This document, titled Lake County Board of County Commissioners Adopted Budget Fiscal Year 2024, is 20 pages in length.
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Douglas B. Shields
District 1

Sean M. Parks, *AICP, QEP*
District 2

Kirby Smith
District 3

Leslie Campione
District 4

Josh Blake
District 5

LAKE COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2024 ADOPTED BUDGET

Millage Rates	Millage per $1000	Millage Rates	Millage per $1000
Countywide - Lake County BCC	5.0364	Lake County Fire MSTU	0.5138
Lake County Ambulance MSTU	0.4629	Lake County Wellness Way MSTU	0.0000
Stormwater, Parks & Roads MSTU	0.4957	Voter approved debt for Environmental Lands	0.0918

	General Fund	Special Revenue	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	TOTAL
ESTIMATED REVENUES							
Ad Valorem Taxes	175,473,233	32,882,395	3,198,404	-	-	-	211,554,032
Sales & Use Taxes	3,218,409	38,629,401	62,000	-	-	-	41,909,810
Licensing & Permits	100,000	107,902,672	-	-	27,109,935	-	135,112,607
Intergovernmental Revenues	30,652,162	110,764,252	297,667	-	-	-	141,714,081
Charges for Services	13,555,103	18,416,360	-	-	620,000	27,246,296	59,837,759
Fines & Forfeitures	416,000	417,053	-	-	-	-	833,053
Miscellaneous Revenue	594,009	1,106,101	516,064	-	281,354	40,000	2,537,528
TOTAL REVENUES	224,008,916	310,118,234	4,074,135	-	28,011,289	27,286,296	593,498,870
Less 5% Statutory Deductions	(11,042,433)	(6,077,365)	(578,279)	-	(1,396,897)	(1,000)	(19,095,974)
NET REVENUES	212,966,483	304,040,869	3,495,856	-	26,614,392	27,285,296	574,402,896
NON-REVENUES							
Interfund Transfers	5,919,880	23,173,506	7,491,463	21,340,804	3,979,430	-	61,905,083
Intergovernmental Transfers	2,901,603	56,000	10,500	-	-	-	2,968,103
Fund Balances/Reserves/Net Assets	43,710,063	113,958,919	1,500,636	33,833,946	4,336,374	473,460	197,813,398
TOTAL NON-REVENUES	52,531,546	137,188,425	9,002,599	55,174,750	8,315,804	473,460	262,686,584
TOTAL ESTIMATED REVENUES	265,498,029	441,229,294	12,498,455	55,174,750	34,930,196	27,758,756	837,089,480
EXPENDITURES/EXPENSES							
General Government	40,675,085	75,143,816	10,734,894	8,415,748	-	-	134,969,543
Public Safety	10,771,066	125,408,733	-	10,800,487	-	-	146,980,286
Physical Environment	3,114,987	2,963,647	-	-	31,458,625	-	37,537,259
Transportation	-	98,905,893	-	12,965,922	-	-	111,871,815
Economic Environment	2,502,179	28,912,177	-	-	-	-	31,414,356
Human Services	10,845,580	2,719,364	-	-	-	-	13,564,944
Culture & Recreation	318,436	17,697,080	-	9,877,565	-	-	27,893,081
Judicial Services	5,500,478	98,636	-	-	-	-	5,599,114
Debt Service	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	26,946,498	26,946,498
Interfund Transfers	18,611,041	41,141,507	-	-	1,647,649	504,886	61,905,083
Intergovernmental Transfers	131,631,515	1,515,237	109,822	-	526,500	-	133,783,074
Fund Balances/Reserves/Net Assets	41,527,662	46,723,204	1,653,739	13,115,028	1,297,422	307,372	104,624,427
TOTAL EXPENDITURES/EXPENSES	265,498,029	441,229,294	12,498,455	55,174,750	34,930,196	27,758,756	837,089,480

Lake County, Florida
FY 2024 Adopted Budget
Comparison of Operating Budget to Total Budget

Funds	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
Operating Budget				
Countywide Funds	$ 209,148,985	$ 286,069,148	$ 293,850,428	$ 313,424,539
Special Revenue Funds	173,624,972	301,260,818	309,316,156	320,934,107
Special Revenue - Grant Funds	25,616,834	55,344,835	68,173,530	72,368,677
Debt Service Funds	11,008,414	12,399,836	12,389,992	12,498,455
Enterprise Funds	18,773,563	24,407,005	25,830,713	34,930,196
Sub-Total Operating Budget	**$ 438,172,768**	**$ 679,481,642**	**$ 709,560,819**	**$ 754,155,974**
Less: Operating Transfers	(38,751,460)	(41,026,134)	(42,458,340)	(40,564,279)
Total Operating Budget	**$ 399,421,308**	**$ 638,455,508**	**$ 667,102,479**	**$ 713,591,695**
Capital Project Funds	**$ 14,519,562**	**$ 48,133,637**	**$ 50,409,796**	**$ 55,174,750**
Internal Service Funds	**$ 25,283,525**	**$ 25,849,193**	**$ 25,858,378**	**$ 27,758,756**
Total Budget				
Countywide Funds	$ 209,148,985	$ 286,069,148	$ 293,850,428	$ 313,424,539
Special Revenue Funds	173,624,972	301,260,818	309,316,156	320,934,107
Special Revenue - Grant Funds	25,616,834	55,344,835	68,173,530	72,368,677
Debt Service Funds	11,008,414	12,399,836	12,389,992	12,498,455
Enterprise Funds	18,773,563	24,407,005	25,830,713	34,930,196
Capital Project Funds	14,519,562	48,133,637	50,409,796	55,174,750
Internal Service Funds	25,283,525	25,849,193	25,858,378	27,758,756
Total All Funds	**$ 477,975,855**	**$ 753,464,472**	**$ 785,828,993**	**$ 837,089,480**

Discussion:

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

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

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

Operating Budget by Fund
Fiscal Year 2024

	General 0010	County Transportation Trust 1120	Lake County Ambulance 1220	County Library System 1900
Revenues				
Taxes	$ 178,691,642	$ 8,275,000	$ 16,427,901	$ -
Permits and Fees	100,000	33,000	-	-
Intergovernmental Revenues	30,652,162	6,356,078	-	161,746
Charges For Services	13,555,103	1,000,557	-	11,205
Fines And Forfeits	416,000	-	-	16,615
Miscellaneous Revenues	594,009	75,160	2,100	188,728
Total Current Revenues	$ 224,008,916	$ 15,739,795	$ 16,430,001	$ 378,294
Non-Revenues	41,489,113	11,009,037	(593,879)	4,963,262
Total Revenues	**$ 265,498,029**	**$ 26,748,832**	**$ 15,836,122**	**$ 5,341,556**
Less Operating Transfers	(18,611,041)	(785,340)	(11,174,462)	-
Total Operating Budget	**$ 246,886,988**	**$ 25,963,492**	**$ 4,661,660**	**$ 5,341,556**
Expenditures				
Personal Services	$ 22,716,231	$ 9,118,996	$ -	$ 2,811,611
Operating Expenditures	32,417,964	7,345,517	-	896,599
Capital Outlay	3,773,345	5,027,686	-	476,052
Total Operating Expenditures	$ 58,907,540	$ 21,492,199	$ -	$ 4,184,262
Debt Service	$ 1,575,357	$ -	$ -	$ -
Grants And Aids	13,244,914	850,000	3,071,622	1,157,294
Other Uses	191,770,218	4,406,633	12,764,500	-
Total Expenditures	**$ 265,498,029**	**$ 26,748,832**	**$ 15,836,122**	**$ 5,341,556**
Less Operating Transfers	(18,611,041)	(785,340)	(11,174,462)	-
Total Operating Budget	**$ 246,886,988**	**$ 25,963,492**	**$ 4,661,660**	**$ 5,341,556**

Operating Budget by Fund
Fiscal Year 2024

	Library Impact Fee Trust 1070	Parks Impact Fee Trust - Central District 1081	Parks Impact Fee Trust - North District 1082	Parks Impact Fee Trust - South District 1083
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	300,000	30,000	50,000	150,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	$ 300,000	$ 30,000	$ 50,000	$ 150,000
Non-Revenues	4,131,492	113,690	69,569	1,299,194
Total Revenues	**$ 4,431,492**	**$ 143,690**	**$ 119,569**	**$ 1,449,194**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 4,431,492**	**$ 143,690**	**$ 119,569**	**$ 1,449,194**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	88,050	-	-	-
Capital Outlay	665,660	143,690	113,637	1,435,397
Total Operating Expenditures	$ 753,710	$ 143,690	$ 113,637	$ 1,435,397
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	1,488,981	-	-	-
Other Uses	2,188,801	-	5,932	13,797
Total Expenditures	**$ 4,431,492**	**$ 143,690**	**$ 119,569**	**$ 1,449,194**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 4,431,492**	**$ 143,690**	**$ 119,569**	**$ 1,449,194**

Operating Budget by Fund
Fiscal Year 2024

	Educational System Impact Fees 1090	Local Provider Participation Fund 1100	West Transportation Benefit District 1147	North Central Transportation Benefit District 1148
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	30,000,000	38,116,845	60,000	510,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	$ 30,000,000	$ 38,116,845	$ 60,000	$ 510,000
Non-Revenues	-	6,287,335	(3,000)	1,725,416
Total Revenues	**$ 30,000,000**	**$ 44,404,180**	**$ 57,000**	**$ 2,235,416**
Less Operating Transfers	-	(150,000)	-	-
Total Operating Budget	**$ 30,000,000**	**$ 44,254,180**	**$ 57,000**	**$ 2,235,416**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	57,000	2,208,549
Total Operating Expenditures	$ -	$ -	$ 57,000	$ 2,208,549
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	30,000,000	44,254,180	-	-
Other Uses	-	150,000	-	26,867
Total Expenditures	**$ 30,000,000**	**$ 44,404,180**	**$ 57,000**	**$ 2,235,416**
Less Operating Transfers	-	(150,000)	-	-
Total Operating Budget	**$ 30,000,000**	**$ 44,254,180**	**$ 57,000**	**$ 2,235,416**

Operating Budget by Fund
Fiscal Year 2024

	NorthEast/Wekiva Transportation Benefit District 1149	South Transportation Benefit District 1157	Central Transportation Benefit District 1158	North Transportation Benefit District 1159
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	580,000	4,842,721	650,000	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Current Revenues	$ 580,000	$ 4,842,721	$ 650,000	$ -
Non-Revenues	2,633,842	27,873,468	2,826,722	2,817
Total Revenues	**$ 3,213,842**	**$ 32,716,189**	**$ 3,476,722**	**$ 2,817**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 3,213,842**	**$ 32,716,189**	**$ 3,476,722**	**$ 2,817**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	-	10,000	8,500	-
Capital Outlay	3,134,347	31,200,280	3,465,904	-
Total Operating Expenditures	$ 3,134,347	$ 31,210,280	$ 3,474,404	$ -
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	79,495	1,505,909	2,318	2,817
Total Expenditures	**$ 3,213,842**	**$ 32,716,189**	**$ 3,476,722**	**$ 2,817**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 3,213,842**	**$ 32,716,189**	**$ 3,476,722**	**$ 2,817**

Operating Budget by Fund
Fiscal Year 2024

	Fish Conservation 1190	MSTU - Stormwater Management 1230	MSTU - Parks Services 1231	Emergency 911 1240
Revenues				
Taxes	$ -	$ 997,721	$ 6,759,244	$ -
Permits and Fees	25	-	100,000	-
Intergovernmental Revenues	-	243,238	500,000	6,117,224
Charges For Services	-	127,500	88,000	35,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	17,788	6,000
Total Current Revenues	$ 25	$ 1,368,459	$ 7,465,032	$ 6,158,224
Non-Revenues	237,791	2,388,223	1,833,192	4,100,757
Total Revenues	**$ 237,816**	**$ 3,756,682**	**$ 9,298,224**	**$ 10,258,981**
Less Operating Transfers	-	(56,261)	(341,913)	-
Total Operating Budget	**$ 237,816**	**$ 3,700,421**	**$ 8,956,311**	**$ 10,258,981**
Expenditures				
Personal Services	$ -	$ 398,172	$ 2,148,178	$ 1,325,549
Operating Expenditures	-	123,483	5,670,133	1,577,463
Capital Outlay	237,816	2,197,165	500,000	3,504,575
Total Operating Expenditures	$ 237,816	$ 2,718,820	$ 8,318,311	$ 6,407,587
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	245,000
Other Uses	-	1,037,862	979,913	3,606,394
Total Expenditures	**$ 237,816**	**$ 3,756,682**	**$ 9,298,224**	**$ 10,258,981**
Less Operating Transfers	-	(56,261)	(341,913)	-
Total Operating Budget	**$ 237,816**	**$ 3,700,421**	**$ 8,956,311**	**$ 10,258,981**

Operating Budget by Fund
Fiscal Year 2024

	Resort/ Development Tax 1250	Greater Hills MSBU 1290	Law Enforcement Trust 1330	Mt Plymouth/ Sorrento CRA Trust 1340
Revenues				
Taxes	$ 5,459,000	$ -	$ -	$ 176,251
Permits and Fees	-	338,663	-	-
Intergovernmental Revenues	-	-	55,000	9,881
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	130,000	-
Miscellaneous Revenues	3,001	406	-	-
Total Current Revenues	$ 5,462,001	$ 339,069	$ 185,000	$ 186,132
Non-Revenues	10,520,886	59,029	876,552	422,476
Total Revenues	**$ 15,982,887**	**$ 398,098**	**$ 1,061,552**	**$ 608,608**
Less Operating Transfers	(307,950)	(27,125)	-	-
Total Operating Budget	**$ 15,674,937**	**$ 370,973**	**$ 1,061,552**	**$ 608,608**
Expenditures				
Personal Services	$ 656,362	$ -	$ -	$ -
Operating Expenditures	3,097,848	292,373	-	4,980
Capital Outlay	-	-	-	-
Total Operating Expenditures	$ 3,754,210	$ 292,373	$ -	$ 4,980
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	4,000	-	1,061,552	32,000
Other Uses	12,224,677	105,725	-	571,628
Total Expenditures	**$ 15,982,887**	**$ 398,098**	**$ 1,061,552**	**$ 608,608**
Less Operating Transfers	(307,950)	(27,125)	-	-
Total Operating Budget	**$ 15,674,937**	**$ 370,973**	**$ 1,061,552**	**$ 608,608**

Operating Budget by Fund
Fiscal Year 2024

	Emergency Medical Services 1350	Greater Groves MSBU 1370	Coronavirus State/Local Fiscal Recovery 1380	Infrastructure Sales Tax Revenue 1410
Revenues				
Taxes	$ -	$ -	$ -	$ 24,168,950
Permits and Fees	-	265,650	-	-
Intergovernmental Revenues	2,928,461	-	30,207,017	-
Charges For Services	15,957,978	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	100,100	500	-	-
Total Current Revenues	$ 18,986,539	$ 266,150	$ 30,207,017	$ 24,168,950
Non-Revenues	11,263,062	51,768	1,961,093	1,420,369
Total Revenues	**$ 30,249,601**	**$ 317,918**	**$ 32,168,110**	**$ 25,589,319**
Less Operating Transfers	(2,356,577)	(21,293)	-	(4,248,515)
Total Operating Budget	**$ 27,893,024**	**$ 296,625**	**$ 32,168,110**	**$ 21,340,804**
Expenditures				
Personal Services	$ 16,471,861	$ -	$ 83,610	$ -
Operating Expenditures	6,550,374	230,045	613	-
Capital Outlay	1,506,477	-	-	-
Total Operating Expenditures	$ 24,528,712	$ 230,045	$ 84,223	$ -
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	1,031,143	-	30,122,794	-
Other Uses	4,689,746	87,873	1,961,093	25,589,319
Total Expenditures	**$ 30,249,601**	**$ 317,918**	**$ 32,168,110**	**$ 25,589,319**
Less Operating Transfers	(2,356,577)	(21,293)	-	(4,248,515)
Total Operating Budget	**$ 27,893,024**	**$ 296,625**	**$ 32,168,110**	**$ 21,340,804**

Operating Budget by Fund
Fiscal Year 2024

	Village Green Street Lighting 1430	Greater Pines Municipal Services 1450	Picciola Island Street Lighting 1460	Valencia Terrace Street Lighting 1470
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	13,244	334,151	4,228	6,762
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	75	800	30	50
Total Current Revenues	$ 13,319	$ 334,951	$ 4,258	$ 6,812
Non-Revenues	10,427	64,687	3,278	4,022
Total Revenues	**$ 23,746**	**$ 399,638**	**$ 7,536**	**$ 10,834**
Less Operating Transfers	(1,066)	(26,797)	(341)	(545)
Total Operating Budget	**$ 22,680**	**$ 372,841**	**$ 7,195**	**$ 10,289**
Expenditures				
Personal Services	$ -	$ -	$ -	$ -
Operating Expenditures	14,154	289,445	4,095	6,365
Capital Outlay	-	-	-	-
Total Operating Expenditures	$ 14,154	$ 289,445	$ 4,095	$ 6,365
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	9,592	110,193	3,441	4,469
Total Expenditures	**$ 23,746**	**$ 399,638**	**$ 7,536**	**$ 10,834**
Less Operating Transfers	(1,066)	(26,797)	(341)	(545)
Total Operating Budget	**$ 22,680**	**$ 372,841**	**$ 7,195**	**$ 10,289**

Operating Budget by Fund
Fiscal Year 2024

	Sylvan Shores Street Lighting 1480	MSBU Wastewater Treatment System 1490	Building Services 1520	County Fire Rescue 1680
Revenues				
Taxes	$ -	$ -	$ -	$ 9,247,729
Permits and Fees	25,788	1,980	4,317,907	26,547,308
Intergovernmental Revenues	-	-	-	5,250,755
Charges For Services	-	-	279,720	180,300
Fines And Forfeits	-	-	170,438	-
Miscellaneous Revenues	200	-	5,000	32,100
Total Current Revenues	$ 25,988	$ 1,980	$ 4,773,065	$ 41,258,192
Non-Revenues	1,681	495	8,450,061	10,257,539
Total Revenues	**$ 27,669**	**$ 2,475**	**$ 13,223,126**	**$ 51,515,731**
Less Operating Transfers	(1,849)	-	(238,654)	(62,015)
Total Operating Budget	**$ 25,820**	**$ 2,475**	**$ 12,984,472**	**$ 51,453,716**
Expenditures				
Personal Services	$ -	$ -	$ 4,370,086	$ 37,332,689
Operating Expenditures	21,831	2,475	1,824,968	6,615,278
Capital Outlay	-	-	3,332,089	3,942,202
Total Operating Expenditures	$ 21,831	$ 2,475	$ 9,527,143	$ 47,890,169
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	-	-	-
Other Uses	5,838	-	3,695,983	3,625,562
Total Expenditures	**$ 27,669**	**$ 2,475**	**$ 13,223,126**	**$ 51,515,731**
Less Operating Transfers	(1,849)	-	(238,654)	(62,015)
Total Operating Budget	**$ 25,820**	**$ 2,475**	**$ 12,984,472**	**$ 51,453,716**

Operating Budget by Fund
Fiscal Year 2024

	Fire Services Impact Fee Trust 1690	Community Development Block Grant 1200	Transit 1210	Affordable Housing Assistance Trust 1260
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	600,000	-	-	-
Intergovernmental Revenues	-	8,623,890	12,377,416	9,325,003
Charges For Services	-	-	500,000	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	5,000	-	110,000	374,863
Total Current Revenues	$ 605,000	$ 8,623,890	$ 12,987,416	$ 9,699,866
Non-Revenues	2,940,445	2,070,646	2,546,278	2,821,413
Total Revenues	**$ 3,545,445**	**$ 10,694,536**	**$ 15,533,694**	**$ 12,521,279**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 3,545,445**	**$ 10,694,536**	**$ 15,533,694**	**$ 12,521,279**
Expenditures				
Personal Services	$ -	$ 271,717	$ 557,114	$ 163,456
Operating Expenditures	-	993,331	10,813,872	684,703
Capital Outlay	1,717,203	2,303,818	1,665,350	-
Total Operating Expenditures	$ 1,717,203	$ 3,568,866	$ 13,036,336	$ 848,159
Debt Service	$ -	$ -	$ -	$ -
Grants And Aids	-	5,682,534	-	11,626,129
Other Uses	1,828,242	1,443,136	2,497,358	46,991
Total Expenditures	**$ 3,545,445**	**$ 10,694,536**	**$ 15,533,694**	**$ 12,521,279**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 3,545,445**	**$ 10,694,536**	**$ 15,533,694**	**$ 12,521,279**

Operating Budget by Fund
Fiscal Year 2024

	Section 8 1270	Federal/ State Grants 1300	Restricted Local Programs 1310	Pari-Mutuel Revenue Replacement Bonds 2510
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	-	-	24,400	-
Intergovernmental Revenues	5,654,231	22,944,312	10,000	297,667
Charges For Services	-	-	236,100	-
Fines And Forfeits	-	-	100,000	-
Miscellaneous Revenues	150,000	-	34,200	-
Total Current Revenues	$ 5,804,231	$ 22,944,312	$ 404,700	$ 297,667
Non-Revenues	873,063	3,224,032	368,830	441,160
Total Revenues	**$ 6,677,294**	**$ 26,168,344**	**$ 773,530**	**$ 738,827**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 6,677,294**	**$ 26,168,344**	**$ 773,530**	**$ 738,827**
Expenditures				
Personal Services	$ 567,414	$ 204,054	$ 63,644	$ -
Operating Expenditures	304,190	103,125	120,044	-
Capital Outlay	-	22,584,470	129,798	-
Total Operating Expenditures	$ 871,604	$ 22,891,649	$ 313,486	$ -
Debt Service	$ -	$ -	$ -	$ 257,172
Grants And Aids	4,931,786	52,663	450,136	-
Other Uses	873,904	3,224,032	9,908	481,655
Total Expenditures	**$ 6,677,294**	**$ 26,168,344**	**$ 773,530**	**$ 738,827**
Less Operating Transfers	-	-	-	-
Total Operating Budget	**$ 6,677,294**	**$ 26,168,344**	**$ 773,530**	**$ 738,827**

Operating Budget by Fund
Fiscal Year 2024

	Public Lands Debt Service 2710	Expansion Projects Debt Service 2810	Sales Tax Revenue Note Debt Service 2850	Landfill Enterprise 4200
Revenues				
Taxes	$ 3,260,404	$ -	$ -	$ -
Permits and Fees	-	-	-	27,109,935
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	620,000
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	516,064	281,354
Total Current Revenues	$ 3,260,404	$ -	$ 516,064	$ 28,011,289
Non-Revenues	454,003	5,173,230	2,355,927	6,224,124
Total Revenues	**$ 3,714,407**	**$ 5,173,230**	**$ 2,871,991**	**$ 34,235,413**
Less Operating Transfers	-	-	-	(1,647,399)
Total Operating Budget	**$ 3,714,407**	**$ 5,173,230**	**$ 2,871,991**	**$ 32,588,014**
Expenditures				
Personal Services	$ -	$ -	$ -	$ 2,103,596
Operating Expenditures	-	-	-	28,407,560
Capital Outlay	-	-	-	695,067
Total Operating Expenditures	$ -	$ -	$ -	$ 31,206,223
Debt Service	$ 2,529,172	$ 5,146,463	$ 2,802,087	$ -
Grants And Aids	-	-	-	-
Other Uses	1,185,235	26,767	69,904	3,029,190
Total Expenditures	**$ 3,714,407**	**$ 5,173,230**	**$ 2,871,991**	**$ 34,235,413**
Less Operating Transfers	-	-	-	(1,647,399)
Total Operating Budget	**$ 3,714,407**	**$ 5,173,230**	**$ 2,871,991**	**$ 32,588,014**

Operating Budget by Fund
Fiscal Year 2024

	Solid Waste Closures & Long-Term Care 4220	Property & Casualty 5200	Employee Group Benefits 5300	Totals
Revenues				
Taxes	$ -	$ -	$ -	$ 253,463,842
Permits and Fees	-	-	-	135,112,607
Intergovernmental Revenues	-	-	-	141,714,081
Charges For Services	-			32,591,463
Fines And Forfeits	-	-	-	833,053
Miscellaneous Revenues	-	-		2,497,528
Total Current Revenues	$ -	$ -	$ -	566,212,574
Non-Revenues	694,783		-	187,943,400
Total Revenues	**$ 694,783**	**$ -**	**$ -**	**$ 754,155,974**
Less Operating Transfers	(250)	(188,402)	(316,484)	(40,564,279)
Total Operating Budget	**$ 694,533**	**$ (188,402)**	**$ (316,484)**	**$ 713,591,695**
Expenditures				
Personal Services	$ -	$ -	$ -	$ 101,364,340
Operating Expenditures	252,402	-	-	108,771,780
Capital Outlay	-	-	-	96,017,577
Total Operating Expenditures	$ 252,402	$ -	$ -	306,153,697
Debt Service	$ -	$ -	$ -	12,310,251
Grants And Aids	-	-	-	149,306,728
Other Uses	442,381	-	-	286,385,298
Total Expenditures	**$ 694,783**	**$ -**	**$ -**	**$ 754,155,974**
Less Operating Transfers	(250)	(188,402)	(316,484)	(40,564,279)
Total Operating Budget	**$ 694,533**	**$ (188,402)**	**$ (316,484)**	**$ 713,591,695**

Revenues by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
	Countywide Funds				
0010	General	$ 186,673,323	$ 238,482,168	$ 245,542,089	$ 265,498,029
1120	County Transportation Trust	18,816,530	27,448,301	28,585,244	26,748,832
1220	Lake County Ambulance	11,851,828	15,096,244	14,536,515	15,836,122
1900	County Library System	4,473,957	5,042,435	5,186,580	5,341,556
	Total Countywide Funds	**$ 221,815,638**	**$ 286,069,148**	**$ 293,850,428**	**$ 313,424,539**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 860,251	$ 3,675,390	$ 3,712,349	$ 4,431,492
1081	Parks Impact Fee Trust - Central District	31,377	93,174	103,586	143,690
1082	Parks Impact Fee Trust - North District	87,130	251,220	288,184	119,569
1083	Parks Impact Fee Trust - South District	214,845	1,215,778	1,253,251	1,449,194
1090	Educational Systems Impact Fees	40,593,445	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation Fund	-	34,099,691	34,099,691	44,404,180
1147	West Transport Benefit District	-	-	-	57,000
1148	North Central Transport Benefit District	813,286	1,477,541	1,703,504	2,235,416
1149	NE/Wekiva Transport Benefit District	954,294	1,658,483	2,247,952	3,213,842
1157	South Transportation Benefit District	6,918,266	25,241,550	26,398,795	32,716,189
1158	Central Transportation Benefit District	1,044,898	2,979,325	3,400,241	3,476,722
1159	North Transportation Benefit District	148	72,070	4,169	2,817
1190	Fish Conservation	520	235,897	236,217	237,816
1230	MSTU - Stormwater Management	1,119,778	3,066,019	3,303,287	3,756,682
1231	MSTU - Parks Services	6,706,111	9,416,053	9,629,423	9,298,224
1240	Emergency 911	2,469,132	6,416,811	9,999,824	10,258,981
1250	Resort/Development Tax	5,305,927	9,276,326	11,810,109	15,982,887
1290	Greater Hills MSBU	291,942	361,797	366,312	398,098
1330	Law Enforcement Trust	245,756	140,358	855,619	1,061,552
1340	Mt Plymouth/Sorrento CRA Trust	105,569	454,264	458,535	608,608
1350	Emergency Medical Services	21,756,488	29,997,163	27,992,098	30,249,601
1370	Greater Groves MSBU	256,403	323,768	327,842	317,918
1380	Coronavirus State/Local Fiscal Recovery	21,732,180	54,663,732	49,326,402	32,168,110
1410	Infrastructure Sales Tax Revenue	24,394,882	23,713,269	27,256,281	25,589,319
1430	Village Green Street Lighting	11,027	23,652	25,646	23,746
1450	Greater Pines Municipal Services	321,864	398,144	403,641	399,638
1460	Picciola Island Street Lighting	3,672	5,767	7,374	7,536
1470	Valencia Terrace Street Lighting	6,255	10,510	12,066	10,834
1480	Sylvan Shores Street Lighting	21,375	25,324	24,704	27,669
1490	MSBU-Wastewater Treatment	-	-	-	2,475
1520	Building Services	5,247,440	11,573,139	13,175,180	13,223,126
1680	County Fire Rescue	35,689,786	46,642,770	46,459,063	51,515,731
1690	Fire Services Impact Fee Trust	1,206,687	3,751,833	4,434,811	3,545,445
	Total Special Revenue Funds	**$ 178,410,734**	**$ 301,260,818**	**$ 309,316,156**	**$ 320,934,107**
	Special Revenue - Grant Funds				
1200	Community Development Block Grant	$ 2,118,400	$ 8,923,994	$ 7,484,401	$ 10,694,536
1210	Transit	7,400,321	18,989,373	19,742,035	15,533,694
1260	Affordable Housing Assistance Trust	199,801	3,650,206	3,392,799	12,521,279
1270	Section 8	5,041,262	5,507,456	6,579,891	6,677,294
1300	Federal/State Grants	9,276,103	17,135,468	29,497,728	26,168,344
1310	Restricted Local Programs	555,591	1,138,338	1,476,676	773,530
	Total Grant Funds	**$ 24,591,478**	**$ 55,344,835**	**$ 68,173,530**	**$ 72,368,677**

Revenues by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
	Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	$ 299,099	$ 689,484	$ 694,416	$ 738,827
2710	Public Lands Debt Service	2,350,766	3,224,083	3,092,159	3,714,407
2810	Expansion Projects Debt Service	5,376,674	5,532,620	5,647,719	5,173,230
2850	Sales Tax Revenue Note	2,861,112	2,953,649	2,955,698	2,871,991
	Total Debt Service Funds	**$ 10,887,651**	**$ 12,399,836**	**$ 12,389,992**	**$ 12,498,455**
	Enterprise Funds				
4200	Landfill Enterprise	$ 17,904,853	$ 22,361,652	$ 23,273,273	$ 34,235,413
4220	Solid Waste Closures & Long-Term Care	74,152	2,045,353	2,557,440	694,783
	Total Enterprise Funds	**$ 17,979,005**	**$ 24,407,005**	**$ 25,830,713**	**$ 34,930,196**
	Subtotal Operating Budget	**$ 453,684,506**	**$ 679,481,642**	**$ 709,560,819**	**$ 754,155,974**
	Less Operating Transfers	(38,751,460)	(41,026,134)	(42,458,340)	(40,564,279)
	Total Operating Budget	**$ 414,933,046**	**$ 638,455,508**	**$ 667,102,479**	**$ 713,591,695**
	Capital Projects Funds				
3050	2nd Renewal Sales Tax Capital Projects	$ 20,035,465	$ 47,265,615	$ 49,546,563	$ 55,174,750
3840	Road Resurfacing Capital Projects	124	863,109	863,233	-
3850	Sales Tax Revenue Note Projects	-	4,913	-	-
	Total Capital Projects Funds	**$ 20,035,589**	**$ 48,133,637**	**$ 50,409,796**	**$ 55,174,750**
	Internal Service Funds				
5200	Property and Casualty	$ 4,451,586	$ 4,335,290	$ 4,455,909	$ 4,568,575
5300	Employee Group Benefits	14,783,532	18,071,445	17,790,805	19,067,918
5400	Fleet Management	3,158,912	3,442,458	3,611,664	4,122,263
	Total Internal Service Funds	**$ 22,394,030**	**$ 25,849,193**	**$ 25,858,378**	**$ 27,758,756**

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
	Countywide Funds				
0010	General	$ 176,101,555	$ 238,482,168	$ 245,542,089	$ 265,498,029
1120	County Transportation Trust	15,774,492	27,448,301	28,585,244	26,748,832
1220	Lake County Ambulance	12,846,750	15,096,244	14,536,515	15,836,122
1900	County Library System	4,426,188	5,042,435	5,186,580	5,341,556
	Total Countywide Funds	**$ 209,148,985**	**$ 286,069,148**	**$ 293,850,428**	**$ 313,424,539**
	Special Revenue Funds				
1070	Library Impact Fee Trust	$ 611,453	$ 3,675,390	$ 3,712,349	$ 4,431,492
1081	Parks Impact Fee Trust - Central District	965	93,174	103,586	143,690
1082	Parks Impact Fee Trust - North District	964	251,220	288,184	119,569
1083	Parks Impact Fee Trust - South District	1,015	1,215,778	1,253,251	1,449,194
1090	Educational Systems Impact Fees	40,593,445	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation Fund	-	34,099,691	34,099,691	44,404,180
1147	West Transport Benefit District	-	-	-	57,000
1148	North Central Transport Benefit District	720,080	1,477,541	1,703,504	2,235,416
1149	NE/Wekiva Transport Benefit District	136,906	1,658,483	2,247,952	3,213,842
1157	South Transportation Benefit District	3,317,999	25,241,550	26,398,795	32,716,189
1158	Central Transportation Benefit District	69,877	2,979,325	3,400,241	3,476,722
1159	North Transportation Benefit District	88,616	72,070	4,169	2,817
1190	Fish Conservation	100	235,897	236,217	237,816
1230	MSTU - Stormwater Management	800,084	3,066,019	3,303,287	3,756,682
1231	MSTU - Parks Services	7,466,850	9,416,053	9,629,423	9,298,224
1240	Emergency 911	1,672,787	6,416,811	9,999,824	10,258,981
1250	Resort / Development Tax	4,214,360	9,276,326	11,810,109	15,982,887
1290	Greater Hills MSBU	292,794	361,797	366,312	398,098
1330	Law Enforcement Trust	125,287	140,358	855,619	1,061,552
1340	Mt Plymouth/Sorrento CRA Trust	9,788	454,264	458,535	608,608
1350	Emergency Medical Services	26,218,720	29,997,163	27,992,098	30,249,601
1370	Greater Groves MSBU	259,186	323,768	327,842	317,918
1380	Coronavirus State/Local Fiscal Recovery	21,617,205	54,663,732	49,326,402	32,168,110
1410	Infrastructure Sales Tax Revenue	23,289,302	23,713,269	27,256,281	25,589,319
1430	Village Green Street Lighting	13,256	23,652	25,646	23,746
1450	Greater Pines Municipal Services	324,794	398,144	403,641	399,638
1460	Picciola Island Street Lighting	3,297	5,767	7,374	7,536
1470	Valencia Terrace Street Lighting	5,889	10,510	12,066	10,834
1480	Sylvan Shores Street Lighting	21,239	25,324	24,704	27,669
1490	MSBU-Wastewater Treatment	-	-	-	2,475
1520	Building Services	4,000,719	11,573,139	13,175,180	13,223,126
1680	County Fire Rescue	37,257,731	46,642,770	46,459,063	51,515,731
1690	Fire Services Impact Fee Trust	490,264	3,751,833	4,434,811	3,545,445
	Total Special Revenue Funds	**$ 173,624,972**	**$ 301,260,818**	**$ 309,316,156**	**$ 320,934,107**
	Special Revenue - Grant Funds				
1200	Community Development Block Grant	$ 2,118,198	$ 8,923,994	$ 7,484,401	$ 10,694,536
1210	Transit	7,587,562	18,989,373	19,742,035	15,533,694
1260	Affordable Housing Assistance Trust	730,261	3,650,206	3,392,799	12,521,279
1270	Section 8	5,201,077	5,507,456	6,579,891	6,677,294
1300	Federal/State Grants	9,273,392	17,135,468	29,497,728	26,168,344
1310	Restricted Local Programs	706,344	1,138,338	1,476,676	773,530
	Total Grant Funds	**$ 25,616,834**	**$ 55,344,835**	**$ 68,173,530**	**$ 72,368,677**

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2022	Adopted FY 2023	Revised FY 2023	Adopted FY 2024
	Debt Service Funds				
2510	Pari-Mutuel Revenue Replacement Bonds	$ 245,528	$ 689,484	$ 694,416	$ 738,827
2710	Public Lands Debt Service	2,592,981	3,224,083	3,092,159	3,714,407
2810	Expansion Projects Debt Service	5,369,389	5,532,620	5,647,719	5,173,230
2850	Sales Tax Revenue Note	2,800,516	2,953,649	2,955,698	2,871,991
	Total Debt Service Funds	**$ 11,008,414**	**$ 12,399,836**	**$ 12,389,992**	**$ 12,498,455**
	Enterprise Funds				
4200	Landfill Enterprise	$ 18,383,634	$ 22,361,652	$ 23,273,273	$ 34,235,413
4220	Solid Waste Closures & Long-Term Care	389,929	2,045,353	2,557,440	694,783
	Total Enterprise Funds	**$ 18,773,563**	**$ 24,407,005**	**$ 25,830,713**	**$ 34,930,196**
	Subtotal Operating Budget	**$ 438,172,768**	**$ 679,481,642**	**$ 709,560,819**	**$ 754,155,974**
	Less Operating Transfers	**$ (38,751,460)**	**$ (41,026,134)**	**$ (42,458,340)**	**$ (40,564,279)**
	Total Operating Budget	**$ 399,421,308**	**$ 638,455,508**	**$ 667,102,479**	**$ 713,591,695**
	Capital Projects Funds				
3030	Renewal Sales Tax Capital Projects	$ 509,247	-	-	-
3040	Renewal Sales Tax Capital Projects-PW	308,443	-	-	-
3050	2nd Renewal Sales Tax Capital Projects	9,240,290	47,265,615	49,546,563	55,174,750
3840	Road Resurfacing Capital Projects	4,456,669	863,109	863,233	-
3850	Sales Tax Revenue Note Projects	4,913	4,913	-	-
	Total Capital Projects Funds	**$ 14,519,562**	**$ 48,133,637**	**$ 50,409,796**	**$ 55,174,750**
	Internal Service Funds				
5200	Property and Casualty	$ 4,131,837	$ 4,335,290	$ 4,455,909	$ 4,568,575
5300	Employee Group Benefits	17,961,478	18,071,445	17,790,805	19,067,918
5400	Fleet Management	3,190,210	3,442,458	3,611,664	4,122,263
	Total Internal Service Funds	**$ 25,283,525**	**$ 25,849,193**	**$ 25,858,378**	**$ 27,758,756**