460	Picciola Island Street Lighting	3,218	8,526	9,718	9,525
1470	Valencia Terrace Street Lighting	5,874	13,292	14,388	14,338
1480	Sylvan Shores Street Lighting	24,232	32,907	32,493	34,724
1490	MSBU - Wastewater Treatment Systems	24,034	101,172	101,290	121,999
1520	Building Services	5,624,635	14,081,252	14,710,272	10,951,573
1680	County Fire Rescue	55,569,695	75,923,625	88,004,708	82,186,741
1690	Fire Services Impact Fee Trust	180,727	4,144,196	5,203,139	1,048,118
9800	Lake County Water Authority	14,591,722	32,273,707	32,829,414	29,383,417
	Total Special Revenue Funds	**$ 229,558,724**	**$ 401,065,985**	**$ 429,704,195**	**$ 326,844,870**
	Special Revenue - Grant Funds				
1200	Community Development Block Grant	$ 2,838,518	$ 15,509,648	$ 17,603,501	$ 19,018,586
1210	Transit	11,179,479	24,518,791	25,209,797	14,817,120
1260	Affordable Housing Assistance Trust	2,383,308	19,252,018	18,715,965	21,450,227
1270	Section 8	7,955,069	8,726,140	8,993,324	8,458,909
1300	Federal/State Grants	2,404,990	22,779,402	51,905,632	30,809,324
1310	Restricted Local Programs	340,771	6,896,680	7,090,772	8,281,951
	Total Special Revenue - Grant Funds	**$ 27,102,135**	**$ 97,682,679**	**$ 129,518,991**	**$ 102,836,117**

Lake County
Expenditures by Fund

Fund No.	Fund Name	Actual FY 2025	Adopted FY 2026	Revised FY 2026	Proposed FY 2027
	Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	$ 252,276	$ 872,822	$ 896,521	$ 943,318
2710	Public Lands Debt Service	2,624,986	3,914,022	3,809,709	2,939,300
2810	Expansion Projects Debt Service	54,504,355	5,839,514	5,823,167	6,045,449
2850	Sales Tax Revenue Note	2,805,123	3,582,035	3,797,706	3,738,240
	Total Debt Service Funds	**$ 60,186,740**	**$ 14,208,393**	**$ 14,327,103**	**$ 13,666,307**
	Enterprise Funds				
4200	Landfill Enterprise	$ 33,340,400	$ 40,193,333	$ 42,622,264	$ 42,653,837
4220	Solid Waste Closures and Long-Term Care	13,248	373,197	415,752	907,575
	Total Enterprise Funds	**$ 33,353,648**	**$ 40,566,530**	**$ 43,038,016**	**$ 43,561,412**
	Subtotal Operating Budget	**$ 674,613,772**	**$ 936,748,173**	**$ 1,027,261,625**	**$ 894,560,580**
	Less Operating Transfers	**$ (47,446,984)**	**$ (47,108,351)**	**$ (52,433,715)**	**$ (52,106,243)**
	Total Operating Budget	**$ 627,166,788**	**$ 889,639,822**	**$ 974,827,910**	**$ 842,454,337**
	Capital Project Funds				
3050	Second Renewal Sales Tax Capital Projects	$ 13,228,693	$ 77,932,844	$ 79,500,572	$ 22,328,299
	Total Capital Project Funds	**$ 13,228,693**	**$ 77,932,844**	**$ 79,500,572**	**$ 22,328,299**
	Internal Service Funds				
5200	Property and Casualty	$ 4,576,193	$ 7,209,771	$ 7,548,043	$ 8,569,583
5300	Employee Group Benefits	24,175,041	26,113,499	26,113,499	29,489,622
5400	Fleet Management	4,551,528	4,079,304	4,173,472	4,286,844
	Total Internal Service Funds	**$ 33,302,762**	**$ 37,402,574**	**$ 37,835,014**	**$ 42,346,049**