

FY17 FUND SUMMARY REPORTS

RECOMMENDED BUDGET



Table of Contents

<u>Fund Title</u>	<u>Page</u>
Introduction	4
General Fund (Including Parks & Recreation and Golf Course Funds)	5
Water & Sewer Operating & Debt Service Funds	9
Solid Waste Operating & Debt Service Funds	11
Health Self Insurance Fund	13
Utilities Capital Projects Funds	14
Transportation Trust Fund	16
Roads Impact Fee Project Funds	18
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	20
Building Department Fund	22
Fleet & Fuel Services Funds	23
Debt Service Funds	24
Gas Tax Road Maintenance Funds	25
Self Insurance Fund	26
Highway Capital Projects Fund	27
Tourist Development Tax Fund	28
Stormwater Operating & Capital Improvement Funds	30
Parks Impact Fee Project Funds	32
Children's Services Tax Fund	33
Utilities Maintenance Projects Fund	34
Library Funds	35
Transit Operating & Capital Funds	36
Gas Tax Capital Projects Funds	37
Beach Erosion Control Tourist Tax & Capital Projects Fund	38
Building Capital Projects Funds	39
Convention Center Fund	40
Solid Waste Capital Projects Funds	41
Phosphate Severance Tax Fund	42
Law Enforcement Impact Fee Funds	43

Radio Fund	44
Affordable Housing Subsidy Funds	45
Assessment Project Funds	46
911 Enhancement Fee Fund	47
SW TIF and Capital Projects Funds	48
Public Safety Impact Fee & Capital Projects Funds	49
Automated Systems Maintenance Fund	50
Court Technology Fee Fund	51
Metropolitan Planning Organization (MPO) Fund	52
Florida Boating Improvement Program Fund	53
Communications Fund	54
Parks & Recreation Capital Projects Fund	55
Special Law Enforcement Trust Funds	56
Miscellaneous Grants Fund	57
Impact Fee Administration Fund	58
Tree Trust Fund	59
Library Impact Fee Fund	60
Green Bridge Demolition Fund	61
Port TIF Fund	62
Palm Aire Landscape MSTU Fund	63
Miscellaneous Funds (Less Than \$100,000)	64
Street Lighting Districts Funds	66

Introduction

Fund accounting is used by local governments to control, plan, and manage government operations and is a requirement of the Governmental Accounting Standards Board (GASB). An individual fund is a self balancing set of accounts that are maintained separately for the purpose of segregating certain revenues and expenses within the fund that enhances financial accountability in the public sector.

Fund summaries, which are larger individual funds or groups of smaller or related funds, are presented to the Board during the budget process to provide detailed public disclosure of the underlying financial transactions that support the overall county budget.

As presented in the fund summaries in previous years, three columns are shown; the prior year (FY15) actual, the current year (FY16) adopted budget and the recommended (FY17) budget. Presentations of this nature can get rather technical, in contrast to the “user friendly” presentations that we typically use for our budgets. The information feeds directly from our automated systems onto the presentation pages, so the information is in a form that may be more understandable to financial technicians than to the general public. Due to resource limitations, this is the only way that we can produce this data in a cost efficient and timely fashion for the scheduled budget review. With the columns of information, we are providing further explanations to help understand the data. In making comparisons using the column showing data from the prior year actual, FY15, there are factors to consider – the main factor being that reserves only appear as “budgets”. No monies are ever expended from the reserve accounts, so there will never be expenditure entries in the “actual” column for reserves. This is because reserves must be transferred via a budget amendment to an operating account prior to being spent.

On the revenue side there are similar important differences to note between actual results presented along side of budget information: Budgets are presented for beginning cash carryover and for the statutory less five percent revenue accounts that each have no comparable account, per se, in the general ledger. Carryover is a budget estimate developed early in the process representing fund balance that can be appropriated in the coming year and is shown under actual revenues imported from the accounting system, while the less five percent is a statutory requirement that reduces revenues by five percent, and is shown in the coming year as a negative number that also does not exist in the general ledger.

In the Adopted Budget column for FY16, the amounts shown reflect the current year budget as it was adopted. In the FY17 Recommended Budget column additional detail on reserves is provided, showing amounts committed or set aside for various purposes. Comparisons from one year to the next are especially challenging in the Reserves and Set Aside Amounts section. Staff have attempted to line up reserve set asides budgeted for FY16 and FY17 to provide a comparison where applicable. The Reserves section also segregates any amounts that are set aside to meet the requirements of the Reserve Policy which was adopted May 25, 2011. For major funds, this amount is identified as “Reserves – Cash Balance - Operating”. Reserves will often vary significantly between different types of funds and depending on what the reserves have been established for, such as set aside amounts in enterprise funds to fund capital projects, in internal service funds to fund self insurance claims, or governmental or other funds for specifically identified operating needs.

The purpose of presenting this information is not to promote detailed discussions of the meaning of the accounts and related detail. Instead, the intent is to show in general terms the financial structure that underlies the budget, revenue sources for various programs, reserves, and the financial condition of the various segments of the budget.

Manatee County Budget Fund Summary

General Fund (Including 14th Street and South County CRA Funds)

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	73,461,581	79,078,638	67,478,803
Subtotal	73,461,581	79,078,638	67,478,803
Revenues to be received during Fiscal Year:			
Property Taxes	137,684,034	156,800,435	171,402,353
Other Taxes	2,949,017	3,618,800	3,099,693
Licenses and permits	719,908	801,100	705,778
Intergovernmental	42,763,422	44,414,045	44,545,329
Charges for services	35,384,478	34,073,029	33,948,481
Fines and forfeitures	660,262	717,500	717,500
Interest income	548,824	300,000	400,000
Contributions	1,175,358	909,474	909,474
Miscellaneous	4,971,515	3,924,420	3,924,420
Operating grants	163,302	112,712	0
Transfers from other funds	8,915,167	5,628,067	4,878,067
Less Statutory 5%	0	-12,283,576	-12,982,651
Subtotal	235,935,288	239,016,006	251,548,444
Total Sources	<u>309,396,869</u>	<u>318,094,644</u>	<u>319,027,247</u>

Manatee County Budget Fund Summary

General Fund (Including 14th Street and South County CRA Funds)

	Actual FY15	Adopted FY16	Recommend FY17
Budgeted Expenditures by Department in this fund:			
County Administration	2,601,000	2,548,624	2,647,898
Clerk of Circuit Court	7,928,086	7,238,386	7,236,961
Property Appraiser	4,204,459	4,372,604	4,484,928
Sheriff	114,438,723	118,271,464	120,220,895
Supervisor of Elections	1,845,917	2,430,029	2,381,521
Tax Collector	6,901,619	7,428,394	8,202,561
County Attorney	2,524,044	2,183,455	2,280,576
Community Services	16,066,305	17,271,616	16,995,507
Financial Management	1,818,490	1,814,057	2,085,694
Human Resources	1,040,900	1,135,247	1,119,101
Information Technology Dept	7,295,628	8,723,146	8,944,537
Public Defender	128,222	135,734	123,107
Public Safety	20,763,999	21,934,366	22,275,512
States Attorney	496,912	518,409	518,409
Public Works(Transp/Prj Mgt)	100	0	0
Court Administrator	170,444	187,576	290,535
General Government	5,234,259	5,745,885	5,913,782
Court Costs	1,160,759	1,132,945	1,132,945
Parks&NaturalResourcesDept	4,365,544	4,494,241	4,542,114
Property Management Dept	17,484,002	17,140,855	17,409,406
Neighborhood Services Dept	615,775	945,245	1,088,536
Guardian Ad Litem	28,812	59,238	47,981
Subtotal	217,113,999	225,711,516	229,942,506

Manatee County Budget Fund Summary

General Fund (Including 14th Street and South County CRA Funds)

	Actual FY15	Adopted FY16	Recommend FY17
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	3,556,685	0	0
Tran to Child Svc Tax Fund	838,252	838,252	838,252
Transfer to MPO	17,559	22,741	22,741
Tranfers to Grant >7/03	141,710	0	0
TSF:HernandoAveStreetLights	50	0	150
Trans to Court Technology	0	250,000	250,000
Transfer to 2006 Rev Imp Bonds	3,742,025	3,748,500	0
Tsf to Revenue Refund Bds 2010	451,523	505,283	1,571,935
Tsf to RevRef/Imp Bds 2013	3,065,498	3,145,753	7,028,667
Tsf to Rev Imp Note 2013	346,299	356,811	368,195
Tsf to Rev Impr Bond-2014	287,399	471,654	480,534
Tsf to Rev Impr Bond-2016	0	0	2,124,713
Tr to P&R Capital Projects	360,000	0	0
Tr to Build Cap Projects	6,725,360	2,160,000	0
Transfer to SCty CRA Cap Prj	0	600,000	0
Tran to Port Operating	446,500	446,500	0
Tran to Stormwtr Cap Proj	88,000	0	0
Tran to Radio-PubSfty	1,071,000	600,000	750,000
Transfer to Washington Grdn	0	0	300
Transfer to Port TIF	61,492	197,721	197,721
Transfer to Southwest TIF	713,272	1,147,378	1,508,968
Subtotal	21,912,624	14,490,593	15,142,176

Manatee County Budget Fund Summary

General Fund (Including 14th Street and South County CRA Funds)

	Actual FY15	Adopted FY16	Recommend FY17
Reserves & Set Aside Amounts:			
Reserves - BCC Contingency	0	1,050,000	1,050,000
Reserves - Economic Development	0	500,000	500,000
Reserves - Grant	0	663,671	663,671
Reserves - Sanctions Coordinator	0	40,000	0
Reserves - Special Counsel	0	150,000	150,000
Reserves - IT Equipment/Improvements	0	500,000	0
Reserves - Wrkforce/Millennial Hsing	0	200,000	0
Reserves - Department Shortfall	0	170,000	170,000
Reserves - MSO Helicopter	0	791,368	1,491,216
Reserves - CRAs	0	1,608,000	2,205,738
Reserves - Health Care	0	6,273,620	6,596,360
Reserves - SOE Redistricting	0	0	350,000
Reserves - Contingency - VoIP Maint	0	147,645	147,645
Reserves - DJJ	0	219,576	0
Salary Adjustment - PFP	0	4,915,241	6,238,937
Salary Adjustment - Constitutionals	0	-3,347,536	0
Reserves - Cash Balance -	0	0	500,000
Reserves - Golf Course Capital	0	0	135,000
Reserves - Cash Balance - Operating	0	59,365,210	52,500,998
Reserves - Economic Development	0	122,998	0
Reserves - Beach	0	875,000	1,060,000
Reserves - Medicaid Match	0	362,000	0
Reserves - R & R	0	300,000	100,000
Reserves - Debt Service	0	3,000,883	83,000
Reserves - PAO Budget Adjustment	0	-15,141	0
Subtotal	0	77,892,535	73,942,565
Total Uses	<u>239,026,622</u>	<u>318,094,644</u>	<u>319,027,247</u>

For Constitutional Officers, the amounts on this report include support costs paid by the county in addition to the Constitutional Officers budget.

*Estimates of encumbrances, prior year rollovers, and returns of constitutional officers will be added to the budget later in the process, when more accurate projections can be made. These items are excluded from the net budget in order to avoid double counting of prior year items.

Manatee County Budget Fund Summary

Water & Sewer Operating & Debt Service Funds

The Water & Sewer Operating and Debt Service funds are enterprise funds, which are self-supporting funds that bring in revenue to cover operating and capital costs. These funds include the county's potable (drinking) water, wastewater and reclaimed water programs, and the debt service costs on water and sewer projects.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	71,234,676	94,805,055	62,352,420
Subtotal	71,234,676	94,805,055	62,352,420
Revenues to be received during Fiscal Year:			
Licenses and permits	12,050	4,950	4,950
Charges for services	110,907,368	113,024,362	115,975,375
Fines and forfeitures	39,780	188,168	193,225
Interest income	789,398	200,000	200,000
Assessments	0	61,164	61,164
Contributions	11,037,372	87,716	87,716
Miscellaneous	1,580,843	1,392,749	1,392,748
Operating grants	56,066	0	0
Transfers from other funds	42,661,801	17,064,565	15,147,740
Bond proceeds	15,312,047	0	0
Less Statutory 5%	0	-5,747,955	-5,983,711
Premium on bonds	2,349,154	0	0
Interest Rebate	1,749,604	0	1,759,040
Subtotal	186,495,484	126,275,719	128,838,247
Total Sources	<u>257,730,160</u>	<u>221,080,774</u>	<u>191,190,667</u>
Budgeted Expenditures by Department in this fund:			
County Attorney	70,488	140,113	90,842
Community Services	325,791	335,996	348,012
Information Technology Dept	360,554	338,958	352,120
Utilities Department	112,816,535	87,837,465	92,340,128
Public Works(Transp/Prj Mgt)	1,588,689	1,292,304	1,305,714
Parks&NaturalResourcesDept	1,018,301	1,006,445	1,012,965
Property Management Dept	195,785	184,779	189,019
Subtotal	116,376,145	91,136,060	95,638,800

Manatee County Budget Fund Summary

Water & Sewer Operating & Debt Service Funds

	Actual FY15	Adopted FY16	Recommend FY17
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	2,945,142	2,945,142	2,945,142
Tr to Build Cap Projects	519,695	0	0
Transfer to 402 Pub Wks Maint	7,244,000	3,000,000	4,000,000
Tran to W & S Debt Svc	8,811,942	11,136,335	12,421,146
Tran to W & S Capital Improv	52,755,354	38,000,000	20,000,000
Subtotal	72,276,133	55,081,477	39,366,288
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	26,428	26,428
Salary Adjustment - PFP	0	755,783	1,646,757
Reserves - Utility System Debt Service	0	1,788,834	2,155,410
Reserves - Cash Balance - Operating	0	72,292,192	52,356,984
Subtotal	0	74,863,237	56,185,579
Total Uses	<u>188,652,278</u>	<u>221,080,774</u>	<u>191,190,667</u>

Manatee County Budget Fund Summary

Solid Waste Operating & Debt Service Funds

These funds support the operation of the solid waste programs. Revenue is generated via garbage rates and landfill tipping fees. A household hazardous waste and electronic scrap collection program also operates from the main facility. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. The recycling division has successfully promoted its benefits in the county, increasing the recycling rate and lengthening the life of the landfill. This report also includes the debt service costs on solid waste project bonds.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	57,806,460	56,562,854	55,385,963
Subtotal	57,806,460	56,562,854	55,385,963
Revenues to be received during Fiscal Year:			
Charges for services	39,483,596	43,207,811	44,504,045
Interest income	325,268	277,264	285,797
Miscellaneous	245,398	13,935	14,353
Transfers from other funds	456,612	455,120	436,287
Bond proceeds	1,897,953	0	0
Less Statutory 5%	0	-2,174,951	-2,240,210
Premium on bonds	273,693	0	0
Subtotal	42,682,520	41,779,179	43,000,272
Total Sources	100,488,980	98,342,033	98,386,235
Budgeted Expenditures by Department in this fund:			
Utilities Department	36,897,835	37,065,573	39,428,492
Subtotal	36,897,835	37,065,573	39,428,492
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	357,564	342,114	342,067
Tr to Build Cap Projects	86,761	0	0
Tran to Stormwater	4,334,248	11,012,500	8,500,000
Tran to Solid Waste Debt Serv	453,645	455,120	436,287
Tran to Solid Waste Cap Imp	1,165,000	1,185,000	1,800,000
Subtotal	6,397,218	12,994,734	11,078,354

Manatee County Budget Fund Summary

Solid Waste Operating & Debt Service Funds

	Actual FY15	Adopted FY16	Recommend FY17
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	3,491	3,491
Salary Adjustment - PFP	0	97,894	205,005
Reserves - Solid Waste Debt Service	0	0	7,578
Reserves - Solid Waste Operating	0	21,084,905	20,161,447
Reserves - Landfill Closure Costs	0	27,095,436	27,501,868
Subtotal	0	48,281,726	47,879,389
Total Uses	<u>43,295,054</u>	<u>98,342,033</u>	<u>98,386,235</u>

Manatee County Budget Fund Summary

Health Self Insurance Fund

This internal services fund accounts for the operation of the county's employee health, dental and wellness programs.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	34,078,953	40,124,930	37,011,323
Subtotal	34,078,953	40,124,930	37,011,323
Revenues to be received during Fiscal Year:			
Charges for services	41,712,990	52,052,720	44,125,200
Interest income	215,308	95,000	95,000
Miscellaneous	855,130	524,500	524,500
Transfers from other funds	0	0	270,000
Less Statutory 5%	0	-2,633,611	-2,237,235
Subtotal	42,783,428	50,038,609	42,777,465
Total Sources	<u>76,862,381</u>	<u>90,163,539</u>	<u>79,788,788</u>
Budgeted Expenditures by Department in this fund:			
County Administration	22,119	0	0
Human Resources	40,719,566	42,453,215	45,368,798
Subtotal	40,741,684	42,453,215	45,368,798
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	42,832	0	0
Subtotal	42,832	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	2,493	2,493
Salary Adjustment - PFP	0	11,641	23,603
Reserves - Cash Balance - Operating	0	9,680,476	10,760,228
Reserves - Cash Balance - Dental	0	60,000	60,000
Reserves - Cash Balance - Medical	0	27,488,375	13,076,327
Reserves - Cash Balance - OPEB	0	10,467,339	10,497,339
Subtotal	0	47,710,324	34,419,990
Total Uses	<u>40,784,516</u>	<u>90,163,539</u>	<u>79,788,788</u>

Manatee County Budget Fund Summary

Utilities Capital Projects Funds

These funds account for the capital projects associated with the Utilities System for Potable Water and Wastewater. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	15,267,922	18,420,021	37,275,710
Subtotal	15,267,922	18,420,021	37,275,710
Revenues to be received during Fiscal Year:			
Interest income	398,321	84,200	199,200
Contributions	13,951,254	8,755,000	13,000,000
Miscellaneous	30	0	0
Capital grants	3,118,366	0	0
Transfers from other funds	58,024,913	38,000,000	20,000,000
Bond proceeds	74,275,000	0	0
Less Statutory 5%	0	-441,960	-659,960
Premium on bonds	5,680,157	0	0
Subtotal	155,448,040	46,397,240	32,539,240
Total Sources	170,715,962	64,817,261	69,814,950
Budgeted Expenditures by Department in this fund:			
Utilities Department	47,115,695	45,468,525	29,545,072
Public Works(Transp/Prj Mgt)	87,273	624,000	702,000
Subtotal	47,202,968	46,092,525	30,247,072
Transfers Out to Other Funds/Agencies:			
Tran to W & S Operating	29,154,955	0	0
Tran to W & S Debt Svc	4,694,904	5,928,230	2,726,594
Subtotal	33,849,859	5,928,230	2,726,594

Manatee County Budget Fund Summary

Utilities Capital Projects Funds

	Actual FY15	Adopted FY16	Recommend FY17
Reserves & Set Aside Amounts:			
Reserves - Cash Balance 2010A Bonds	0	153,928	165,054
Reserves - Cash Balance 2010B Bonds	0	348,267	223,060
Reserves - Cash Balance 2015 Bond	0	0	1,163,523
Reserves - Cash Balance Util 2010C	0	103,026	124,164
Reserves - Utilities Cash Balance	0	4,506,704	958,119
Reserves - WFIF Future Debt Service	0	7,149,236	21,561,988
Reserves - SFIF Future Debt Service	0	409,797	10,132,393
Reserves - Cash Bal Utilities 2006 Bond	0	6,548	12,983
Reserves - Utilities Capital Projects	0	119,000	2,500,000
Subtotal	0	12,796,506	36,841,284
Total Uses	<u>81,052,827</u>	<u>64,817,261</u>	<u>69,814,950</u>

Manatee County Budget Fund Summary

Transportation Trust Fund

The Transportation Trust Fund is a special revenue fund used to account for specific sources of revenues (e.g. gasoline taxes, transportation ad valorem, etc.) related to right-of-way maintenance, landscaping of medians, traffic and streetlight maintenance operations and non-capitalized highway projects.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	24,576,716	19,854,113	19,926,344
Subtotal	24,576,716	19,854,113	19,926,344
Revenues to be received during Fiscal Year:			
Property Taxes	6,059,875	6,786,390	7,397,165
Other Taxes	19,131,277	18,582,170	18,924,975
Intergovernmental	4,781,634	4,683,325	4,797,713
Charges for services	893,996	623,900	623,900
Interest income	156,597	100,000	45,000
Contributions	1,356,484	0	0
Miscellaneous	376,933	423,000	423,000
Capital grants	139,188	0	0
Transfers from other funds	2,707,015	4,088,386	4,088,386
Less Statutory 5%	0	-1,559,939	-1,610,588
Subtotal	35,603,000	33,727,232	34,689,551
Total Sources	60,179,716	53,581,345	54,615,895
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	13,093,734	14,697,523	14,364,566
Property Management Dept	339,294	443,777	460,312
Neighborhood Services Dept	0	13,690	7,485
Subtotal	13,433,027	15,154,990	14,832,363
Transfers Out to Other Funds/Agencies:			
Transfers	3,767,097	3,529,793	3,749,458
Trans to:Co 9ct Voted Gas Tx	1,378,820	1,288,374	1,349,197
Tran to LocOpt4Ct Maint Proj	1,346,511	1,374,818	1,327,691
Transfer To:5ctBdVote Gas Tax	4,763,583	4,148,159	4,148,159
Trans to 5&6Ct Gax Tax	1,740,426	2,332,760	2,332,760
Tr to Highway Capital Projects	502,012	0	0
Tr to 2 Ct Loc Option Gs Tx	811,000	0	0
Tr to Build Cap Projects	287,774	0	0
Tr to 4 Ct Gs Tx Cap Proj Fund	3,549,651	3,549,871	3,549,856
Tran to Transit	5,893,222	6,017,725	6,167,625
Subtotal	24,040,097	22,241,500	22,624,746

Manatee County Budget Fund Summary

Transportation Trust Fund

	Actual FY15	Adopted FY16	Recommend FY17
Reserves & Set Aside Amounts:			
Reserves - Fuel	0	300,000	300,000
Reserves - Contingency - VoIP Maint	0	8,728	8,728
Salary Adjustment - PFP	0	379,400	796,853
Reserves - Cash Balance - Operating	0	14,996,727	15,553,205
Reserves - Operating	0	500,000	500,000
Subtotal	0	16,184,855	17,158,786
Total Uses	<u>37,473,124</u>	<u>53,581,345</u>	<u>54,615,895</u>

Other tax revenues (non-Ad Valorem) include a portion of Local Option Gas taxes collected by the county and distributed to the municipalities. Transfers from other funds include amounts for Rights-of-Way (ROW) maintenance in the unincorporated areas of the county.

Manatee County Budget Fund Summary

Roads Impact Fee Project Funds

These funds are used to account for revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	24,684,642	16,098,915	26,349,830
Subtotal	24,684,642	16,098,915	26,349,830
Revenues to be received during Fiscal Year:			
Licenses and permits	7,370,634	7,350,000	11,275,000
Interest income	392,538	131,500	142,500
Miscellaneous	36	0	0
Transfers from other funds	9,837,676	5,000,000	3,500,000
Less Statutory 5%	0	-374,075	-570,875
Subtotal	17,600,883	12,107,425	14,346,625
Total Sources	42,285,525	28,206,340	40,696,455
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	13,328,650	5,012,940	2,018,750
Subtotal	13,328,650	5,012,940	2,018,750
Transfers Out to Other Funds/Agencies:			
Tsf to Rev Impr Note-2016	0	0	78,000
Tsf to NE Rd Imp Fee-Projects	3,000,000	5,000,000	0
Tsf to NW Rd Imp Fee-Projects	400,000	0	0
Tsf to SE Road Imp Cap Proj	6,137,676	0	3,000,000
Tsf to SW Transp Cap Imp Fee	300,000	0	500,000
Subtotal	9,837,676	5,000,000	3,578,000

Manatee County Budget Fund Summary

Roads Impact Fee Project Funds

	Actual FY15	Adopted FY16	Recommend FY17
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - NW	0	4,452,493	6,620,563
Reserves - Cash Balance - SW	0	574,137	1,658,297
Reserves - Cash Balance - Old A	0	14,739	15,750
Reserves - Cash Balance - Old B	0	1,130	1,431
Reserves - Cash Balance - Old C	0	27,682	32,142
Reserves - Cash Balance - Old D	0	166,891	2,428,413
Reserves - Cash Balance - Old F	0	2,032	241,210
Reserves - Cash Balance - Old E	0	2,466	9,035
Reserves - Cash Balance - NE	0	247,442	4,274,305
Reserves - Cash Balance - NW	0	2,315,114	3,839,057
Reserves - Cash Balance - SE	0	1,768,450	1,328,750
Reserves - Cash Balance - SE	0	4,675,949	10,731,655
Reserves - Cash Balance - NE	0	3,944,875	3,919,097
Subtotal	0	18,193,400	35,099,705
Total Uses	<u>23,166,326</u>	<u>28,206,340</u>	<u>40,696,455</u>

Manatee County Budget Fund Summary

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

Services to residents in the unincorporated areas of Manatee County are accounted for in the Unincorporated Municipal Services Taxing Unit Fund. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated. Residents living within city limits are assessed a city millage levy to cover the cost of similar services. These services include comprehensive planning services, code enforcement, economic development and local road maintenance.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	11,380,268	12,731,433	11,059,852
Subtotal	11,380,268	12,731,433	11,059,852
Revenues to be received during Fiscal Year:			
Property Taxes	11,046,475	12,381,949	13,496,324
Licenses and permits	3,318,506	3,098,097	3,185,531
Charges for services	1,270,039	822,872	825,354
Fines and forfeitures	842,102	65,649	866,719
Interest income	85,532	30,000	30,000
Miscellaneous	51,074	49,151	51,677
Less Statutory 5%	0	-822,386	-922,780
Subtotal	16,613,729	15,625,332	17,532,825
Total Sources	<u>27,993,997</u>	<u>28,356,765</u>	<u>28,592,677</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	1,965,493	2,091,493	2,130,928
General Government	1,423,188	1,071,025	1,096,798
Neighborhood Services Dept	1,572,145	2,032,640	2,268,675
Building & Development Service	4,343,486	4,752,018	4,992,599
Subtotal	9,304,314	9,947,176	10,489,000
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	1,432,925	1,432,925	1,432,925
Transfer to Highway	2,588,386	4,088,386	4,088,386
Transfer to Impact Fee Admin	182,851	200,000	200,000
Tran to Building Dept Fund	487,705	487,705	130,955
Tsf to Rev Impr Bond-2016	0	0	1,304,587
Tr to Build Cap Projects	127,170	0	0
Transfer to Port TIF	3,302	18,860	18,860
Transfer to Southwest TIF	69,027	70,077	143,932
Subtotal	4,891,366	6,297,953	7,319,645

Manatee County Budget Fund Summary

Unincorporated Municipal Services Taxing Unit Fund (UMSTU)

	Actual FY15	Adopted FY16	Recommend FY17
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	147,645	147,645
Salary Adjustment - PFP	0	177,514	376,388
Reserves - Cash Balance - Operating	0	10,786,477	10,002,424
Reserves - Future Debt Service	0	1,000,000	257,575
Subtotal	0	12,111,636	10,784,032
Total Uses	<u>14,195,680</u>	<u>28,356,765</u>	<u>28,592,677</u>

Manatee County Budget Fund Summary

Building Department Fund

The Manatee County Building and Development Services department is responsible for the safety and welfare of the general public by ensuring that review and inspection of permitted activity is in compliance with the Florida Building Code.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	14,393,322	14,814,028	16,566,360
Subtotal	14,393,322	14,814,028	16,566,360
Revenues to be received during Fiscal Year:			
Licenses and permits	8,130,798	8,072,387	8,395,282
Charges for services	25,580	0	0
Fines and forfeitures	51,965	58,606	60,951
Interest income	85,422	48,296	49,699
Miscellaneous	394,034	374,246	389,215
Transfers from other funds	487,705	487,705	130,955
Less Statutory 5%	0	-427,677	-444,757
Subtotal	9,175,504	8,613,563	8,581,345
Total Sources	<u>23,568,826</u>	<u>23,427,591</u>	<u>25,147,705</u>
Budgeted Expenditures by Department in this fund:			
Building & Development Service	6,119,835	7,066,475	7,628,908
Subtotal	6,119,835	7,066,475	7,628,908
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	698,790	0	0
Subtotal	698,790	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	3,191	3,191
Salary Adjustment - PFP	0	113,068	278,538
Reserves - Cash Balance - Operating	0	16,244,857	11,937,068
Reserves - Cash Balance - Addressing	0	0	300,000
Reserves - Cash Balance - Bldg Annex	0	0	3,000,000
Reserves - Cash Balance - Technology	0	0	1,000,000
Reserves - Cash Balance - Growth	0	0	1,000,000
Subtotal	0	16,361,116	17,518,797
Total Uses	<u>6,818,625</u>	<u>23,427,591</u>	<u>25,147,705</u>

Manatee County Budget Fund Summary

Fleet & Fuel Services Funds

These funds account for user charges and operating costs of equipping, maintaining, and replacing the county vehicle fleet.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	8,930,607	8,291,112	7,886,305
Subtotal	8,930,607	8,291,112	7,886,305
Revenues to be received during Fiscal Year:			
Charges for services	14,829,899	17,132,140	17,281,190
Interest income	46,361	20,946	39,432
Contributions	130,000	0	0
Miscellaneous	22,361	17,000	17,000
Gain on disposition of assets	292,366	45,000	45,000
Less Statutory 5%	0	-860,754	-869,131
Subtotal	15,320,988	16,354,332	16,513,491
Total Sources	<u>24,251,595</u>	<u>24,645,444</u>	<u>24,399,796</u>
Budgeted Expenditures by Department in this fund:			
Financial Management	80,646	0	0
Public Works(Transp/Prj Mgt)	13,594,398	17,109,894	17,186,400
Subtotal	13,675,045	17,109,894	17,186,400
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	168,701	0	0
Tran to Trnst Cap Project	1,166,417	0	0
Subtotal	1,335,118	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	1,646	1,646
Salary Adjustment - PFP	0	83,001	180,685
Reserves - Cash Balance - Fuel	0	2,875,068	2,715,171
Reserves - Cash Balance - Fleet	0	4,575,835	4,315,894
Subtotal	0	7,535,550	7,213,396
Total Uses	<u>15,010,163</u>	<u>24,645,444</u>	<u>24,399,796</u>

Manatee County Budget Fund Summary

Debt Service Funds

These funds reflect principal and interest payments on bonded debt for governmental projects and General Obligation bonds. Debt service for Water & Sewer funds are not shown here but are reported separately with the Water and Sewer enterprise fund.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	655,673	102,427	897,357
Subtotal	655,673	102,427	897,357
Revenues to be received during Fiscal Year:			
Property Taxes	3,009,622	786,502	367,409
Intergovernmental	1,162,025	1,175,903	0
Interest income	45,145	5,676	2,318
Transfers from other funds	13,755,225	14,020,382	20,433,397
Less Statutory 5%	0	-98,403	-18,485
Subtotal	17,972,017	15,890,060	20,784,639
Total Sources	<u>18,627,690</u>	<u>15,992,487</u>	<u>21,681,996</u>
Budgeted Expenditures by Department in this fund:			
Debt Service	17,868,765	15,800,468	21,141,483
Subtotal	17,868,765	15,800,468	21,141,483
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	415	0	0
Transfer to Landfill	2,967	0	0
Subtotal	3,382	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Debt Svc	0	6,304	8,061
Reserves - Debt Svc Ameresco Energy	0	402	552
Reserves - GO Refunding Bonds Debt	0	126,244	531,900
Reserves - Rev Refunding Bonds 2010	0	59,069	0
Subtotal	0	192,019	540,513
Total Uses	<u>17,872,147</u>	<u>15,992,487</u>	<u>21,681,996</u>

Manatee County Budget Fund Summary

Gas Tax Road Maintenance Funds

These funds track the use of Local Option Gas Taxes and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	14,086,255	7,204,402	11,487,859
Subtotal	14,086,255	7,204,402	11,487,859
Revenues to be received during Fiscal Year:			
Interest income	56,027	36,100	41,021
Miscellaneous	2,478	0	0
Transfers from other funds	9,229,340	9,144,111	9,157,807
Less Statutory 5%	0	-1,805	-2,052
Subtotal	9,287,845	9,178,406	9,196,776
Total Sources	<u>23,374,100</u>	<u>16,382,808</u>	<u>20,684,635</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	6,341,286	8,284,225	8,325,384
Subtotal	6,341,286	8,284,225	8,325,384
Transfers Out to Other Funds/Agencies:			
Tr to 2 Ct Loc Option Gs Tx	0	0	800,000
Tr to Gas Tx Cap Projects	0	0	1,330,000
Tr to 4 Ct Gs Tx Cap Proj Fund	0	0	400,000
Transfer to: 5ctBdVoteCapProj	5,350,000	0	100,000
Subtotal	5,350,000	0	2,630,000
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	90,624	181,845
Reserves - 9th Ct Voted Rd	0	2,918,757	2,313,070
Reserves - Const 5 & 6 80% Rd Maint	0	567,800	572,782
Reserves - Local Option 4th Ct Main	0	1,286,612	1,483,705
Reserves - Local Option 5th Ct Gas Tax	0	2,480,809	2,159,376
Reserves - 5th & 6th Gas Tax	0	753,981	3,018,473
Subtotal	0	8,098,583	9,729,251
Total Uses	<u>11,691,286</u>	<u>16,382,808</u>	<u>20,684,635</u>

Manatee County Budget Fund Summary

Self Insurance Fund

This internal service fund accounts for the costs and claims of worker's compensation, automobile, property and general liability insurances.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	12,422,697	11,953,554	11,861,925
Subtotal	12,422,697	11,953,554	11,861,925
Revenues to be received during Fiscal Year:			
Charges for services	7,931,093	8,323,782	8,698,352
Interest income	69,200	32,997	33,657
Miscellaneous	500,633	155,000	163,890
Less Statutory 5%	0	-425,589	-444,795
Subtotal	8,500,926	8,086,190	8,451,104
Total Sources	<u>20,923,623</u>	<u>20,039,744</u>	<u>20,313,029</u>
Budgeted Expenditures by Department in this fund:			
County Attorney	9,327,313	9,903,128	9,851,969
Subtotal	9,327,313	9,903,128	9,851,969
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	17,950	0	0
Subtotal	17,950	0	0
Reserves & Set Aside Amounts:			
Reserve - Contingency - VoIP Maint	0	249	249
Salary Adjustment - PFP	0	11,734	115,856
Reserves - Cash Balance - Operating	0	10,124,633	10,344,955
Subtotal	0	10,136,616	10,461,060
Total Uses	<u>9,345,263</u>	<u>20,039,744</u>	<u>20,313,029</u>

Miscellaneous revenues include insurance subrogation, which will vary based on claim activity.

Manatee County Budget Fund Summary

Highway Capital Projects Fund

These funds account for highway capital improvements not funded by gas taxes. Included within this fund summary is the 2016 Revenue Improvement Note (credit line) for 44th Avenue capital projects. Associated debt service for the 44th Avenue credit line is located within the debt service fund and paid by appropriate impact fees. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	77,486	11,041	17,436,420
Subtotal	77,486	11,041	17,436,420
Revenues to be received during Fiscal Year:			
Interest income	10,583	1,000	1,000
Contributions	2,299,202	0	0
Capital grants	841,768	0	0
Transfers from other funds	502,012	0	0
Less Statutory 5%	0	-50	-50
Subtotal	3,653,564	950	950
Total Sources	<u>3,731,050</u>	<u>11,991</u>	<u>17,437,370</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	1,339,599	0	0
Subtotal	1,339,599	0	0
Reserves & Set Aside Amounts:			
Reserves - 2013 Rev Imp Bonds	0	11,991	22,418
Reserves - 2016 Trans Rev Imp Note	0	0	17,364,500
Reserves - Cash Balance - Highway	0	0	50,452
Subtotal	0	11,991	17,437,370
Total Uses	<u>1,339,599</u>	<u>11,991</u>	<u>17,437,370</u>

Manatee County Budget Fund Summary

Tourist Development Tax Fund

Tourist development taxes are collected on hotel rooms and other lodging rentals of six months or less. Of the five cents collected on every dollar, four cents are used for marketing and promoting of tourism interests in Manatee County, and the remaining one cent is used for beach renourishment. The one cent for beach renourishment is accounted for in a separate fund.

Budgeted transfers out include \$500,000 to the General Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the General Fund as a reduction of the interfund loan balance, per financial guidelines, and therefore amounts are not shown above under the Actual Transfers column.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	7,865,412	8,304,553	8,519,403
Subtotal	7,865,412	8,304,553	8,519,403
Revenues to be received during Fiscal Year:			
Other Taxes	9,288,575	8,775,347	9,038,607
Charges for services	113,500	0	90,000
Interest income	52,281	29,240	29,500
Contributions	67,000	0	0
Miscellaneous	47,230	50,000	50,000
Less Statutory 5%	0	-442,729	-460,405
Subtotal	9,568,586	8,411,858	8,747,702
Total Sources	<u>17,433,998</u>	<u>16,716,411</u>	<u>17,267,105</u>
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	6,720,730	7,241,012	8,632,738
Parks&NaturalResourcesDept	382,232	429,149	430,007
Property Management Dept	287,545	320,851	320,851
Subtotal	7,390,507	7,991,012	9,383,596
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	500,000	500,000
Tran to Civic Center	600,000	600,000	600,000
Subtotal	600,000	1,100,000	1,100,000
Reserves & Set Aside Amounts:			
Reserves - Marketing Campaign	0	650,000	650,000
Salary Adjustment - PFP	0	28,421	62,857
Reserves - Cash Balance - Operating	0	4,946,978	4,070,652
Reserves - Capital Projects	0	2,000,000	2,000,000
Subtotal	0	7,625,399	6,783,509

Manatee County Budget Fund Summary

Tourist Development Tax Fund

	Actual FY15	Adopted FY16	Recommend FY17
Total Uses	<u>7,990,507</u>	<u>16,716,411</u>	<u>17,267,105</u>

Manatee County Budget Fund Summary

Stormwater Operating & Capital Improvement Funds

The Stormwater Management fund accounts for stormwater management and maintenance costs. Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	3,641,304	3,145,117	2,922,835
Subtotal	3,641,304	3,145,117	2,922,835
Revenues to be received during Fiscal Year:			
Charges for services	24,322	40,000	40,000
Interest income	12,198	6,000	6,000
Gain on disposition of assets	24,442	0	0
Capital grants	62,071	0	0
Transfers from other funds	4,422,248	16,873,500	12,160,000
Less Statutory 5%	0	-2,300	-2,300
Subtotal	4,545,281	16,917,200	12,203,700
Total Sources	<u>8,186,585</u>	<u>20,062,317</u>	<u>15,126,535</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	5,498,773	10,482,705	5,599,951
Parks&NaturalResourcesDept	510,164	600,746	579,127
Public Works Projects	748	0	1,800,000
Subtotal	6,009,684	11,083,451	7,979,078
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	22,450	0	0
Tran to Stormwtr Cap Proj	0	5,861,000	3,660,000
Subtotal	22,450	5,861,000	3,660,000
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	598	598
Salary Adjustment - PFP	0	82,582	165,429
Reserves - Cash Balance - Projects	0	1,912,337	1,901,846
Reserves - Cash Balance - Operating	0	1,122,349	669,584
Reserves - Cash Balance - Capital	0	0	750,000
Subtotal	0	3,117,866	3,487,457
Total Uses	<u>6,032,134</u>	<u>20,062,317</u>	<u>15,126,535</u>

Manatee County Budget Fund Summary

Stormwater Operating & Capital Improvement Funds

Actual FY15	Adopted FY16	Recommend FY17
----------------	-----------------	-------------------

Charges for services include staff costs eligible to be charged and billed to capital projects. Operating expenditures in this fund may fluctuate from year-to-year depending on the timing of non-recurring Southwest Florida Water Management District (SWFWMD) stormwater monitoring costs periodically funded from cash balances.

Manatee County Budget Fund Summary

Parks Impact Fee Project Funds

These funds account for the revenues and expenditures related to impact fees collected for construction and expansion of Parks projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	3,349,002	5,338,140	12,436,114
Subtotal	3,349,002	5,338,140	12,436,114
Revenues to be received during Fiscal Year:			
Licenses and permits	3,659,292	3,400,000	2,669,000
Interest income	36,525	12,500	15,000
Transfers from other funds	2,922,250	0	0
Less Statutory 5%	0	-170,625	-134,200
Subtotal	6,618,067	3,241,875	2,549,800
Total Sources	<u>9,967,069</u>	<u>8,580,015</u>	<u>14,985,914</u>
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	14,098	0	0
Parks&NaturalResourcesDept	157,019	0	1,532,730
Property Management Dept	97,087	0	0
Subtotal	268,204	0	1,532,730
Transfers Out to Other Funds/Agencies:			
Tsf to Revenue Refund Bds 2010	97,453	97,884	97,794
Tsf to Pk Ctywide Imp fee	2,922,250	0	0
Subtotal	3,019,703	97,884	97,794
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Cntywd Imp	0	8,482,131	13,355,390
Subtotal	0	8,482,131	13,355,390
Total Uses	<u>3,287,907</u>	<u>8,580,015</u>	<u>14,985,914</u>

Manatee County Budget Fund Summary

Children's Services Tax Fund

This fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	2,118,561	2,271,545	2,841,921
Subtotal	2,118,561	2,271,545	2,841,921
Revenues to be received during Fiscal Year:			
Property Taxes	8,360,475	9,362,184	10,204,781
Interest income	30,685	9,139	15,167
Miscellaneous	90	0	0
Transfers from other funds	838,252	838,252	838,252
Less Statutory 5%	0	-468,566	-510,997
Subtotal	9,229,502	9,741,009	10,547,203
Total Sources	<u>11,348,063</u>	<u>12,012,554</u>	<u>13,389,124</u>
Budgeted Expenditures by Department in this fund:			
Community Services	8,267,141	10,441,349	10,465,370
Subtotal	8,267,141	10,441,349	10,465,370
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	299	299
Salary Adjustment - PFP	0	13,193	31,898
Reserves - Cash Balance - Operating	0	1,557,713	2,891,557
Subtotal	0	1,571,205	2,923,754
Total Uses	<u>8,267,141</u>	<u>12,012,554</u>	<u>13,389,124</u>

Manatee County Budget Fund Summary

Utilities Maintenance Projects Fund

This fund is to account for annual non-capital Utilities maintenance for the plants, pipelines, meters, pumping stations and other components. Examples of these projects include line extensions, meter replacements, lift station rehabilitation, and replacement of some plant components.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	10,611,905	11,311,905	8,777,673
Subtotal	10,611,905	11,311,905	8,777,673
Revenues to be received during Fiscal Year:			
Contributions	45,000	0	0
Miscellaneous	12	0	0
Transfers from other funds	7,244,000	3,000,000	4,000,000
Subtotal	7,289,012	3,000,000	4,000,000
Total Sources	<u>17,900,917</u>	<u>14,311,905</u>	<u>12,777,673</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	4,500,468	7,500,000	7,550,000
Subtotal	4,500,468	7,500,000	7,550,000
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Util Maint	0	6,811,905	5,227,673
Subtotal	0	6,811,905	5,227,673
Total Uses	<u>4,500,468</u>	<u>14,311,905</u>	<u>12,777,673</u>

Manatee County Budget Fund Summary

Library Funds

These funds account for the Library millage levy and operating costs of the Central Library and county branch libraries, as well as the Eaton Trust Historical Library fund and the Library Gift fund.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,980,271	1,744,430	1,855,637
Subtotal	1,980,271	1,744,430	1,855,637
Revenues to be received during Fiscal Year:			
Property Taxes	6,208,174	6,952,117	7,577,808
Intergovernmental	217,687	0	0
Charges for services	24,420	15,000	15,000
Fines and forfeitures	117,559	145,000	145,000
Interest income	18,223	8,464	7,093
Contributions	226,046	35,000	155,000
Miscellaneous	2,158	0	0
Operating grants	5,081	0	0
Less Statutory 5%	0	-357,779	-394,995
Subtotal	6,819,347	6,797,802	7,504,906
Total Sources	<u>8,799,618</u>	<u>8,542,232</u>	<u>9,360,543</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	6,743,895	7,005,212	7,033,442
Subtotal	6,743,895	7,005,212	7,033,442
Transfers Out to Other Funds/Agencies:			
TR to Library Construction	129,073	0	0
Tr to Build Cap Projects	52,676	0	0
Subtotal	181,749	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	5,934	5,934
Salary Adjustment - PFP	0	105,826	142,603
Reserves - Cash Balance - Operating	0	1,425,260	2,178,564
Subtotal	0	1,537,020	2,327,101
Total Uses	<u>6,925,644</u>	<u>8,542,232</u>	<u>9,360,543</u>

State Aid to Libraries (Intergovernmental Revenues) has continued to be reduced each year and future reductions are expected to occur. Additional fluctuations in total library operating costs may be noted due to changes in the indirect cost allocation plan and historical budget cuts.

Manatee County Budget Fund Summary

Transit Operating & Capital Funds

Transit Operating and Capital funds are used to account for public transit services. Transit operations are funded from user charges (fares), various state and federal operating grants, and transfers from other funds (i.e. recurring funds, gas taxes in the Transportation Trust fund). Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	0	79,461	80,016
Subtotal	0	79,461	80,016
Revenues to be received during Fiscal Year:			
Charges for services	1,408,814	1,267,000	1,267,000
Interest income	7,295	2,000	2,000
Contributions	322,354	20,000	20,000
Miscellaneous	109,676	50,000	50,000
Operating grants	3,243,848	1,600,000	1,600,000
Capital grants	10,138,199	0	0
Transfers from other funds	7,080,665	6,017,725	6,167,625
Less Statutory 5%	0	-146,950	-146,950
Subtotal	22,310,850	8,809,775	8,959,675
Total Sources	<u>22,310,850</u>	<u>8,889,236</u>	<u>9,039,691</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	23,808,252	8,807,079	8,937,753
Subtotal	23,808,252	8,807,079	8,937,753
Transfers Out to Other Funds/Agencies:			
Transfer to Highway	118,629	0	0
Subtotal	118,629	0	0
Reserves & Set Aside Amounts:			
Reserves - Transit	0	79,461	80,016
Reserves - Cash Balance - Operating	0	2,696	21,922
Subtotal	0	82,157	101,938
Total Uses	<u>23,926,881</u>	<u>8,889,236</u>	<u>9,039,691</u>

Manatee County Budget Fund Summary

Gas Tax Capital Projects Funds

These funds account for certain transportation capital improvements funded by gas taxes. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	11,360,128	3,736,395	2,672,166
Subtotal	11,360,128	3,736,395	2,672,166
Revenues to be received during Fiscal Year:			
Interest income	152,795	40,000	40,500
Miscellaneous	27,518	0	0
Transfers from other funds	9,710,651	3,549,871	6,179,856
Less Statutory 5%	0	-2,000	-2,025
Subtotal	9,890,964	3,587,871	6,218,331
Total Sources	<u>21,251,092</u>	<u>7,324,266</u>	<u>8,890,497</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	5,829,767	1,875,000	3,980,000
Subtotal	5,829,767	1,875,000	3,980,000
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	3,548,976	3,549,871	3,549,856
Subtotal	3,548,976	3,549,871	3,549,856
Reserves & Set Aside Amounts:			
Reserves - 5 Ct Gas Tax - CIP	0	627,729	78,272
Reserves - Gas Tax Capital Projects	0	272,141	901,458
Reserves - 5th & 6th Gas Tax - CIP	0	0	321,682
Reserves - 4th Ct Gas Tax - CIP	0	999,525	59,229
Subtotal	0	1,899,395	1,360,641
Total Uses	<u>9,378,743</u>	<u>7,324,266</u>	<u>8,890,497</u>

Manatee County Budget Fund Summary

Beach Erosion Control Tourist Tax & Capital Projects Fund

One cent of the Tourist Development Tax is used for beach renourishment and maintenance. Monies are transferred from the special revenue fund to the Beach Erosion Control Capital Projects fund to account for beach renourishment projects which are also included on this report. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,739,237	3,022,154	5,848,634
Subtotal	1,739,237	3,022,154	5,848,634
Revenues to be received during Fiscal Year:			
Other Taxes	2,322,644	2,193,837	2,259,652
Intergovernmental	699,897	0	0
Interest income	46,697	25,000	25,000
Contributions	378	0	0
Capital grants	73,046	0	0
Transfers from other funds	3,270,321	0	0
Less Statutory 5%	0	-110,942	-114,233
Subtotal	6,412,982	2,107,895	2,170,419
Total Sources	<u>8,152,219</u>	<u>5,130,049</u>	<u>8,019,053</u>
Budgeted Expenditures by Department in this fund:			
County Administration	35,883	0	0
Financial Management	335,652	365,815	367,790
Parks&NaturalResourcesDept	1,988,214	0	0
Property Management Dept	20,406	0	0
Subtotal	2,380,155	365,815	367,790
Transfers Out to Other Funds/Agencies:			
Tsf to Rev Impr Bond-2016	0	0	1,084,622
Tr to Beach Erosion Control	3,242,898	0	0
Subtotal	3,242,898	0	1,084,622
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Capital	0	1,423,198	1,313,959
Reserves - Cash Balance - Operating	0	3,341,036	5,252,682
Subtotal	0	4,764,234	6,566,641
Total Uses	<u>5,623,053</u>	<u>5,130,049</u>	<u>8,019,053</u>

Manatee County Budget Fund Summary

Building Capital Projects Funds

This fund accounts for general government capital improvements. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	2,190,232	1,270,927	5,362,313
Subtotal	2,190,232	1,270,927	5,362,313
Revenues to be received during Fiscal Year:			
Intergovernmental	443,174	0	0
Interest income	144,836	38,500	2,250
Miscellaneous	12	0	0
Transfers from other funds	9,297,744	2,160,000	844,835
Less Statutory 5%	0	-1,925	-113
Subtotal	9,885,766	2,196,575	846,972
Total Sources	<u>12,075,998</u>	<u>3,467,502</u>	<u>6,209,285</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	3,146,582	0	0
Public Safety	555,821	100,000	0
General Government	1,347,118	0	0
Property Management Dept	17,571,607	2,257,000	0
Building & Development Service	10,047	0	0
Subtotal	22,631,176	2,357,000	0
Transfers Out to Other Funds/Agencies:			
Trans to Health Self Ins	0	0	270,000
Subtotal	0	0	270,000
Reserves & Set Aside Amounts:			
Reserves - 2013 Rev Imp Bonds	0	23,759	35,829
Reserves - 2016 Rev Imp Bond	0	0	1,412,164
Reserves - ESCO Capital Project PH2	0	47,756	49,783
Reserves - ESCO Capital Projects	0	29,373	26,773
Reserves - Building Capital Projects	0	1,009,614	564,417
Reserves - 2016 Rev Imp Bond	0	0	3,005,484
Reserves - Building Capital Projects	0	0	844,835
Subtotal	0	1,110,502	5,939,285
Total Uses	<u>22,631,176</u>	<u>3,467,502</u>	<u>6,209,285</u>

Manatee County Budget Fund Summary

Convention Center Fund

The Convention Center and Crosley Estate are funded by self-generating revenues and transfers from the Tourist Development Tax Fund.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	2,545,837	2,272,852	1,748,590
Subtotal	2,545,837	2,272,852	1,748,590
Revenues to be received during Fiscal Year:			
Charges for services	1,624,285	1,555,550	1,555,550
Interest income	14,436	6,565	6,630
Contributions	14,041	200	200
Miscellaneous	39,231	45,500	45,500
Transfers from other funds	600,000	600,000	600,000
Less Statutory 5%	0	-80,391	-80,394
Subtotal	2,291,992	2,127,424	2,127,486
Total Sources	<u>4,837,829</u>	<u>4,400,276</u>	<u>3,876,076</u>
Budgeted Expenditures by Department in this fund:			
Convention and Visitors Bureau	2,663,575	2,391,731	2,201,102
Subtotal	2,663,575	2,391,731	2,201,102
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - Civic Center	0	150,000	150,000
Reserves - Contingency - VoIP Maint	0	1,296	1,296
Salary Adjustment - PFP	0	18,157	48,937
Reserves - Cash Balance - Operating	0	1,839,092	1,474,741
Subtotal	0	2,008,545	1,674,974
Total Uses	<u>2,663,575</u>	<u>4,400,276</u>	<u>3,876,076</u>

Manatee County Budget Fund Summary

Solid Waste Capital Projects Funds

These funds account for capital projects associated with the Solid Waste Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,808,033	1,946,987	2,035,695
Subtotal	1,808,033	1,946,987	2,035,695
Revenues to be received during Fiscal Year:			
Interest income	28,047	15,000	15,000
Miscellaneous	1,600	0	0
Transfers from other funds	1,165,000	1,185,000	1,800,000
Less Statutory 5%	0	-750	-750
Subtotal	1,194,647	1,199,250	1,814,250
Total Sources	<u>3,002,680</u>	<u>3,146,237</u>	<u>3,849,945</u>
Budgeted Expenditures by Department in this fund:			
Utilities Department	3,036,603	1,185,000	1,910,000
Subtotal	3,036,603	1,185,000	1,910,000
Reserves & Set Aside Amounts:			
Reserves - Cash Balance	0	1,961,237	1,939,945
Subtotal	0	1,961,237	1,939,945
Total Uses	<u>3,036,603</u>	<u>3,146,237</u>	<u>3,849,945</u>

Manatee County Budget Fund Summary

Phosphate Severance Tax Fund

The Phosphate Severance Tax is a state excise tax levied on entities engaged in mining phosphate rock from the soils or waters for commercial use. Payments are made to the county based upon the proportion of the number of tons of phosphate rock produced within the political boundary. Proceeds are distributed annually and can only be used for phosphate related expenses. Monitoring of phosphate mining sites must continue long after mining has ended, so it is important to maintain reserves for future requirements.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	4,448,199	3,195,104	2,871,604
Subtotal	4,448,199	3,195,104	2,871,604
Revenues to be received during Fiscal Year:			
Intergovernmental	421,438	700,000	800,000
Interest income	20,757	10,000	20,000
Less Statutory 5%	0	-35,500	-41,000
Subtotal	442,195	674,500	779,000
Total Sources	<u>4,890,394</u>	<u>3,869,604</u>	<u>3,650,604</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	898,074	912,902	1,257,743
Subtotal	898,074	912,902	1,257,743
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	1,120,962	0	0
Subtotal	1,120,962	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	100	100
Salary Adjustment - PFP	0	14,936	39,585
Reserves - Cash Balance - Operating	0	2,941,666	2,353,176
Subtotal	0	2,956,702	2,392,861
Total Uses	<u>2,019,036</u>	<u>3,869,604</u>	<u>3,650,604</u>

Manatee County Budget Fund Summary

Law Enforcement Impact Fee Funds

These funds account for the revenues and expenditures relating to impact fees collected for law enforcement and judicial facilities.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	2,917,388	2,546,637	1,698,181
Subtotal	2,917,388	2,546,637	1,698,181
Revenues to be received during Fiscal Year:			
Licenses and permits	1,700,278	1,500,000	1,500,000
Interest income	17,403	8,850	8,850
Less Statutory 5%	0	-75,443	-75,443
Subtotal	1,717,681	1,433,407	1,433,407
Total Sources	<u>4,635,069</u>	<u>3,980,044</u>	<u>3,131,588</u>
Budgeted Expenditures by Department in this fund:			
General Government	156,802	0	387,640
Subtotal	156,802	0	387,640
Transfers Out to Other Funds/Agencies:			
Transfer to 2006 Rev Imp Bonds	401,640	401,625	0
Tsf to RevRef/Imp Bds 2013	1,013,796	976,288	1,432,669
Subtotal	1,415,436	1,377,913	1,432,669
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - LE Impact	0	2,458,850	1,167,220
Reserves - Cash Balance - Operating	0	143,281	144,059
Subtotal	0	2,602,131	1,311,279
Total Uses	<u>1,572,238</u>	<u>3,980,044</u>	<u>3,131,588</u>

Manatee County Budget Fund Summary

Radio Fund

This fund accounts for internal services of the 800 MHz radio program excluding capital projects.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	295,248	747,298	1,354,814
Subtotal	295,248	747,298	1,354,814
Revenues to be received during Fiscal Year:			
Charges for services	926,747	1,019,718	1,019,718
Interest income	4,043	700	700
Transfers from other funds	1,071,000	600,000	750,000
Less Statutory 5%	0	-51,021	-51,021
Subtotal	2,001,790	1,569,397	1,719,397
Total Sources	<u>2,297,038</u>	<u>2,316,695</u>	<u>3,074,211</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	1,195,762	1,809,747	1,824,378
Subtotal	1,195,762	1,809,747	1,824,378
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	16,785	0	844,835
Subtotal	16,785	0	844,835
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	18,969	38,544
Reserves - Radio Operating	0	486,632	365,107
Reserves - Contingency - VoIP Maint	0	1,347	1,347
Subtotal	0	506,948	404,998
Total Uses	<u>1,212,547</u>	<u>2,316,695</u>	<u>3,074,211</u>

Manatee County Budget Fund Summary

Affordable Housing Subsidy Funds

This fund was created to provide funds that enable the county to subsidize owner occupied affordable housing by paying a portion of impact fees due on eligible properties. The money has been provided via a transfer from the General Fund; unspent balances may be transferred back to the General Fund if needed as a secondary source of budget stabilization money.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	2,966,816	1,439,276	2,768,781
Subtotal	2,966,816	1,439,276	2,768,781
Revenues to be received during Fiscal Year:			
Interest income	16,598	5,000	8,200
Less Statutory 5%	0	-250	-410
Subtotal	16,598	4,750	7,790
Total Sources	<u>2,983,414</u>	<u>1,444,026</u>	<u>2,776,571</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	42,368	70,750	121,800
Subtotal	42,368	70,750	121,800
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	1,373,276	2,654,771
Subtotal	0	1,373,276	2,654,771
Total Uses	<u>42,368</u>	<u>1,444,026</u>	<u>2,776,571</u>

Manatee County Budget Fund Summary

Assessment Project Funds

These funds account for the assessment revenue received from road paving and dredging assessment projects.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	2,263,679	2,377,655	2,483,484
Subtotal	2,263,679	2,377,655	2,483,484
Revenues to be received during Fiscal Year:			
Interest income	47,101	6,000	6,000
Assessments	141,695	115,000	115,000
Less Statutory 5%	0	-6,050	-6,050
Subtotal	188,796	114,950	114,950
Total Sources	<u>2,452,475</u>	<u>2,492,605</u>	<u>2,598,434</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	5,308	48,500	48,750
Subtotal	5,308	48,500	48,750
Transfers Out to Other Funds/Agencies:			
Tsf to RevRef/Imp Bds 2013	28,284	26,898	26,962
Subtotal	28,284	26,898	26,962
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	2,417,207	2,522,722
Subtotal	0	2,417,207	2,522,722
Total Uses	<u>33,592</u>	<u>2,492,605</u>	<u>2,598,434</u>

Capital project funds include multi-year project budgets carried over from previous years and are not reflected above.

Manatee County Budget Fund Summary

911 Enhancement Fee Fund

Fees charged to telephone and cell phone users to partially cover the cost of operating the 911 emergency communications division of Public Safety are accounted for in this fund. County dispatchers answer all 911 calls for Manatee County and several municipalities.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,286,972	1,018,682	1,117,421
Subtotal	1,286,972	1,018,682	1,117,421
Revenues to be received during Fiscal Year:			
Other Taxes	1,618,410	1,200,000	1,400,000
Interest income	4,581	600	600
Less Statutory 5%	0	-60,030	-70,030
Subtotal	1,622,991	1,140,570	1,330,570
Total Sources	<u>2,909,963</u>	<u>2,159,252</u>	<u>2,447,991</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	1,140,498	1,405,459	1,688,591
Subtotal	1,140,498	1,405,459	1,688,591
Transfers Out to Other Funds/Agencies:			
Tr to Build Cap Projects	530,800	0	0
Subtotal	530,800	0	0
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	12,261	39,380
Reserves - Cash Balance - Operating	0	741,532	720,020
Subtotal	0	753,793	759,400
Total Uses	<u>1,671,298</u>	<u>2,159,252</u>	<u>2,447,991</u>

Manatee County Budget Fund Summary

SW TIF and Capital Projects Funds

The Southwest Tax Increment Financing District (SWTIF) was created on June 3, 2014 through Ordinance 14-28 and became effective October 1, 2014 with a 30 year life span. The goal of this improvement area is to protect environmentally sensitive areas, support transportation mobility, encourage economic redevelopment, maintain public safety, provide affordable housing options, assist small businesses, sustain the involvement of the public and partner with academic institutions to better integrate schools into the redevelopment of the community.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	0	221,605	790,588
Subtotal	0	221,605	790,588
Revenues to be received during Fiscal Year:			
Interest income	2,806	500	500
Transfers from other funds	782,299	1,217,455	1,652,900
Less Statutory 5%	0	-25	-25
Subtotal	785,105	1,217,930	1,653,375
Total Sources	<u>785,105</u>	<u>1,439,535</u>	<u>2,443,963</u>
Budgeted Expenditures by Department in this fund:			
Neighborhood Services Dept	164,306	1,023,057	1,871,577
Subtotal	164,306	1,023,057	1,871,577
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	380,000	0	0
Subtotal	380,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Future Projects	0	175,998	0
Salary Adjustment - PFP	0	4,569	26,931
Reserves - Cash Balance - Operating	0	235,911	545,455
Subtotal	0	416,478	572,386
Total Uses	<u>544,306</u>	<u>1,439,535</u>	<u>2,443,963</u>

Manatee County Budget Fund Summary

Public Safety Impact Fee & Capital Projects Funds

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,374,911	1,097,298	1,413,554
Subtotal	1,374,911	1,097,298	1,413,554
Revenues to be received during Fiscal Year:			
Licenses and permits	911,355	850,000	950,000
Interest income	9,052	2,500	3,000
Transfers from other funds	678,000	0	0
Less Statutory 5%	0	-42,625	-47,650
Subtotal	1,598,407	809,875	905,350
Total Sources	<u>2,973,318</u>	<u>1,907,173</u>	<u>2,318,904</u>
Budgeted Expenditures by Department in this fund:			
Public Safety	270,396	417,785	0
Subtotal	270,396	417,785	0
Transfers Out to Other Funds/Agencies:			
Transfer to 2006 Rev Imp Bonds	312,384	312,375	0
Tsf to RevRef/Imp Bds 2013	102,384	85,326	397,779
Tsf to Rev Impr Bond-2016	0	0	545,017
Tsf to Pub Safety Impact Fee	678,000	0	0
Subtotal	1,092,768	397,701	942,796
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Capital	0	16,152	129,052
Reserves - Cash Balance - Operating	0	1,075,535	1,247,056
Subtotal	0	1,091,687	1,376,108
Total Uses	<u>1,363,164</u>	<u>1,907,173</u>	<u>2,318,904</u>

Manatee County Budget Fund Summary

Automated Systems Maintenance Fund

This fund accounts for the user charges and costs of recovery and maintenance for county PC network system operations.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	2,109,178	2,235,290	2,154,718
Subtotal	2,109,178	2,235,290	2,154,718
Revenues to be received during Fiscal Year:			
Charges for services	1,510,847	1,718,386	100,000
Interest income	11,652	9,390	9,484
Less Statutory 5%	0	-86,389	-5,474
Subtotal	1,522,498	1,641,387	104,010
Total Sources	<u>3,631,676</u>	<u>3,876,677</u>	<u>2,258,728</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	1,271,716	1,120,941	1,448,603
Subtotal	1,271,716	1,120,941	1,448,603
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	0	750,000	0
Subtotal	0	750,000	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	199	199
Salary Adjustment - PFP	0	5,266	11,392
Reserves - IT Replacement	0	500,000	0
Reserves - Cash Balance - ASM	0	1,500,271	798,534
Subtotal	0	2,005,736	810,125
Total Uses	<u>1,271,716</u>	<u>3,876,677</u>	<u>2,258,728</u>

Actual prior year's fund summary results do not include depreciation (a non-cash expense) or capitalized computer replacement equipment which are reflected in the annual financial statements per financial guidelines.

Manatee County Budget Fund Summary

Court Technology Fee Fund

This fund accounts for the receipt and use of specific court technology fees designated for court technology enhancements.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	377,369	280,586	371,744
Subtotal	377,369	280,586	371,744
Revenues to be received during Fiscal Year:			
Charges for services	677,502	750,000	750,000
Interest income	1,867	1,500	929
Transfers from other funds	0	250,000	250,000
Less Statutory 5%	0	-37,575	-37,546
Subtotal	679,369	963,925	963,383
Total Sources	<u>1,056,738</u>	<u>1,244,511</u>	<u>1,335,127</u>
Budgeted Expenditures by Department in this fund:			
Clerk of Circuit Court	139,702	138,170	138,170
Court Administrator	19,948	7,670	3,180
General Government	3,563	0	0
Court Costs	565,487	711,409	830,880
Subtotal	728,700	857,249	972,230
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	11,119	11,119
Salary Adjustment - PFP	0	6,750	12,781
Reserves - Cash Balance - Operating	0	369,393	338,997
Subtotal	0	387,262	362,897
Total Uses	<u>728,700</u>	<u>1,244,511</u>	<u>1,335,127</u>

A transfer from the General Fund is budgeted as a loan to cover shortfalls in recording fees that fund this program. Only the amount needed by year-end will be transferred and the loan amounts may be repaid as technology fee revenues rebound.

Manatee County Budget Fund Summary

Metropolitan Planning Organization (MPO) Fund

The Metropolitan Planning Organization for Manatee and Sarasota counties, in cooperation with state and local governments, identifies transportation needs and develops transportation improvement programs. Funding is from federal and state grants and local contributions from Manatee and Sarasota counties.

	Actual FY15	Adopted FY16	Recommend FY17
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Miscellaneous	33	65,085	65,085
Operating grants	1,342,145	1,218,390	1,218,390
Transfers from other funds	17,559	22,741	22,741
Less Statutory 5%	0	-64,174	-64,174
Subtotal	1,359,737	1,242,042	1,242,042
Total Sources	<u>1,359,737</u>	<u>1,242,042</u>	<u>1,242,042</u>
Budgeted Expenditures by Department in this fund:			
MPO	1,358,634	1,242,042	1,242,042
Subtotal	1,358,634	1,242,042	1,242,042
Total Uses	<u>1,358,634</u>	<u>1,242,042</u>	<u>1,242,042</u>

Beginning Cash Carryover and ending balances are often zero or negative because MPO activities are grant funded and are reimbursed after expenditures are reported.

Manatee County Budget Fund Summary

Florida Boating Improvement Program Fund

This fund accounts for fees collected through annual boaters' registrations. There are two fees imposed; one is a state imposed fee and the other is a county imposed registration fee. Monies are used for maintaining lakes, rivers, and waters, as well as building and repairing public boat ramps, removing derelict vessels, and removing other hazardous floating structures.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,036,474	459,826	780,108
Subtotal	1,036,474	459,826	780,108
Revenues to be received during Fiscal Year:			
Intergovernmental	404,554	350,000	350,000
Interest income	6,329	2,504	2,504
Less Statutory 5%	0	-17,625	-17,625
Subtotal	410,883	334,879	334,879
Total Sources	<u>1,447,357</u>	<u>794,705</u>	<u>1,114,987</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	87,370	150,000	150,000
Subtotal	87,370	150,000	150,000
Transfers Out to Other Funds/Agencies:			
Tr to P&R Capital Projects	872,648	0	0
Subtotal	872,648	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	644,705	964,987
Subtotal	0	644,705	964,987
Total Uses	<u>960,018</u>	<u>794,705</u>	<u>1,114,987</u>

Manatee County Budget Fund Summary

Communications Fund

This fund accounts for the user charges and costs of the centralized telephone system.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	526,160	308,211	256,800
Subtotal	526,160	308,211	256,800
Revenues to be received during Fiscal Year:			
Charges for services	426,377	713,139	483,200
Interest income	3,025	0	0
Miscellaneous	0	1,465	1,479
Less Statutory 5%	0	-35,730	-24,234
Subtotal	429,402	678,874	460,445
Total Sources	<u>955,562</u>	<u>987,085</u>	<u>717,245</u>
Budgeted Expenditures by Department in this fund:			
Information Technology Dept	538,428	733,111	674,582
Subtotal	538,428	733,111	674,582
Reserves & Set Aside Amounts:			
Reserves - Contingency - VoIP Maint	0	1,047	1,047
Salary Adjustment - PFP	0	10,325	17,118
Reserves - Cash Balance - Telecomm	0	242,602	24,498
Subtotal	0	253,974	42,663
Total Uses	<u>538,428</u>	<u>987,085</u>	<u>717,245</u>

Manatee County Budget Fund Summary

Parks & Recreation Capital Projects Fund

This fund accounts for Parks capital improvements funded by general revenue and grants for parks, natural resources and recreation facilities. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	574,843	567,710	704,976
Subtotal	574,843	567,710	704,976
Revenues to be received during Fiscal Year:			
Interest income	31,259	10,000	7,050
Contributions	100,000	0	0
Operating grants	14,042	0	0
Capital grants	404,461	0	0
Transfers from other funds	2,353,610	0	0
Less Statutory 5%	0	-500	-353
Subtotal	2,903,372	9,500	6,697
Total Sources	<u>3,478,215</u>	<u>577,210</u>	<u>711,673</u>
Budgeted Expenditures by Department in this fund:			
Parks and Recreation	479,843	0	0
Parks&NaturalResourcesDept	1,576,051	0	29,400
Property Management Dept	4,917	0	0
Neighborhood Services Dept	20,000	0	0
Subtotal	2,080,811	0	29,400
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Parks CIP	0	577,210	682,273
Subtotal	0	577,210	682,273
Total Uses	<u>2,080,811</u>	<u>577,210</u>	<u>711,673</u>

Manatee County Budget Fund Summary

Special Law Enforcement Trust Funds

These funds account for monies confiscated in state and federal cases returned to the county for enhancement of law enforcement. Funds are expended by the Sheriff as approved by the Board in accordance with Florida statutes.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,089,506	1,276,706	432,335
Subtotal	1,089,506	1,276,706	432,335
Revenues to be received during Fiscal Year:			
Fines and forfeitures	61,996	200,000	200,000
Interest income	6,086	2,200	2,200
Less Statutory 5%	0	-10,110	-10,110
Subtotal	68,083	192,090	192,090
Total Sources	<u>1,157,589</u>	<u>1,468,796</u>	<u>624,425</u>
Budgeted Expenditures by Department in this fund:			
Sheriff	455,596	0	0
Subtotal	455,596	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	1,468,796	624,425
Subtotal	0	1,468,796	624,425
Total Uses	<u>455,596</u>	<u>1,468,796</u>	<u>624,425</u>

Manatee County Budget Fund Summary

Miscellaneous Grants Fund

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	992,973	494,473	470,201
Subtotal	992,973	494,473	470,201
Revenues to be received during Fiscal Year:			
Intergovernmental	92,324	0	0
Interest income	4,877	500	500
Less Statutory 5%	0	-25	-25
Subtotal	97,201	475	475
Total Sources	<u>1,090,174</u>	<u>494,948</u>	<u>470,676</u>
Budgeted Expenditures by Department in this fund:			
Parks&NaturalResourcesDept	92,324	0	0
Subtotal	92,324	0	0
Transfers Out to Other Funds/Agencies:			
Transfer to General Fund	500,000	0	0
Subtotal	500,000	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	494,948	470,676
Subtotal	0	494,948	470,676
Total Uses	<u>592,324</u>	<u>494,948</u>	<u>470,676</u>

Manatee County Budget Fund Summary

Impact Fee Administration Fund

The Impact Fee Administration fund includes a special revenue fund used to account for the administrative costs associated with the collection and expenditure of impact fees.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	271,162	263,900	59,977
Subtotal	271,162	263,900	59,977
Revenues to be received during Fiscal Year:			
Charges for services	0	0	150,000
Interest income	2,154	1,000	100
Transfers from other funds	182,851	200,000	200,000
Less Statutory 5%	0	-50	-7,505
Subtotal	185,005	200,950	342,595
Total Sources	<u>456,167</u>	<u>464,850</u>	<u>402,572</u>
Budgeted Expenditures by Department in this fund:			
Financial Management	275,094	317,310	349,136
Subtotal	275,094	317,310	349,136
Reserves & Set Aside Amounts:			
Salary Adjustment - PFP	0	4,486	10,695
Reserves - Cash Balance - Operating	0	143,004	42,691
Reserves - Contingency - VoIP Maint	0	50	50
Subtotal	0	147,540	53,436
Total Uses	<u>275,094</u>	<u>464,850</u>	<u>402,572</u>

Manatee County Budget Fund Summary

Tree Trust Fund

This fund is used to account for fees collected for tree loss mitigation under the applicable provisions of the Land Development Code.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	509,065	318,715	393,463
Subtotal	509,065	318,715	393,463
Revenues to be received during Fiscal Year:			
Interest income	2,800	1,200	1,200
Miscellaneous	27,285	2,000	2,000
Less Statutory 5%	0	-160	-160
Subtotal	30,085	3,040	3,040
Total Sources	<u>539,150</u>	<u>321,755</u>	<u>396,503</u>
Budgeted Expenditures by Department in this fund:			
Community Services	497	0	0
Parks&NaturalResourcesDept	92,438	0	0
Subtotal	92,935	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	321,755	396,503
Subtotal	0	321,755	396,503
Total Uses	<u>92,935</u>	<u>321,755</u>	<u>396,503</u>

Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected above.

Manatee County Budget Fund Summary

Library Impact Fee Fund

The Library Impact Fee Fund was created in 2016 to collect impact fees to accommodate new development and collect revenue for additional library space and collection materials.

	Actual FY15	Adopted FY16	Recommend FY17
Subtotal	0	0	0
Revenues to be received during Fiscal Year:			
Licenses and permits	0	0	400,000
Less Statutory 5%	0	0	-20,000
Subtotal	0	0	380,000
Total Sources	<u>0</u>	<u>0</u>	<u>380,000</u>
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	0	380,000
Subtotal	0	0	380,000
Total Uses	<u>0</u>	<u>0</u>	<u>380,000</u>

Manatee County Budget Fund Summary

Green Bridge Demolition Fund

Monies received from the state and interest earnings are required to be held in this fund for demolition of the "Old Green Bridge" should it no longer be useful as a fishing pier.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	331,802	333,461	335,295
Subtotal	331,802	333,461	335,295
Revenues to be received during Fiscal Year:			
Interest income	1,825	1,667	1,677
Less Statutory 5%	0	-83	-84
Subtotal	1,825	1,584	1,593
Total Sources	<u>333,627</u>	<u>335,045</u>	<u>336,888</u>
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	335,045	336,888
Subtotal	0	335,045	336,888
Total Uses	<u>0</u>	<u>335,045</u>	<u>336,888</u>

Manatee County Budget Fund Summary

Port TIF Fund

In November 2009, the Port TIF was established through Ordinance 09-50 for the purpose of providing a financing mechanism to pay a portion of the costs of (a) Port Authority debt obligations, (b) port related economic development within and adjacent to the Port Manatee Encouragement Zone (PMEZ), (c) infrastructure improvements within the PMEZ and North County Gateway Overlay and expansion of Port Manatee, and (d) capital improvements to Port Manatee. Additional tax revenues generated in the Port TIF area are to be used for the above purposes.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	0	64,794	77,566
Subtotal	0	64,794	77,566
Revenues to be received during Fiscal Year:			
Interest income	273	0	100
Transfers from other funds	64,794	216,581	216,581
Less Statutory 5%	0	0	-5
Subtotal	65,067	216,581	216,676
Total Sources	<u>65,067</u>	<u>281,375</u>	<u>294,242</u>
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash - Port TIF	0	281,375	294,242
Subtotal	0	281,375	294,242
Total Uses	<u>0</u>	<u>281,375</u>	<u>294,242</u>

Manatee County Budget Fund Summary

Palm Aire Landscape MSTU Fund

The Palm Aire Landscape Municipal Service Taxing Unit (MSTU) fund is a special revenue fund used to account for additional ad-valorem millage revenues assessed to this geographic area to provide enhanced landscape maintenance within the Palm Aire subdivision.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	267,116	211,464	168,715
Subtotal	267,116	211,464	168,715
Revenues to be received during Fiscal Year:			
Property Taxes	85,828	94,470	102,972
Interest income	1,644	808	816
Less Statutory 5%	0	-4,764	-5,189
Subtotal	87,472	90,514	98,599
Total Sources	<u>354,588</u>	<u>301,978</u>	<u>267,314</u>
Budgeted Expenditures by Department in this fund:			
Public Works(Transp/Prj Mgt)	64,411	133,220	133,417
Subtotal	64,411	133,220	133,417
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Palm Aire	0	168,758	133,897
Subtotal	0	168,758	133,897
Total Uses	<u>64,411</u>	<u>301,978</u>	<u>267,314</u>

Manatee County Budget Fund Summary

Miscellaneous Funds (Less Than \$100,000)

The Emergency Medical Services Trust, Cable Franchise Fees Fund, EMS Impact Fee Fund, Substance Abuse Treatment Fund, CRA Capital Projects Fund, Library Capital Projects Fund, Highway Capital Projects Fund, Comprehensive Jail Facility Fund and 2004 Transportation Bonds Fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	1,003,675	122,276	136,259
Subtotal	1,003,675	122,276	136,259
Revenues to be received during Fiscal Year:			
Intergovernmental	46,528	0	0
Fines and forfeitures	7,124	5,300	5,300
Interest income	22,343	10,420	262
Miscellaneous	6	0	0
Transfers from other funds	129,073	600,000	0
Less Statutory 5%	0	-786	-278
Subtotal	205,074	614,934	5,284
Total Sources	<u>1,208,749</u>	<u>737,210</u>	<u>141,543</u>
Budgeted Expenditures by Department in this fund:			
County Administration	7,280	16,087	10,459
Community Services	0	5,000	5,000
Public Safety	46,644	0	0
Public Works(Transp/Prj Mgt)	4,398,820	590,874	0
Neighborhood Services Dept	321,134	0	0
Subtotal	4,773,878	611,961	15,459
Transfers Out to Other Funds/Agencies:			
Subtotal	0	0	0
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - 2004 Trans	0	23,819	0
Reserves - Cash Balance - Cable Fran	0	497	0
Reserves - Cash Balance - Comp Jail	0	36,714	36,914
Reserves - Cash Balance - EMS Trust	0	375	756
Reserves - Cash Balance - Library CIP	0	1,401	2,489
Reserves - Cash Balance - S. Cnty	0	15,933	11,337
Reserves - Cash Balance - Sub Abuse	0	38,653	51,292
Reserves - Cash Balance - EMS Imp	0	7,857	23,296
Subtotal	0	125,249	126,084

Manatee County Budget Fund Summary

Miscellaneous Funds (Less Than \$100,000)

	Actual FY15	Adopted FY16	Recommend FY17
Total Uses	<u>4,773,878</u>	<u>737,210</u>	<u>141,543</u>

Manatee County Budget Fund Summary

Street Lighting Districts Funds

This is a summary of street lighting districts funded through Municipal Service Benefit Units (MSBUs) which are established for the levy, collection and enforcement of the assessments provided in FS 197.3632.

	Actual FY15	Adopted FY16	Recommend FY17
Beginning Balance/Budgeted Cash	59,540	62,068	47,178
Subtotal	59,540	62,068	47,178
Revenues to be received during Fiscal Year:			
Charges for services	68,739	70,542	70,542
Interest income	382	310	235
Transfers from other funds	50	0	450
Less Statutory 5%	0	-3,542	-3,540
Subtotal	69,171	67,310	67,687
Total Sources	<u>128,711</u>	<u>129,378</u>	<u>114,865</u>
Budgeted Expenditures by Department in this fund:			
Tax Collector	1,089	1,122	1,122
Public Works(Transp/Prj Mgt)	74,425	71,808	75,328
Subtotal	75,514	72,930	76,450
Reserves & Set Aside Amounts:			
Reserves - Cash Balance - Operating	0	56,448	38,415
Subtotal	0	56,448	38,415
Total Uses	<u>75,514</u>	<u>129,378</u>	<u>114,865</u>

Manatee County Budget Fund Summary

Alphabetical Listing by Fund Name

<u>Fund Title</u>	<u>Page</u>
911 Enhancement Fee Fund	47
Affordable Housing Subsidy Funds	45
Assessment Project Funds	46
Automated Systems Maintenance Fund	50
Beach Erosion Control Tourist Tax & Capital Projects Fund	38
Building Capital Projects Funds	39
Building Department Fund	22
Children's Services Tax Fund	33
Communications Fund	54
Convention Center Fund	40
Court Technology Fee Fund	51
Debt Service Funds	24
Fleet & Fuel Services Funds	23
Florida Boating Improvement Program Fund	53
Gas Tax Capital Projects Funds	37
Gas Tax Road Maintenance Funds	25
General Fund (Including Parks & Recreation and Golf Course Funds)	5
Green Bridge Demolition Fund	61
Health Self Insurance Fund	13
Highway Capital Projects Fund	27
Impact Fee Administration Fund	58
Law Enforcement Impact Fee Funds	43
Library Funds	35
Library Impact Fee Fund	60
Metropolitan Planning Organization (MPO) Fund	52
Miscellaneous Funds (Less Than \$100,000)	64
Miscellaneous Grants Fund	57
Palm Aire Landscape MSTU Fund	63
Parks & Recreation Capital Projects Fund	55

Manatee County Budget Fund Summary

Parks Impact Fee Project Funds	32
Phosphate Severance Tax Fund	42
Port TIF Fund	62
Public Safety Impact Fee & Capital Projects Funds	49
Radio Fund	44
Roads Impact Fee Project Funds	18
Self Insurance Fund	26
Solid Waste Capital Projects Funds	41
Solid Waste Operating & Debt Service Funds	11
Special Law Enforcement Trust Funds	56
Stormwater Operating & Capital Improvement Funds	30
Street Lighting Districts Funds	66
SW TIF and Capital Projects Funds	48
Tourist Development Tax Fund	28
Transit Operating & Capital Funds	36
Transportation Trust Fund	16
Tree Trust Fund	59
Unincorporated Municipal Services Taxing Unit Fund (UMSTU)	20
Utilities Capital Projects Funds	14