



This document, titled Lake County Board of County Commissioners Adopted Budget Fiscal Year 2025 is 21 pages in length.

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**LAKE COUNTY BOARD OF COUNTY COMMISSIONERS**  
**FY 2025 ADOPTED BUDGET**

<u>Millage Rates</u>	<u>Millage per \$1000</u>	<u>Millage Rates</u>	<u>Millage per \$1000</u>
Countywide - Lake County BCC	5.0364	Lake County Fire MSTU	0.4800
Lake County Ambulance MSTU	0.4629	Lake County Wellness Way MSTU	0.9170
Lake County Water Authority	0.2940	Voter approved debt for Environmental Lands	0.0918
Stormwater, Parks & Roads MSTU	0.4957		
	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service Funds</b>
<b>ESTIMATED REVENUES</b>		<b>Capital Projects Funds</b>	<b>Enterprise Funds</b>
Ad Valorem Taxes	203,089,453	49,760,335	3,701,773
Sales & Use Taxes	3,254,961	39,007,398	63,860
Licensing & Permits		99,499,419	-
Intergovernmental Revenues	34,446,377	114,106,021	297,667
Charges for Services	15,724,063	19,664,239	-
Fines & Forfeitures	475,000	400,837	-
Miscellaneous Revenue	755,907	3,063,024	516,064
<b>TOTAL REVENUES</b>	<b>257,745,761</b>	<b>325,501,273</b>	<b>4,579,364</b>
Less 5% Statutory Deductions	(12,784,810)	(7,151,263)	(203,915)
<b>NET REVENUES</b>	<b>244,960,951</b>	<b>318,350,010</b>	<b>4,375,449</b>
<b>NON-REVENUES</b>			
Interfund Transfers	8,775,200	24,991,396	7,629,257
Intergovernmental Transfers	1,380,902	56,000	10,500
Fund Balances/Reserves/Net Assets	61,980,579	159,897,451	2,052,609
<b>TOTAL NON-REVENUES</b>	<b>72,136,681</b>	<b>184,944,847</b>	<b>9,692,366</b>
<b>TOTAL ESTIMATED REVENUES</b>	<b>317,097,632</b>	<b>503,294,857</b>	<b>14,067,815</b>
<b>EXPENDITURES/EXPENSES</b>			
General Government	50,769,552	60,229,980	10,730,049
Public Safety	14,418,611	129,948,659	-
Physical Environment	3,489,864	3,158,563	-
Transportation		107,285,541	-
Economic Environment	2,851,196	42,448,404	-
Human Services	13,826,678	2,950,354	-
Conservation & Resource Management		21,116,178	-
Culture & Recreation	344,637	24,235,723	-
Judicial Services	5,732,234	123,925	-
Debt Service	-	-	-
Internal Service	-	-	-
Interfund Transfers	20,591,148	45,848,900	-
Intergovernmental Transfers	152,021,731	2,444,319	111,054
Fund Balances/Reserves/Net Assets	53,051,981	63,504,311	3,226,712
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>317,097,632</b>	<b>503,294,857</b>	<b>14,067,815</b>
			<b>66,180,205</b>
			<b>15,238,575</b>
			<b>1,495,571</b>
			<b>2,277,464</b>
			<b>37,249,994</b>
			<b>33,041,125</b>
			<b>970,931,628</b>

**Lake County, Florida**  
**FY 2025 Adopted Budget**  
**Comparison of Operating Budget to Total Budget**

<b>Funds</b>	<b>Actual FY 2023</b>	<b>Adopted FY 2024</b>	<b>Revised FY 2024</b>	<b>Adopted FY 2025</b>
<b>Operating Budget</b>				
Countywide Funds	\$ 244,248,676	\$ 313,424,539	\$ 334,380,532	\$ 367,304,035
Special Revenue Funds	213,021,665	357,182,680	363,343,040	362,885,431
Special Revenue - Grant Funds	28,043,180	72,368,677	91,692,880	90,203,023
Debt Service Funds	60,188,577	12,498,455	12,530,818	14,067,815
Enterprise Funds	26,458,512	34,930,196	34,842,500	37,249,994
<b>Sub-Total Operating Budget</b>	<b>\$ 571,960,610</b>	<b>\$ 790,404,547</b>	<b>\$ 836,789,770</b>	<b>\$ 871,710,298</b>
Less: Operating Transfers	(41,462,388)	(40,564,279)	(44,406,152)	(46,772,078)
<b>Total Operating Budget</b>	<b>\$ 530,498,222</b>	<b>\$ 749,840,268</b>	<b>\$ 792,383,618</b>	<b>\$ 824,938,220</b>
<b>Capital Project Funds</b>	<b>\$ 20,065,427</b>	<b>\$ 55,174,750</b>	<b>\$ 55,213,862</b>	<b>\$ 66,180,205</b>
<b>Internal Service Funds</b>	<b>\$ 26,047,353</b>	<b>\$ 27,758,756</b>	<b>\$ 28,399,756</b>	<b>\$ 33,041,125</b>
<b>Total Budget</b>				
Countywide Funds	\$ 244,248,676	\$ 313,424,539	\$ 334,380,532	\$ 367,304,035
Special Revenue Funds	213,021,665	357,182,680	363,343,040	362,885,431
Special Revenue - Grant Funds	28,043,180	72,368,677	91,692,880	90,203,023
Debt Service Funds	60,188,577	12,498,455	12,530,818	14,067,815
Enterprise Funds	26,458,512	34,930,196	34,842,500	37,249,994
Capital Project Funds	20,065,427	55,174,750	55,213,862	66,180,205
Internal Service Funds	26,047,353	27,758,756	28,399,756	33,041,125
<b>Total All Funds</b>	<b>\$ 618,073,390</b>	<b>\$ 873,338,053</b>	<b>\$ 920,403,388</b>	<b>\$ 970,931,628</b>

**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 2025**

	General 0010	County Transportation Trust 1120	Lake County Ambulance 1220	County Library System 1900
<b>Revenues</b>				
Taxes	\$ 206,344,414	\$ 8,630,000	\$ 18,966,132	\$ -
Permits and Fees	-	33,000	-	-
Intergovernmental Revenues	34,446,377	5,775,000	-	161,000
Charges For Services	15,724,063	1,023,625	-	11,685
Fines And Forfeits	475,000	-	-	19,300
Miscellaneous Revenues	755,907	75,160	5,100	189,048
<b>Total Current Revenues</b>	<b>\$ 257,745,761</b>	<b>\$ 15,536,785</b>	<b>\$ 18,971,232</b>	<b>\$ 381,033</b>
Non-Revenues	59,351,871	10,289,800	(287,518)	5,315,071
<b>Total Revenues</b>	<b>\$ 317,097,632</b>	<b>\$ 25,826,585</b>	<b>\$ 18,683,714</b>	<b>\$ 5,696,104</b>
Less Operating Transfers	(20,591,148)	(775,189)	(12,814,464)	-
<b>Total Operating Budget</b>	<b>\$ 296,506,484</b>	<b>\$ 25,051,396</b>	<b>\$ 5,869,250</b>	<b>\$ 5,696,104</b>
<b>Expenditures</b>				
Personal Services	\$ 26,216,284	\$ 8,906,320	\$ -	\$ 3,072,015
Operating Expenditures	38,988,847	7,421,879	-	953,025
Capital Outlay	7,507,659	3,015,084	-	453,274
<b>Total Operating Expenditures</b>	<b>\$ 72,712,790</b>	<b>\$ 19,343,283</b>	<b>\$ -</b>	<b>\$ 4,478,314</b>
Debt Service	\$ 112,700	\$ -	\$ -	\$ -
Grants And Aids	18,607,282	850,000	3,697,601	1,207,294
Other Uses	225,664,860	5,633,302	14,986,113	10,496
<b>Total Expenditures</b>	<b>\$ 317,097,632</b>	<b>\$ 25,826,585</b>	<b>\$ 18,683,714</b>	<b>\$ 5,696,104</b>
Less Operating Transfers	(20,591,148)	(775,189)	(12,814,464)	-
<b>Total Operating Budget</b>	<b>\$ 296,506,484</b>	<b>\$ 25,051,396</b>	<b>\$ 5,869,250</b>	<b>\$ 5,696,104</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	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
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	300,000	19,000	50,000	250,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Current Revenues</b>	<b>\$ 300,000</b>	<b>\$ 19,000</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>
Non-Revenues	4,829,407	129,470	75,009	1,491,422
<b>Total Revenues</b>	<b>\$ 5,129,407</b>	<b>\$ 148,470</b>	<b>\$ 125,009</b>	<b>\$ 1,741,422</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 5,129,407</b>	<b>\$ 148,470</b>	<b>\$ 125,009</b>	<b>\$ 1,741,422</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	1,098,000	148,470	125,009	1,636,007
<b>Total Operating Expenditures</b>	<b>\$ 1,098,000</b>	<b>\$ 148,470</b>	<b>\$ 125,009</b>	<b>\$ 1,636,007</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	877,443	-	-	-
Other Uses	3,153,964	-	-	105,415
<b>Total Expenditures</b>	<b>\$ 5,129,407</b>	<b>\$ 148,470</b>	<b>\$ 125,009</b>	<b>\$ 1,741,422</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 5,129,407</b>	<b>\$ 148,470</b>	<b>\$ 125,009</b>	<b>\$ 1,741,422</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	<b>Educational System Impact Fees 1090</b>	<b>Local Provider Participation Fund 1100</b>	<b>West Transportation Benefit District 1147</b>	<b>North Central Transportation Benefit District 1148</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	30,000,000	12,313,110	-	510,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Current Revenues</b>	<b>\$ 30,000,000</b>	<b>\$ 12,313,110</b>	<b>\$ -</b>	<b>\$ 510,000</b>
Non-Revenues	-	1,194,524	54,574	2,804,547
<b>Total Revenues</b>	<b>\$ 30,000,000</b>	<b>\$ 13,507,634</b>	<b>\$ 54,574</b>	<b>\$ 3,314,547</b>
Less Operating Transfers	-	(150,000)	-	-
<b>Total Operating Budget</b>	<b>\$ 30,000,000</b>	<b>\$ 13,357,634</b>	<b>\$ 54,574</b>	<b>\$ 3,314,547</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Outlay	-	-	54,574	2,852,324
<b>Total Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,574</b>	<b>\$ 2,852,324</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	30,000,000	13,357,634	-	-
Other Uses	-	150,000	-	462,223
<b>Total Expenditures</b>	<b>\$ 30,000,000</b>	<b>\$ 13,507,634</b>	<b>\$ 54,574</b>	<b>\$ 3,314,547</b>
Less Operating Transfers	-	(150,000)	-	-
<b>Total Operating Budget</b>	<b>\$ 30,000,000</b>	<b>\$ 13,357,634</b>	<b>\$ 54,574</b>	<b>\$ 3,314,547</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	NorthEast/Wekiva Transportation Benefit District 1149	South Transportation Benefit District 1157	Central Transportation Benefit District 1158	North Transportation Benefit District 1159
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	580,000	6,010,000	650,000	-
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	-	5,000	-	-
<b>Total Current Revenues</b>	<b>\$ 580,000</b>	<b>\$ 6,015,000</b>	<b>\$ 650,000</b>	<b>\$ -</b>
Non-Revenues	5,505,294	34,376,656	4,192,616	2,817
<b>Total Revenues</b>	<b>\$ 6,085,294</b>	<b>\$ 40,391,656</b>	<b>\$ 4,842,616</b>	<b>\$ 2,817</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 6,085,294</b>	<b>\$ 40,391,656</b>	<b>\$ 4,842,616</b>	<b>\$ 2,817</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	-	10,000	8,500	-
Capital Outlay	5,206,350	31,843,782	4,626,972	-
<b>Total Operating Expenditures</b>	<b>\$ 5,206,350</b>	<b>\$ 31,853,782</b>	<b>\$ 4,635,472</b>	<b>\$ -</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	878,944	8,537,874	207,144	2,817
<b>Total Expenditures</b>	<b>\$ 6,085,294</b>	<b>\$ 40,391,656</b>	<b>\$ 4,842,616</b>	<b>\$ 2,817</b>
Less Operating Transfers	-	-	-	-
<b>Total Operating Budget</b>	<b>\$ 6,085,294</b>	<b>\$ 40,391,656</b>	<b>\$ 4,842,616</b>	<b>\$ 2,817</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	Fish Conservation 1190	MSTU - Stormwater Management 1230	MSTU - Parks Services 1231	MSTU - Roads Services 1232
<b>Revenues</b>				
Taxes	\$ -	\$ 1,027,646	\$ 6,962,022	\$ 639,456
Permits and Fees	- -	- -	200,000	- -
Intergovernmental Revenues	- -	- -	1,400,000	- -
Charges For Services	- -	127,500	1,106,000	- -
Fines And Forfeits	- -	- -	- -	- -
Miscellaneous Revenues	- -	- -	17,788	- -
<b>Total Current Revenues</b>	<b>\$ 251,119</b>	<b>\$ 1,155,146</b>	<b>\$ 9,685,810</b>	<b>\$ 639,456</b>
Non-Revenues	251,119	2,919,623	2,037,826	(31,973)
<b>Total Revenues</b>	<b>\$ 251,119</b>	<b>\$ 4,074,769</b>	<b>\$ 11,723,636</b>	<b>\$ 607,483</b>
Less Operating Transfers	- -	(57,757)	(348,101)	(31,973)
<b>Total Operating Budget</b>	<b>\$ 251,119</b>	<b>\$ 4,017,012</b>	<b>\$ 11,375,535</b>	<b>\$ 575,510</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ 696,890	\$ 2,182,698	\$ -
Operating Expenditures	- -	121,416	7,291,263	- -
Capital Outlay	251,119	2,040,435	1,400,000	556,326
<b>Total Operating Expenditures</b>	<b>\$ 251,119</b>	<b>\$ 2,858,741</b>	<b>\$ 10,873,961</b>	<b>\$ 556,326</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	- -	- -	- -	- -
Other Uses	- -	1,216,028	849,675	51,157
<b>Total Expenditures</b>	<b>\$ 251,119</b>	<b>\$ 4,074,769</b>	<b>\$ 11,723,636</b>	<b>\$ 607,483</b>
Less Operating Transfers	- -	(57,757)	(348,101)	(31,973)
<b>Total Operating Budget</b>	<b>\$ 251,119</b>	<b>\$ 4,017,012</b>	<b>\$ 11,375,535</b>	<b>\$ 575,510</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	<b>Emergency 911</b> <b>1240</b>	<b>Resort/ Development Tax</b> <b>1250</b>	<b>Greater Hills MSBU</b> <b>1290</b>	<b>Law Enforcement Trust</b> <b>1330</b>
<b>Revenues</b>				
Taxes	\$ -	\$ 5,000,000	\$ -	\$ -
Permits and Fees	- -	- -	371,316	- -
Intergovernmental Revenues	6,917,264	- -	- -	50,000
Charges For Services	35,000	- -	- -	150,000
Fines And Forfeits	- -	- -	- -	- -
Miscellaneous Revenues	26,000	3,001	3,000	- -
<b>Total Current Revenues</b>	<b>\$ 6,978,264</b>	<b>\$ 5,003,001</b>	<b>\$ 374,316</b>	<b>\$ 200,000</b>
Non-Revenues	4,577,754	11,175,747	56,599	152,554
<b>Total Revenues</b>	<b>\$ 11,556,018</b>	<b>\$ 16,178,748</b>	<b>\$ 430,915</b>	<b>\$ 352,554</b>
Less Operating Transfers	- -	(285,150)	(29,850)	- -
<b>Total Operating Budget</b>	<b>\$ 11,556,018</b>	<b>\$ 15,893,598</b>	<b>\$ 401,065</b>	<b>\$ 352,554</b>
<b>Expenditures</b>				
Personal Services	\$ 1,428,810	\$ 710,711	\$ -	\$ -
Operating Expenditures	1,591,766	3,777,680	320,000	- -
Capital Outlay	4,096,657	- -	- -	- -
<b>Total Operating Expenditures</b>	<b>\$ 7,117,233</b>	<b>\$ 4,488,391</b>	<b>\$ 320,000</b>	<b>\$ -</b>
Debt Service	\$ - -	\$ - -	\$ - -	\$ - -
Grants And Aids	150,000	4,000	- -	352,554
Other Uses	4,288,785	11,686,357	110,915	- -
<b>Total Expenditures</b>	<b>\$ 11,556,018</b>	<b>\$ 16,178,748</b>	<b>\$ 430,915</b>	<b>\$ 352,554</b>
Less Operating Transfers	- -	(285,150)	(29,850)	- -
<b>Total Operating Budget</b>	<b>\$ 11,556,018</b>	<b>\$ 15,893,598</b>	<b>\$ 401,065</b>	<b>\$ 352,554</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	<b>Mt Plymouth/ Sorrento CRA Trust</b> <b>1340</b>	<b>Emergency Medical Services</b> <b>1350</b>	<b>Greater Groves MSBU</b> <b>1370</b>	<b>Coronavirus State/Local Fiscal Recovery</b> <b>1380</b>
<b>Revenues</b>				
Taxes	\$ 230,834	\$ -	\$ -	\$ -
Permits and Fees	\$ -	\$ -	\$ 265,650	\$ -
Intergovernmental Revenues	\$ 12,439	\$ 4,107,832	\$ -	\$ 17,314,605
Charges For Services	\$ -	\$ 17,262,059	\$ -	\$ -
Fines And Forfeits	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ 156,100	\$ 640	\$ -
<b>Total Current Revenues</b>	<b>\$ 243,273</b>	<b>\$ 21,525,991</b>	<b>\$ 266,290</b>	<b>\$ 17,314,605</b>
Non-Revenues	\$ 637,375	\$ 13,089,436	\$ 66,348	\$ 9,195,706
<b>Total Revenues</b>	<b>\$ 880,648</b>	<b>\$ 34,615,427</b>	<b>\$ 332,638</b>	<b>\$ 26,510,311</b>
Less Operating Transfers	\$ -	\$ (2,356,577)	\$ (21,304)	\$ -
<b>Total Operating Budget</b>	<b>\$ 880,648</b>	<b>\$ 32,258,850</b>	<b>\$ 311,334</b>	<b>\$ 26,510,311</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ 19,250,203	\$ -	\$ -
Operating Expenditures	\$ 77,805	\$ 8,011,638	\$ 229,440	\$ -
Capital Outlay	\$ -	\$ 2,107,091	\$ -	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 77,805</b>	<b>\$ 29,368,932</b>	<b>\$ 229,440</b>	<b>\$ -</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	\$ 50,000	\$ 1,695,403	\$ -	\$ 17,314,605
Other Uses	\$ 752,843	\$ 3,551,092	\$ 103,198	\$ 9,195,706
<b>Total Expenditures</b>	<b>\$ 880,648</b>	<b>\$ 34,615,427</b>	<b>\$ 332,638</b>	<b>\$ 26,510,311</b>
Less Operating Transfers	\$ -	\$ (2,356,577)	\$ (21,304)	\$ -
<b>Total Operating Budget</b>	<b>\$ 880,648</b>	<b>\$ 32,258,850</b>	<b>\$ 311,334</b>	<b>\$ 26,510,311</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	<b>Wellness Way</b> <b>MSTU</b> <b>1390</b>	<b>Internal</b> <b>Subdivision Roads</b> <b>MSBU</b> <b>1400</b>	<b>Infrastructure</b> <b>Sales Tax</b> <b>Revenue</b> <b>1410</b>	<b>Village Green</b> <b>Street</b> <b>Lighting</b> <b>1430</b>
<b>Revenues</b>				
Taxes	\$ 310,975	\$ -	\$ 25,377,398	\$ -
Permits and Fees	\$ -	\$ 21,227	\$ -	\$ 14,014
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -
Charges For Services	\$ -	\$ -	\$ -	\$ -
Fines And Forfeits	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 75
<b>Total Current Revenues</b>	<b>\$ 310,975</b>	<b>\$ 21,227</b>	<b>\$ 25,377,398</b>	<b>\$ 14,089</b>
Non-Revenues	\$ (15,549)	\$ -	\$ 669,867	\$ 8,714
<b>Total Revenues</b>	<b>\$ 295,426</b>	<b>\$ 21,227</b>	<b>\$ 26,047,265</b>	<b>\$ 22,803</b>
Less Operating Transfers	\$ -	\$ -	\$ (4,248,870)	\$ (1,127)
<b>Total Operating Budget</b>	<b>\$ 295,426</b>	<b>\$ 21,227</b>	<b>\$ 21,798,395</b>	<b>\$ 21,676</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 295,426	\$ 21,227	\$ -	\$ 14,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Expenditures</b>	<b>\$ 295,426</b>	<b>\$ 21,227</b>	<b>\$ -</b>	<b>\$ 14,000</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ 26,047,265	\$ 8,803
<b>Total Expenditures</b>	<b>\$ 295,426</b>	<b>\$ 21,227</b>	<b>\$ 26,047,265</b>	<b>\$ 22,803</b>
Less Operating Transfers	\$ -	\$ -	\$ (4,248,870)	\$ (1,127)
<b>Total Operating Budget</b>	<b>\$ 295,426</b>	<b>\$ 21,227</b>	<b>\$ 21,798,395</b>	<b>\$ 21,676</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	Greater Pines Municipal Services 1450	Picciola Island Street Lighting 1460	Valencia Terrace Street Lighting 1470	Sylvan Shores Street Lighting 1480
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	382,900	4,228	6,860	26,838
Intergovernmental Revenues	-	-	-	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	-	-	-
Miscellaneous Revenues	3,000	40	50	280
<b>Total Current Revenues</b>	<b>\$ 385,900</b>	<b>\$ 4,268</b>	<b>\$ 6,910</b>	<b>\$ 27,118</b>
Non-Revenues	73,727	3,015	3,783	2,830
<b>Total Revenues</b>	<b>\$ 459,627</b>	<b>\$ 7,283</b>	<b>\$ 10,693</b>	<b>\$ 29,948</b>
Less Operating Transfers	(30,872)	(341)	(553)	(2,170)
<b>Total Operating Budget</b>	<b>\$ 428,755</b>	<b>\$ 6,942</b>	<b>\$ 10,140</b>	<b>\$ 27,778</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	324,327	3,900	6,200	21,550
Capital Outlay	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 324,327</b>	<b>\$ 3,900</b>	<b>\$ 6,200</b>	<b>\$ 21,550</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	135,300	3,383	4,493	8,398
<b>Total Expenditures</b>	<b>\$ 459,627</b>	<b>\$ 7,283</b>	<b>\$ 10,693</b>	<b>\$ 29,948</b>
Less Operating Transfers	(30,872)	(341)	(553)	(2,170)
<b>Total Operating Budget</b>	<b>\$ 428,755</b>	<b>\$ 6,942</b>	<b>\$ 10,140</b>	<b>\$ 27,778</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	<b>MSBU</b> <b>Wastewater</b> <b>Treatment System</b> <b>1490</b>	<b>Building</b> <b>Services</b> <b>1520</b>	<b>County Fire</b> <b>Rescue</b> <b>1680</b>	<b>Fire Services</b> <b>Impact Fee</b> <b>Trust</b> <b>1690</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 9,677,934	\$ -
Permits and Fees	20,000	4,469,987	41,961,289	1,000,000
Intergovernmental Revenues	-	-	5,429,508	-
Charges For Services	-	279,720	71,800	-
Fines And Forfeits	-	131,537	-	-
Miscellaneous Revenues	-	-	47,100	30,100
<b>Total Current Revenues</b>	<b>\$ 20,286</b>	<b>\$ 4,881,244</b>	<b>\$ 57,187,631</b>	<b>\$ 1,030,100</b>
Non-Revenues	286	9,103,679	8,635,885	2,158,897
<b>Total Revenues</b>	<b>\$ 20,286</b>	<b>\$ 13,984,923</b>	<b>\$ 65,823,516</b>	<b>\$ 3,188,997</b>
Less Operating Transfers	-	(238,575)	(2,657,632)	-
<b>Total Operating Budget</b>	<b>\$ 20,286</b>	<b>\$ 13,746,348</b>	<b>\$ 63,165,884</b>	<b>\$ 3,188,997</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ 4,734,803	\$ 46,878,508	\$ -
Operating Expenditures	20,000	2,355,063	8,522,256	-
Capital Outlay	-	4,050,000	729,437	2,927,341
<b>Total Operating Expenditures</b>	<b>\$ 20,000</b>	<b>\$ 11,139,866</b>	<b>\$ 56,130,201</b>	<b>\$ 2,927,341</b>
Debt Service	\$ -	\$ -	\$ -	\$ -
Grants And Aids	-	-	-	-
Other Uses	286	2,845,057	9,693,315	261,656
<b>Total Expenditures</b>	<b>\$ 20,286</b>	<b>\$ 13,984,923</b>	<b>\$ 65,823,516</b>	<b>\$ 3,188,997</b>
Less Operating Transfers	-	(238,575)	(2,657,632)	-
<b>Total Operating Budget</b>	<b>\$ 20,286</b>	<b>\$ 13,746,348</b>	<b>\$ 63,165,884</b>	<b>\$ 3,188,997</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	Lake County Water Authority 9800	Community Development Block Grant 1200	Transit 1210	Affordable Housing Assistance Trust 1260
<b>Revenues</b>				
Taxes	\$ 11,945,336	\$ -	\$ -	\$ -
Permits and Fees	- -	- -	- -	- -
Intergovernmental Revenues	1,819,143	13,001,281	18,780,704	10,855,645
Charges For Services	16,000	- -	500,000	- -
Fines And Forfeits	- -	- -	- -	- -
Miscellaneous Revenues	450,000	- -	110,000	744,042
<b>Total Current Revenues</b>	<b>\$ 14,230,479</b>	<b>\$ 13,001,281</b>	<b>\$ 19,390,704</b>	<b>\$ 11,599,687</b>
Non-Revenues	25,885,246	1,685,173	3,515,789	6,660,556
<b>Total Revenues</b>	<b>\$ 40,115,725</b>	<b>\$ 14,686,454</b>	<b>\$ 22,906,493</b>	<b>\$ 18,260,243</b>
Less Operating Transfers	- -	- -	- -	- -
<b>Total Operating Budget</b>	<b>\$ 40,115,725</b>	<b>\$ 14,686,454</b>	<b>\$ 22,906,493</b>	<b>\$ 18,260,243</b>
<b>Expenditures</b>				
Personal Services	\$ 74,493	\$ 330,230	\$ 945,240	\$ 1,346,832
Operating Expenditures	18,805,087	1,521,392	16,989,340	229,996
Capital Outlay	6,793,000	1,658,629	2,939,366	- -
<b>Total Operating Expenditures</b>	<b>\$ 25,672,580</b>	<b>\$ 3,510,251</b>	<b>\$ 20,873,946</b>	<b>\$ 1,576,828</b>
Debt Service	\$ - -	\$ - -	\$ - -	\$ - -
Grants And Aids	2,666,959	11,066,342	- -	16,308,329
Other Uses	11,776,186	109,861	2,032,547	375,086
<b>Total Expenditures</b>	<b>\$ 40,115,725</b>	<b>\$ 14,686,454</b>	<b>\$ 22,906,493</b>	<b>\$ 18,260,243</b>
Less Operating Transfers	- -	- -	- -	- -
<b>Total Operating Budget</b>	<b>\$ 40,115,725</b>	<b>\$ 14,686,454</b>	<b>\$ 22,906,493</b>	<b>\$ 18,260,243</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	<b>Section 8 1270</b>	<b>Federal/ State Grants 1300</b>	<b>Restricted Local Programs 1310</b>	<b>Pari-Mutuel Revenue Replacement Bonds 2510</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	- -	- -	40,000	- -
Intergovernmental Revenues	7,496,547	20,975,053	10,000	297,667
Charges For Services	- -	- -	230,850	- -
Fines And Forfeits	- -	- -	100,000	- -
Miscellaneous Revenues	130,000	- -	67,500	- -
<b>Total Current Revenues</b>	<b>\$ 7,626,547</b>	<b>\$ 20,975,053</b>	<b>\$ 448,350</b>	<b>\$ 297,667</b>
Non-Revenues	9,981	4,004,181	1,285,721	506,574
<b>Total Revenues</b>	<b>\$ 7,636,528</b>	<b>\$ 24,979,234</b>	<b>\$ 1,734,071</b>	<b>\$ 804,241</b>
Less Operating Transfers	- -	- -	- -	- -
<b>Total Operating Budget</b>	<b>\$ 7,636,528</b>	<b>\$ 24,979,234</b>	<b>\$ 1,734,071</b>	<b>\$ 804,241</b>
<b>Expenditures</b>				
Personal Services	\$ 463,782	\$ 206,829	\$ 68,211	\$ -
Operating Expenditures	286,810	630,414	600,361	- -
Capital Outlay	- -	20,137,810	251,731	- -
<b>Total Operating Expenditures</b>	<b>\$ 750,592</b>	<b>\$ 20,975,053</b>	<b>\$ 920,303</b>	<b>\$ -</b>
Debt Service	\$ -	\$ -	\$ -	\$ 252,500
Grants And Aids	6,875,955	- -	804,294	- -
Other Uses	9,981	4,004,181	9,474	551,741
<b>Total Expenditures</b>	<b>\$ 7,636,528</b>	<b>\$ 24,979,234</b>	<b>\$ 1,734,071</b>	<b>\$ 804,241</b>
Less Operating Transfers	- -	- -	- -	- -
<b>Total Operating Budget</b>	<b>\$ 7,636,528</b>	<b>\$ 24,979,234</b>	<b>\$ 1,734,071</b>	<b>\$ 804,241</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	Public Lands Debt Service 2710	Expansion Projects Debt Service 2810	Sales Tax Revenue Note Debt Service 2850	Landfill Enterprise 4200
<b>Revenues</b>				
Taxes	\$ 3,765,633	\$ -	\$ -	\$ -
Permits and Fees	- -	- -	- -	27,622,057
Intergovernmental Revenues	- -	- -	- -	- -
Charges For Services	- -	- -	- -	625,000
Fines And Forfeits	- -	- -	- -	- -
Miscellaneous Revenues	- -	- -	\$ 516,064	110,581
<b>Total Current Revenues</b>	<b>\$ 3,765,633</b>	<b>\$ 5,179,021</b>	<b>\$ 516,064</b>	<b>\$ 28,357,638</b>
Non-Revenues	978,897	- -	2,823,959	8,629,878
<b>Total Revenues</b>	<b>\$ 4,744,530</b>	<b>\$ 5,179,021</b>	<b>\$ 3,340,023</b>	<b>\$ 36,987,516</b>
Less Operating Transfers	- -	- -	- -	(1,582,754)
<b>Total Operating Budget</b>	<b>\$ 4,744,530</b>	<b>\$ 5,179,021</b>	<b>\$ 3,340,023</b>	<b>\$ 35,404,762</b>
<b>Expenditures</b>				
Personal Services	\$ - -	\$ - -	\$ - -	\$ 2,406,811
Operating Expenditures	- - -	- - -	- - -	30,116,584
Capital Outlay	- - -	- - -	- - -	935,000
<b>Total Operating Expenditures</b>	<b>\$ - -</b>	<b>\$ - -</b>	<b>\$ - -</b>	<b>\$ 33,458,395</b>
Debt Service	\$ 2,526,669	\$ 5,149,257	\$ 2,801,623	\$ - -
Grants And Aids	- - -	- - -	- - -	- - -
Other Uses	2,217,861	29,764	538,400	3,529,121
<b>Total Expenditures</b>	<b>\$ 4,744,530</b>	<b>\$ 5,179,021</b>	<b>\$ 3,340,023</b>	<b>\$ 36,987,516</b>
Less Operating Transfers	- - -	- - -	- - -	(1,582,754)
<b>Total Operating Budget</b>	<b>\$ 4,744,530</b>	<b>\$ 5,179,021</b>	<b>\$ 3,340,023</b>	<b>\$ 35,404,762</b>

**Operating Budget by Fund**  
**Fiscal Year 2025**

	<b>Solid Waste Closures &amp; Long-Term Care 4220</b>	<b>Property &amp; Casualty 5200</b>	<b>Employee Group Benefits 5300</b>	<b>Totals</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 298,877,780
Permits and Fees	- -	- -	- -	\$ 127,121,476
Intergovernmental Revenues	- -	- -	- -	\$ 148,850,065
Charges For Services	- -	- -	- -	\$ 37,163,302
Fines And Forfeits	- -	- -	- -	\$ 725,837
Miscellaneous Revenues	- -	- -	- -	\$ 3,445,576
<b>Total Current Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 616,184,036</b>
Non-Revenues	262,478	- -	- -	\$ 255,526,262
<b>Total Revenues</b>	<b>\$ 262,478</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 871,710,298</b>
Less Operating Transfers	(250)	(205,563)	(341,858)	(46,772,078)
<b>Total Operating Budget</b>	<b>\$ 262,228</b>	<b>\$ (205,563)</b>	<b>\$ (341,858)</b>	<b>\$ 824,938,220</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ 119,919,670
Operating Expenditures	160,701	- -	- -	\$ 149,727,893
Capital Outlay	- -	- -	- -	\$ 109,441,447
<b>Total Operating Expenditures</b>	<b>\$ 160,701</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 379,089,010</b>
Debt Service	\$ -	\$ -	\$ -	\$ 10,842,749
Grants And Aids	- -	- -	- -	\$ 125,885,695
Other Uses	101,777	- -	- -	\$ 355,892,844
<b>Total Expenditures</b>	<b>\$ 262,478</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 871,710,298</b>
Less Operating Transfers	(250)	(205,563)	(341,858)	(46,772,078)
<b>Total Operating Budget</b>	<b>\$ 262,228</b>	<b>\$ (205,563)</b>	<b>\$ (341,858)</b>	<b>\$ 824,938,220</b>

## Revenues by Fund

Fund No. Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
<b>Countywide Funds</b>				
0010 General	\$ 216,084,186	\$ 265,498,029	\$ 284,427,738	\$ 317,097,632
1120 County Transportation Trust	20,166,758	26,748,832	28,309,348	25,826,585
1220 Lake County Ambulance	13,718,480	15,836,122	16,125,190	18,683,714
1900 County Library System	4,717,308	5,341,556	5,518,256	5,696,104
<b>Total Countywide Funds</b>	<b>\$ 254,686,732</b>	<b>\$ 313,424,539</b>	<b>\$ 334,380,532</b>	<b>\$ 367,304,035</b>
<b>Special Revenue Funds</b>				
1070 Library Impact Fee Trust	\$ 1,560,186	\$ 4,431,492	\$ 5,106,599	\$ 5,129,407
1081 Parks Impact Fee Trust - Central District	27,384	143,690	140,470	148,470
1082 Parks Impact Fee Trust - North District	95,436	119,569	151,183	125,009
1083 Parks Impact Fee Trust - South District	395,068	1,449,194	1,611,528	1,741,422
1090 Educational Systems Impact Fees	41,717,027	30,000,000	30,000,000	30,000,000
1100 LCL Provider Participation Fund	34,099,691	44,404,180	44,404,180	13,507,634
1147 West Transport Benefit District	-	57,000	57,000	54,574
1148 North Central Transport Benefit District	859,998	2,235,416	2,506,334	3,314,547
1149 NE/Wekiva Transport Benefit District	1,396,224	3,213,842	3,786,647	6,085,294
1157 South Transportation Benefit District	9,037,274	32,716,189	32,253,456	40,391,656
1158 Central Transportation Benefit District	698,025	3,476,722	3,589,835	4,842,616
1159 North Transportation Benefit District	145	2,817	4,314	2,817
1190 Fish Conservation	7,334	237,791	243,548	251,119
1230 MSTU - Stormwater Management	1,088,448	3,756,682	3,903,543	4,074,769
1231 MSTU - Parks Services	7,727,107	9,298,224	10,443,255	11,723,636
1232 MSTU - Roads	-	-	-	607,483
1240 Emergency 911	2,772,401	10,258,981	11,591,486	11,556,018
1250 Resort/Development Tax	5,992,245	15,982,887	15,603,539	16,178,748
1290 Greater Hills MSBU	295,641	398,098	401,574	430,915
1330 Law Enforcement Trust	903,504	1,061,552	1,582,894	352,554
1340 Mt Plymouth/Sorrento CRA Trust	158,815	608,608	670,944	880,648
1350 Emergency Medical Services	30,237,226	30,249,601	34,231,707	34,615,427
1370 Greater Groves MSBU	259,695	317,918	327,678	332,638
1380 Coronavirus State/Local Fiscal Recovery	17,214,161	32,168,110	32,112,191	26,510,311
1390 MSTU - Wellness Way	-	-	-	295,426
1400 Internal Subdivision	-	-	-	21,227
1410 Infrastructure Sales Tax Revenue	25,990,183	25,589,319	28,323,911	26,047,265
1430 Village Green Street Lighting	12,367	23,746	24,371	22,803
1450 Greater Pines Municipal Services	325,908	399,638	402,565	459,627
1460 Picciola Island Street Lighting	3,932	7,536	8,089	7,283
1470 Valencia Terrace Street Lighting	6,458	10,834	12,717	10,693
1480 Sylvan Shores Street Lighting	23,183	27,669	28,156	29,948
1490 MSBU-Wastewater Treatment	629	2,475	2,419	20,286
1520 Building Services	5,773,588	13,223,126	14,794,160	13,984,923
1680 County Fire Rescue	39,965,755	51,515,731	49,150,131	65,823,516
1690 Fire Services Impact Fee Trust	1,407,263	3,545,445	4,557,906	3,188,997
9800 Lake County Water Authority	10,039,628	36,248,573	31,314,685	40,115,725
<b>Total Special Revenue Funds</b>	<b>\$ 240,091,929</b>	<b>\$ 357,182,655</b>	<b>\$ 363,343,015</b>	<b>\$ 362,885,431</b>
<b>Special Revenue - Grant Funds</b>				
1200 Community Development Block Grant	\$ 2,249,884	\$ 10,694,536	\$ 9,337,603	\$ 14,686,454
1210 Transit	8,957,138	15,533,694	28,402,354	22,906,493
1260 Affordable Housing Assistance Trust	5,815,166	12,521,279	15,690,336	18,260,243
1270 Section 8	6,227,418	6,677,294	8,262,279	7,636,528
1300 Federal/State Grants	7,770,136	26,168,344	28,516,999	24,979,234
1310 Restricted Local Programs	686,041	773,530	1,483,309	1,734,071
<b>Total Grant Funds</b>	<b>\$ 31,705,783</b>	<b>\$ 72,368,677</b>	<b>\$ 91,692,880</b>	<b>\$ 90,203,023</b>

## Revenues by Fund

Fund No. Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
<b>Debt Service Funds</b>				
2510 Pari-Mutuel Revenue Replacement Bonds	\$ 316,586	\$ 738,827	\$ 757,746	\$ 804,241
2710 Public Lands Debt Service	2,745,335	3,714,407	3,613,630	4,744,530
2810 Expansion Projects Debt Service	54,379,731	5,173,230	5,146,463	5,179,021
2850 Sales Tax Revenue Note	2,912,051	2,871,991	3,012,979	3,340,023
<b>Total Debt Service Funds</b>	<b>\$ 60,353,703</b>	<b>\$ 12,498,455</b>	<b>\$ 12,530,818</b>	<b>\$ 14,067,815</b>
<b>Enterprise Funds</b>				
4200 Landfill Enterprise	\$ 19,334,967	\$ 34,235,413	\$ 34,578,431	\$ 36,987,516
4220 Solid Waste Closures & Long-Term Care	2,309,043	694,783	264,069	262,478
<b>Total Enterprise Funds</b>	<b>\$ 21,644,010</b>	<b>\$ 34,930,196</b>	<b>\$ 34,842,500</b>	<b>\$ 37,249,994</b>
<b>Subtotal Operating Budget</b>	<b>\$ 608,482,157</b>	<b>\$ 790,404,522</b>	<b>\$ 836,789,745</b>	<b>\$ 871,710,298</b>
<b>Less Operating Transfers</b>	<b>\$ (41,462,388)</b>	<b>\$ (40,564,279)</b>	<b>\$ (44,406,152)</b>	<b>\$ (46,772,078)</b>
<b>Total Operating Budget</b>	<b>\$ 567,019,769</b>	<b>\$ 749,840,243</b>	<b>\$ 792,383,593</b>	<b>\$ 824,938,220</b>
<b>Capital Projects Funds</b>				
3050 2nd Renewal Sales Tax Capital Projects	\$ 22,323,595	\$ 55,174,750	\$ 55,205,558	\$ 66,180,205
3840 Road Resurfacing Capital Projects	8,060	-	8,304	-
<b>Total Capital Projects Funds</b>	<b>\$ 22,331,655</b>	<b>\$ 55,174,750</b>	<b>\$ 55,213,862</b>	<b>\$ 66,180,205</b>
<b>Internal Service Funds</b>				
5200 Property and Casualty	\$ 4,470,549	\$ 4,568,575	\$ 4,864,037	\$ 5,735,602
5300 Employee Group Benefits	16,288,176	19,067,918	19,631,210	23,198,644
5400 Fleet Management	3,645,627	4,122,263	3,904,509	4,106,879
<b>Total Internal Service Funds</b>	<b>\$ 24,404,352</b>	<b>\$ 27,758,756</b>	<b>\$ 28,399,756</b>	<b>\$ 33,041,125</b>

## Expenditures by Fund

Fund No.	Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
<b>Countywide Funds</b>					
0010	General	\$ 204,144,623	\$ 265,498,029	\$ 284,427,738	\$ 317,097,632
1120	County Transportation Trust	21,346,465	26,748,832	28,309,348	25,826,585
1220	Lake County Ambulance	14,168,496	15,836,122	16,125,190	18,683,714
1900	County Library System	4,589,094	5,341,556	5,518,256	5,696,104
<b>Total Countywide Funds</b>		<b>\$ 244,248,678</b>	<b>\$ 313,424,539</b>	<b>\$ 334,380,532</b>	<b>\$ 367,304,035</b>
<b>Special Revenue Funds</b>					
1070	Library Impact Fee Trust	\$ 165,936	\$ 4,431,492	\$ 5,106,599	\$ 5,129,407
1081	Parks Impact Fee Trust - Central District	-	143,690	140,470	148,470
1082	Parks Impact Fee Trust - North District	256,187	119,569	151,183	125,009
1083	Parks Impact Fee Trust - South District	84,291	1,449,194	1,611,528	1,741,422
1090	Educational Systems Impact Fees	41,717,027	30,000,000	30,000,000	30,000,000
1100	LCL Provider Participation Fund	27,812,356	44,404,180	44,404,180	13,507,634
1147	West Transport Benefit District	-	57,000	57,000	54,574
1148	North Central Transport Benefit District	57,168	2,235,416	2,506,334	3,314,547
1149	NE/Wekiva Transport Benefit District	47,528	3,213,842	3,786,647	6,085,294
1157	South Transportation Benefit District	3,165,977	32,716,189	32,253,456	40,391,656
1158	Central Transportation Benefit District	508,432	3,476,722	3,589,835	4,842,616
1159	North Transportation Benefit District	-	2,817	4,314	2,817
1190	Fish Conservation	5	237,816	243,573	251,119
1230	MSTU - Stormwater Management	552,030	3,756,682	3,903,543	4,074,769
1231	MSTU - Parks Services	8,509,218	9,298,224	10,443,255	11,723,636
1232	MSTU - Roads	-	-	-	607,483
1240	Emergency 911	1,675,838	10,258,981	11,591,486	11,556,018
1250	Resort / Development Tax	3,585,017	15,982,887	15,603,539	16,178,748
1290	Greater Hills MSBU	294,123	398,098	401,574	430,915
1330	Law Enforcement Trust	218,121	1,061,552	1,582,894	352,554
1340	Mt Plymouth/Sorrento CRA Trust	2,168	608,608	670,944	880,648
1350	Emergency Medical Services	25,941,581	30,249,601	34,231,707	34,615,427
1370	Greater Groves MSBU	259,859	317,918	327,678	332,638
1380	Coronavirus State/Local Fiscal Recovery	17,214,161	32,168,110	32,112,191	26,510,311
1390	MSTU - Wellness Way	-	-	-	295,426
1400	Internal Subdivision	-	-	-	21,227
1410	Infrastructure Sales Tax Revenue	26,816,805	25,589,319	28,323,911	26,047,265
1430	Village Green Street Lighting	14,553	23,746	24,371	22,803
1450	Greater Pines Municipal Services	326,984	399,638	402,565	459,627
1460	Picciola Island Street Lighting	3,611	7,536	8,089	7,283
1470	Valencia Terrace Street Lighting	6,131	10,834	12,717	10,693
1480	Sylvan Shores Street Lighting	21,959	27,669	28,156	29,948
1490	MSBU-Wastewater Treatment	191	2,475	2,419	20,286
1520	Building Services	4,197,450	13,223,126	14,794,160	13,984,923
1680	County Fire Rescue	40,159,026	51,515,731	49,150,131	65,823,516
1690	Fire Services Impact Fee Trust	1,080,324	3,545,445	4,557,906	3,188,997
9800	Lake County Water Authority	8,327,622	36,248,573	31,314,685	40,115,725
<b>Total Special Revenue Funds</b>		<b>\$ 213,021,679</b>	<b>\$ 357,182,680</b>	<b>\$ 363,343,040</b>	<b>\$ 362,885,431</b>
<b>Special Revenue - Grant Funds</b>					
1200	Community Development Block Grant	\$ 2,248,554	\$ 10,694,536	\$ 9,337,603	\$ 14,686,454
1210	Transit	9,600,484	15,533,694	28,402,354	22,906,493
1260	Affordable Housing Assistance Trust	1,578,326	12,521,279	15,690,336	18,260,243
1270	Section 8	6,124,167	6,677,294	8,262,279	7,636,528
1300	Federal/State Grants	7,766,783	26,168,344	28,516,999	24,979,234
1310	Restricted Local Programs	724,868	773,530	1,483,309	1,734,071
<b>Total Grant Funds</b>		<b>\$ 28,043,182</b>	<b>\$ 72,368,677</b>	<b>\$ 91,692,880</b>	<b>\$ 90,203,023</b>

## Expenditures by Fund

Fund No.	Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
<b>Debt Service Funds</b>					
2510	Pari-Mutuel Revenue Replacement Bonds	\$ 253,256	\$ 738,827	\$ 757,746	\$ 804,241
2710	Public Lands Debt Service	2,603,567	3,714,407	3,613,630	4,744,530
2810	Expansion Projects Debt Service	54,530,037	5,173,230	5,146,463	5,179,021
2850	Sales Tax Revenue Note	2,801,718	2,871,991	3,012,979	3,340,023
<b>Total Debt Service Funds</b>		<b>\$ 60,188,578</b>	<b>\$ 12,498,455</b>	<b>\$ 12,530,818</b>	<b>\$ 14,067,815</b>
<b>Enterprise Funds</b>					
4200	Landfill Enterprise	\$ 20,922,116	\$ 34,235,413	\$ 34,578,431	\$ 36,987,516
4220	Solid Waste Closures & Long-Term Care	5,536,398	694,783	264,069	262,478
<b>Total Enterprise Funds</b>		<b>\$ 26,458,514</b>	<b>\$ 34,930,196</b>	<b>\$ 34,842,500</b>	<b>\$ 37,249,994</b>
<b>Subtotal Operating Budget</b>		<b>\$ 571,960,631</b>	<b>\$ 790,404,547</b>	<b>\$ 836,789,770</b>	<b>\$ 871,710,298</b>
<b>Less Operating Transfers</b>		<b>\$ (41,462,388)</b>	<b>\$ (40,564,279)</b>	<b>\$ (44,406,152)</b>	<b>\$ (46,772,078)</b>
<b>Total Operating Budget</b>		<b>\$ 530,498,243</b>	<b>\$ 749,840,268</b>	<b>\$ 792,383,618</b>	<b>\$ 824,938,220</b>
<b>Capital Projects Funds</b>					
3050	2nd Renewal Sales Tax Capital Projects	\$ 19,202,318	\$ 55,174,750	\$ 55,205,558	\$ 66,180,205
3840	Road Resurfacing Capital Projects	863,109	-	8,304	-
<b>Total Capital Projects Funds</b>		<b>\$ 20,065,427</b>	<b>\$ 55,174,750</b>	<b>\$ 55,213,862</b>	<b>\$ 66,180,205</b>
<b>Internal Service Funds</b>					
5200	Property and Casualty	\$ 4,149,136	\$ 4,568,575	\$ 4,864,037	\$ 5,735,602
5300	Employee Group Benefits	18,024,071	19,067,918	19,631,210	23,198,644
5400	Fleet Management	3,874,146	4,122,263	3,904,509	4,106,879
<b>Total Internal Service Funds</b>		<b>\$ 26,047,353</b>	<b>\$ 27,758,756</b>	<b>\$ 28,399,756</b>	<b>\$ 33,041,125</b>