



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

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District 1

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District 2

Kirby Smith
District 3

Leslie Campione
District 4

Josh Blake
District 5

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

<u>Millage Rates</u>	<u>Millage per \$1000</u>
Countywide - Lake County BCC	5.0364
Lake County Ambulance MSTU	0.4629
Lake County Water Authority	0.2940
Stormwater, Parks & Roads MSTU	0.4957

<u>Millage Rates</u>	<u>Millage per \$1000</u>
Lake County Fire MSTU	0.4800
Lake County Wellness Way MSTU	0.9170
Voter approved debt for Environmental Lands	0.0918

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>TOTAL</u>
<u>ESTIMATED REVENUES</u>							
Ad Valorem Taxes	203,089,453	49,760,335	3,701,773	-	-	-	256,551,561
Sales & Use Taxes	3,254,961	39,007,398	63,860	-	-	-	42,326,219
Licensing & Permits	-	99,499,419	-	-	27,622,057	-	127,121,476
Intergovernmental Revenues	34,446,377	114,106,021	297,667	-	-	-	148,850,065
Charges for Services	15,724,063	19,664,239	-	-	625,000	32,424,739	68,438,041
Fines & Forfeitures	475,000	400,837	-	-	-	-	875,837
Miscellaneous Revenue	755,907	3,063,024	516,064	-	110,581	275,000	4,720,576
TOTAL REVENUES	257,745,761	325,501,273	4,579,364	-	28,357,638	32,699,739	648,883,775
Less 5% Statutory Deductions	(12,784,810)	(7,151,263)	(203,915)	-	(1,412,754)	(5,000)	(21,557,742)
NET REVENUES	244,960,951	318,350,010	4,375,449	-	26,944,884	32,694,739	627,326,033
<u>NON-REVENUES</u>							
Interfund Transfers	8,775,200	24,991,396	7,629,257	21,798,395	5,376,235	-	68,570,483
Intergovernmental Transfers	1,380,902	56,000	10,500	-	-	-	1,447,402
Fund Balances/Reserves/Net Assets	61,980,579	159,897,451	2,052,609	44,381,810	4,928,875	346,386	273,587,710
TOTAL NON-REVENUES	72,136,681	184,944,847	9,692,366	66,180,205	10,305,110	346,386	343,605,595
TOTAL ESTIMATED REVENUES	317,097,632	503,294,857	14,067,815	66,180,205	37,249,994	33,041,125	970,931,628
<u>EXPENDITURES/EXPENSES</u>							
General Government	50,769,552	60,229,980	10,730,049	9,888,710	-	-	131,618,291
Public Safety	14,418,611	129,948,659	-	9,476,861	-	-	153,844,131
Physical Environment	3,489,864	3,158,563	-	-	33,619,096	-	40,267,523
Transportation	-	107,285,541	-	18,587,153	-	-	125,872,694
Economic Environment	2,851,196	42,448,404	-	-	-	-	45,299,600
Human Services	13,826,678	2,950,354	-	-	-	-	16,777,032
Conservation & Resource Management		21,116,178					21,116,178
Culture & Recreation	344,637	24,235,723	-	12,988,906	-	-	37,569,266
Judicial Services	5,732,234	123,925	-	-	-	-	5,856,159
Debt Service	-	-	-	-	-	-	-
Internal Service	-	-	-	-	-	30,216,240	30,216,240
Interfund Transfers	20,591,148	45,848,900	-	-	1,583,004	547,421	68,570,473
Intergovernmental Transfers	152,021,731	2,444,319	111,054	-	552,323	-	155,129,427
Fund Balances/Reserves/Net Assets	53,051,981	63,504,311	3,226,712	15,238,575	1,495,571	2,277,464	138,794,614
TOTAL EXPENDITURES/EXPENSES	317,097,632	503,294,857	14,067,815	66,180,205	37,249,994	33,041,125	970,931,628

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

Funds	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
Operating Budget				
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
Sub-Total Operating Budget	\$ 571,960,610	\$ 790,404,547	\$ 836,789,770	\$ 871,710,298
Less: Operating Transfers	(41,462,388)	(40,564,279)	(44,406,152)	(46,772,078)
Total Operating Budget	\$ 530,498,222	\$ 749,840,268	\$ 792,383,618	\$ 824,938,220
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
Total Budget				
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
Total All Funds	\$ 618,073,390	\$ 873,338,053	\$ 920,403,388	\$ 970,931,628

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	
Revenues								
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
Total Current Revenues	\$	257,745,761	\$	15,536,785	\$	18,971,232	\$	381,033
Non-Revenues		59,351,871		10,289,800		(287,518)		5,315,071
Total Revenues	\$	317,097,632	\$	25,826,585	\$	18,683,714	\$	5,696,104
Less Operating Transfers		(20,591,148)		(775,189)		(12,814,464)		-
Total Operating Budget	\$	296,506,484	\$	25,051,396	\$	5,869,250	\$	5,696,104
Expenditures								
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
Total Operating Expenditures	\$	72,712,790	\$	19,343,283	\$	-	\$	4,478,314
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
Total Expenditures	\$	317,097,632	\$	25,826,585	\$	18,683,714	\$	5,696,104
Less Operating Transfers		(20,591,148)		(775,189)		(12,814,464)		-
Total Operating Budget	\$	296,506,484	\$	25,051,396	\$	5,869,250	\$	5,696,104

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

**Operating Budget by Fund
Fiscal Year 2025**

	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		12,313,110		-		510,000
Intergovernmental Revenues		-		-		-		-
Charges For Services		-		-		-		-
Fines And Forfeits		-		-		-		-
Miscellaneous Revenues		-		-		-		-
Total Current Revenues	\$	30,000,000	\$	12,313,110	\$	-	\$	510,000
Non-Revenues		-		1,194,524		54,574		2,804,547
Total Revenues	\$	30,000,000	\$	13,507,634	\$	54,574	\$	3,314,547
Less Operating Transfers		-		(150,000)		-		-
Total Operating Budget	\$	30,000,000	\$	13,357,634	\$	54,574	\$	3,314,547
Expenditures								
Personal Services	\$	-	\$	-	\$	-	\$	-
Operating Expenditures		-		-		-		-
Capital Outlay		-		-		54,574		2,852,324
Total Operating Expenditures	\$	-	\$	-	\$	54,574	\$	2,852,324
Debt Service	\$	-	\$	-	\$	-	\$	-
Grants And Aids		30,000,000		13,357,634		-		-
Other Uses		-		150,000		-		462,223
Total Expenditures	\$	30,000,000	\$	13,507,634	\$	54,574	\$	3,314,547
Less Operating Transfers		-		(150,000)		-		-
Total Operating Budget	\$	30,000,000	\$	13,357,634	\$	54,574	\$	3,314,547

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

**Operating Budget by Fund
Fiscal Year 2025**

	Fish Conservation 1190		MSTU - Stormwater Management 1230		MSTU - Parks Services 1231		MSTU - Roads Services 1232	
Revenues								
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		-
Total Current Revenues	\$	-	\$	1,155,146	\$	9,685,810	\$	639,456
Non-Revenues		251,119		2,919,623		2,037,826		(31,973)
Total Revenues	\$	251,119	\$	4,074,769	\$	11,723,636	\$	607,483
Less Operating Transfers		-		(57,757)		(348,101)		(31,973)
Total Operating Budget	\$	251,119	\$	4,017,012	\$	11,375,535	\$	575,510
Expenditures								
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
Total Operating Expenditures	\$	251,119	\$	2,858,741	\$	10,873,961	\$	556,326
Debt Service	\$	-	\$	-	\$	-	\$	-
Grants And Aids		-		-		-		-
Other Uses		-		1,216,028		849,675		51,157
Total Expenditures	\$	251,119	\$	4,074,769	\$	11,723,636	\$	607,483
Less Operating Transfers		-		(57,757)		(348,101)		(31,973)
Total Operating Budget	\$	251,119	\$	4,017,012	\$	11,375,535	\$	575,510

**Operating Budget by Fund
Fiscal Year 2025**

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

**Operating Budget by Fund
Fiscal Year 2025**

	Mt Plymouth/ Sorrento CRA Trust 1340		Emergency Medical Services 1350		Greater Groves MSBU 1370		Coronavirus State/Local Fiscal Recovery 1380	
Revenues								
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		-
Total Current Revenues	\$	243,273	\$	21,525,991	\$	266,290	\$	17,314,605
Non-Revenues		637,375		13,089,436		66,348		9,195,706
Total Revenues	\$	880,648	\$	34,615,427	\$	332,638	\$	26,510,311
Less Operating Transfers		-		(2,356,577)		(21,304)		-
Total Operating Budget	\$	880,648	\$	32,258,850	\$	311,334	\$	26,510,311
Expenditures								
Personal Services	\$	-	\$	19,250,203	\$	-	\$	-
Operating Expenditures		77,805		8,011,638		229,440		-
Capital Outlay		-		2,107,091		-		-
Total Operating Expenditures	\$	77,805	\$	29,368,932	\$	229,440	\$	-
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
Total Expenditures	\$	880,648	\$	34,615,427	\$	332,638	\$	26,510,311
Less Operating Transfers		-		(2,356,577)		(21,304)		-
Total Operating Budget	\$	880,648	\$	32,258,850	\$	311,334	\$	26,510,311

**Operating Budget by Fund
Fiscal Year 2025**

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

**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	
Revenues								
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
Total Current Revenues	\$	385,900	\$	4,268	\$	6,910	\$	27,118
Non-Revenues		73,727		3,015		3,783		2,830
Total Revenues	\$	459,627	\$	7,283	\$	10,693	\$	29,948
Less Operating Transfers		(30,872)		(341)		(553)		(2,170)
Total Operating Budget	\$	428,755	\$	6,942	\$	10,140	\$	27,778
Expenditures								
Personal Services	\$	-	\$	-	\$	-	\$	-
Operating Expenditures		324,327		3,900		6,200		21,550
Capital Outlay		-		-		-		-
Total Operating Expenditures	\$	324,327	\$	3,900	\$	6,200	\$	21,550
Debt Service	\$	-	\$	-	\$	-	\$	-
Grants And Aids		-		-		-		-
Other Uses		135,300		3,383		4,493		8,398
Total Expenditures	\$	459,627	\$	7,283	\$	10,693	\$	29,948
Less Operating Transfers		(30,872)		(341)		(553)		(2,170)
Total Operating Budget	\$	428,755	\$	6,942	\$	10,140	\$	27,778

**Operating Budget by Fund
Fiscal Year 2025**

	MSBU Wastewater Treatment System 1490		Building Services 1520		County Fire Rescue 1680		Fire Services Impact Fee Trust 1690	
Revenues								
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
Total Current Revenues	\$	20,000	\$	4,881,244	\$	57,187,631	\$	1,030,100
Non-Revenues		286		9,103,679		8,635,885		2,158,897
Total Revenues	\$	20,286	\$	13,984,923	\$	65,823,516	\$	3,188,997
Less Operating Transfers		-		(238,575)		(2,657,632)		-
Total Operating Budget	\$	20,286	\$	13,746,348	\$	63,165,884	\$	3,188,997
Expenditures								
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
Total Operating Expenditures	\$	20,000	\$	11,139,866	\$	56,130,201	\$	2,927,341
Debt Service	\$	-	\$	-	\$	-	\$	-
Grants And Aids		-		-		-		-
Other Uses		286		2,845,057		9,693,315		261,656
Total Expenditures	\$	20,286	\$	13,984,923	\$	65,823,516	\$	3,188,997
Less Operating Transfers		-		(238,575)		(2,657,632)		-
Total Operating Budget	\$	20,286	\$	13,746,348	\$	63,165,884	\$	3,188,997

**Operating Budget by Fund
Fiscal Year 2025**

	Lake County Water Authority 9800	Community Development Block Grant 1200	Transit 1210	Affordable Housing Assistance Trust 1260
Revenues				
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
Total Current Revenues	\$ 14,230,479	\$ 13,001,281	\$ 19,390,704	\$ 11,599,687
Non-Revenues	25,885,246	1,685,173	3,515,789	6,660,556
Total Revenues	\$ 40,115,725	\$ 14,686,454	\$ 22,906,493	\$ 18,260,243
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 40,115,725	\$ 14,686,454	\$ 22,906,493	\$ 18,260,243
Expenditures				
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	-
Total Operating Expenditures	\$ 25,672,580	\$ 3,510,251	\$ 20,873,946	\$ 1,576,828
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
Total Expenditures	\$ 40,115,725	\$ 14,686,454	\$ 22,906,493	\$ 18,260,243
Less Operating Transfers	-	-	-	-
Total Operating Budget	\$ 40,115,725	\$ 14,686,454	\$ 22,906,493	\$ 18,260,243

**Operating Budget by Fund
Fiscal Year 2025**

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

**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
Revenues				
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
Total Current Revenues	\$ 3,765,633	\$ -	\$ 516,064	\$ 28,357,638
Non-Revenues	978,897	5,179,021	2,823,959	8,629,878
Total Revenues	\$ 4,744,530	\$ 5,179,021	\$ 3,340,023	\$ 36,987,516
Less Operating Transfers	-	-	-	(1,582,754)
Total Operating Budget	\$ 4,744,530	\$ 5,179,021	\$ 3,340,023	\$ 35,404,762
Expenditures				
Personal Services	\$ -	\$ -	\$ -	\$ 2,406,811
Operating Expenditures	-	-	-	30,116,584
Capital Outlay	-	-	-	935,000
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 33,458,395
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
Total Expenditures	\$ 4,744,530	\$ 5,179,021	\$ 3,340,023	\$ 36,987,516
Less Operating Transfers	-	-	-	(1,582,754)
Total Operating Budget	\$ 4,744,530	\$ 5,179,021	\$ 3,340,023	\$ 35,404,762

**Operating Budget by Fund
Fiscal Year 2025**

	Solid Waste Closures & Long-Term Care 4220		Property & Casualty 5200		Employee Group Benefits 5300		Totals
Revenues							
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
Total Current Revenues	\$	-	\$	-	\$	-	616,184,036
Non-Revenues		262,478		-		-	255,526,262
Total Revenues	\$	262,478	\$	-	\$	-	\$ 871,710,298
Less Operating Transfers		(250)		(205,563)		(341,858)	(46,772,078)
Total Operating Budget	\$	262,228	\$	(205,563)	\$	(341,858)	\$ 824,938,220
Expenditures							
Personal Services	\$	-	\$	-	\$	-	\$ 119,919,670
Operating Expenditures		160,701		-		-	149,727,893
Capital Outlay		-		-		-	109,441,447
Total Operating Expenditures	\$	160,701	\$	-	\$	-	379,089,010
Debt Service	\$	-	\$	-	\$	-	10,842,749
Grants And Aids		-		-		-	125,885,695
Other Uses		101,777		-		-	355,892,844
Total Expenditures	\$	262,478	\$	-	\$	-	\$ 871,710,298
Less Operating Transfers		(250)		(205,563)		(341,858)	(46,772,078)
Total Operating Budget	\$	262,228	\$	(205,563)	\$	(341,858)	\$ 824,938,220

Revenues by Fund

Fund No.	Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
Countywide Funds					
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
Total Countywide Funds		\$ 254,686,732	\$ 313,424,539	\$ 334,380,532	\$ 367,304,035
Special Revenue Funds					
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
Total Special Revenue Funds		\$ 240,091,929	\$ 357,182,655	\$ 363,343,015	\$ 362,885,431
Special Revenue - Grant Funds					
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
Total Grant Funds		\$ 31,705,783	\$ 72,368,677	\$ 91,692,880	\$ 90,203,023

Revenues by Fund

Fund No.	Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
Debt Service Funds					
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
Total Debt Service Funds		\$ 60,353,703	\$ 12,498,455	\$ 12,530,818	\$ 14,067,815
Enterprise Funds					
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
Total Enterprise Funds		\$ 21,644,010	\$ 34,930,196	\$ 34,842,500	\$ 37,249,994
Subtotal Operating Budget		\$ 608,482,157	\$ 790,404,522	\$ 836,789,745	\$ 871,710,298
Less Operating Transfers		\$ (41,462,388)	\$ (40,564,279)	\$ (44,406,152)	\$ (46,772,078)
Total Operating Budget		\$ 567,019,769	\$ 749,840,243	\$ 792,383,593	\$ 824,938,220
Capital Projects Funds					
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	-
Total Capital Projects Funds		\$ 22,331,655	\$ 55,174,750	\$ 55,213,862	\$ 66,180,205
Internal Service Funds					
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
Total Internal Service Funds		\$ 24,404,352	\$ 27,758,756	\$ 28,399,756	\$ 33,041,125

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
Countywide Funds					
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
Total Countywide Funds		\$ 244,248,678	\$ 313,424,539	\$ 334,380,532	\$ 367,304,035
Special Revenue Funds					
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
Total Special Revenue Funds		\$ 213,021,679	\$ 357,182,680	\$ 363,343,040	\$ 362,885,431
Special Revenue - Grant Funds					
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
Total Grant Funds		\$ 28,043,182	\$ 72,368,677	\$ 91,692,880	\$ 90,203,023

Expenditures by Fund

Fund No.	Fund Name	Actual FY 2023	Adopted FY 2024	Revised FY 2024	Adopted FY 2025
Debt Service Funds					
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
Total Debt Service Funds		\$ 60,188,578	\$ 12,498,455	\$ 12,530,818	\$ 14,067,815
Enterprise Funds					
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
Total Enterprise Funds		\$ 26,458,514	\$ 34,930,196	\$ 34,842,500	\$ 37,249,994
Subtotal Operating Budget		\$ 571,960,631	\$ 790,404,547	\$ 836,789,770	\$ 871,710,298
Less Operating Transfers		\$ (41,462,388)	\$ (40,564,279)	\$ (44,406,152)	\$ (46,772,078)
Total Operating Budget		\$ 530,498,243	\$ 749,840,268	\$ 792,383,618	\$ 824,938,220
Capital Projects Funds					
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	-
Total Capital Projects Funds		\$ 20,065,427	\$ 55,174,750	\$ 55,213,862	\$ 66,180,205
Internal Service Funds					
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
Total Internal Service Funds		\$ 26,047,353	\$ 27,758,756	\$ 28,399,756	\$ 33,041,125